



DEPARTMENT OF COMMERCE

International Trade Administration

[C-570-118]

Wood Mouldings and Millwork Products from the People’s Republic of China: Final Results of Countervailing Duty Administrative Review; 2023

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

SUMMARY: The U.S. Department of Commerce (Commerce) determines that countervailable subsidies were provided to producers and/or exporters of wood mouldings and millwork products (millwork products) from the People’s Republic of China (China) during the period of review (POR) January 1, 2023, through December 31, 2023.

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

FOR FURTHER INFORMATION CONTACT: Brandon James or Joshua Nixon, 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) 482-7472 or (202) 482-8361, respectively.

SUPPLEMENTARY INFORMATION:

Background

On June 12, 2025, Commerce published the *Preliminary Results* of this administrative review and invited interested parties to comment.¹ For a detailed description of the events that occurred subsequent to the *Preliminary Results*, see the Issues and Decision Memorandum.² On September 23, 2025, in accordance with section 751(a)(3)(A) of the Tariff Act of 1930, as amended (the Act), Commerce extended the deadline for issuing the final results until December

¹ See *Wood Mouldings and Millwork Products from the People’s Republic of China: Preliminary Results and Partial Rescission of Countervailing Duty Administrative Review; 2023*, 90 FR 24778 (June 12, 2025) (*Preliminary Results*), and accompanying Preliminary Decision Memorandum.

² See Memorandum, “Wood Mouldings and Millwork Products from the People’s Republic of China: Issues and Decision Memorandum for the Final Results of the 2023 Countervailing Duty Administrative Review,” dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

9, 2025.³ Due to the lapse in appropriations and Federal Government shutdown, on November 14, 2025, Commerce tolled all deadlines in administrative proceedings by 47 days.⁴

Additionally, 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 an additional 21 days.⁵ Accordingly, the deadline for the final results of this administrative review is now February 17, 2026.⁶

Scope of the Order⁷

The merchandise subject to the *Order* is millwork products from China. A full description of the scope of the *Order* is contained in the Issues and Decision Memorandum.

Analysis of Comments Received

All issues raised by interested parties in briefs are addressed in the Issues and Decision Memorandum. A list of the issues addressed in the Issues and Decision Memorandum is provided in Appendix I of this notice. The Issues and Decision Memorandum is a public document and is on file electronically via ACCESS. ACCESS is available to registered users at <https://access.trade.gov>. In addition, a complete version of the Issues and Decision Memorandum can be accessed directly at <https://access.trade.gov/public/FRNoticesListLayout.aspx>.

Methodology

Commerce conducted this review in accordance with section 751(a)(1)(A) of the Act. For each subsidy program found countervailable, Commerce finds that there is a subsidy, *i.e.*, a

³ See Memorandum, "Extension of Deadline for the Final Results of Countervailing Duty Administrative Review; 2023," dated September 23, 2025.

⁴ See Memorandum, "Deadlines Affected by the Shutdown of the Federal Government," dated November 14, 2025.

⁵ See Memorandum, "Tolling of All Case Deadlines," dated November 24, 2025.

⁶ The deadline falls on February 15, 2026, which is a Sunday. Commerce's practice dictates that, where a deadline falls on a weekend or Federal holiday, the appropriate deadline is the next business day. See *Notice of Clarification: Application of "Next Business Day" Rule for Administrative Determination Deadlines Pursuant to the Tariff Act of 1930, As Amended*, 70 FR 24533 (May 10, 2005).

⁷ See *Wood Mouldings and Millwork Products from the People's Republic of China: Countervailing Duty Order*, 86 FR 9484 (February 16, 2021) (*Order*).

government-provided financial contribution that gives rise to a benefit to the recipient, and that the subsidy is specific.⁸ For a description of the methodology underlying all of Commerce's conclusions, including any determination that relied upon the use of adverse facts available, pursuant to section 776(a) and (b) of the Act, *see* the Issues and Decision Memorandum.

Changes Since the *Preliminary Results*

Based on our analysis of the case and rebuttal briefs and the evidence on the record, we made certain changes to the ocean freight benchmarks and import duty rates used in certain input for less than adequate remuneration (LTAR) analyses, certain free-on board sales denominators, and the purchases countervailed in the cut timber for LTAR program from the *Preliminary Results*. These changes are explained in the Issues and Decision Memorandum.

Companies Not Selected for Individual Review

There are 13 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. *See* Appendix II. The Act and Commerce's regulations do not address the establishment of a rate to be applied to companies not selected for individual examination when Commerce limits its examination in an administrative review pursuant to section 777A(e)(2) of the Act. Generally, Commerce looks to section 705(c)(5) of the Act, which provides instructions for determining the all-others rate in an investigation, for guidance when calculating the rate for companies which were not selected for individual examination in an administrative review. Under section 705(c)(5)(A) of the Act, the all-others rate is normally an amount equal to the weighted average of the countervailable subsidy rates established for exporters and producers individually investigated, excluding any zero or *de minimis* countervailable subsidy rates, and any rates determined entirely on the basis of facts available.

⁸ *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.

Accordingly, to determine the rate for companies not selected for individual examination, Commerce’s practice is to weight average the net subsidy rates for the selected mandatory respondents, excluding rates that are zero, *de minimis*, or based entirely on facts available.⁹ For the 13 non-selected companies, because the rates calculated for mandatory respondents Zhejiang Senya Board Industry Co., Ltd. (Senya Board) and Fujian Yinfeng Imp & Exp Trading Co., Ltd. (Yinfeng) were above *de minimis* and not based entirely on facts available, we applied a final subsidy rate based on a weighted average of the rates calculated for the two mandatory respondents using the publicly ranged sales data they submitted on the record. This methodology is consistent with our practice for establishing an all-others subsidy rate pursuant to section 705(c)(5)(A) of the Act. For a list of the non-selected companies, *see* Appendix II to this notice.

Final Results of Review

We find that, for the period January 1, 2023, through December 31, 2023, the following total net countervailable subsidy rates exist:

Producer/exporter	Subsidy Rate (percent <i>ad valorem</i>)
Zhejiang Senya Board Industry Co., Ltd. ¹⁰	26.51
Fujian Yinfeng Imp & Exp Trading Co., Ltd. ¹¹	20.32
Rate for Non-Selected Companies Under Review ¹²	21.39

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, in accordance with 19 CFR 351.224(b).

Assessment Requirements

⁹ *See, e.g., Certain Pasta from Italy: Final Results of the 13th (2008) Countervailing Duty Administrative Review*, 75 FR 37386, 37387 (June 29, 2010).

¹⁰ As discussed in the Preliminary Decision Memorandum, Commerce preliminarily finds Longquan Jiefeng Trade Co., Ltd. to be cross-owned with Senya Board. Longquan Jiefeng Trade Co., Ltd. was listed separately in the *Initiation Notice*.

¹¹ As discussed in the Preliminary Decision Memorandum, Commerce preliminarily finds the following company to be cross-owned with Yinfeng: Fujian Province Youxi City Mangrove Wood Machining Co., Ltd. and Fujian Province Youxi City Mangrove Wood Machining Co., Ltd. Youxi Xicheng Branch.

¹² *See* Appendix II for a list of the non-selected companies under review.

Pursuant to section 751(a)(2)(C) of the Act and 19 CFR 351.212(b)(2), Commerce has determined, and U.S. Customs and Border Protection (CBP) shall assess, countervailing duties on all appropriate entries of subject merchandise in accordance with the final results of this review, for the above-listed companies at the applicable *ad valorem* assessment rates listed for the POR. 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).

Cash Deposit Requirements

In accordance with section 751(a)(2)(C) of the Act, Commerce intends to instruct CBP to collect cash deposits of estimated countervailing duties in the amounts shown for the POR for each of 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. For all non-reviewed firms, we will instruct CBP to continue to collect cash deposits of estimated countervailing duties at the most recent company-specific or all-others rate applicable to the company, as appropriate. These cash deposit requirements, effective upon publication of the final results of review, shall remain in effect until further notice.

Administrative Protective Order (APO)

This notice also serves as a reminder to parties subject to an APO of their responsibility concerning the return or destruction of proprietary information disclosed under APO in accordance with 19 CFR 351.305(a)(3). Timely written notification of the return or destruction of APO materials or conversion to judicial protective order is hereby requested. Failure to comply with the regulations and terms of an APO is a violation which is subject to sanction.

Notification to Interested Parties

Commerce is issuing and publishing these final results of administrative review and notice in accordance with sections 751(a)(1) and 777(i) of the Act, and 19 CFR 351.221(b)(5).

Dated: February 17, 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 Issues and Decision Memorandum

- I. Summary
- II. Background
- III. Scope of the *Order*
- IV. Use of Facts Otherwise Available and Application of Adverse Inferences
- V. Subsidies Valuation Information
- VI. Analysis of Programs
- VII. Discussion of the Issues
 - Comment 1: Whether Commerce Accounted for the Full Cooperation of Respondents
 - Comment 2: Whether Commerce Appropriately Applied AFA to Determine Certain Input Suppliers Are Government Authorities
 - Comment 3: Whether Commerce Should find Market Distortion and Specificity based on AFA
 - Comment 4: Whether Commerce Should Revise the Paint Benchmark
 - Comment 5: Whether Commerce Conflated Stumpage and Cut Timber Benchmarks
 - Comment 6: Whether Commerce Should Revise the Land Benchmark
 - Comment 7: Whether Commerce Should Revise the Electricity and Water Benchmarks
 - Comment 8: Whether the Provision of Water for LTAR Confers a Benefit
 - Comment 9: Whether Commerce Should Countervail Mangrove's Cut Timber Purchases
 - Comment 10: Whether Commerce Should Make Changes to its Benchmark Calculations for Ocean Freight
 - A. Whether Commerce Should Rely on Xeneta Ocean Freight
 - B. Whether Commerce Should Exclude Certain Charges from the Descartes Data
 - C. Whether Commerce Should Revise Aspects of Its Ocean Freight Calculations
 - Comment 11: Whether Commerce Should Rely on Respondents' Reported Inland Freight Data
 - Comment 12: Whether Commerce Should Revise Certain Import Duty Rates
 - Comment 13: Whether Commerce Should Exclude Sales Related To Non-Production Activities
- VIII. Recommendation

Appendix II

Non-Selected Companies Under Review

1. Anji Huaxin Bamboo & Wood Products Co., Ltd.
2. Bel Trade Wood Industrial Co.
3. Bel Trade Wood Industrial Co., Ltd. Youxi Fujian.
4. Cao County Hengda Wood Products Co., Ltd
5. Fotiou Frames Limited
6. Fujian Hongjia Craft Products Co., Ltd.
7. Fujian Jinquan Trade Co., Ltd.; Fujian Province Youxi County Baiyuan Wood Machining Co., Ltd.¹³
8. Fujian Wangbin Decorative Material Co., Ltd.
9. Nanping Huatai Wood & Bamboo Co., Ltd.
10. Shaxian Hengtong Wood Industry Co., Ltd.
11. Shenzhen Xinjintai Industrial Co., Ltd.
12. Zhangzhou Wangjiamei Industry & Trade Co., Ltd.
13. Zhangzhou Yihong Industrial Co., Ltd.

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¹³ In past reviews, Commerce has found these entities to be cross-owned. *See Wood Mouldings and Millwork Products from the People's Republic of China: Final Results and Partial Rescission of Countervailing Duty Administrative Review; 2020– 2021*, 88 FR 62319 (September 11, 2023) and *Wood Mouldings and Millwork Products from the People's Republic of China: Preliminary Results and Partial Rescission of Countervailing Duty Administrative Review; 2022*, 89 FR 15816 (March 5, 2024). Absent information to the contrary, we intend to continue to treat these entities as cross-owned for the purpose of this administrative review.