



DEPARTMENT OF COMMERCE

International Trade Administration

[A-570-106]

Wooden Cabinets and Vanities and Components Thereof from the People's Republic of China: Preliminary Results and Recission, in Part, of the Antidumping Duty Administrative Review; 2023-2024

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

SUMMARY: The U.S. Department of Commerce (Commerce) preliminarily determines that The Ancientree Cabinet Co., Ltd. (Ancientree), and KM Cabinetry Co., Ltd. (KM), made sales of wooden cabinets and vanities and components thereof (cabinets) at less than normal value (NV) during the period of review (POR) April 1, 2023, through March 31, 2024. Additionally, Commerce preliminarily determines that 14 companies are eligible for a separate rate and five companies are part of the China-wide Entity. Finally, Commerce is rescinding this review with respect to 49 companies. Commerce invites interested parties to comment on the preliminary results of this review.

DATES: Applicable [INSERT DATE OF PUBLICATION IN THE *FEDERAL REGISTER*].

FOR FURTHER INFORMATION CONTACT: Jacob Keller or Blair Hood, 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) 482-4849 or (202) 482-8329, respectively.

SUPPLEMENTARY INFORMATION:

Background

On April 21, 2020, Commerce published in the *Federal Register* the antidumping duty (AD) order on cabinets from the People's Republic of China (China).¹ On April 1, 2024,

¹ See *Wooden Cabinets and Vanities and Components Thereof from the People's Republic of China: Antidumping Duty Order*, 85 FR 22126 (April 21, 2020) (*Order*).

Commerce published in the *Federal Register* a notice of opportunity to request an administrative review of the *Order*.² On June 12, 2024, based on timely requests for an administrative review, Commerce published the notice of initiation of this administrative review of the *Order* with respect to 70 companies.³ On June 24, 2024, Hong Kong Jian Cheng Trading Co., Ltd., withdrew its request for review.⁴ On July 10, 2024, Nanjing Kaylang Co., Ltd., withdrew its request for review.⁵ On July 12, 2024, Commerce received 11 timely no-shipment certifications, 17 separate rate certifications (SRC), and one separate rate application (SRA). On September 10, 2024, the American Kitchen Cabinet Alliance (the petitioner) and MasterBrand timely withdrew their requests for review of certain companies.⁶ On March 12 and June 30, 2025, Commerce stated its intent to rescind the review for certain companies with no entries of subject merchandise during the POR.⁷ Thus, we are rescinding this review with respect to the 49 companies with no reviewable entries or for which a review request was timely withdrawn. These preliminary results cover 21 companies, including the mandatory respondents, Ancientree and KM.

On July 22, 2024, Commerce tolled certain deadlines in this administrative proceeding by seven days.⁸ On December 9, 2024, Commerce tolled certain deadlines in this administrative proceeding by an additional 90 days.⁹ On March 4, 2025, Commerce postponed the preliminary results of this administrative review.¹⁰ Additionally, on May 12, 2025, Commerce further

² See *Antidumping or Countervailing Duty Order, Finding, or Suspended Investigation; Opportunity to Request Administrative Review and Join Annual Inquiry Service List*, 89 FR 22390 (April 1, 2024).

³ See *Initiation of Antidumping and Countervailing Duty Administrative Reviews*, 89 FR 49844 (June 12, 2024) (*Initiation Notice*).

⁴ See Hong Kong Jian's Letter, "Withdrawal of Request for Review," dated June 24, 2024.

⁵ See Nanjing Kaylang's Letter, "Withdrawal of Request for Review," dated July 10, 2024.

⁶ See Petitioner's Letter, "Withdrawal of Request for Administrative Review," dated September 10, 2024; see also MasterBrand's Letter, "Partial Withdrawal of Request for Administrative Review," dated September 10, 2024.

⁷ See Memoranda, "Notice of Intent to Rescind Review, In Part," dated March 12, 2025 (Notice of Intent to Rescind); and "Second Notice of Intent to Rescind Review, In Part," dated June 30, 2025 (Second Notice of Intent to Rescind).

⁸ See Memorandum, "Tolling of Deadlines for Antidumping and Countervailing Duty Proceedings," dated July 22, 2024.

⁹ See Memorandum, "Tolling of Deadlines for Antidumping and Countervailing Duty Proceedings," dated December 9, 2024.

¹⁰ See Memorandum, "Extension of Deadline for Preliminary Results of Antidumping Duty Administrative Review," dated March 4, 2025.

postponed the preliminary results of this administrative review.¹¹ Accordingly, the deadline for the preliminary results of this review is August 5, 2025.

For a complete description of the events that followed the initiation of this review, *see* the Preliminary Decision Memorandum.¹² 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 <https://access.trade.gov>. A list of topics discussed in the Preliminary Decision Memorandum is included as appendix I to this notice. 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 products covered by the *Order* are wooden cabinets from China. For a complete description of the scope of the *Order*, *see* the Preliminary Decision Memorandum.¹³

Rescission of Review, In Part

Pursuant to 19 CFR 351.213(d)(1), Commerce will rescind an administrative review, in whole or in part, if the party that requested a review withdraws its request within 90 days of the date of publication of the notice of initiation. We are rescinding the review with respect to 27 companies for which there is no outstanding request for review.¹⁴ Because the withdrawals of the review requests were timely filed, and no other party requested a review of these companies,

¹¹ *See* Memorandum, "Second Extension of Deadline for Preliminary Results of Antidumping Duty Administrative Review," dated May 12, 2025.

¹² *See* Memorandum, "Decision Memorandum for the Preliminary Results and Partial Rescission of the 2023-2024 Antidumping Duty Administrative Review of Wooden Cabinets and Vanities and Components Thereof from the People's Republic of China," dated concurrently with, and hereby adopted by, this notice (Preliminary Decision Memorandum).

¹³ *See* Preliminary Decision Memorandum at the "Scope" section for more details.

¹⁴ *See* Preliminary Decision Memorandum at 6-7.

in accordance with 19 CFR 351.213(d)(1), Commerce is rescinding this review of the *Order* with respect to 27 companies.¹⁵

Furthermore, there were no suspended entries of subject merchandise for 22 companies for which the administrative review was initiated. On March 12 and June 30, 2025, Commerce notified all interested parties of its intent to rescind the administrative review, in part, with respect to these companies.¹⁶ No interested party submitted comments in response to these notices. In the absence of suspended entries of subject merchandise during the POR, for the companies listed in appendix IV, which this review was initiated, we are hereby rescinding this administrative review, in part, with respect to those companies, in accordance with 19 CFR 351.213(d)(3).

Accordingly, Commerce is rescinding the review with respect to 49 companies that had no shipments of subject merchandise during the POR or for which a review request was timely withdrawn.¹⁷

Methodology

Commerce is conducting this review in accordance with section 751(a)(1)(B) of the Act. Commerce calculated export price in accordance with section 772 of the Act. Further, because China is a non-market economy (NME) within the meaning of section 771(18) of the Act, Commerce calculated NV in accordance with section 773(c) of the Act. In addition, Commerce has relied on partial adverse facts available under sections 776(a) and (b) of the Act for KM. For a full description of the methodology underlying our conclusions, *see* the Preliminary Decision Memorandum.

Separate Rates

In the *Initiation Notice*, we informed parties that all firms for which an NME review was initiated that wished to qualify for separate rate status must complete, as appropriate, either an

¹⁵ See Appendix IV.

¹⁶ See Notice of Intent to Rescind; and Second Notice of Intent to Rescind.

¹⁷ See Appendix IV.

SRA or an SRC.¹⁸ In all proceedings involving an NME country, Commerce maintains a rebuttable presumption that all companies are subject to government control, and, thus, should be assessed a single weighted-average dumping margin unless the company can affirmatively demonstrate an absence of government control, both in law (*de jure*) and in fact (*de facto*), with respect to its exports, (*i.e.*, an affirmatively demonstrate that it is eligible for a separate rate).¹⁹ Commerce preliminarily determines 14 companies that filed either an SRA or SRC and the two mandatory respondents are eligible for a separate rate.²⁰

The statute and Commerce's regulations do not address the establishment of a separate rate to be applied to companies not selected for individual examination when Commerce limits its examination in an administrative review pursuant to section 777A(c)(2) of the Act. Generally, Commerce looks to section 735(c)(5) of the Act, which provides instructions for calculating the all-others rate in an investigation, for guidance when calculating the rate for separate-rate respondents which Commerce did not examine individually in an administrative review. Section 735(c)(5)(A) of the Act articulates a preference that Commerce is not to calculate an all-others rate using rates for individually examined respondents which are zero, *de minimis*, or based entirely on facts available. For the preliminary results of this review, Commerce determined the estimated dumping margins for Ancientree and KM to be 7.67 and 112.23 percent, respectively. For the reasons explained in the Preliminary Decision Memorandum, we are assigning a 14.48 percent rate to the non-examined respondents that qualify for a separate rate in this review, consistent with Commerce's practice and section 735(c)(5)(A) of the Act.²¹

China-Wide Entity

¹⁸ See *Initiation Notice*, 89 FR at 49845.

¹⁹ See *Notice of Final Determination of Sales at Less Than Fair Value, and Affirmative Critical Circumstances, In Part: Certain Lined Paper Products from the People's Republic of China*, 71 FR 53079, 53082 (September 8, 2006); see also *Final Determination of Sales at Less Than Fair Value and Final Partial Affirmative Determination of Critical Circumstances: Diamond Sawblades and Parts Thereof from the People's Republic of China*, 71 FR 29303, 29307 (May 22, 2006).

²⁰ See Preliminary Decision Memorandum at the "Separate Rate Determination" section for more details.

²¹ *Id.*

Commerce’s policy regarding the conditional review of the China-wide entity applies to this administrative review.²² Under this policy, the China-wide entity will not be under review unless a party specifically requests, or Commerce self-initiates, a review of the entity. Because no party requested a review of the China-wide entity in this review, the entity is not under review, and the entity’s assessment rate (*i.e.*, 251.64 percent) is not subject to change.²³ For the reasons explained in the Preliminary Decision Memorandum, Commerce considers all other companies for which a review was requested with suspended entries of subject merchandise (none of which filed an SRA or SRC)) to be part of the China-wide entity, including two companies that filed no shipment certifications.²⁴

Preliminary Results of the Administrative Review

Commerce preliminarily determines that the following estimated weighted-average dumping margins exist for the period covering April 1, 2023, through March 31, 2024:

Exporter	Weighted-Average Dumping Margin (percent)
KM Cabinetry Co., Ltd.	112.23
The Ancientree Cabinet Co., Ltd.	7.67
Non-Examined Companies Receiving a Separate Rate ²⁵	14.48

Disclosure

Commerce intends to disclose to parties to the proceeding the calculation performed for these preliminary results of review within five days of any public announcement of these

²² See *Antidumping Proceedings: Announcement of Change in Department Practice for Respondent Selection in Antidumping Duty Proceedings and Conditional Review of the Nonmarket Economy Entity in NME Antidumping Duty Proceedings*, 78 FR 65963 (November 4, 2013).

²³ See *Order*.

²⁴ See Appendix II; see also Preliminary Decision Memorandum at 12.

²⁵ See Appendix III.

preliminary results, or if there is no public announcement, within five days of the date of publication of this notice in the *Federal Register*, in accordance with 19 CFR 351.224(b).

Public Comment

Commerce will establish the briefing schedule at a later time and will notify parties of the schedule in accordance with 19 CFR 351.309. 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.²⁶ Interested parties who submit case briefs or rebuttal briefs in this proceeding must submit: (1) a table of contents listing each issue addressed; and (2) a table of authorities.²⁷

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 briefs 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 in their briefs.²⁸ Further, we request that interested parties limit their executive summary of each issue to no more than 450 words, not including citations. We intend to use the executive summaries as the basis of the comment summaries included in the issues and decision memorandum that we will issue for the final results in this administrative review. We request that interested parties include footnotes for relevant citations in the 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).²⁹

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, U.S. Department of Commerce, within 30 days after the publication of this notice. Requests should contain the party's name, address, telephone

²⁶ 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*).

²⁷ See 19 CFR 351.309(c)(2) and (d)(2); *see also* 19 CFR 351.303 (for general filing requirements).

²⁸ We use the term "issue" here to describe an argument that Commerce would normally address in a comment of the Issues and Decision Memorandum.

²⁹ See *APO and Service Final Rule*.

number, the number of participants, whether any participant is a foreign national, and a list of the issues to be discussed. If a request for a hearing is made, Commerce intends to hold the hearing at a time and date to be determined. Parties should confirm by telephone the date, time, and location of the hearing two days before the scheduled date.

Assessment Rates

Upon issuing the final results, Commerce will determine, and CBP shall assess, antidumping duties on all appropriate entries covered by this review.³⁰ If the preliminary results are unchanged for the final results, we will instruct CBP to apply an *ad valorem* assessment rate of 251.64 percent to all entries of subject merchandise during the POR which were exported by the companies considered to be a part of the China-wide entity listed in appendix II.

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

For Ancientree and KM, Commerce intends to calculate importer or customer-specific assessment rates, in accordance with 19 CFR 351.212(b)(1).³¹ Where the respondent reported reliable entered values, Commerce intends to calculate importer or customer-specific *ad valorem* assessment rates by aggregating the amount of dumping calculated for all U.S. sales to the importer or customer and dividing this amount by the total entered value of the merchandise sold to the importer or customer.³² Where the respondent did not report entered values, Commerce will calculate importer or customer-specific assessment rates by dividing the amount of dumping for reviewed sales to the importer or customer by the total quantity of those sales. Commerce

³⁰ See 19 CFR 351.212(b)(1).

³¹ See *Antidumping Proceedings: Calculation of the Weighted Average Dumping Margin and Assessment Rate in Certain Antidumping Proceedings: Final Modification*, 77 FR 8101 (February 14, 2012) (*Final Modification*).

³² See 19 CFR 351.212(b)(1).

will calculate an estimated *ad valorem* importer or customer-specific assessment rate to determine whether the per-unit assessment rate is *de minimis*; however, Commerce will use the per-unit assessment rate where entered values were not reported.³³ Where an importer or customer-specific *ad valorem* assessment rate is not zero or *de minimis*, Commerce will instruct CBP to collect the appropriate duties at the time of liquidation. Where either the respondent's weighted average dumping margin is zero or *de minimis*, or an importer or customer-specific *ad valorem* assessment rate is zero or *de minimis*, Commerce will instruct CBP to liquidate appropriate entries without regard to antidumping duties.³⁴

Pursuant to a refinement to Commerce's assessment practice, where sales of subject merchandise exported by an individually examined respondent were not reported in the U.S. sales data submitted by the respondent, but the merchandise was entered into the United States during the POR, Commerce will instruct CBP to liquidate any entries of such merchandise at the AD assessment rate for the China-wide entity.³⁵

For the respondents that were not selected for individual examination in this administrative review, but which qualified for a separate rate, the assessment rate will be based on the weighted-average dumping margins assigned to the respondents selected for individual examination, as appropriate, in the final results of this review.³⁶

For the companies for which this review is rescinded with these preliminary results, we will instruct CBP to assess antidumping duties on all appropriate entries at a rate equal to the cash deposit of estimated antidumping duties required at the time of entry, or withdrawal from

³³ *Id.*

³⁴ See *Final Modification*, 77 FR at 8103.

³⁵ For a full discussion of this practice, see *Non-Market Economy Antidumping Proceedings: Assessment of Antidumping Duties*, 76 FR 65694 (October 24, 2011).

³⁶ See *Drawn Stainless Steel Sinks from the People's Republic of China: Preliminary Results of the Antidumping Duty Administrative Review and Preliminary Determination of No Shipments: 2014-2015*, 81 FR 29528 (May 12, 2016), and accompanying Preliminary Decision Memorandum at 10-11, unchanged in *Drawn Stainless Steel Sinks from the People's Republic of China: Final Results of Antidumping Duty Administrative Review; Final Determination of No Shipments; 2014-2015*, 81 FR 54042 (August 15, 2016).

warehouse, for consumption, during the period April 1, 2023, through March 31, 2024, in accordance with 19 CFR 351.212(c)(1)(i).

Cash Deposit Requirements

The following cash deposit requirements will be effective upon publication of the final results of this review for shipments of the subject merchandise from China entered, or withdrawn from warehouse, for consumption on or after the publication date, as provided by section 751(a)(2)(C) of the Act: (1) for the subject merchandise exported by the company listed above that has a separate rate, the cash deposit rate will be equal to the weighted-average dumping margin established in the final results of this administrative review (except, if the rate is zero or *de minimis*, then zero cash deposit will be required); (2) for previously investigated or reviewed Chinese and non-Chinese exporters not listed above that received a separate rate in a prior segment of this proceeding, the cash deposit rate will continue to be the existing exporter specific rate; (3) for all Chinese exporters of subject merchandise that have not been found to be entitled to a separate rate, the cash deposit rate will be that for the China-wide entity; and (4) for all non-Chinese exporters of subject merchandise which have not received their own rate, the cash deposit rate will be the rate applicable to the Chinese exporter that supplied that non-Chinese exporter. These cash deposit requirements, when imposed, shall remain in effect until further notice.

Final Results of Review

Unless otherwise extended, Commerce intends to issue the final results of this administrative review, which will include the results of its analysis of issues raised in case and rebuttal briefs, within 120 days of these preliminary results of review in the *Federal Register*, pursuant to 751(a)(3)(A) of the Act.

Notification to Importers

This notice serves as a preliminary reminder to importers of their responsibility under 19 CFR 351.402(f)(2) to file a certificate regarding the reimbursement of antidumping and/or

countervailing duties prior to liquidation of the relevant entries during these PORs. Failure to comply with this requirement could result in Commerce's presumption that reimbursement of antidumping and/or countervailing duties occurred and the subsequent assessment of double antidumping duties, and/or an increase in the amount of antidumping duties by the amount of countervailing duties.

Notification to Interested Parties

Commerce is issuing and publishing the preliminary results of this review in accordance with sections 751(a)(1)(B), 751(a)(3) and 777(i) of the Act, and 19 CFR 351.213(d)(4) and 351.221(b)(4).

Dated: August 5, 2025.

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. Recission of Administrative Review, In Part
- V. Discussion of Methodology
- VI. Adjustment Under Section 777A(f) of the Act
- VII. Currency Conversion
- VIII. Recommendation

Appendix II

Companies Considered to Be Part of the China-Wide Entity

1. Fujian Leifeng Cabinetry Co., Ltd.
2. Oppein Home Group Inc.
3. Weihai Jarlin Cabinetry Manufacture Co., Ltd.
4. Xiamen Adler Cabinetry Co., Ltd.
5. Zhongshan NU Furniture Co., Ltd.

Appendix III

Companies Under Review Receiving a Separate Rate

1. Anhui Swanch Cabinetry Co., Ltd.
2. Changyi Zhengheng Woodwork Co., Ltd.

3. Dalian Hualing Wood Co., Ltd.
4. Goldenhome Living Co., Ltd.
5. Honsoar New Building Material Co., Ltd.
6. Jiang Su Rongxin Wood Industry Co., Ltd.
7. (formerly known as Jiang Su Rongxin Cabinets Ltd.)
8. KM Cabinetry Co., Ltd.
9. Senke Manufacturing Company
10. Shanghai Zifeng International Trading Co., Ltd.
11. Taishan Oversea Trading Company Ltd.
12. The Ancientree Cabinet Co., Ltd.
13. Xiamen Golden Huanan Imp. & Exp. Co., Ltd.
14. Xuzhou Yihe Wood Co., Ltd.
15. Yixing Pengjia Technology Co., Ltd. (formerly known as Yixing Pengjia Cabinetry Co. Ltd.)

Appendix IV

Companies Rescinded from Review

A. Requests for Review Withdrawn

1. Anhui Xinyuanda Cupboard Co., Ltd.
2. Deqing Meisheng Import and Export Co., Ltd.
3. Dongguan Ri Sheng Home Furnishing Articles Co., Ltd.
4. Fujian Senyi Kitchen Cabinet Co., Ltd.
5. Fuzhou Hauster Kitchen Cabinet Manufacturing Co., Ltd.
6. Fuzhou Pyrashine Trading Co., Ltd.
7. Jiang Su Rongxin Import and Export Co., Ltd.
8. Jiangsu Sunwell Cabinetry Co., Ltd.
9. Jiangsu Xiangsheng Bedtime Furniture Co., Ltd.
10. Kunshan Baiyulan Furniture Co., Ltd.
11. Linshu Meibang Furniture Co., Ltd.
12. Linyi Bomei Furniture Co., Ltd.
13. Nantong Aershin Cabinets Co., Ltd.
14. Quanzhou Ample Furnishings Co., Ltd.
15. Qufu Xinyu Furniture Co., Ltd.
16. Shanghai Beautystar Cabinetry Co., Ltd.
17. Shanghai Zifeng Industries Development Co., Ltd.
18. Shenzhen Pengchengzhirong Trade Co., Ltd.
19. Suzhou Siemo Wood Import & Export Co., Ltd.
20. Tech Forest Cabinetry Co., Ltd.
21. Xiamen Got Cheer Co., Ltd.
22. Yichun Dongmeng Wood Co., Ltd.
23. Yindu Kitchen Equipment Co., Ltd.
24. Zaozhuang New Sharp Import & Export Trading Co., Ltd.
25. ZBOM Cabinets Co., Ltd.
26. Zhongshan KM Cabinetry Co., Ltd.
27. Zhoushan For-strong Wood Co., Ltd.

B. No Shipment Companies/No Reviewable Entries

1. Hong Kong Jian Cheng Trading Co., Ltd.
2. Fujian Dushi Wooden Industry Co., Ltd.
3. Jiangsu Beichen Wood Co., Ltd.
4. Nanjing Kaylang Co., Ltd.
5. Linyi Kaipu Furniture Co., Ltd.
6. Qingdao Shousheng Industry Co., Ltd.
7. Qingdao Haiyan Drouot Household Co., Ltd.
8. Shandong Longsen Woods Co., Ltd.
9. Taizhou Overseas Int'l Ltd.
10. Weifang Yuanlin Woodenware Co., Ltd.
11. Dalian Meisen Woodworking Co., Ltd.
12. Fuzhou CBM Import & Export Co., Ltd.
13. Guangzhou Nuolande Import and Export Co., Ltd.
14. Jiangsu Weisen Houseware Co., Ltd.
15. (also known as Weisen Houseware Co., Ltd.)
16. Morewood Cabinetry Co., Ltd.

17. Sheen Lead International Trading (Shanghai) Co., Ltd.
18. Shandong Jinhua Wood Co., Ltd.
19. Shouguang Fushi Wood Co., Ltd.
20. Taishan Hongxiang Trading Co., Ltd.
21. Weifang Fuxing Wood Co., Ltd.
22. Zhangzhou OCA Furniture Co., Ltd.

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