This document is scheduled to be published in the Federal Register on 2026-11-16 and available online at https://www.federalregister.gov/d/2026-23264, and on https://govinfo.gov

3510-DS-P

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; 2024

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, 2024, through December 31, 2024.

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 July 13, 2026, Commerce published the *Preliminary Results* of this administrative review in the *Federal Register* and invited comments from interested parties.[1] No interested party submitted comments. Thus, for these final results of review, Commerce made no changes from the *Preliminary Results*, which are herein adopted as the final results of review; thus, no

[1] *See Wooden Cabinets and Vanities and Components Thereof from People's Republic of China: Preliminary Results and Partial Rescission of Countervailing Duty Administrative Review; 2024*, 91 FR 42934 (July 13, 2026) (*Preliminary Results*), and accompanying Preliminary Decision Memorandum.

decision memorandum accompanies this notice. 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*[2]

The products covered by the *Order* are wooden cabinets from China. For a full description of the scope of the *Order*, *see Order* or *Preliminary Results* PDM.

Use of Adverse Facts Available (AFA)

As discussed in the *Preliminary Results*, because the Government of China (GOC) did not respond to Section II of the initial questionnaire by the due date, we found it appropriate to use adverse inferences in selecting from among the facts otherwise available, pursuant to section 776(b)(1)(A) of the Act.[3] There is no new information on the record that would cause us to revisit our decision in the *Preliminary Results*. Accordingly, for these final results, we continue to find that the application of AFA pursuant to section 776(b)(1)(A) of the Act is warranted with respect to the GOC.

Final Results of Administrative Review

Commerce determines that the following net countervailable subsidy rates exist for the period January 1, 2024, through December 31, 2024:

Producer/Exporter	**Subsidy Rate (percent *ad valorem*)**
Yixing Pengjia Technology Co., Ltd.[4]	5.48
Jiangsu Xiangsheng Bedtime Furniture Co., Ltd.	5.48
KM Cabinetry Co, Ltd[5]	113.08
Dalian Hualing Wood Co., Ltd[6]	113.08
KM Cabinetry Co, Ltd. and Zhongshan Nu Furniture Co., Ltd.[7]	113.08

[2] *See Wooden Cabinets and Vanities and Components Thereof from the People's Republic of China: Countervailing Duty Order*, 85 FR 22134 (April 21, 2020) (*Order*).
[3] *See Preliminary Results* PDM at Section VII.
[4] This company was formerly known as Yixing Pengjia Cabinetry Co., Ltd. *See Wooden Cabinets and Vanities and Components Thereof from the People's Republic of China: Final results of Countervailing Duty Administrative Review: 2023*, 91 FR 12349 (March 13, 2026).
[5] Non-Responsive AFA.
[6] Non-Responsive AFA.
[7] 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. *See Preliminary Results*.

Disclosure

Normally, Commerce discloses to interested parties the calculations performed in the final results within five days of any public announcement or, if there is no public announcement, within five days of the date of publication of the notice of final determination in the *Federal Register*, in accordance with 19 CFR 351.224(b). However, because we made no changes from the *Preliminary Results*, there are no new calculations to disclose.

Assessment

In accordance with section 751(a)(1) and (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

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 administrative 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 18.75 percent, the all-others subsidy rate established in the investigation.[8] These cash deposit requirements, effective upon publication of these final results, 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.[9]

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

[8] *See Wooden Cabinets and Vanities and Components Thereof from the People's Republic of China: Notice of Court Decision Not in Harmony with the Final Determination of Countervailing Duty Investigation; Notice of Amended Final Determination; Notice of Amended Countervailing Duty Order, In Part,* 90 FR 28,995 (July 2, 2025).
[9] *See* Cargo System Messaging Service #59384253, dated 02/12/2024; s*ee also Announcing an Importer's Additional Declaration in the Automated Commercial Environment Specific to Antidumping/Countervailing Duty Certifications*, 89 FR 7372 (February 2, 2024).

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: November 10, 2026.

Kasey O'Connor,
Deputy General Counsel,
performing the non-exclusive functions and duties
of the Assistant Secretary for Enforcement and Compliance.

[FR Doc. 2026-23264 Filed: 11/13/2026 8:45 am; Publication Date: 11/16/2026]