



## DEPARTMENT OF COMMERCE

### International Trade Administration

[A-570-106]

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

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

**SUMMARY:** The U.S. Department of Commerce (Commerce) 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 prices below normal value (NV) during the period of review (POR) April 1, 2023, through March 31, 2024.

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

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

#### **SUPPLEMENTARY INFORMATION:**

##### Background

On August 12, 2025, Commerce published in the *Federal Register* the *Preliminary Results* of the antidumping duty administrative review and invited interested parties to comment.<sup>1</sup>

Due to the lapse in appropriations and Federal Government shutdown, on November 14,

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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 Recission, in Part, of the Antidumping Duty Administrative Review; 2023-2024*, 90 FR 38727 (August 12, 2025) (*Preliminary Results*), and accompanying Preliminary Decision Memorandum.

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 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 February 5, 2026, Commerce extended the deadline for issuing the final results of this review to April 10, 2026.<sup>4</sup> On April 10, 2026, Commerce extended the deadline for issues the final results of this review to April 17, 2026.<sup>5</sup>

For a complete description of the events that occurred since the *Preliminary Results*, see the Issues and Decision Memorandum.<sup>6</sup> 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/frnotices>.

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

#### Scope of the Order<sup>7</sup>

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

#### Partial Rescission of Review

Pursuant to 19 CFR 351.213(d)(3), it is Commerce's practice to rescind an administrative review of an antidumping duty order when there is no reviewable entry of subject merchandise

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

<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 Antidumping Duty Administrative Review; 2023-2024," dated February 5, 2026.

<sup>5</sup> See Memorandum, "Extension of Deadline for Final Results of Antidumping Duty Administrative Review; 2023-2024," dated April 10, 2026.

<sup>6</sup> See Memorandum, "Issues and Decision Memorandum for the Final Results of the Administrative Review of the Antidumping Duty Order on Wooden Cabinets and Vanities and Components Thereof from the People's Republic of China; 2023-2024," dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

<sup>7</sup> 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*).

during the POR for which liquidation is suspended.<sup>8</sup> Normally, upon completion of an administrative review, the suspended entry is liquidated at the antidumping duty assessment rate calculated for the review period.<sup>9</sup> Therefore, for an administrative review to be conducted, there must be a reviewable, suspended entry that Commerce can instruct CBP to liquidate at the antidumping duty assessment rate calculated for the review period.<sup>10</sup>

Commerce found during this administrative review that Fujian Leifeng Cabinetry Co., Ltd. (Fujian Leifeng) had suspended entries during the POR.<sup>11</sup> However, Fujian Leifeng's suspended entries were sample sales, which we determined were not reviewable entries. As a result, in the absence of reviewable entries of subject merchandise during the POR, we are hereby rescinding this administrative review for Fujian Leifeng, in accordance with 19 CFR 351.213(d)(3).

#### Analysis of Comments Received

All issues raised in case and rebuttal briefs by interested parties in this administrative review are addressed in the Issues and Decision Memorandum. A list of the issues addressed is included as Appendix I to this notice.

#### Changes from the *Preliminary Results*

Based on our review of the record and analysis of the comments received, we made certain changes to the *Preliminary Results*. For a more detailed discussion of the issues raised by parties, *see* the Issues and Decision Memorandum.<sup>12</sup>

#### Rates for Non-Examined Separate Rate Respondents

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<sup>8</sup> *See, e.g., Diocetyl Terephthalate from the Republic of Korea: Rescission of Antidumping Administrative Review; 2021–2022, 88 FR 24758 (April 24, 2023); see also Certain Carbon and Alloy Steel Cut- to Length Plate from the Federal Republic of Germany: Rescission of Antidumping Administrative Review; 2020–2021, 88 FR 4157 (January 24, 2023); and Lightweight Thermal Paper from Japan: Rescission of Antidumping Administrative Review; 2022–2023, 89 FR 18373 (March 13, 2024).*

<sup>9</sup> *See* 19 CFR.212(b)(1).

<sup>10</sup> *See* 19 CFR 351.213(d)(3).

<sup>11</sup> *See* Memorandum, “U.S. Customs and Border Protection (CBP) Data Release,” dated December 1, 2025.

<sup>12</sup> *See* Issues and Decision Memorandum.

Commerce determines that 12 companies, not individually examined, are eligible for separate rates in this administrative review.<sup>13</sup> The Act 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 states that the all-others rate should be calculated by averaging the weighted-average dumping margins calculated for individually-examined respondents, excluding dumping margins that are zero, *de minimis*, or based entirely on facts available. Accordingly, for the final results of review, we are assigning to the non-selected separate rate respondents an estimated weighted-average dumping margin based on the average of Ancientree and KM's rates weighted by their publicly available ranged U.S. sales values.<sup>14</sup>

#### China-wide Entity

As stated in the *Preliminary Results*, because no party requested a review of the China-wide entity in this review, the China-wide entity is not under review and the China-wide entity's rate, *i.e.*, 251.64 percent, is not subject to change.<sup>15</sup> Commerce considers all other companies, listed in Appendix II of this notice, for which a review was requested, and which did not demonstrate separate rate eligibility, to be part of the China-wide entity.

#### Final Results of Administrative Review

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

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<sup>13</sup> See Appendix II.

<sup>14</sup> See Issues and Decision Memorandum.

<sup>15</sup> See *Preliminary Results*, 89 FR at 35785.

Exporter	Weighted-Average Dumping Margin (percent)
KM Cabinetry Co., Ltd.	43.92
The Ancientree Cabinet Co., Ltd.	7.67
Non-Examined Companies Receiving a Separate Rate <sup>16</sup>	10.02

### Disclosure

Commerce intends to disclose the calculations performed in connection with these final results of review to interested parties 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 the *Federal Register*, in accordance with 19 CFR 351.224(b).

### Assessment Rates

Pursuant to section 751(a)(2)(A) of the Act, and 19 CFR 351.212(b)(1), Commerce has determined, and U.S. Customs and Border Protections (CBP) shall assess, antidumping duties on all appropriate entries of subject merchandise in accordance with the final results of this review. Pursuant to 19 CFR 351.212(b)(1), for Ancientree, we calculated importer-specific *ad valorem* duty assessment rates based on the ratio of the total amount of dumping calculated for each importer's examined sales and the total entered value of the sales.

For all non-selected separate rate applicants subject to this review, we will instruct CBP to liquidate all entries of subject merchandise that entered the United States during the POR at the average of the rates calculated for Ancientree and KM as listed above. For entries of subject merchandise during the POR produced by Ancientree and KM for which they did not know their merchandise was destined for the United States, we intend to instruct CBP to liquidate such entries at the China-wide rate if there is no rate for the intermediate company or companies involved in the transaction.

For the company for which the review is rescinded, any suspended entries that entered under that exporter's case number (*i.e.*, at that exporter's rate) will be liquidated at the rate as entered. For all other companies, we will instruct CBP to apply the antidumping duty

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<sup>16</sup> See Appendix III.

assessment rate of the China-wide entity, 251.64 percent, to all entries of subject merchandise exported by these companies.<sup>17</sup>

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

The following cash deposit requirements will be effective for all shipments of the subject merchandise entered, or withdrawn from warehouse, for consumption on or after the publication date of the final results of this administrative review, as provided by section 751(a)(2)(C) of the Act: (1) the cash deposit rate for the companies subject to this review will be the rate established in these final results of the review; (2) for previously investigated or reviewed Chinese and non-Chinese exporters not listed above that have separate rates, the cash deposit rate will continue to be the exporter-specific rate published for the most recently completed segment of this proceeding in which they were reviewed; (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 equal to the weighted-average dumping margin for the China-wide entity (i.e., 251.64 percent); and (4) for all non-Chinese exporters of subject merchandise which have not received their own separate rate, the cash deposit rate will be the rate applicable to the Chinese exporter(s) that supplied that non-Chinese exporter.<sup>18</sup> These cash deposit requirements, when imposed, shall remain in effect until further notice.

### Certification

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<sup>17</sup> See *Initiation of Antidumping and Countervailing Duty Administrative Reviews*, 89 FR 49844 (June 12, 2024) (“All firms listed below that wish to qualify for separate rate status in the administrative reviews involving NME countries must complete, as appropriate, either a Separate Rate Application or Certification, as described below.”).

<sup>18</sup> See *Order*, 85 FR at 22126.

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>19</sup>

#### Notification to Importers

This notice serves as a final 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 this POR. Failure to comply with this requirement could result in Commerce's presumption that reimbursement of antidumping and/or countervailing duties has 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.

#### Administrative Protective Order (APO)

This notice also serves as a final 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), which continues to govern business proprietary information in this segment of the proceeding. 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 the terms of an APO is a sanctionable violation.

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<sup>19</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).

Notification to Interested Parties

This determination is 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: April 17, 2026.

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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 Issues and Decision Memorandum

- I. Summary
- II. Background
- III. Scope of the *Order*
- IV. Changes from the *Preliminary Results*
- V. Discussion of the Issues
  - Comment 1: Whether Commerce Should Rescind the Review with Respect to Fujian Leifeng
  - Comment 2: Whether Commerce Should Rely on Adverse Facts Available for KM
- VI. Recommendation

## **Appendix II**

### **Companies Considered to Be Part of the China-Wide Entity**

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

## **Appendix III**

### **Companies Under Review Receiving a Separate Rate (including the mandatory respondents)**

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. (formerly known as Jiang Su Rongxin Cabinets Ltd.)
7. KM Cabinetry Co., Ltd.
8. Senke Manufacturing Company
9. Shanghai Zifeng International Trading Co., Ltd.
10. Taishan Oversea Trading Company Ltd.
11. The Ancientree Cabinet Co., Ltd.
12. Xiamen Golden Huanan Imp. & Exp. Co., Ltd.
13. Xuzhou Yihe Wood Co., Ltd.
14. Yixing Pengjia Technology Co., Ltd. (formerly known as Yixing Pengjia Cabinetry Co. Ltd.)

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