



DEPARTMENT OF COMMERCE

International Trade Administration

[A-557-818]

Mattresses from Malaysia: Initiation of Circumvention Inquiry on the Antidumping Duty Order

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

SUMMARY: In response to a request from Brooklyn Bedding LLC, Carpenter Company, Future Foam, Inc., FXI, Inc., Kolcraft Enterprises, Inc., Leggett & Platt, Incorporated, Serta Simmons Bedding, LLC, Tempur Sealy International, Inc., the International Brotherhood of Teamsters, and United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union, AFL-CIO (collectively, the requesters), the U.S. Department of Commerce (Commerce) is initiating a country-wide circumvention inquiry to determine whether components of mattresses from Malaysia, which are assembled or completed in the United States into mattresses, are circumventing the antidumping duty (AD) order on mattresses from Malaysia.

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

FOR FURTHER INFORMATION CONTACT: Dennis McClure, AD/CVD Operations, Office VIII Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-2000.

SUPPLEMENTARY INFORMATION:

Background

On November 18, 2025, pursuant to section 781(a) of the Tariff Act of 1930, as amended (the Act), and 19 CFR 351.226(h), the requesters filed a circumvention inquiry request alleging

that mattresses completed in the United States using components manufactured in Malaysia are circumventing the *Order*¹ on mattresses from Malaysia and, accordingly, should be included within the scope of the *Order*.²

Due to a backlog of documents that were electronically filed via Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic Service System (ACCESS) during the Federal Government shutdown, on November 24, 2025, Commerce tolled all deadlines in administrative proceedings by 21 days.³

On December 15, 2025, we issued a supplemental questionnaire to the requesters.⁴ Subsequently, on December 22, 2025, the requesters filed their request for information.⁵ On January 15, 2026, Commerce extended the initiation deadline by an additional 15 days, in accordance with 19 CFR 351.226(d)(1).⁶ We issued a second supplemental questionnaire to the requestors on January 28, 2026.⁷ On January 30, 2026, the requestors filed their supplemental response to our second request for information.⁸

Scope of the *Order*

The merchandise covered by the scope of the *Order* are mattresses from Malaysia. For a complete description of the scope of the *Order*, see the Circumvention Initiation Checklist.⁹

¹ See *Mattresses from Cambodia, Indonesia, Malaysia, Serbia, Thailand, the Republic of Turkey, and the Socialist Republic of Vietnam: Antidumping Duty Orders and Amended Final Affirmative Antidumping Determination for Cambodia*, 86 FR 26460 (May 14, 2021) (*Order*).

² See Requesters' Letter, "Request to Initiate Anti-Circumvention Inquiry With Respect to Imports of Mattress Components from Malaysia Pursuant to Section 781(a) of the Act" dated November 18, 2025 (Circumvention Inquiry Request).

³ See Memorandum, "Tolling of all Case Deadlines," dated November 24, 2025.

⁴ See Commerce's Letter, "Request for Anti-Circumvention Inquiry with Respect to Imports of Mattress Components from Malaysia: Supplemental Questionnaire," dated December 15, 2025 (Request for Information).

⁵ See Requesters' Letter, "Petitioners' Supplemental Questionnaire Response," dated December 22, 2025 (Supplemental Questionnaire Response).

⁶ See Memorandum, "Extension of Circumvention Inquiry Initiation Deadline," dated January 15, 2026.

⁷ See Commerce's Letter, "Request for Anti-Circumvention Inquiry with Respect to Imports of Mattress Components from Malaysia: Second Supplemental Questionnaire," dated January 28, 2026

⁸ See Requestors' Letter, "Response to Second Anti-Circumvention Inquiry Supplemental Questionnaire," dated January 30, 2026 (Second Supplemental Response).

⁹ For a complete description of the scope of the *Order*, see Checklist, "Mattresses from Malaysia Order," dated concurrently with this notice (Circumvention Initiation Checklist).

Merchandise Subject to the Circumvention Inquiry

This circumvention inquiry covers mattress components exported from Malaysia and further processed and completed in the United States to produce mattresses.

Initiation of Circumvention Inquiry

Section 351.226(d) of Commerce's regulations states that if Commerce determines that a request for a circumvention inquiry satisfies the requirements of 19 CFR 351.226(c), then Commerce "will accept the request and initiate a circumvention inquiry." Section 351.226(c)(1) of Commerce's regulations, in turn, requires that each circumvention inquiry request allege "that the elements necessary for a circumvention determination under section 781 of the Act exist" and be "accompanied by information reasonably available to the interested party supporting these allegations." The requesters allege circumvention pursuant to section 781(a) of the Act (*i.e.*, merchandise completed or assembled in the United States).

Section 781(a)(1) of the Act provides that Commerce may find circumvention of an order when merchandise of the same class or kind subject to the order is completed or assembled in the United States. In conducting a circumvention inquiry, under section 781(a)(1) of the Act, Commerce relies on the following criteria: (A) merchandise sold in the United States is of the same class or kind as any merchandise that is the subject of an AD or countervailing (CVD) order; (B) such merchandise sold in the United States is completed or assembled in the United States from parts or components produced in the foreign country with respect to which such order or finding applies; (C) the process of assembly or completion in the United States is minor or insignificant; and (D) the value of the parts or components referred to in subparagraph (B) is a significant portion of the total value of the merchandise.

In determining whether the process of assembly or completion in the United States is minor or insignificant under section 781(a)(1)(C) of the Act, section 781(a)(2) of the Act directs Commerce to consider: (A) the level of investment in the United States; (B) the level of research and development in the United States; (C) the nature of the production process in the United

States; (D) the extent of production facilities in the United States; and (E) whether the value of the processing performed in the United States represents a small proportion of the value of the merchandise sold in the United States. However, no single factor, by itself, controls Commerce's determination of whether the process of assembly or completion in the United States is minor or insignificant.¹⁰ Accordingly, it is Commerce's practice to evaluate each of these five factors as they exist in the United States, and to reach an affirmative or negative circumvention determination based on the totality of the circumstances of the particular circumvention inquiry.¹¹

In addition, section 781(a)(3) of the Act sets forth additional factors to consider in determining whether to include merchandise assembled or completed in the United States within the scope of an AD or CVD order. Specifically, Commerce shall take into account such factors as: (A) the pattern of trade, including sourcing patterns; (B) whether the manufacturer or exporter of the parts or components is affiliated with the person who assembles or completes the merchandise sold in the United States from the parts or components produced in the foreign country with respect to which the order applies; and (C) whether imports into the United States of the parts or components products in such foreign country have increased after the initiation of the investigation which resulted in the issuance of such order.

Analysis

Based on our analysis of requesters' circumvention inquiry request, Commerce determines that the requesters have satisfied the criteria under 19 CFR 351.226(c) to warrant the initiation of a country-wide circumvention inquiry of the *Order*. For a full discussion of the basis for our decision to initiate this circumvention inquiry, *see* the Circumvention Initiation Checklist.¹² As explained in the Circumvention Initiation Checklist, the information provided by

¹⁰ *See* Statement of Administrative Action Accompanying the Uruguay Round Agreements Act, H.R. Doc. No. 103-316, Vol. 1 (1994) (SAA), at 893.

¹¹ *See, e.g., Hydrofluorocarbon Blends from the People's Republic of China: Final Affirmative Determination of Circumvention with Respect to R-410B, R-407G, and a Certain Custom Blend from the People's Republic of China*, 89 FR 56848 (July 11, 2024).

¹² *See* Circumvention Initiation Checklist.

the requesters warrants initiating this circumvention inquiry on a country-wide basis. Commerce has taken this approach in prior circumvention inquiries, where the facts warranted initiation on a country-wide basis.¹³

Consistent with the approach in the prior circumvention inquiries that were initiated on a country-wide basis, Commerce intends to issue a questionnaire to solicit information from producers and exporters in Malaysia concerning their shipments to the United States and the origin of any mattress components being further processed into merchandise subject to the *Order*.

Respondent Selection

Commerce intends to base respondent selection on quantity and value (Q&V) questionnaire responses that Commerce intends to issue to each potential respondent for which there is complete address information on the record. Additionally, Commerce intends to place the Q&V questionnaire on the record within five days of the publication of the initiation notice. Comments regarding the Q&V data and respondent selection should be submitted within seven days after placement of the Q&V data on the record of the inquiry. Parties wishing to submit rebuttal comments should submit those comments within five days after the deadline for the initial comments.

Commerce intends to establish a schedule for questionnaire responses after respondent selection. A company's failure to completely respond to Commerce's requests for information may result in the application of partial or total facts available, pursuant to section 776(a) of the Act, which may include adverse inferences, pursuant to section 776(b) of the Act.

Suspension of Liquidation

¹³ See, e.g., *Certain Corrosion-Resistant Steel Products from the Republic of Korea and Taiwan: Initiation of Anti-Circumvention Inquiries on the Antidumping Duty and Countervailing Duty Orders*, 83 FR 37785 (August 2, 2018); *Carbon Steel Butt-Weld Pipe Fittings from the People's Republic of China: Initiation of Anti-Circumvention Inquiry on the Antidumping Duty Order*, 82 FR 40556, 40560 (August 25, 2017) (stating at initiation that Commerce would evaluate the extent to which a country-wide finding applicable to all exports might be warranted); and *Certain Corrosion-Resistant Steel Products from the People's Republic of China: Initiation of Anti-Circumvention Inquiries on the Antidumping Duty and Countervailing Duty Orders*, 81 FR 79454, 79458 (November 14, 2016) (stating at initiation that Commerce would evaluate the extent to which a country-wide finding applicable to all exports might be warranted).

Pursuant to 19 CFR 351.226(l)(1), Commerce will notify CBP of the initiation of this circumvention inquiry and direct CBP to continue the suspension of liquidation of entries of products subject to the circumvention inquiry that were already subject to the suspension of liquidation under the *Order*, and to apply the cash deposit rate that would be applicable if the product was determined to be covered by the scope of the *Order*. Should Commerce issue preliminary or final circumvention determinations, Commerce will follow the suspension of liquidation rules under 19 CFR 351.226(l)(2)-(4).

Notification to Interested Parties

In accordance with 19 CFR 351.226(d) and section 781(a) of the Act, Commerce determines that the requesters' request for this circumvention inquiry satisfies the requirements of 19 CFR 351.226(c). Accordingly, Commerce is notifying all interested parties of the initiation of this circumvention inquiry to determine whether certain imports of components of mattresses from Malaysia, and further processed and completed into mattresses in the United States, are circumventing the *Order*. In addition, we have included a description of the products that are the subject of this inquiry, and an explanation of the reasons for Commerce's decision to initiate this inquiry as provided above and in the accompanying Circumvention Initiation Checklist.¹⁴ In accordance with 19 CFR 351.226(e)(2), Commerce intends to issue its preliminary circumvention determination within 150 days from the date of publication of the notice of initiation of a circumvention inquiry in the *Federal Register*.

This notice is published in accordance with section 781(a) of the Act and 19 CFR 351.226(d)(1)(ii).

Dated: February 5, 2026.

Christopher Abbott,

Deputy Assistant Secretary

for Policy and Negotiations,

performing the non-exclusive functions and duties

of the Assistant Secretary for Enforcement and Compliance.

¹⁴ See Circumvention Initiation Checklist.

