



DEPARTMENT OF COMMERCE

International Trade Administration

[C-570-118]

Wood Mouldings and Millwork Products from the People's Republic of China: Notice of Court Decision Not in Harmony with the Results of Countervailing Duty Administrative Review; Notice of Amended Final Results Pursuant to Court Decision

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

SUMMARY: On September 23, 2026, the U.S. Court of International Trade (CIT) issued its final judgment in *China Cornici Co., Ltd., and RaoPing HongRong Handicrafts Co., Ltd. v. United States*, Court Nos. 23-00216 and 23-00217, Slip Op. 26-118, sustaining the Department of Commerce (Commerce) first remand results pertaining to the administrative review of the countervailing duty (CVD) order on of wood mouldings and millwork products (millwork products) from the People's Republic of China (China) covering the period June 12, 2020, through December 31, 2021. Commerce is notifying the public that the CIT's final judgment is not in harmony with Commerce's final results of the administrative review, and that Commerce is amending the final results with respect to the rescission of the administrative review for China Cornici Co., Ltd. (China Cornici) and RaoPing HongRong Handicrafts Co., Ltd. (RaoPing) and the corresponding cash deposit rates assigned to these companies.

DATES: Applicable October 3, 2026.

FOR FURTHER INFORMATION CONTACT: Brandon James, 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.

SUPPLEMENTARY INFORMATION:

Background

On September 11, 2023, Commerce published its *Final Results* in the 2020-2021 CVD administrative review of millwork products from China.¹ In the underlying review, China Cornici and RaoPing each claimed they had a reviewable entry entitling them to review and provided certain documentation to support their claims.² In the *Final Results*, Commerce recognized that China Cornici demonstrated its attempts to change with CBP the classification of its entry from Type 01, for which no CVD cash deposits were paid at the time of entry, to Type 03, and pay CVD duties owed, and that the process may have been ongoing.³ However, Commerce noted that statutory deadlines dictated Commerce's issuance of the *Final Results*⁴ and, at the time of issuance, no record evidence in the underlying review demonstrated that China Cornici had a suspended entry during the period of review (POR).⁵ Moreover, the information RaoPing provided did not demonstrate, and comments provided by RaoPing did not explain, how the evidence the company provided of a Type 03 entry was connected to RaoPing or how it corresponded to the CBP data on the record.⁶ Accordingly, in the *Final Results*, Commerce rescinded the administrative review with respect to China Cornici and RaoPing pursuant to 19 CFR 351.213(d)(3), because it found that the two companies had no suspended entries of subject merchandise during the POR.⁷

China Cornici and RaoPing appealed Commerce's *Final Results* to the CIT. On September 5, 2025, the CIT remanded the *Final Results*, directing Commerce to reconsider its determination to rescind the reviews for China Cornici and RaoPing and to consider under what circumstances and how to adjust its proceedings when prior disclosures and deposits of duties are

¹ See *Wood Mouldings and Millwork Products from the People's Republic of China: Final Results and Partial Recission of Countervailing Duty Administrative Review; 2020-2021*, 88 FR 62319 (September 11, 2023) (*Final Results*), and accompanying Issues and Decision Memorandum (IDM).

² See *Final Results* IDM at 36.

³ *Id.* at 37.

⁴ See section 751(a)(3)(A) of the Tariff Act of 1930, as amended (the Act).

⁵ See *Final Results* IDM at 37.

⁶ *Id.*

⁷ See *Final Results* IDM at 38.

made to remedy mistakes on entry papers, addressing all the statutes at play, not just unfair trade statutes and preferred practices.⁸

On remand, Commerce solicited information from China Cornici, RaoPing, and CBP which corroborated the companies' claims about their entries.⁹ Accordingly, Commerce determined not to rescind the reviews for China Cornici and RaoPing and to assign them applicable cash deposit rates.¹⁰ However, Commerce acknowledged that it lacks the authority to reliquidate entries. As such, Commerce declined to issue assessment instructions.¹¹ On September 23, 2026, the CIT sustained Commerce's *Final Remand Redetermination*.¹²

Timken Notice

In its decision in *Timken*,¹³ as clarified by *Diamond Sawblades*,¹⁴ the U.S. Court of Appeals for the Federal Circuit held that, pursuant to section 516A(c) and (e) of the Act, Commerce must publish a notice of court decision that is not "in harmony" with a Commerce determination and must suspend liquidation of entries pending a "conclusive" court decision. The CIT's September 23, 2026, judgment constitutes a final decision of the CIT that is not in harmony with Commerce's *Final Results*. Thus, this notice is published in fulfillment of the publication requirements of *Timken*.

Amended Final Results

In accordance with the CIT's September 23, 2026, final judgment, Commerce is amending its *Final Results* and finds that China Cornici and RaoPing are subject to the 2020-

⁸ See *China Cornici Co., Ltd., and RaoPing HongRong Handicrafts Co., Ltd. v. United States*, Court Nos. 23-00216 and 23-00217, Slip Op. 25-118 (CIT September 5, 2025) (Remand Order) at 15.

⁹ See generally, Final Results of Remand Redetermination, *China Cornici Co., Ltd., and RaoPing HongRong Handicrafts Co., Ltd. v. United States*, Court Nos. 23-00216 and 23-00217, Slip. Op. 25-118 (CIT 2025), dated May 1, 20226 (*Final Remand Redetermination*).

¹⁰ *Id.* at 6-12.

¹¹ *Id.*

¹² See *China Cornici Co., Ltd., and RaoPing HongRong Handicrafts Co., Ltd. v. United States*, Court Nos. 23-00216 and 23-00217, Slip Op. 26-118 (CIT September 23, 2026) (CIT Opinion).

¹³ See *Timken Co. v. United States*, 893 F.2d 337 (Fed. Cir. 1990) (*Timken*).

¹⁴ See *Diamond Sawblades Manufacturers Coalition v. United States*, 626 F.3d 1374 (Fed. Cir. 2010) (*Diamond Sawblades*).

2021 administrative review. As a result, we are assigning to China Cornici and RaoPing the following cash deposit rate assigned to non-selected companies subject to the review:¹⁵

Producer/Exporter	Cash Deposit Rate¹⁶ (percent <i>ad valorem</i>)
China Cornici Co., Ltd.	8.89
RaoPing HongRong Handicrafts Co., Ltd.	8.89

Cash Deposit Requirements

Commerce will instruct U.S. Customs and Border Protection (CBP) that, pending any appeals, the cash deposit rates for the companies will be the rates listed above.

Liquidation of Suspended Entries

In the event the CIT's ruling is not appealed, or, if appealed, upheld by a final and conclusive court decision, Commerce normally instructs CBP to liquidate relevant entries at the assessed rates and to lift suspension of liquidation of such entries. However, in its final judgment, the CIT affirmed that Commerce lacks the authority to reliquidate the POR entries because those entries had already been liquidated¹⁷ and, therefore, sustained Commerce's determination to not issue assessment instructions to CBP to assess countervailing duties on China Cornici's and RaoPing's POR entries.¹⁸ Accordingly, to the extent that entries produced and/or exported by China Cornici and RaoPing for the period June 12, 2020, through December 31, 2021, have already been liquidated, Commerce lacks the administrative authority to reliquidate those entries.¹⁹ Therefore, in the event that the CIT's ruling is not appealed, or is upheld on appeal, Commerce will not issue assessment instructions to CBP instructing CBP to assess countervailing duties on China Cornici's and RaoPing's entries of subject merchandise for the period June 12, 2020, through December 31, 2021.

¹⁵ See *Final Results*, 88 FR at 62321.

¹⁶ Consistent with Commerce practice, the assigned cash deposit rate in the first administrative review is the most recent rate calculated, *i.e.*, the subsidy rate calculated for the period January 1, 2021, through December 31, 2021.

¹⁷ See CIT Opinion at 15.

¹⁸ *Id.*

¹⁹ *Id.*

Notification to Interested Parties

This notice is issued and published in accordance with sections 516A(c) and (e) and 777(i)(1) of the Act.

Dated: October 9, 2026.

Scot Fullerton,
Acting Deputy Assistant Secretary
for Antidumping and Countervailing Duty Operations.

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