



## DEPARTMENT OF COMMERCE

### International Trade Administration

[C-570-107]

#### Wooden Cabinets and Vanities and Components Thereof 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 certain  
producers and exporters of wooden cabinets and vanities and components thereof (wooden  
cabinets) from the People's Republic of China (China) received countervailable subsidies 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: Michael Romani or Suresh Maniam, 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) 482-0198 or (202) 482-0176, respectively.

#### SUPPLEMENTARY INFORMATION:

##### Background

On July 11, 2025, Commerce published in the *Federal Register* the *Preliminary Results*  
of this administrative review and invited comments from interested parties.<sup>1</sup>

Due to the lapse in appropriations and Federal Government shutdown, on November 14,  
2025, Commerce tolled all deadlines in administrative proceedings by 47 days.<sup>2</sup> Additionally,  
due to a backlog of documents that were electronically filed via Enforcement and Compliance's

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<sup>1</sup> See *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*, 90 FR 30860 (July 11, 2025) (*Preliminary Results*), and accompanying Preliminary Decision Memorandum.

<sup>2</sup> See Memorandum, "Deadlines Affected by the Shutdown of the Federal Government," dated November 14, 2025.

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.<sup>3</sup> On January 14, 2026, Commerce extended the deadline for issuing the final results until March 9, 2026.<sup>4</sup>

For a complete description of the events that occurred since the *Preliminary Results*, see the Issues and Decision Memorandum.<sup>5</sup> The Issues and Decision Memorandum is a public document and is on file electronically 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>.

Commerce conducted this review in accordance with section 751(a)(1)(A) of the Tariff Act of 1930, as amended (the Act).

#### Scope of the Order

The products covered by the *Order* are wooden cabinets. For a full description of the scope of the order, see the Issues and Decision Memorandum.

#### Analysis of Comments Received

All issues raised by the interested parties in their case and rebuttal briefs are addressed in the Issues and Decision Memorandum. The topics discussed and the issues raised by parties to which we responded in the Issues and Decision Memorandum are listed in the appendix to this notice.

#### Changes Since the *Preliminary Results*

Based on our analysis of comments received from interested parties, we made no changes to the net countervailable subsidy rates calculated for KM Cabinetry Co., Ltd. (KM Cabinetry)

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<sup>3</sup> See Memorandum, “Tolling of all Case Deadlines,” dated November 24, 2025.

<sup>4</sup> See Memorandum, “Extension of Deadline for Final Results of Countervailing Duty Administrative Review; 2023,” dated January 14, 2026.

<sup>5</sup> See Memorandum, “Issues and Decision Memorandum for the Final Results of the Countervailing Duty Administrative Review of Wooden Cabinets and Vanities and Components Thereof from the People’s Republic of China; 2023,” dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

and The Ancientree Cabinet Co., Ltd. (Ancientree). For a discussion of comments, *see* the Issues and Decision Memorandum.

### Methodology

Commerce conducted this administrative review in accordance with section 751(a)(1)(A) of the Act. For each of the subsidy programs found to be countervailable, we find 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. For a full description of the methodology underlying all of Commerce's conclusions, including our reliance, in part, on facts otherwise available, including adverse facts available, pursuant to sections 776(a) and (b) of the Act, *see* the Issues and Decision Memorandum.

### Companies Not Selected for Individual Review

The statute 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. 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. Section 705(c)(5)(A)(i) of the Act instructs Commerce, as a general rule, to calculate the all-others rate 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.

There are ten 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. In this review, the rates 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 the publicly-ranged sales data submitted by Ancientree and KM Cabinetry.<sup>6</sup>

### Final Results of Administrative Review

Commerce determines that the following net countervailable subsidy rates exist for the period January 1, 2023, through December 31, 2023:

<b>Producer/Exporter</b>	<b>Subsidy Rate (percent <i>ad valorem</i>)</b>
The Ancientree Cabinet Co., Ltd. <sup>7</sup>	9.33
KM Cabinetry Co., Ltd. <sup>8</sup>	11.85
<b>Review-Specific Average Rate Applicable to the Following Companies<sup>9</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
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 Technology Co., Ltd. <sup>10</sup>	9.51

### Disclosure

Normally, Commerce discloses to interested parties the calculations performed in connection with the final results of a review within five days of the date of publication of the notice in the *Federal Register* in accordance with 19 CFR 351.224(b). However, because

<sup>6</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>7</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>8</sup> KM Cabinetry Co., Ltd exports subject merchandise produced by the unaffiliated company Zhongshan Nu Furniture Company Ltd.

<sup>9</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.

<sup>10</sup> This company was formerly known as Yixing Pengjia Cabinetry Co., Ltd. *See* Pengjia’s Letter “Section III,” dated January 4, 2024, at 2 and Exhibit 5.1.

Commerce has not made any changes to the *Preliminary Results*, there are no new calculations to disclose.

#### Assessment

In accordance with section 751(a)(2)(C) of the Act and 19 CFR 351.212(b)(2), Commerce shall determine, and U.S. Customs and Border Protection (CBP) shall assess, countervailing duties on all appropriate entries covered by this review. Commerce intends to issue assessment instructions to CBP no earlier than 35 days after 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)(1) and (a)(2)(C) of the Act, Commerce also intends to instruct CBP to collect cash deposits of estimated countervailing duties in the amounts shown above for the companies listed above for shipments of subject merchandise entered, or withdrawn from warehouse, for consumption on or after the date of publication of these final results of review. For all non-reviewed firms, we will instruct CBP to continue to collect cash deposits of estimated countervailing duties at the all-others rate 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.

#### Certification

Following the publication of this notice, the importer, or the importer's agent, must continue to submit any required certifications to CBP as part of the entry process by uploading them into the document imaging system in CBP's Automated Commercial Environment at the time of entry summary filing. Consistent with CBP's procedures, importers shall also identify

entries required to have certifications by using importers' additional declaration (record 54)

AD/CVD Certification Designation (type code 06) when filing entry summary.<sup>11</sup>

Administrative Protective Order (APO)

This notice also serves as a final reminder to parties subject to an APO of their responsibility concerning the 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 subject to sanction.

Notification to Interested Parties

The final results are issued and published in accordance with sections 751(a)(1) and 777(i)(1) of the Act and 19 CFR 351.221(b)(5).

Dated: March 9, 2026.

*/S/ Christopher Abbott*

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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.

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<sup>11</sup> See Cargo System Messaging Service #59384253, dated 02/12/2024; see also *Announcing an Importer's Additional Declaration in the Automated Commercial Environment Specific to Antidumping/Countervailing Duty Certifications*, 89 FR 7372 (February 2, 2024).

## Appendix

### List of Topics Discussed in the Issues and Decision Memorandum

- I. Summary
  - II. Background
  - III. Scope of the *Order*
  - IV. Non-Selected Rate
  - V. Subsidies Valuation
  - VI. Use of Facts Otherwise Available and Application of Adverse Inferences
  - VII. Analysis of Programs
  - VIII. Discussion of the Issues
    - Comment 1: Whether Commerce Should Calculate a Land Purchase Benefit for Jiangsu Yunru
    - Comment 2: Calculation of the Ocean Freight Benchmark
    - Comment 3: Whether AFA Should Be Applied to LTAR Inputs
  - IX. Recommendation
- [FR Doc. 2026-04943 Filed: 3/12/2026 8:45 am; Publication Date: 3/13/2026]