



DEPARTMENT OF COMMERCE

International Trade Administration

[C-570-107]

Wooden Cabinets and Vanities and Components Thereof from the People's Republic of China:  
Preliminary Results and Partial Rescission of Countervailing Duty Administrative Review; 2023

AGENCY: Enforcement and Compliance, International Trade Administration, Department of  
Commerce.

SUMMARY: The U.S. Department of Commerce (Commerce) preliminarily determines that  
countervailable subsidies were provided to producers and exporters of wooden cabinets and  
vanities and components thereof (wooden cabinets) from the People's Republic of China  
(China), during the period of review (POR) January 1, 2023, through December 31, 2023. In  
addition, Commerce is rescinding this review, in part, with respect to 31 companies. Interested  
parties are invited to comment on these preliminary results.

DATES: Applicable [Insert date of publication in the *Federal Register*].

FOR FURTHER INFORMATION CONTACT: Suresh Maniam or Michael Romani, AD/CVD  
Operations, Office I, Enforcement and Compliance, International Trade Administration, U.S.  
Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone:  
(202) 482-1603 or (202) 482-0198, respectively.

### Background

On June 12, 2024, Commerce published in the *Federal Register* the notice of initiation of  
an administrative review of the *Order*.<sup>1</sup> On July 10, 2023, Commerce selected KM Cabinetry  
Co., Limited (KM Cabinetry) and The Ancientree Cabinet Co., Ltd. (Ancientree) for individual  
examination as the mandatory respondents in this administrative review.<sup>2</sup> On July 22, 2024,  
Commerce tolled certain deadlines in this administrative proceeding by seven days.<sup>3</sup> On

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<sup>1</sup> See *Wooden Cabinets and Vanities and Components Thereof from the People's Republic of China: Countervailing  
Duty Order*, 85 FR 22134 (April 21, 2020) (*Order*).

<sup>2</sup> See Memorandum, "Respondent Selection," dated July 10, 2024.

<sup>3</sup> See Memorandum, "Tolling of Deadlines for Antidumping and Countervailing Duty Proceedings," dated July 22,  
2024.

December 9, 2024, Commerce tolled certain deadlines in this administrative proceeding by an additional 90 days.<sup>4</sup> On March 18, 2025, Commerce extended the deadline for the preliminary results of this review by 100 days.<sup>5</sup> The deadline for the preliminary results is now July 16, 2025.

For a complete description of the events that followed the initiation of this review, *see* the Preliminary Decision Memorandum.<sup>6</sup> A list of topics discussed in the Preliminary Decision Memorandum is included as Appendix I to this notice. The Preliminary Decision Memorandum is a public document and is on file electronically via Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic Service System (ACCESS). ACCESS is available to registered users at <http://access.trade.gov>. In addition, a complete version of the Preliminary Decision Memorandum can be accessed directly at <https://access.trade.gov/public/FRNoticesListLayout.aspx>.

### Scope of the *Order*

The product covered by the *Order* is wooden cabinets from China. For a complete description of the scope of the *Order*, *see* the Preliminary Decision Memorandum.

### Methodology

Commerce is conducting this administrative review in accordance with section 751(a)(1)(A) of the Tariff Act of 1930, as amended (the Act). For each of the subsidy programs found countervailable, Commerce preliminarily finds that there is a subsidy (*i.e.*, a government-provided financial contribution that gives rise to a benefit to the recipient, and that the subsidy is specific).<sup>7</sup> For a full description of the methodology underlying our conclusions, including our

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<sup>4</sup> *See* Memorandum, "Tolling of Deadlines for Antidumping and Countervailing Duty Proceedings," dated December 9, 2024.

<sup>5</sup> *See* Memorandum, "Extension of Deadline for Preliminary Results of Countervailing Duty Administrative Review," dated March 18, 2025.

<sup>6</sup> *See* Memorandum, "Decision Memorandum for the Preliminary Results of the Administrative Review of the Countervailing Duty Order on Wooden Cabinets and Vanities and Components Thereof from the People's Republic of China; 2023," dated concurrently with, and hereby adopted by, this notice (Preliminary Decision Memorandum).

<sup>7</sup> *See* sections 771(5)(B) and (D) of the Act regarding financial contribution; section 771(5)(E) of the Act regarding benefit; and section 771(5A) of the Act regarding specificity.

reliance, in part, on adverse facts available pursuant to sections 776(a) and (b) of the Act, *see* the Preliminary Decision Memorandum.

#### Partial Rescission of Administrative Review

Pursuant to 19 CFR 351.213(d)(1), Commerce will rescind an administrative review, in whole or in part, if the parties that requested a review withdraw the request within 90 days of the date of publication of the notice of initiation. Commerce received timely-filed withdrawal of review requests for 25 companies.<sup>8</sup> Of these 25 companies, two companies had other parties request administrative reviews, which were not withdrawn. Therefore, we are not rescinding the review for these two companies. An additional company that filed a withdrawal of review request had no shipments during the POR, and this review is being rescinded on that basis for that company. Finally, one company filed an untimely withdrawal of review request, but we are not rescinding this administrative review with respect to this company because it produced the goods entered by the mandatory respondent, KM Cabinetry. Of the remaining 21 companies, because the withdrawal requests were timely filed and no other parties requested a review of these companies, we are rescinding this review of the *Order* with respect to these companies, in accordance with 19 CFR 351.213(d)(1). For a list of these companies with timely-filed withdrawal of review requests, *see* Appendix II.

Pursuant to 19 CFR 351.213(d)(3), Commerce will rescind an administrative review when there are no reviewable suspended entries. Based on our analysis of U.S. Customs and Border Protection (CBP) data, we determine that 26 companies had no entries of subject merchandise during the POR. On September 11, 2024, we notified parties of our intent to rescind this administrative review with respect to these 26 companies which had no reviewable

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<sup>8</sup> *See* Honk Kong Jian Cheng Trading Co., Ltd.’s Letter, “Withdrawal of Request for Review,” June 24, 2024; Nanjing Kaylang Co., Ltd.’s Letter, “Withdrawal of Request for Review,” dated July 10, 2024; MasterBrands’ Letter, “Partial Withdrawal of Request for Administrative Review,” dated September 10, 2024 (referencing 22 entities); and Zhongshan NU Furniture Co., Ltd.’s (Zhongshan NU) Letter, “Withdrawal of Request for Review,” dated September 11, 2024 (we note that this company filed their withdrawal of review request after the 90-day deadline. We did not make a determination regarding the late filing because, as discussed *infra*, we are not rescinding this administrative review with respect to this company because they produced the goods entered by the mandatory respondent, KM Cabinetry).

suspended entries, and invited comments.<sup>9</sup> Of these 26 companies, 14 companies had also filed a timely request to withdraw from this administrative review and no other parties requested a review of these 14 companies. Therefore, for these 14 companies, we are rescinding this review because of the timely withdrawal of their review requests, as discussed *supra*. Of the 12 remaining companies, one company, Yixing Pengjia Technology Co., Ltd., we find to be the same company as another company that had shipments during the POR, *i.e.*, Yixing Pengjia Cabinetry Co., Ltd., and, therefore, we are not rescinding the review with respect to this company.<sup>10</sup> Another company, Zhongshan NU., indicated it had no shipments in the POR, but the goods it produced were entered by the mandatory respondent, KM Cabinetry.<sup>11</sup> For the remaining 10 companies, because no reviewable suspended entries exist during the POR, we are rescinding this review of the *Order*, in accordance with 19 CFR 351.213(d)(3). For a list of these 10 companies with no reviewable suspended entries, and for which the review will be rescinded, *see* Appendix III.

#### Rate for Non-Selected Companies Under Review

There are 10 companies for which a review was requested and not rescinded, and which were not selected as mandatory respondents or found to be cross owned with a mandatory respondent. For a list of these 10 non-selected companies, *see* Appendix IV. The Act and Commerce's regulations do not directly address the establishment of rates to be applied to companies not selected for individual examination where Commerce limits its examination in an administrative review pursuant to section 777A(e)(2) of the Act. However, Commerce normally determines the rates for non-selected companies in reviews in a manner that is consistent with section 705(c)(5) of the Act, which provides the basis for calculating the all-others rate in an investigation.

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<sup>9</sup> *See* Memorandum, "Intent to Rescind, in Part," dated September 11, 2024.

<sup>10</sup> *See* Preliminary Decision Memorandum at 8.

<sup>11</sup> *Id.*

Section 705(c)(5)(A)(i) of the Act instructs Commerce, as a general rule, to calculate an all-others rate equal to the weighted average of the countervailable subsidy rates established for exporters and/or producers individually examined, excluding any rates that are zero, *de minimis*, or based entirely on facts available. In this review, the preliminary rates calculated for Ancientree and KM Cabinetry were above *de minimis* and not based entirely on facts available. Therefore, we are applying to the non-selected companies the weighted average of the net subsidy rates calculated for Ancientree and KM Cabinetry, which we calculated using publicly ranged sales data.<sup>12</sup> This methodology to establish the rate for the non-selected companies uses section 705(c)(5)(A) of the Act, which governs the calculation of the all-others rate in an investigation, as guidance. For further information on the calculation of the non-selected respondent rate, *see* the Preliminary Decision Memorandum.

#### Preliminary Results of Review

As a result of this administrative review, we preliminarily find that the following net countervailable subsidy rates exist for the period January 1, 2023, through December 31, 2023:

<b>Company</b>	<b>Subsidy Rate (percent <i>ad valorem</i>)</b>
KM Cabinetry Co., Limited <sup>13</sup>	11.85
The Ancientree Cabinet Co., Ltd. <sup>14</sup>	9.33
<b>Review-Specific Average Rate Applicable to the Following Companies<sup>15</sup></b>	
Anhui Swanch Cabinetry Co., Ltd.	9.51
Changyi Zhengheng Woodwork Co., Ltd	9.51
Honsoar New Building Material Co., Ltd.	9.51
Jiangsu Xiangsheng Bedtime Furniture Co., Ltd	9.51

<sup>12</sup> With two respondents under examination, Commerce normally calculates: (A) a weighted-average of the estimated subsidy rates calculated for the examined respondents; (B) a simple average of the estimated subsidy rates calculated for the examined respondents; and (C) a weighted-average of the estimated subsidy rates calculated for the examined respondents using each company's publicly-ranged U.S. sale quantities for the merchandise under consideration. Commerce then compares (B) and (C) to (A) and selects the rate closest to (A) as the most appropriate rate for all other producers and exporters. *See, e.g., Ball Bearings and Parts Thereof from France, Germany, Italy, Japan, and the United Kingdom: Final Results of Antidumping Duty Administrative Reviews, Final Results of Changed-Circumstances Review, and Revocation of an Order in Part*, 75 FR 53661, 53663 (September 1, 2010).

<sup>13</sup> KM Cabinetry Co., Ltd exports subject merchandise produced by the unaffiliated company Zhongshan Nu Furniture Company Ltd.

<sup>14</sup> As discussed in the Preliminary Decision Memorandum, Commerce preliminarily finds the following companies to be cross owned with Ancientree: Jiangsu Hongjia Wood Co., Ltd., Jiangsu Hongjia Wood Co., Ltd. Shanghai Branch, and Jiangsu Yunru Technology Industry Co., Ltd.

<sup>15</sup> This rate is based on the rate for the respondents that were selected for individual review, excluding rates that are zero, *de minimis*, or based entirely on facts available. *See* section 705(c)(5)(A) of the Act.

Senke Manufacturing Company	9.51
Shanghai Zifeng International Trading Co., Ltd.	9.51
Taishan Oversea Trading Company Ltd.	9.51
Xiamen Golden Huanan Imp. & Exp. Co., Ltd.	9.51
Xuzhou Yihe Wood Co., Ltd.	9.51
Yixing Pengjia Cabinetry Co., Ltd.	9.51

### Disclosure

Commerce intends to disclose its calculations and analysis performed to interested parties for these preliminary results within five days of any public announcement or, if there is no public announcement, within five days of the date of publication of this notice in accordance with 19 CFR 351.224(b).

### Public Comment

Case briefs or other written comments may be submitted to the Assistant Secretary for Enforcement and Compliance. Pursuant to 19 CFR 351.309(c)(1)(ii), we have modified the deadline for interested parties to submit case briefs to Commerce to no later than 21 days after the date of the publication of this notice.<sup>16</sup> Rebuttal briefs, limited to issues raised in the case briefs, may be filed not later than five days after the date for filing case briefs.<sup>17</sup> Parties who submit case briefs or rebuttal briefs in this proceeding are encouraged to submit with each argument: (1) a statement of the issue; and (2) a table of authorities.<sup>18</sup> All briefs must be filed electronically using ACCESS. An electronically filed document must be received successfully in its entirety in ACCESS by 5:00 p.m. Eastern Time on the established deadline.

As provided under 19 CFR 351.309(c)(2) and (d)(2), in prior proceedings we have encouraged interested parties to provide an executive summary of their brief that should be limited to five pages total, including footnotes. In this review, we instead request that interested parties provide at the beginning of their briefs a public, executive summary for each issue raised

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<sup>16</sup> See 19 CFR 351.309.

<sup>17</sup> See 19 CFR 351.309(d); *see also Administrative Protective Order, Service, and Other Procedures in Antidumping and Countervailing Duty Proceedings*, 88 FR 67069, 67077 (September 29, 2023) (*APO and Service Final Rule*).

<sup>18</sup> See 19 CFR 351.309(c)(2) and (d)(2).

in their briefs.<sup>19</sup> Further, we request that interested parties limit their public executive summary of each issue to no more than 450 words, not including citations. We intend to use the public executive summaries as the basis of the comment summaries included in the issues and decision memorandum that will accompany the final results in this administrative review. We request that interested parties include footnotes for relevant citations in the public executive summary of each issue. Note that Commerce has amended certain of its requirements pertaining to the service of documents in 19 CFR 351.303(f).<sup>20</sup>

Pursuant to 19 CFR 351.310(c), interested parties who wish to request a hearing, limited to issues raised in the case and rebuttal briefs, must submit a written request to the Assistant Secretary for Enforcement and Compliance, filed electronically via ACCESS. An electronically filed document must be received successfully in its entirety by Commerce's electronic records system, ACCESS, by 5:00 p.m. Eastern Time within 30 days after the date of publication of this notice.<sup>21</sup> Requests should contain: (1) the party's name, address, and telephone number; (2) the number of participants and whether any participant is a foreign national; and (3) a list of issues to be discussed. If a request for a hearing is made, we will inform parties of the scheduled date and time for the hearing.

#### Cash Deposit Requirements

In accordance with section 751(a)(2)(C) of the Act, Commerce intends, upon publication of the final results, to instruct CBP to collect cash deposits of estimated countervailing duties in the amounts calculated in the final results of this review for the respective companies listed above, on shipments of subject merchandise entered, or withdrawn from warehouse, for consumption on or after the date of publication of the final results of this administrative review. If the rate calculated in the final results is zero or *de minimis*, no cash deposit will be required on

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<sup>19</sup> We use the term "issue" here to describe an argument that Commerce would normally address in a comment of the Issues and Decision Memorandum.

<sup>20</sup> See *APO and Service Final Rule*, 88 FR at 67077.

<sup>21</sup> See 19 CFR 351.310(c).

shipments of the subject merchandise entered or withdrawn from warehouse, for consumption on or after the date of publication of the final results of this review.

For all non-reviewed companies, CBP will continue to collect cash deposits of estimated countervailing duties at the all-others rate (*i.e.*, 20.93 percent)<sup>22</sup> or the most recent company-specific rate applicable to the company, as appropriate. These cash deposit requirements, when imposed, shall remain in effect until further notice.

#### Assessment Rates

In accordance with 19 CFR 351.221(b)(4)(i), we preliminarily assigned subsidy rates in the amounts shown above for the producers/exporters shown above. Consistent with section 751(a)(1) of the Act and 19 CFR 351.212(b)(2), upon issuance of the final results, Commerce shall determine, and CBP shall assess, countervailing duties on all appropriate entries covered by this review.

For the companies for which this review is rescinded with these preliminary results, we will instruct CBP to assess countervailing duties on all appropriate entries at a rate equal to the cash deposit of estimated countervailing duties required at the time of entry, or withdrawal from warehouse, for consumption, during the period January 1, 2023, through December 31, 2023, in accordance with 19 CFR 351.212(c)(1)(i). Commerce intends to issue rescission instructions to CBP no earlier than 35 days after the date of publication of this rescission in the *Federal Register*.

For companies remaining under review, Commerce intends to issue assessment instructions to CBP no earlier than 35 days after the date of publication of the final results of this review in the *Federal Register*. If a timely summons is filed at the U.S. Court of International Trade, the assessment instructions will direct CBP not to liquidate relevant entries until the time

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<sup>22</sup> See *Wooden Cabinets and Vanities and Components Thereof from the People's Republic of China: Final Affirmative Countervailing Duty Determination*, 85 FR 11962, 11964.

for parties to file a request for a statutory injunction has expired (*i.e.*, within 90 days of publication).

#### Final Results of Review

Unless extended, we intend to issue the final results of this administrative review, which will include the results of our analysis of the issues raised in case briefs, within 120 days after the date of publication of these preliminary results in the *Federal Register*, pursuant to section 751(a)(3)(A) of the Act and 19 CFR 351.213(h).

#### Notification to Interested Parties

These preliminary results and notice are issued and published in accordance with sections 751(a)(1) and 777(i)(1) of the Act, and 19 CFR 351.213 and 351.221(b)(4).

Dated: July 7, 2025.

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Christopher Abbott,  
Deputy Assistant Secretary  
for Policy and Negotiations,  
performing the non-exclusive functions and duties  
of the Assistant Secretary for Enforcement and Compliance.

## Appendix I

### List of Topics Discussed in the Preliminary Decision Memorandum

- I. Summary
- II. Background
- III. Scope of the *Order*
- IV. Partial Recission of Administrative Review
- V. Non-Selected Companies Under Review
- VI. Diversification of China's Economy
- VII. Use of Facts Available and Application of Adverse Inferences
- VIII. Subsidies Valuation
- IX. Interest Rate, Discount Rate, Input, Electricity, and Land Benchmarks
- X. Analysis of Programs
- XI. Recommendation

## Appendix II

### List of Companies Which Timely Withdrew Requests for Review

1. Dalian Meisen Woodworking Co. Ltd.
2. Fujian Dushi Wooden Industry Co., Ltd.
3. Fujian Leifeng Cabinetry Co., Ltd.
4. Fuzhou CBM Import & Export Co., Ltd.
5. Goldenhome Living Co., Ltd.
6. Guangzhou Nuolande Import and Export Co., Ltd.
7. Honk Kong Jian Cheng Trading Co., Limited
8. Jiangsu Beichen Wood Co. Ltd.
9. Jiangsu Sunwell Cabinetry Co., Ltd.
10. Linyi Kaipu Furniture Co., Ltd.
11. Nanjing Kaylang Co., Ltd.
12. Nantong Aershin Cabinet Co., Ltd.
13. Shanghai Beautystar Cabinetry Co., Ltd.
14. Shouguang Fushi Wood Co., Ltd.
15. Taishan Hongxiang Trading Co., Ltd.
16. Taizhou Overseas Int'l Ltd.
17. Weifang Fuxing Wood Co., Ltd.
18. Xiamen Adler Cabinetry Co., Ltd.
19. Zaozhuang New Sharp Import & Export Trading Co., Ltd.
20. Zhangzhou OCA Furniture Co., Ltd.
21. Zhoushan For-strong Wood Co., Ltd.

## **Appendix III**

### **List of Companies Which Did Not Have Reviewable Entries During the POR**

1. Dalian Hualing Wood Co., Ltd.
2. Jiangsu Weisen Houseware Co., Ltd.
3. Jiang Su Rongxin Wood Industry Co., Ltd.
4. Morewood Cabinetry Co., Ltd.
5. Qingdao Haiyan Drouot Household Co., Ltd.
6. Qingdao Shousheng Industry Co., Ltd.
7. Shandong Jinhua Wood Co., Ltd.
8. Shandong Longsen Woods Co., Ltd.
9. Sheen Lead International Trading (Shanghai) Co., Ltd.
10. Weifang Yuanlin Woodenware Co., Ltd.

## **Appendix IV**

### **List of Non-Selected Companies Subject to this Administrative Review**

1. Anhui Swanch Cabinetry Co., Ltd.
2. Changyi Zhengheng Woodwork Co., Ltd.
3. Honsoar New Building Material Co., Ltd.
4. Jiangsu Xiangsheng Bedtime Furniture Co., Ltd.
5. Senke Manufacturing Company
6. Shanghai Zifeng International Trading Co., Ltd.
7. Taishan Oversea Trading Company Ltd.
8. Xiamen Golden Huanan Imp. & Exp. Co., Ltd.
9. Xuzhou Yihe Wood Co., Ltd.
10. Yixing Pengjia Cabinetry Co., Ltd.

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