3510-DS-P

**DEPARTMENT OF COMMERCE**

**International Trade Administration**

**[C-570-107]**

# Wooden Cabinets and Vanities and Components Thereof from People's Republic of China: Preliminary Results and Partial Rescission of Countervailing Duty Administrative Review; 2024

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

**SUMMARY:** The U.S. Department of Commerce (Commerce) preliminarily determines that countervailable subsidies were provided to producers/exporters of wooden cabinets and vanities and components thereof (wooden cabinets) from the People's Republic of China (China). The period of review (POR) is January 1, 2024, through December 31, 2024. Further, Commerce is rescinding this review, in part, with respect to 29 companies. Interested parties are invited to comment on these preliminary results.

**DATES:** Applicable [Insert date of publication in the *Federal Register*].

**FOR FURTHER INFORMATION CONTACT:** Michael Romani, 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.

**SUPPLEMENTARY INFORMATION:**

Background

On May 20, 2025, based on timely requests for review, in accordance with 19 CFR 351.221(c)(1)(i), we initiated an administrative review of the countervailing duty order on wooden cabinets from China.[1] On June 12, 2024, Commerce selected KM Cabinetry Co., Ltd. (KM Cabinetry) and The Ancientree Cabinet Co., Ltd (Ancientree) as the mandatory respondents in this review.[2] KM Cabinetry did not provide a timely response to the initial questionnaire. On August 18, 2025, one of the petitioners in this proceeding, MasterBrand Cabinets, LLC (MasterBrand), partially withdrew its request for review with respect to 33 companies including Ancientree.[3] Therefore, on July 24, 2025, we selected Pengjia as an additional mandatory respondent.[4]

Due to the lapse in appropriations and Federal Government shutdown, on November 14, 2025, Commerce tolled all deadlines in administrative proceeding by 47 days,[5] and, 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.[6] On February 26, April 29, June 15, and June 30, 2026, we extended the deadline for the preliminary results of this review by 80 days, 26 days, seven days, and a further seven days, respectively.[7] Accordingly, the deadline for the preliminary results is now July 7, 2026.

For a complete description of the events that followed the initiation of this review, *see* the Preliminary Decision Memorandum.[8] A list of topics included in the Preliminary Decision

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[1] *See Initiation of Antidumping and Countervailing Duty Administrative Reviews*, 90 FR 21459 (May 20, 2025); *see also Wooden Cabinets and Vanities and Components Thereof from the People's Republic of China: Countervailing Duty Order,* 85 FR 22134 (April 21, 2020) (*Order*).
[2] *See* Memorandum, "Respondent Selection Memorandum," dated June 12, 2025.
[3] *See* MasterBrand's Letter, "Partial Withdrawal of Request for Administrative Review," dated August 18, 2025.
[4] *See* Memorandum, "Second Respondent Selection," dated July 24, 2025; *see also* Commerce's Letter, "Selection of Additional Mandatory Respondent," dated July 25, 2025.
[5] *See* Memorandum, "Deadlines Affected by the Shutdown of the Federal Government," dated November 14, 2025.
[6] *See* Memorandum, "Tolling of all Case Deadlines," dated November 24, 2025.
[7] *See* Memorandum, "Extension of Deadline for Preliminary Results," dated February 26, 2026; *see also* Memorandum, "Extension of Deadline for Preliminary Results," dated April 29, 2026; Memorandum, "Extension of Deadline for Preliminary Results," dated June 15, 2026; and Memorandum, "Extension of Deadline for Preliminary Results," dated June 30, 2026.
[8] *See* Memorandum, "Decision Memorandum for the Preliminary Results of the Administrative Review of Wooden Cabinets and Vanities and Components Thereof from the People's Republic of China; 2024," dated concurrently with, and hereby adopted by, this notice (Preliminary Decision Memorandum).

Memorandum is provided as Appendix I to this notice. The Preliminary 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 Preliminary Decision Memorandum can be accessed directly at https://access.trade.gov/frnotices.

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.

Partial Rescission of Administrative Review

Pursuant to 19 CFR 351.213(d)(1), Commerce will rescind an administrative review, in whole or in part, if all parties that requested the review withdraw their requests within 90 days of the date of publication of the notice of initiation. As noted above, Commerce received timely-filed withdrawal requests with respect to 28 of the companies listed in Appendix II. Therefore, we are rescinding this administrative review with respect to these companies, pursuant to 19 CFR 351.213(d)(1).

Further, Commerce may rescind an administrative review of a CVD order, when no reviewable entries of subject merchandise exist during the POR for which liquidation is suspended, pursuant to 19 CFR 351.213(d)(3).[9] Normally, upon completion of an administrative review, suspended entries are liquidated at the CVD assessment rate calculated for the review period.[10] Therefore, for an administrative review to be conducted, there must be a reviewable, suspended entry that Commerce can instruct CBP to liquidate at the CVD assessment rate calculated for the POR.[11]

According to the CBP import data, Senke Manufacturing did not have reviewable entries of subject merchandise during the POR for which liquidation is suspended, as noted in our Intent

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[9] *See, e.g., Lightweight Thermal Paper from the People's Republic of China: Notice of Rescission of Countervailing Duty Administrative Review*; 2015, 82 FR 14349 (March 20, 2017); *see also Circular Welded Carbon Quality Steel Pipe from the People's Republic of China: Rescission of Countervailing Duty Administrative Review; 2017*, 84 FR 14650 (April 11, 2019).
[10] *See* 19 CFR 351.212(b)(2).
[11] *See* 19 CFR 351.213(d)(3).

to Rescind Memo.[12] No interested parties filed comments regarding the Intent to Rescind Memo. As such, we are rescinding this administrative review for this company because it did not have suspended entries of subject merchandise during the POR, pursuant to 19 CFR 351.213(d)(3).

Methodology

Commerce is conducting this administrative review in accordance with 751(a)(1)(A) of the Tariff Act of 1930, as amended (the Act). For each of the subsidy programs found countervailable, Commerce preliminarily determines that there is a countervailable subsidy, *i.e.*, a financial contribution by an "authority" that gives rise to a benefit to the recipient, and that the subsidy is specific.[13] For a full description of the methodology underlying our conclusions, including our reliance, in part, on facts otherwise available with adverse inferences pursuant to sections 776(a) and (b) of the Act, *see* the Preliminary Decision Memorandum.

Subsidy Rate for Non-Examined Companies Under Review

The Act does not address the establishment of a rate to apply 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's regulation at 19 CFR 351.109(g) states that Commerce will determine the rate for non-selected companies by following the process set forth in 19 CFR 351.109(f)(1)–(2), which generally parallels the process for determining the all-others rate in an investigation under section 705(c)(5) of the Act. Section 705(c)(5)(A) of the Act and 19 CFR 351.109(f) state that for companies not investigated, in general, we will determine an all-others rate by weight averaging the countervailable subsidy rates established for each of the companies individually investigated, excluding zero and *de minimis* rates or any rates based entirely on facts available.

[12] *See* Memorandum, "Intent to Rescind, In Part," dated June 17, 2025, at Attachment 1 (Intent to Rescind Memo). In this memorandum Commerce noted that it was withdrawing the review with respect to 23 companies as they had no entries. However, after MasterBrand partially withdrew their request for a review, only one company, Senke Manufacturing Company, listed in this memorandum remained subject to the review.

[13] *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.

Under section 705(c)(5)(A)(i) of the Act, the all-others rate is normally an amount equal to the weighted average countervailable subsidy rates established for each of the companies individually investigated, excluding any rates that are zero, *de minimis* (*i.e.*, less than 0.5 percent), or determined entirely on the basis of facts available. Where the countervailable subsidy rates for each of the individually examined companies is zero, *de minimis*, or based entirely on facts available, section 705(c)(5)(A)(ii) of the Act provides that Commerce may use "any reasonable method to establish an all-others rate for exporters and producers not individually investigated, including averaging the weighted average countervailable subsidy rates determined for the exporters and producers individually investigated."

For these preliminary results, we based our findings regarding each program for KM Cabinetry and Dalian Hualing Wood Co., Ltd (Dalian Hualing) on facts otherwise available pursuant to sections 776(a)(1) and (a)(2)(A) through (C) of the Act. By failing to respond to Commerce's Initial Questionnaire, KM Cabinetry and Dalian Hualing failed to cooperate to the best of their ability to comply with Commerce's requests for information in this review. Therefore, we are applying adverse inferences pursuant to section 776(b)(1) of the Act with respect to these companies.

In this administrative review, we preliminarily calculated an individual estimated countervailable subsidy rate for Pengjia, the sole individually examined respondent in this review. Because this individually calculated subsidy rate is not zero, *de minimis*, or based entirely on facts otherwise available, we are preliminarily assigning the subsidy rate calculated for Pengjia to the companies under review that were not selected for individual examination, pursuant to section 705(c)(5)(A)(i) of the Act.

Preliminary Results of Review

As a result of this review, we preliminarily determine the following net countervailable subsidy rates exist for the POR, January 1, 2024, through December 31, 2024:

| Producer/Exporter | Subsidy Rate (percent *ad valorem*) |
|---|---|
| Yixing Pengjia Technology Co., Ltd.[14] | 5.48 |
| KM Cabinetry Co, Ltd. | 113.08 |
| Dalian Hualing Wood Co., Ltd | 113.08 |
| KM Cabinetry Co, Ltd. and Zhongshan Nu Furniture Co., Ltd.[15] | 113.08 |
| Jiangsu Xiangsheng Bedtime Furniture Co., Ltd. | 5.48 |

Disclosure

Commerce intends to disclose its calculations and analysis performed to interested parties for these preliminary results within 10 days of any public announcement or, if there is no public announcement, within five days of the date of publication of this notice in accordance with 19 CFR 351.224(b).

Public Comment

Case briefs or other written comments may be submitted to the Assistant Secretary for Enforcement and Compliance. Pursuant to 19 CFR 351.309(c)(1)(ii), we have modified the deadline for interested parties to submit case briefs to Commerce to no later than 21 days after the date of the publication of this notice.[16] 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.[17] Interested parties who submit case briefs or rebuttal briefs in this proceeding must submit: (1) a table of contents listing each issue; and (2) a table of authorities.[18] All briefs must be filed electronically using ACCESS. An electronically filed document must be received successfully in its entirety in ACCESS by 5:00 p.m. Eastern Time on the established deadline.

As provided under 19 CFR 351.309(c)(2)(iii) and (d)(2)(iii), we request that interested parties provide at the beginning of their briefs a public executive summary for each issue raised

[14] The former name of Yixing Pengjia Technology Co., Ltd. is Yixing Pengjia Cabinetry Co., Ltd.
[15] As discussed in the Preliminary Decision Memorandum, we are applying a chain rate to subject merchandise produced by Zhongshan Nu Furniture Co., Ltd. and exported by KM Cabinetry Co, Ltd.
[16] *See* 19 CFR 351.309.
[17] *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 Procedures*).
[18] *See* 19 CFR 351.309(c)(2) and (d)(2)

in their briefs.[19] 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 will accompany 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).[20]

Pursuant to 19 CFR 351.310(c), interested parties who wish to request a hearing must submit a written request to the Assistant Secretary for Enforcement and Compliance, filed electronically via ACCESS by 5:00 p.m. Eastern Time within 30 days after the date of publication of this notice. Requests should contain: (1) the party's name, address, and telephone number; (2) the number of participants and whether any participant is a foreign national; and (3) a list of issues to be discussed. Oral presentations at the hearing will be limited to issues raised in the briefs. If a request for a hearing is made, Commerce will inform parties of the scheduled date for the hearing.[21]

<u>Assessment Rates</u>

Consistent with section 751(a)(1) of the Act and 19 CFR 351.212(b)(2), upon issuance of the final results, Commerce shall determine, and U.S. Customs and Border Protection (CBP) shall assess, countervailing duties on all appropriate entries covered by this review.

For the companies listed in Appendix II for which the review is being rescinded, Commerce will instruct CBP to assess countervailing duties on all appropriate entries at a rate equal to the cash deposit of estimated countervailing duties required at the time of entry, or withdrawal from warehouse, for consumption, in accordance with 19 CFR 351.212(c)(1)(i).

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[19] We use the term "issue" here to describe an argument that Commerce would normally address in a comment of the Issues and Decision Memorandum.
[20] *See APO and Service Procedures*.
[21] *See* 19 CFR 351.310(d).

Commerce intends to issue rescission instructions to CBP no earlier than 35 days after the date of publication of this notice in the *Federal Register*.

Commerce intends to issue assessment instructions to CBP regarding Pengjia and the non-selected companies under review 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

Pursuant to section 751(a)(2)(C) of the Act and 19 CFR 351.107(e), Commerce intends to instruct CBP to collect cash deposits of estimated countervailing duties with regard to shipments of subject merchandise entered, or withdrawn from warehouse, for consumption on or after the date of publication of the final results of this review, as follows: (1) the cash deposit rate for the companies listed above will be equal to the company-specific estimated individual countervailable subsidy rates determined in the final results of this review, except if the rate is less than 0.50 percent and, therefore, *de minimis* within the meaning of 19 CFR 351.106(c)(1), in which case the cash deposit rate will be zero; (2) if both the producer and exporter of the subject merchandise have company-specific estimated subsidy rates assigned, and their rates differ, then the applicable cash deposit rate will be the higher of these two rates; (3) if either the producer or the exporter, but not both, of the subject merchandise has a company-specific estimated subsidy rate assigned, the applicable cash deposit rate will be that company's company-specific rate; and (4) the cash deposit rate for all other producers and exporters will be continue to be 18.17 percent, the all-others subsidy rate established in the investigation.[22] These cash deposit instructions, when imposed, shall remain in effect until further notice.

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[22] *See Wooden Cabinets and Vanities and Components Thereof from the People's Republic of China: Final Affirmative Countervailing Duty Determination*, 85 FR 11962, 11964.

Final Results of Review

Unless the deadline is extended, Commerce intends to issue the final results of this administrative review, which will include the results of Commerce's analysis of the issues raised in the case briefs, within 120 days of publication of these preliminary results in the *Federal Register*, pursuant to section 751(a)(3)(A) of the Act and 19 CFR 351.213(h)(1).

Notification to Interested Parties

We are issuing and publishing these preliminary results in accordance with sections 751(a)(1) and 777(i)(1) of the Act, and 19 CFR 351.221(b)(4).

Dated: July 7, 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.*

## Appendix I

## List of Topics Discussed in the Preliminary Decision Memorandum

I. Summary
II. Background
III. Scope of the *Order*
IV. Non-Selected Companies Under Review
V. Diversification of China's Economy
VI. Use of Facts Otherwise Available and Application of Adverse Inferences
VII. Subsidies Valuation
VIII. Interest Rate, Discount Rate, Input, Electricity, and Land Benchmarks
IX. Analysis of Programs
X. Recommendation

**Appendix II**

**List of Companies for Which We Are Rescinding From Review**

**Request for Review Withdrawn:**

1. Anhui Swanch Cabinetry Co.; Ltd.
2. Changyi Zhengheng Woodwork Co., Ltd.
3. Dalian Meisen Woodworking Co. Ltd.; Dalian Hechang Technology Development Co. Ltd.
4. Fujian Dushi Wooden Industry Co.
5. Fujian Leifeng Cabinetry Co., Ltd.
6. Fuzhou CBM Import & Export Co., Ltd.
7. Goldenhome Living Co., Ltd.
8. Guangzhou Nuolande Import and Export Co., Ltd.
9. Hong Kong Jian Cheng Trading Co., Limited
10. Honsoar New Building Material Co., Ltd.
11. Jiangsu Weisen Houseware Co., Ltd.
12. Jiang Su Rongxin Wood Industry Co., Ltd.
13. Morewood Cabinetry Co., Ltd.
14. Nantong Aershin Cabinet Co., Ltd.
15. Qingdao Haiyan Drouot Household Co., Ltd.
16. Qingdao Shousheng Industry Co., Ltd.
17. Shandong Jinhua Wood Co., Ltd.
18. Shandong Longsen Woods Co., Ltd.
19. Shanghai Zifeng International Trading Co., Ltd.
20. Sheen Lead International Trading (Shanghai) Co., Ltd.
21. Shouguang Fushi Wood Co., Ltd.
22. Taishan Oversea Trading Company Ltd.
23. The Ancientree Cabinet Co., Ltd.; Jiangsu Hongjia Wood Co., Ltd.; Jiangsu Hongjia Wood Co., Ltd. Shanghai Branch; Jiangsu Yunru Technology Industry Co., Ltd
24. Weifang Fuxing Wood Co., Ltd.
25. Weifang Yuanlin Woodenware Co., Ltd.
26. Xiamen Adler Cabinetry Co., Ltd.
27. Xiamen Golden Huanan Imp. & Exp. Co., Ltd.
28. Xuzhou Yihe Wood Co., Ltd.

**No Suspended Entries:**

29. Senke Manufacturing

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