



A-570-106  
Scope Inquiry – From Vietnam  
**Public Document**  
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April 3, 2024

**MEMORANDUM TO:** James Maeder  
Deputy Assistant Secretary  
for Antidumping and Countervailing Duty Operations

**THROUGH:** Alex Villanueva *AV*  
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Antidumping and Countervailing Duty Operations

John McGowan *JM*  
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**FROM:** Michael Romani *MR*  
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**SUBJECT:** Scope Inquiry on Wooden Cabinets and Vanities and Components  
Thereof from the People’s Republic of China: Proposal to  
Establish a Certification Requirement

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## I. SUMMARY

The U.S. Department of Commerce (Commerce) analyzed comments submitted by interested parties regarding whether Commerce should establish a certification requirement in the scope inquiry on wooden cabinets and vanities and components thereof (wooden cabinets) that are started in the People’s Republic of China (China) and completed in the Socialist Republic of Vietnam (Vietnam). Commerce preliminarily determines that the establishment of a certification regime for wooden cabinets from Vietnam is warranted and provides interested parties an opportunity to comment on it, *see* “Section V. Comments,” below.

## II. BACKGROUND

On April 21, 2020, Commerce issued antidumping duty (AD) and countervailing duty (CVD) orders on wooden cabinets.<sup>1</sup> On March 16, 2023, Commerce issued a preliminary scope determination finding that scenario 1 wooden cabinets are subject to the *Orders*, scenario 4

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<sup>1</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) (*Wooden Cabinets China AD Order*) and *Wooden Cabinets and Vanities and Components Thereof from the People’s Republic of China: Countervailing Duty Order*, 85 FR 22134 (April 21, 2020) (*Wooden Cabinets China CVD Order*) (collectively, *Orders*).



wooden cabinets are not subject to the *Orders*, and noting that there was insufficient information on the record to issue a decision regarding scenarios 2 and 3.<sup>2</sup>

The American Kitchen Cabinet Alliance (the petitioner) provided comments with respect to certification after the preliminary determination.<sup>3</sup> Cabinetworks<sup>4</sup> submitted rebuttal comments concerning certification.<sup>5</sup>

On September 28, 2023, Commerce issued a post-preliminary determination finding that scenarios 2 and 3 are within the scope of the *Orders*.<sup>6</sup> On October 19, 2023, we received timely filed comments on certification from American Woodmark, Cabinetworks, DH Exporters, the petitioner and Sudima.<sup>7</sup> On October 26, 2023, we received timely filed rebuttal comments from DH Exporters, and the petitioner.<sup>8</sup> On December 4, 2023, we accepted the petitioner's case brief although it contained arguments concerning a certification regime, and provided interested parties an opportunity to rebut those arguments.<sup>9</sup> On December 11, 2023, we received comments regarding certification from American Woodmark, Cabinetworks, and Two Thousand Two, which were responsive to our December 4, 2023, request.<sup>10</sup>

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<sup>2</sup> See Memorandum, "Wooden Cabinets and Vanities and Components thereof from the People's Republic of China – Vietnam Preliminary Scope Determination," dated March 16, 2023 (Vietnam Preliminary Scope Determination).

Scenario 1: finished wooden doors, drawer faces, and frames produced in China are combined in Vietnam with wooden cabinet boxes and drawer boxes produced in Vietnam;

Scenario 2: semifinished wooden doors, drawer faces, and frames produced in China are further processed in Vietnam and then combined in Vietnam with wooden cabinet boxes and drawer boxes produced in Vietnam;

Scenario 3: semifinished parts of wooden cabinet and vanity doors, drawer faces, and frames (including the rails, stiles, and panels) are produced in China and are further processed in Vietnam and then combined in Vietnam with wooden cabinet boxes and drawer boxes produced in Vietnam; and

Scenario 4: finished wooden toe kicks produced in China are combined in Vietnam with all other components necessary to build a complete wooden cabinet that are started and finished in Vietnam.

<sup>3</sup> See Petitioner's Letter, "Petitioner's Case Brief," dated May 15, 2023 (Petitioner's Comments).

<sup>4</sup> The following companies are collectively referred to as Cabinetworks: Cabinetworks Group, Inc. f/k/a ACProducts, Inc., ACPI Wood Products, LLC, Cabinetworks Group Michigan, LLC, Cabinetworks Group Middlefield, LLC, Master Woodcraft Cabinetry, L.L.C., and Smart, LLC.

<sup>5</sup> See Cabinetworks' Letter, "Rebuttal Comments," dated May 23, 2023 (Cabinetworks' Rebuttal Comments).

<sup>6</sup> See Memorandum, "Post-Preliminary Analysis," dated September 28, 2023 (Post Preliminary Analysis).

<sup>7</sup> See Cabinetworks' Letter, "Cabinetworks Companies' Response to Post-Preliminary Scope Analysis," dated October 19, 2023 (Cabinetwork's Post Prelim Comments); see also DH Exporters' Letter, "DH Exporters' Comments on Post-Preliminary Analysis," dated October 19, 2023 (DH Exporter's Post Prelim Comments); and Petitioner's Letter, "Petitioner's Case Brief," dated October 19, 2023 (containing comments on certification).

<sup>8</sup> See DH Exporters' Letter, "Rebuttal Comments on Post-Preliminary Analysis," dated October 26, 2023 (DH Exporter's Post Prelim Rebuttal Comments); see also Petitioner's Letter, "Rebuttal Brief," dated October 26, 2023 (Petitioner's Post Prelim Rebuttal Comments).

<sup>9</sup> See Commerce's Letter, "Providing an Opportunity to Rebut Arguments Concerning Certification," dated December 4, 2023.

<sup>10</sup> See American Woodmark Corporation's (American Woodmark) Letter, "Rebuttal Comments on Certification Requirement," dated December 11, 2023 (American Woodmark's Certification Rebuttal Comments); see also Cabinetworks' and Veitbac Plywood LLC's Letter, "Rebuttal Comments on Certification," dated December 11, 2023 (Cabinetworks' Certification Rebuttal Comments); and Two Thousand Two's Letter, "Rebuttal Comments on Post-Preliminary Determination," dated December 11, 2023 (Two Thousand Two's Certification Rebuttal Comments).

### III. ANALYSIS OF COMMENTS ON CERTIFICATION

#### Comment: Whether a Certification Process is Appropriate

##### *Petitioner's Comments and Post Prelim Comments:*

- Commerce should implement a country-wide certification process in the final scope determination.<sup>11</sup>
- Commerce determined that scenarios 1, 2, and 3 are within the scope of the *Orders* in the post-preliminary determination. No party has requested that Commerce rule that scenario 4 is covered by the scope of the *Orders* or is circumventing the *Orders*.<sup>12</sup> Thus, there will be no need to conduct a circumvention inquiry after Commerce reaches its final scope determination. As a result, Commerce should implement the certification regime as part of the scope inquiry.<sup>13</sup>
- Commerce has imposed certification regimes in prior scope inquiries where the final scope rulings were made on a country-wide basis.<sup>14</sup> Commerce should implement a certification process and collect quantity and value (Q&V) information for any country-wide determination that it reaches in this scope inquiry.<sup>15</sup>
- Commerce should implement a certification process like the those implemented in country-wide class or kind determinations.
  - Commerce should require exporters and importers to maintain certifications and supporting documentation and U.S. importers should be required to upload both the importer's certification and the exporter's certification into the document imaging system in the U.S. Customs and Border Protection's (CBP) Automated Commercial Environment (ACE) as part of the entry process.<sup>16</sup>
  - Commerce has historically implemented certification requirements that presume all companies are eligible to participate, unless Commerce affirmatively finds that companies are not eligible. Here, Commerce should do the opposite, *i.e.*, presume that all companies are not eligible to participate unless they affirmatively demonstrate eligibility.<sup>17</sup>
  - Through application of the traditional certification process, Commerce may briefly clear the U.S. market of covered merchandise that is being transshipped through the third country without the payment of the applicable antidumping and countervailing duties. However, new third-country exporters will arise overnight to take the place of the companies that are determined through this proceeding not to be eligible for certification.<sup>18</sup>

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<sup>11</sup> See Petitioner's Post Prelim Comments at 1.

<sup>12</sup> *Id.* at 5.

<sup>13</sup> *Id.* at 6.

<sup>14</sup> *Id.* (citing *e.g.*, *Glycine from the People's Republic of China: Final Partial Affirmative Determination of Circumvention of the Antidumping Duty Order*, 77 FR 73426 (December 10, 2012) (*Glycine from China Final*), and accompanying Issues and Decision Memorandum (IDM) at Issue 2.

<sup>15</sup> See Petitioner's Comments at Section II.

<sup>16</sup> *Id.* at 20-21; see also Petitioner's Post Prelim Comments at 4-5.

<sup>17</sup> See Petitioner's Comments at 21.

<sup>18</sup> *Id.*

- Third-country exporters can affirmatively establish their eligibility in a subsequent segment of the proceeding.<sup>19</sup>
- Commerce should implement a certification regime, pursuant to 19 CFR 351.228, like that implemented in *Quartz Surface Products from China* that were further processed in Malaysia.<sup>20</sup> There, Commerce found that companies which fully participated in the scope inquiry had not used Chinese quartz slab as an input in the production of Malaysian quartz surface products and were eligible to make certifications. Commerce then rescinded the circumvention inquiry.<sup>21</sup>
- Numerous Malaysian and Vietnamese exporters have either failed to respond to Commerce's requests for information or affirmatively conceded that they relied on wooden cabinets components from China as part of their production of cabinets exported to the United States.<sup>22</sup> As such, Commerce should find these companies ineligible to participate in a certification regime.
- Commerce should issue draft certifications and a proposed list of companies eligible to participate in the certification process and solicit comments.<sup>23</sup>

*American Woodmark's Corporation Rebuttal Comments and Post Prelim Rebuttal Comments:*

- The petitioner's certification request should be rejected, including all arguments related to eligibility to participate if such requirements are adopted.<sup>24</sup>
- No additional reporting burden should be imposed on U.S. importers with respect to the records and practices of their foreign suppliers beyond the standard of reasonable care already applicable to any importer when entering goods into the United States.<sup>25</sup>

*Cabinetworks Rebuttal Comments and Post Prelim Rebuttal Comments:*

- The petitioner's request to implement a country-wide certification process has no merit.<sup>26</sup> Here, a certification process would be complicated, burdensome, and unruly given the hypothetical nature of the production scenarios.<sup>27</sup>
- Certification is not required, because CBP already investigates instances of unlawful trans-shipment and imposes steep civil and criminal penalties against importers that evade applicable AD and CVD orders. Importers found to have misrepresented imports are subject to steep fines and penalties under section 592 of the Tariff Act of 1930, as amended (the Act).<sup>28</sup>
- A certification process would also impose an unfair burden on importers of goods that Commerce has confirmed fall outside the scope of an AD or CVD order.<sup>29</sup>

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<sup>19</sup> *Id.* at 22.

<sup>20</sup> *Id.* (citing *Certain Quartz Surface Products from the People's Republic of China: Final Scope Ruling on Malaysian Processed Quartz Slab and Rescission of the Circumvention Inquiry*, 87 FR 64009 (October 21, 2022) (*Quartz Surface Products from China*)). See also Petitioner's Post Prelim Comments at 6-7.

<sup>21</sup> *Id.* at 22-23.

<sup>22</sup> See Petitioner's Post Prelim Comments at 7.

<sup>23</sup> *Id.* at 8.

<sup>24</sup> See American Woodmark's Certification Rebuttal Comments at 1.

<sup>25</sup> *Id.* at 2.

<sup>26</sup> See Cabinetworks' Rebuttal Comments at 4.

<sup>27</sup> See Cabinetworks' Certification Rebuttal Comments at 1.

<sup>28</sup> See Cabinetwork's Rebuttal Comments at 5; see also Cabinetworks' Post Prelim Rebuttal Comments at 2.

<sup>29</sup> See Cabinetwork's Rebuttal Comments at 4.

- The petitioner’s request that Commerce “should presume that all companies are not eligible to participate in the certification process unless the company(ies) affirmatively demonstrate that they are eligible” is unreasonable and arbitrary.<sup>30</sup>
- Commerce cannot determine to exclude certain exporters and their respective U.S. importers from participating in a certification process as such a determination must be supported by substantial evidence and in accordance with law.<sup>31</sup>
- If Commerce establishes a certification process, it should be reasonable and consistent with Commerce’s established practice which requires, at entry, U.S. importers to have and maintain importer certifications, exporter certifications, and supporting documentation on an entry specific basis.<sup>32</sup>
  - This certification process must give specific instructions to CBP and interested parties on the product subject to certification.<sup>33</sup>
  - The process should mirror the current certification process in *Hardwood Plywood 2019* which requires importers to maintain the documentation and have the documentation readily available at the request of Commerce and/or CBP.<sup>34</sup>
  - These certifications and supporting documents would be subject to verification by Commerce and/or CBP.<sup>35</sup>
  - Under such a certification process, exporters and importers are also notified that failure to meet the certification requirements may result in inability to participating in such a process.<sup>36</sup>

*Essential Home’s Rebuttal Comments:*

- Commerce should use its standard approach to make the certification process available to all companies other than those which Commerce affirmatively determines to be ineligible.<sup>37</sup>
  - The petitioner has not explained how companies could qualify for certification. Commerce has yet to set forth qualification requirements, and the proceeding is devoid of any mechanism through which companies could now establish their qualification.<sup>38</sup>
  - The petitioner suggests that any exporters, potentially hundreds, that are presumed to be ineligible for certification, should request a changed circumstances review or an administrative review to demonstrate eligibility.<sup>39</sup>

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<sup>30</sup> See Cabinetworks’ Post Prelim Rebuttal Comments at 3.

<sup>31</sup> *Id.*

<sup>32</sup> *Id.* at 4 (citing e.g., *Certain Hardwood Plywood Products from the People’s Republic of China: Affirmative Final Determination of Circumvention of the Antidumping and Countervailing Duty Orders*, 84 FR 65783 (November 29, 2019) (*Hardwood Plywood 2019*)).

<sup>33</sup> *Id.*

<sup>34</sup> *Id.*

<sup>35</sup> *Id.* at 4-5.

<sup>36</sup> *Id.* at 5.

<sup>37</sup> See Essential Home Furniture Corporation Limited’s (Essential Home) Letter, “Rebuttal Comments on Preliminary Scope Ruling,” dated May 22, 2023 (Essential Home’s Rebuttal Comments) at 2.

<sup>38</sup> *Id.* at 3.

<sup>39</sup> *Id.* at 3.

*DH Exporter's Rebuttal Comments:*

- Commerce must reject the petitioner's request that Commerce change its practice, from allowing all cooperating respondents to participate in the certification program, to presuming that all companies are not eligible to participate.<sup>40</sup>
- Pursuant to 19 CFR 351.228, Commerce should establish a certification program when it issues the circumvention preliminary determination.<sup>41</sup> Commerce should not implement country-wide certification requirements in the final scope ruling over hypothetical production scenarios.<sup>42</sup>
- Any circumvention concerns will be addressed by Commerce's certification process which requires the importer certification, exporter certification, and supporting documents.<sup>43</sup>
- Commerce's determination to exclude certain exporters (and their U.S. importers) from participating in the certification progress must be supported by substantial evidence and in accordance with the law.<sup>44</sup>
- There is no basis for Commerce to apply adverse inference and find a respondent ineligible to participate in certification unless Commerce determines that the necessary information is missing from the record under section 776(a) of the Act, and the company did not cooperate to the best of their ability in providing the requested information under section 776 of the Act.<sup>45</sup>
- If Commerce issues a scope ruling on hypothetical production scenarios, Commerce should issue clear messages to CBP to only suspend liquidation on the product scenarios that are found in the scope.<sup>46</sup>
- Commerce should reject the petitioner's request for a country-wide certification regime in this case.<sup>47</sup> *Glycine from China Final* and *Quartz Surface Products from China* are inapposite or factually distinguishable.<sup>48</sup>
  - In *Glycine from China Final*, Commerce "instituted a certification procedure {in the concurrent Scope Final}, which it believes further addresses the issue of affiliates."<sup>49</sup>
  - The petitioner's reliance on *Quartz Surface Products from China* is misplaced because multiple parties in that scope inquiry did not respond to Commerce's requests for information. Further, Commerce implemented certification requirements because it "determined that exporters of quartz surface products from Malaysia export both subject and non-subject merchandise."<sup>50</sup> The instant scope inquiry is fundamentally different

<sup>40</sup> See DH Exporters' Letter, "DH Exporters' Rebuttal Comments," dated May 22, 2023 (DH Exporter's Rebuttal Comments) at 10-11.

<sup>41</sup> *Id.* at 11.

<sup>42</sup> See DH Exporter's Post Prelim Rebuttal Comments at 5.

<sup>43</sup> See DH Exporter's Rebuttal Comments at 10-11 (citing *Aluminum Extrusions from the People's Republic of China: Final Affirmative Determination of Circumvention of the Antidumping Duty and Countervailing Duty Orders, and Partial Rescission*, 84 FR 39805 (August 12, 2019) (*Aluminum Extrusions from China*); *Hardwood Plywood 2019*; *Certain Cold Rolled Steel Flat Products from the Republic of Korea: Affirmative Final Determinations of Circumvention of the Antidumping Duty and Countervailing Duty Orders*, 84 FR 70914 (December 26, 2019) (*Cold Rolled Steel from Korea*)).

<sup>44</sup> *Id.* at 11.

<sup>45</sup> *Id.*

<sup>46</sup> See DH Exporter's Post Prelim Rebuttal Comments at 5.

<sup>47</sup> *Id.* at 3.

<sup>48</sup> *Id.*

<sup>49</sup> *Id.* (citing *Glycine from China Final* IDM at Issue 2).

<sup>50</sup> See DH Exporter's Post Prelim Rebuttal Comments at 4 (citing *Quartz Surface Products from China* IDM at 6).

considering that Commerce has not determined that any inquiry merchandise was exported from Vietnam to the United States.<sup>51</sup>

- Commerce did not collect Q&V information in the instant scope inquiry; therefore, no Vietnamese exporters of wooden cabinets can possibly have failed to cooperate.<sup>52</sup>

*Two Thousand Two's Certification Rebuttal Comments:*

- A certification procedure is not needed or justified in this case. CBP has enforced many scope rulings without the need for additional procedures mandated by Commerce.<sup>53</sup>

**Commerce Position:** In the Vietnam Preliminary Scope Determination, Commerce declined to institute a certification regime because we are also conducting a circumvention inquiry.<sup>54</sup> However, Commerce has since conducted a substantial transformation analysis, pursuant to 19 CFR 351.225(j), and preliminarily found that wooden cabinets manufactured under Scenarios 1, 2, and 3 are subject to the *Orders*, and wooden cabinets manufactured under Scenario 4 are not.<sup>55</sup> Further, Commerce preliminarily determined to apply these scope rulings on a country-wide basis pursuant to 19 CFR 351.225(m)(1)(ii), because the four production scenarios are not producer specific.<sup>56</sup> In scope and circumvention inquiries involving country-wide determinations, third-country production, and circumvention concerns, Commerce has established certification regimes to better enforce the AD and CVD orders.<sup>57</sup> Because those facts exist in this scope inquiry, we further evaluated whether to implement a certification process for importers and exporters of wooden cabinets produced under Scenarios 1, 2, and 3. As the Court of Appeals for the Federal Circuit (Federal Circuit) has held, “Commerce is entitled to substantial deference with regard to its interpretations of its own antidumping {and countervailing} duty orders.”<sup>58</sup> Further, the Federal Circuit has held that “{t}his deference is appropriate because the meaning and scope of antidumping {and countervailing duty} orders are issues ‘particularly within the expertise’ and ‘special competence’ of Commerce.”<sup>59</sup> Commerce is the agency tasked with determining the scope of the *Orders*, and to fulfill its statutory obligation to administer the law in a manner that prevents evasion of the *Orders*. In considering establishing a certification program for these inquiries, we are guided by sections 701, 705(c)(1)(B)(ii), 731, and 735(c)(1)(B)(ii) of the Act, which address Commerce’s authority to impose AD and CVD duties on merchandise subject to an order. It is Commerce’s standard practice, with respect to inquiry merchandise that is facially or physically indistinguishable from non-inquiry merchandise at the time of entry, to establish certification programs that require parties to affirmatively declare, and maintain supporting documentation demonstrating, that the

<sup>51</sup> See *Id.* at 4.

<sup>52</sup> *Id.*

<sup>53</sup> See Two Thousand Two’s Certification Rebuttal Comment at 2.

<sup>54</sup> See Vietnam Preliminary Scope Determination at Issue 3.

<sup>55</sup> See, generally, Post Preliminary Analysis.

<sup>56</sup> See Vietnam Preliminary Scope Determination at 57.

<sup>57</sup> See *Quartz Surface Products from China*; and *Certain Hardwood Plywood Products from the People’s Republic of China: Preliminary Scope Determination and Affirmative Preliminary Determination of Circumvention of the Antidumping and Countervailing Duty Orders*, 87 FR 45753 (July 29, 2022), unchanged in *Certain Hardwood Plywood Products from the People’s Republic of China: Final Scope Determination and Affirmative Final Determination of Circumvention of the Antidumping and Countervailing Duty Orders*, 88 FR 46740 (July 20, 2023) (*Hardwood Plywood Circumvention Final 2023*).

<sup>58</sup> See *King Supply Co., LLC v. United States*, 674 F.3d 1343, 1348 (Fed. Cir. 2012).

<sup>59</sup> *Id.*, 674 F.3d at 1348 (quoting *Sandvik Steel Co. v. United States*, 164 F.3d 596, 600 (Fed. Cir. 1998)).

merchandise being entered is not the specific product(s) subject to the inquiry.<sup>60</sup> As discussed above, we preliminarily found that imports of certain Vietnamese wooden cabinets completed using Chinese-sourced wooden cabinet inputs are subject to the *Orders*. Because the products at issue in this scope inquiry are facially indistinguishable from non-subject merchandise, Commerce finds that action is appropriate to aid in enforcement, and prevent evasion, of the *Orders*.

Should we continue to find certain scenarios to be subject to the scope of the *Orders* in a final scope determination, Commerce intends to require that non-subject entries of wooden cabinets or cabinet components from Vietnam be certified as such. Accordingly, importers and exporters of wooden cabinets from Vietnam would be able to certify that the wooden cabinets completed in Vietnam were not produced under any of the production scenarios subject to these inquiries, as provided for in the certifications attached to this memorandum. Under the proposed certification regime, importers would be required to complete and maintain the applicable importer certification, maintain a copy of the applicable exporter certification, and retain all supporting documentation for both certifications. Under the proposal, except for the entries described below, the importer certification must be completed, signed, and dated by the time the entry summary is filed for the relevant entry. The importer, or the importer's agent, would be required to submit both the importer's certification and the exporter's certification to CBP as part of the entry process by uploading them into the document imaging system (DIS) in ACE. For a complete description of the certification requirements, see "Section IV: Proposed Certification Regime," below. The information uploaded into DIS and maintained by the importers would be subject to verification by Commerce and/or CBP. The certification puts importers and exporters on notice that, should they fail to meet these requirements, they will be required to post AD and CVD cash deposits (at a combined cash deposit rate of 272.57 percent)<sup>61</sup> and could be barred from participating in the certification process going forward.<sup>62</sup>

In addition to implementing a certification regime, the petitioner requests that Commerce find all companies not eligible to participate in the certification regime until they provide proof their merchandise was produced in Malaysia or Vietnam in an administrative review or related proceeding. Specifically, the petitioner argues that Vietnamese exporters have either failed to respond to Commerce's requests for information or conceded they relied on wooden cabinet components from China as part of their production process of complete wooden cabinets exported to the United States.<sup>63</sup> We disagree.

Commerce has made no findings that interested parties failed to cooperate in this proceeding by not providing necessary information. In other proceedings where Commerce implemented certification processes, we have only found interested parties ineligible to participate in the regime when we determined that they failed to cooperate and we relied on adverse facts available

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<sup>60</sup> See *Hardwood Plywood Circumvention Final 2023IDM* at 172.

<sup>61</sup> The China-wide cash deposit rate for the AD proceeding is 251.64 percent and the all-others rate for the CVD proceeding is 20.93 percent. See *Orders*.

<sup>62</sup> See Appendix I and II.

<sup>63</sup> See Petitioner's Comments at Section II; see also Petitioner's Post Prelim Comments at 7.

pursuant to section 776(b) of the Act in reaching a determination.<sup>64</sup> As such, we find no basis to apply facts available pursuant section 776(a) of the Act, and adverse facts available pursuant to section 776(b) of the Act, and, consequently, no basis to find that any interested parties are ineligible to participate in a certification process.

Based on the above reasons, Commerce agrees that it is appropriate to implement a certification regime as part of this scope inquiry. Consistent with our practice, we further find that all parties are currently eligible to participate in the certification process. If adopted in the final scope determination, Commerce intends to investigate the accuracy of the certifications in future administrative reviews.

#### IV. PROPOSED CERTIFICATION REGIME

Should we continue to find certain scenarios to be subject to the scope of the *Orders*, we intend to establish the following certification requirements and language in the final scope determination and in a *Federal Register* notice:

##### A. Suspension of Liquidation and Cash Deposit Requirements

In accordance with 19 CFR 351.225(l)(2), for entries of wooden cabinets from Vietnam that were produced under Scenario 1 that we determined are within the scope of the *Orders*, Commerce has instructed CBP to suspend liquidation and require a cash deposit of estimated duties, at the applicable rate, that are entered, or withdrawn from warehouse, for consumption on or after November 4, 2021, the effective date of the regulations pursuant to 19 CFR 351.225(l)(2).<sup>65</sup> Further, for entries of wooden cabinets from Vietnam that were produced under Scenarios 2 and 3, Commerce will instruct CBP to suspend liquidation and require a cash deposit of estimated duties, at the applicable rate, that are entered, or withdrawn from warehouse, for consumption on or after November 4, 2021, the effective date of the regulations pursuant to 19 CFR 351.225(l)(3).

Where companies have their own company specific rate under the *Orders*, the cash deposit rate is the company-specific rate. Otherwise, Commerce will instruct CBP to require AD cash deposits equal to the China-wide rate of 251.64 percent and CVD cash deposits equal to the all-others rate of 20.93 percent.<sup>66</sup>

Wooden cabinets assembled in Vietnam under scenarios other than the three production scenarios which we determined were subject to the *Orders*, are not subject to these inquiries.

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<sup>64</sup> See *Glycine from China Final*; see also *Hardwood Plywood Circumvention Final 2023*; *Hydrofluorocarbon Blends from the People's Republic of China: Final Negative Scope Ruling on Gujarat Fluorochemicals Ltd.'s R-410A Blend*; *Affirmative Final Determination of Circumvention of the Antidumping Duty Order by Indian Blends Containing Chinese Components*, 85 FR 61930 (October 1, 2020); *Light-Walled Rectangular Pipe and Tube from the Republic of Korea: Preliminary Affirmative Determination of Circumvention of the Antidumping Duty Order*, 88 FR 22002 (April 12, 2023), unchanged in *Light-Walled Rectangular Pipe and Tube from the Republic of Korea: Final Affirmative Determination of Circumvention of the Antidumping Duty Order*, 88 FR 77266 (November 9, 2023); and *Quartz Surface Products from China*.

<sup>65</sup> See Memorandum, "Initiation of Scope Inquiry," dated May 24, 2022.

<sup>66</sup> See *Wooden Cabinets China AD Order* at 22127. See also *Wooden Cabinets China CVD Order* at 22135 .

Therefore, cash deposits are not required for such merchandise, subject to the following certification requirements.<sup>67</sup>

If an importer of wooden cabinets assembled in Vietnam claims that the wooden cabinet was not produced using any of the Chinese wooden-cabinet input scenarios subject to these inquiries, the importer and exporter must meet the certification and documentation requirements described in Appendices I and II. An exporter of wooden cabinets assembled in Vietnam claiming that its wooden cabinet was not produced using any of the Chinese wooden-cabinet input scenarios subject to these inquiries must prepare and maintain an Exporter Certification and documentation supporting the exporter certification (as described in the “Certification Requirements in Vietnam” section). In addition, importers of such hardwood plywood must prepare and maintain an importer certification (*see* Appendix I) as well as documentation supporting the importer certification. Besides the importer certification, the importer must also maintain a copy of the exporter certification (*see* Appendix II), and relevant supporting documentation from its exporter of wooden cabinets assembled in Vietnam that was not produced using any of the Chinese wooden cabinet input scenarios subject to these inquiries.

Commerce has established the following third-country case number for Vietnam in the Automated Commercial Environment (ACE) for such entries: A-552-106-000 and C-552-107-000.

Where no certification is provided for an entry, and the *Orders* potentially apply to that entry, Commerce intends to instruct CBP to suspend the entry and collect cash deposits at the AD rate established for the China-wide entity and the CVD all-others rate, *i.e.*, 251.64 percent and 20.93 percent, under the third country case number above. These suspension of liquidation instructions will remain in effect until further notice.

## B. Certified Entries

Entries for which the importer and exporter have met the certification requirements described below, and in the “Certification Requirements in Vietnam” section, will not be subject to suspension of liquidation, or the cash deposit requirements described above. Failure to comply with the applicable requisite certification requirements may result in the merchandise being subject to duties.

## C. Certification Requirements for Vietnam

Importers are required to complete and maintain the applicable importer certification, and maintain a copy of the applicable exporter certification, and retain all supporting documentation for both certifications. Except for the entries described below, the importer certification must be completed, signed, and dated by the time the entry summary is filed for the relevant entry. The importer, or the importer’s agent, must submit both the importer’s certification and the exporter’s certification to CBP as part of the entry process by uploading them into the document imaging system (DIS) in ACE. Where the importer uses a broker to facilitate the entry process, the

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<sup>67</sup> See the “Certification Requirements for Vietnam” section and Appendices I and II for the importer and exporter certification language.

importer should obtain the entry summary number from the broker. Agents of the importer, such as brokers, however, are not permitted to certify on behalf of the importer.

Exporters are required to complete and maintain the applicable exporter certification and provide the importer with a copy of that certification and all supporting documentation (*e.g.*, invoice, purchase order, production records, *etc.*) Except for the entries described below, the exporter certification must be completed, signed, and dated by the time of shipment of the relevant entries. The exporter certification should be completed by the party selling wooden cabinets assembled in Vietnam to the United States.

Additionally, the claims made in the certifications and any supporting documentation are subject to verification by Commerce and/or CBP. Importers and exporters are required to maintain the certifications and supporting documentation until the later of: (1) the date that is five years after the latest entry date of the entries covered by the certification; or (2) the date that is three years after the conclusion of any litigation in United States courts regarding such entries.

For all wooden cabinets entered, or withdrawn from warehouse, for consumption during the period November 4, 2021, (the effective date of the regulations pursuant to 19 CFR 351.225(1)(2)), through the date of the final scope ruling, where an entry has not been liquidated (and for entries for which liquidation has not become final), the relevant certification should be completed and signed as soon as practicable, but not later than 45 days after the date of the final scope ruling. For such entries, importers, and exporters each have the option to complete a blanket certification covering multiple entries, individual certifications for each entry, or a combination thereof. The exporter must provide the importer with a copy of the exporter certification within 45 days of the final scope ruling.

For unliquidated entries (and entries for which liquidation has not become final) of wooden cabinets from China that were declared as non-AD type entries (*e.g.*, type 01) and entered, or withdrawn from warehouse, for consumption in the United States during the period November 4, 2021 (the effective date of the regulations pursuant to 19 CFR 351.225(1)(2)), through the date of the final scope ruling, for which none of the above certifications may be made, importers must file a Post Summary Correction with CBP, in accordance with CBP's regulations, regarding conversion of such entries from non-AD type entries to AD type entries (*e.g.*, type 01 to type 03). Importers should report those AD type entries using the third country case numbers identified in the "Suspension of Liquidation and Cash Deposit Requirements" section, above. The importer should pay cash deposits on those entries consistent with the regulations governing post summary corrections that require payment of additional duties.

If it is determined that an importer and/or exporter has not met the certification and/or related documentation requirements for certain entries, Commerce intends to instruct CBP to suspend, pursuant to this final affirmative country-wide scope determination and the *Orders*, all unliquidated entries for which these requirements were not met and to require the importer to post applicable cash deposits equal to the rates noted above.

## V. COMMENTS

Interested parties may provide comment and rebuttal comments only on the proposed certification process and requirements in the “Proposed Certification Regime” section of this document and in the appendices, as well as the draft final scope determination customs instructions in the appendices. Pursuant to 19 CFR 351.225(f)(4), the deadline for comments is April 19, 2024, and the deadline for rebuttal comments is April 26, 2024. Regarding comments on certification, we request that interested parties provide at the beginning of their briefs a public executive summary for each issue raised in their briefs. Further, we request that interested parties limit their public executive summary of each issue to no more than 450 words, not including citations. We intend to use the public executive summaries as the basis of the comment summaries included in the final scope determination in this inquiry. Finally, we request that interested parties include footnotes for relevant citations in the public executive summary of each issue. We will not accept comments on any other matters, nor new factual information.

We intend to address all other previously filed comments in the final scope determination.

## VI. EXTENSION OF FINAL SCOPE DETERMINATION

The deadline for the final scope determination is currently April 5, 2024.<sup>68</sup> Because we are issuing this proposal to establish a certification regime, we are extending the final scope determination deadline to allow parties time to provide comments on the proposed certification regime.<sup>69</sup> As a result, in accordance with 19 CFR 351.302(b), we hereby extend the deadline for issuing the final determination in this scope inquiry by 70 days, until June 14, 2024.

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<sup>68</sup> See Memorandum, “Extension of Deadlines for Final Scope Ruling, Preliminary Circumvention Determinations, and Final Circumvention Determinations V,” dated January 12, 2024, at 2.

<sup>69</sup> See Commerce Letter, “Extension of Deadlines for Final Scope Ruling, Preliminary Circumvention Determinations, and Final Circumvention Determinations IV,” dated concurrently with this memorandum.

**VII. RECOMMENDATION**

We recommend that you approve this proposal.

\_\_\_\_\_  
Agree

\_\_\_\_\_  
Disagree

4/3/2024

X

*James Maeder*

Signed by: JAMES MAEDER

James Maeder  
Deputy Assistant Secretary  
for Antidumping and Countervailing Duty Operations

## APPENDIX I

### IMPORTER CERTIFICATION

I hereby certify that:

A. My name is {IMPORTING COMPANY OFFICIAL'S NAME} and I am an official of {NAME OF IMPORTING COMPANY}, located at {ADDRESS OF IMPORTING COMPANY}.

B. I have direct personal knowledge of the facts regarding the importation into the Customs territory of the United States of the wooden cabinets and vanities and components thereof (wooden cabinets) completed in Socialist Republic of Vietnam (Vietnam) that entered under entry summary number(s), identified below, and are covered by this certification. "Direct personal knowledge" refers to facts the certifying party is expected to have in its own records. For example, the importer should have direct personal knowledge of the importation of wooden cabinets, including the exporter's and/or foreign seller's identity and location.

C. If the importer is acting on behalf of the first U.S. customer, include the following sentence as paragraph C of this certification:

The wooden cabinets covered by this certification was imported by {IMPORTING COMPANY} on behalf of {U.S. CUSTOMER}, located at {ADDRESS OF U.S. CUSTOMER}.

If the importer is not acting on behalf of the first U.S. customer, include the following sentence as paragraph C of this certification:

{NAME OF IMPORTING COMPANY} is not acting on behalf of the first U.S. customer.

D. The wooden cabinets covered by this certification were shipped to {NAME OF PARTY IN THE UNITED STATES TO WHOM THE MERCHANDISE WAS FIRST SHIPPED}, located at {U.S. ADDRESS TO WHICH MERCHANDISE WAS SHIPPED}.

E. I have personal knowledge of the facts regarding the production of the imported products covered by this certification. "Personal knowledge" includes facts obtained from another party, (e.g., correspondence received by the importer (or exporter) from the producer regarding the source of the inputs used to produce the imported products).

F. This certification applies to the following entries (repeat this block as many times as necessary):

Entry Summary #:

Entry Summary Line Item #:

Foreign Seller:

Foreign Seller's Address:

Foreign Seller's Invoice #:

Foreign Seller's Invoice Line Item #:

Country of Origin of Wooden Cabinet Components or Constituent Wooden Parts:  
Producer:  
Producer's Address:

G. The wooden cabinets covered by this certification do not contain wooden cabinet components started in the People's Republic of China (China), completed in Vietnam, produced according to production Scenario 1, 2, or 3, and exported to the United States.<sup>70</sup>

H. I understand that {IMPORTING COMPANY} is required to maintain a copy of this certification and sufficient documentation supporting this certification (*i.e.*, documents maintained in the normal course of business, or documents obtained by the certifying party, for example, certificates of origin, product data sheets, bills of materials, production records in China and Vietnam, descriptions of processes completed in China and Vietnam, invoices, *etc.*) until the later of (1) the date that is five years after the latest entry date of the entries covered by the certification or (2) the date that is three years after the conclusion of any litigation in the United States courts regarding such entries.

I. I understand that {IMPORTING COMPANY} is required to maintain a copy of the exporter's certification (attesting to the production and/or exportation of the imported merchandise identified above), and any supporting documentation provided to the importer by the exporter, until the later of (1) the date that is five years after the latest entry date of the entries covered by the certification or (2) the date that is three years after the conclusion of any litigation in United States courts regarding such entries.

J. I understand that {IMPORTING COMPANY} is required to submit a copy of the importer and exporter certifications as part of the entry summary by uploading them into the document imaging system in ACE, and to provide U.S. Customs and Border Protection (CBP) and/or the U.S. Department of Commerce (Commerce) with the importer certification, and any supporting documentation, and a copy of the exporter's certification, and any supporting documentation provided to the importer by the exporter, upon request of either agency.

K. I understand that the claims made herein, and the substantiating documentation, are subject to verification by CBP and/or Commerce.

L. I understand that failure to maintain the required certification and supporting documentation, or failure to substantiate the claims made herein, or not allowing CBP and/or Commerce to verify the claims made herein, may result in a de facto determination that all entries to which this

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<sup>70</sup> Scenario 1: finished wooden doors, drawer faces, and frames produced in China are combined in Vietnam with wooden cabinet boxes and drawer boxes produced in Vietnam.

Scenario 2: semifinished wooden doors, drawer faces, and frames produced in China are further processed in Vietnam and then combined in Vietnam with wooden cabinet boxes and drawer boxes produced in Vietnam.

Scenario 3: semifinished parts of wooden cabinet and vanity doors, drawer faces, and frames (including the rails, stiles, and panels) are produced in China and are further processed in Vietnam and then combined in Vietnam with wooden cabinet boxes and drawer boxes produced in Vietnam.

certification applies are within the scope of the antidumping duty (AD) and countervailing duty (CVD) Orders on wooden cabinets from China. I understand that such finding:

- (i) will result in the suspension of liquidation of all unliquidated entries (and entries for which liquidation has not become final) for which these requirements were not met;
- (ii) will result in the importer being required to post the AD and CVD cash deposits determined by Commerce; and
- (iii) may also result in the importer no longer being allowed to participate in the certification process.

M. I understand that agents of the importer, such as brokers, are not permitted to make this certification.

N. This certification was completed by the time of filing the entry summary or within 45 days of the date on which Commerce issued the final scope determination implementing the certification regime.

O. I am aware that U.S. law (including, but not limited to, 18 U.S.C. §1001) imposes criminal sanctions on individuals who knowingly and willfully make material false statements to the U.S. government.

Signature

{NAME OF COMPANY OFFICIAL}

{TITLE OF COMPANY OFFICIAL}

{DATE}

## APPENDIX II

### EXPORTER CERTIFICATION

The party that made the sale to the United States should fill out the exporter certification.  
I hereby certify that:

A. My name is {COMPANY OFFICIAL'S NAME} and I am an official of {NAME OF FOREIGN COMPANY THAT MADE THE SALE TO THE UNITED STATES}, located at {ADDRESS OF FOREIGN COMPANY THAT MADE THE SALE TO THE UNITED STATES}.

B. I have direct personal knowledge of the facts regarding the production and exportation of the wooden cabinets and vanities and components thereof (wooden cabinets) for which sales are identified below. "Direct personal knowledge" refers to facts the certifying party is expected to have in its own records. For example, an exporter should have direct personal knowledge of the producer's identity and location.

C. The wooden cabinets covered by this certification were shipped to {NAME OF PARTY IN THE UNITED STATES TO WHOM MERCHANDISE WAS FIRST SHIPPED}, located at {U.S. ADDRESS TO WHICH MERCHANDISE WAS SHIPPED}.

D. The wooden cabinets covered by this certification do not contain wooden cabinet components, produced according to Scenarios 1, 2 or 3,<sup>71</sup> started in the People's Republic of China (China), completed in the Socialist Republic of Vietnam (Vietnam), and exported to the United States, regardless of whether sourced directly from a producer in China or from a downstream seller.

E. This certification applies to the following sales to {NAME OF U.S. CUSTOMER}, located at {ADDRESS OF U.S. CUSTOMER} (repeat this block as many times as necessary):

Foreign Seller's Invoice # to U.S. Customer:  
Foreign Seller's Invoice to U.S. Customer Line item #:  
Producer Name:  
Producer's Address:  
Producer's Invoice # to Foreign Seller:  
Name of Producer of Wooden Cabinet Components:  
Location (Country) of Producer of INPUT:

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<sup>71</sup> Scenario 1: finished wooden doors, drawer faces, and frames produced in China are combined in Vietnam with wooden cabinet boxes and drawer boxes produced in Vietnam.

Scenario 2: semifinished wooden doors, drawer faces, and frames produced in China are further processed in Vietnam and then combined in Vietnam with wooden cabinet boxes and drawer boxes produced in Vietnam.

Scenario 3: semifinished parts of wooden cabinet and vanity doors, drawer faces, and frames (including the rails, stiles, and panels) are produced in China and are further processed in Vietnam and then combined in Vietnam with wooden cabinet boxes and drawer boxes produced in Vietnam.

F. I understand that {NAME OF FOREIGN COMPANY THAT MADE THE SALE TO THE UNITED STATES} is required to maintain a copy of this certification and sufficient documentation supporting this certification (*i.e.*, documents maintained in the normal course of business, or documents obtained by the certifying party, for example, product data sheets, bills of materials, productions records, descriptions of processes completed in China and Vietnam, invoices, *etc.*) until the later of: (1) the date that is five years after the latest date of the entries covered by the certification; or (2) the date that is three years after the conclusion of any litigation in the United States courts regarding such entries.

G. I understand that {NAME OF FOREIGN COMPANY THAT MADE THE SALE TO THE UNITED STATES} is required to provide the U.S. importer with a copy of this certification and is required to provide U.S. Customs and Border Protection (CBP) and/or the U.S. Department of Commerce (Commerce) with this certification, and any supporting documents, upon request of either agency.

H. I understand that the claims made herein, and the substantiating documentation, are subject to verification by CBP and/or Commerce.

I. I understand that failure to maintain the required certification and supporting documentation, or failure to substantiate the claims made herein, or not allowing CBP and/or Commerce to verify the claims made herein, may result in a de facto determination that all sales to which this certification applies are within the scope of the antidumping and countervailing duty orders on wooden cabinets from China. I understand that such a finding:

- (i) will result in suspension of all unliquidated entries (and entries for which liquidation has not become final) for which these requirements were not met;
- (ii) will result in the importer being required to post the AD and CVD cash deposits determined by Commerce; and
- (iii) may also result in the seller/exporter no longer being allowed to participate in the certification process.

J. I understand that agents of the seller/exporter, such as freight forwarding companies or brokers, are not permitted to make this certification.

K. This certification was completed at time of shipment or within 45 days of the date on which Commerce issued its final scope determination implementing the certification regime.

L. I am aware that U.S. law (including, but not limited to, 18 U.S.C. §1001) imposes criminal sanctions on individuals who knowingly and willfully make material false statements to the U.S. government.

Signature

{NAME OF COMPANY OFFICIAL}

{TITLE OF COMPANY OFFICIAL}

{DATE}

### APPENDIX III - In-Scope, Antidumping Duty Order

Re: Antidumping duty scope determination on wooden cabinets and vanities and components thereof from the People's Republic of China (A-570-106) (Third country case number: A-552-106)

1. On mm/dd/yyyy, in response to a request by the American Kitchen Cabinet Alliance, Commerce issued a final scope determination that Scenarios 1, 2, and 3 merchandise is within the scope of the antidumping duty orders on wooden cabinets and vanities and components thereof (wooden cabinets) from People's Republic of China (A-570-106) when exported from Vietnam. The following explanations describe the three scenarios found to be subject merchandise:

Scenario 1: finished wooden doors, drawer faces, and frames produced in China that are combined with wooden cabinet boxes and drawer boxes produced in Vietnam.

Scenario 2: semifinished wooden doors, drawer faces, and frames produced in China are further processed in Vietnam and then combined in Vietnam with wooden cabinet boxes and drawer boxes produced in Vietnam.

Scenario 3: semifinished parts of wooden cabinet and vanity doors, drawer faces, and frames (all the rails, stiles, and panels) are produced in China and are further processed in Vietnam and then combined in Vietnam with wooden cabinet boxes and drawer boxes produced in Vietnam.

2. Because the imported products are not substantially transformed in Vietnam, Commerce found these products to be within the scope of the order.

3. Continue to suspend liquidation of entries of wooden cabinets and vanities and components thereof from the People's Republic of China, including Scenarios 1, 2, and 3 merchandise exported from Vietnam above, subject to the antidumping duty order on wooden cabinets and vanities and components thereof from People's Republic of China.

Commerce established third-country case numbers to allow wooden cabinets completed in Vietnam under scenarios 1, 2, and 3 to be properly reported as subject to the order on wooden cabinets from China (A-552-106) upon entry.

Third Country: Socialist Republic of Vietnam  
Case Number: A-552-106

Producer and/or Exporter: NME-Wide  
Case Number: A-552-106-000  
Cash Deposit Rate: 251.64%

4. If there are any questions by the importing public regarding this message, please contact the Call Center for the Office of AD/CVD Operations, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce at (202) 482-0984. CBP ports should

submit their inquiries through authorized CBP channels only. (This message was generated by OI:MR)

5. There are no restrictions on the release of this information.

Alexander Amdur

## APPENDIX IV - In-Scope, Countervailing Duty Order

Re: Countervailing duty scope determination on wooden cabinets and vanities and components thereof from the People's Republic of China (C-570-107) (Third country case numbers: C-552-107)

1. On mm/dd/yyyy, in response to a request by the American Kitchen Cabinet Alliance, Commerce issued a final scope determination that Scenarios 1, 2, and 3 merchandise is within the scope of the countervailing duty orders on wooden cabinets and vanities and components thereof (wooden cabinets) from People's Republic of China (C-570-107) when exported from Vietnam. The following explanations describe the three scenarios found to be subject merchandise:

Scenario 1: finished wooden doors, drawer faces, and frames produced in China that are combined with wooden cabinet boxes and drawer boxes produced in Vietnam.

Scenario 2: semifinished wooden doors, drawer faces, and frames produced in China are further processed in Vietnam and then combined in Vietnam with wooden cabinet boxes and drawer boxes produced in Vietnam.

Scenario 3: semifinished parts of wooden cabinet and vanity doors, drawer faces, and frames (all the rails, stiles, and panels) are produced in China and are further processed in Vietnam and then combined in Vietnam with wooden cabinet boxes and drawer boxes produced in Vietnam.

2. Because the imported products are not substantially transformed in Vietnam, Commerce found these products to be within the scope of the order.

3. Continue to suspend liquidation of entries of wooden cabinets and vanities and components thereof from the People's Republic of China, including Scenarios 1, 2, and 3 merchandise exported from Vietnam above, subject to the countervailing duty order on wooden cabinets and vanities and components thereof from People's Republic of China.

Commerce established third-country case numbers to allow wooden cabinets completed in Vietnam under scenarios 1, 2, and 3 to be properly reported as subject to the order on wooden cabinets from China (C-552-107) upon entry.

Third Country: Socialist Republic of Vietnam  
Case Number: C-552-107

Case Number: C-552-107-000  
Producer and/or Exporter: NME-Wide  
Cash Deposit Rate: 20.93%

4. If there are any questions by the importing public regarding this message, please contact the Call Center for the Office of AD/CVD Operations, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce at (202) 482-0984. CBP ports should

submit their inquiries through authorized CBP channels only. (This message was generated by OI:MR)

5. There are no restrictions on the release of this information.

Alexander Amdur

## APPENDIX V - Out-Scope, Antidumping Duty Order

Re: Antidumping duty scope determination on wooden cabinets and vanities and components thereof from the People's Republic of China (A-570-106) (Third country case numbers: A-552-106)

Notice of the lifting of suspension occurred on the message date of these instructions. See paragraph 5 below.

1. Commerce issued a final scope determination on mm/dd/yyyy that wooden cabinets, exported from Socialist Republic of Vietnam (Vietnam) which consist of (1) a toe kick produced in China and (2) all wooden parts, except a toe kick, required to produce a wooden cabinet produced in Vietnam, is not within the scope of the antidumping duty order on wooden cabinets and components thereof from the People's Republic of China (A-570-106, A-552-106).
2. Commerce determined that wooden cabinets, exported from Vietnam which consist of (1) a toe kick produced in China and (2) all wooden parts, except a toe kick, required to produce a wooden cabinet produced in Vietnam are outside the scope of the order on wooden cabinets and vanities and components thereof from China because the merchandise was substantially transformed in the Vietnam.
3. For all entries of wooden cabinets, exported from Vietnam which consist of (1) a toe kick produced in China and (2) all wooden parts, except a toe kick, required to produce a wooden cabinet produced in Vietnam that remain unliquidated on or after 10/09/2019, CBP shall terminate suspension and liquidate entries of product not within scope which were entered, or withdrawn from warehouse, for consumption.
4. Refund any cash deposits relating to the product not within the scope described above.
5. These instructions constitute notice of the lifting of suspension of liquidation of entries of wooden cabinets, exported from Vietnam which consist of (1) a toe kick produced in China and (2) all wooden parts, except a toe kick, required to produce a wooden cabinet produced in Vietnam entered, or withdrawn from warehouse, for consumption on or after 10/09/2019.
6. The assessment of antidumping duties by CBP on shipments or entries of this merchandise is subject to the provisions of section 778 of the Tariff Act of 1930, as amended. Section 778 requires that CBP pay interest on overpayments or assess interest on underpayments of the required amounts deposited as estimated antidumping duties. The interest provisions are not applicable to cash posted as estimated antidumping duties before the date of publication of the antidumping duty order. Interest shall be calculated from the date payment of estimated antidumping duties is required through the date of liquidation. The rate at which such interest is payable is the rate in effect under section 6621 of the Internal Revenue Code of 1954 for such period.
7. Unless instructed otherwise, for all other shipments of wooden cabinets and vanities and components thereof from the People's Republic of China not covered by paragraph 2 above, you

shall continue to collect cash deposits of estimated antidumping duties for the merchandise at the current rates.

8. This instruction to liquidate entries covered by this message does not limit CBP's independent authority, including its authority to suspend, continue to suspend, or extend liquidation of entries addressed by this message. Accordingly, CBP should examine all entries for which this message directs liquidation to determine whether any such entries are subject to suspension, continued suspension, or extension of liquidation pursuant to CBP's independent authority (e.g., Enforce and Protect Act under section 517 of the Tariff Act of 1930, as amended). If entries of subject merchandise covered by this message are subject to suspension, continued suspension, or extension of liquidation pursuant to CBP's own authority, CBP port officials should follow CBP's internal procedures with respect to continuing any suspension, the lifting of suspension, and/or continuing any extension of liquidation for such entries.

9. If there are any questions by the importing public regarding this message, please contact the Call Center for the Office of AD/CVD Operations, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce at (202) 482-0984. CBP ports should submit their inquiries through authorized CBP channels only. (This message was generated by OI:MR.)

10. There are no restrictions on the release of this information.

Alexander Amdur

## APPENDIX VI - Out-Scope, Countervailing Duty Order

Re: Countervailing duty scope determination on wooden cabinets and vanities and components thereof from the People's Republic of China (C-570-107) (Third country case numbers: C-552-106)

Notice of the lifting of suspension occurred on the message date of these instructions. See paragraph 5 below.

1. Commerce issued a final scope determination on mm/dd/yyyy that wooden cabinets, exported from Socialist Republic of Vietnam (Vietnam) which consist of (1) a toe kick produced in China and (2) all wooden parts, except a toe kick, required to produce a wooden cabinet produced in Vietnam, is not within the scope of the antidumping duty order on wooden cabinets and components thereof from the People's Republic of China (C-570-107, C-552-107).
2. Commerce determined that wooden cabinets, exported from Vietnam which consist of (1) a toe kick produced in China and (2) all wooden parts, except a toe kick, required to produce a wooden cabinet produced in Vietnam are outside the scope of the order on wooden cabinets and vanities and components thereof from China because the merchandise was substantially transformed in the Vietnam.
3. For all entries of wooden cabinets, exported from Vietnam which consist of (1) a toe kick produced in China and (2) all wooden parts, except a toe kick, required to produce a wooden cabinet produced in Vietnam that remain unliquidated on or after 08/12/2019, CBP shall terminate suspension and liquidate entries of product not within scope which were entered, or withdrawn from warehouse, for consumption.
4. Refund any cash deposits relating to the product not within the scope described above.
5. These instructions constitute notice of the lifting of suspension of liquidation of entries of wooden cabinets, exported from Vietnam which consist of (1) a toe kick produced in China and (2) all wooden parts, except a toe kick, required to produce a wooden cabinet produced in Vietnam entered, or withdrawn from warehouse, for consumption on or after 08/12//2019.
6. The assessment of countervailing duties by CBP on shipments or entries of this merchandise is subject to the provisions of section 778 of the Tariff Act of 1930, as amended. Section 778 requires that CBP pay interest on overpayments or assess interest on underpayments of the required amounts deposited as estimated countervailing duties. The interest provisions are not applicable to cash posted as estimated countervailing duties before the date of publication of the countervailing duty order. Interest shall be calculated from the date payment of estimated countervailing duties is required through the date of liquidation. The rate at which such interest is payable is the rate in effect under section 6621 of the Internal Revenue Code of 1954 for such period.
7. Unless instructed otherwise, for all other shipments of wooden cabinets and vanities and components thereof from the People's Republic of China not covered by paragraph 2 above, you

shall continue to collect cash deposits of estimated countervailing duties for the merchandise at the current rates.

8. This instruction to liquidate entries covered by this message does not limit CBP's independent authority, including its authority to suspend, continue to suspend, or extend liquidation of entries addressed by this message. Accordingly, CBP should examine all entries for which this message directs liquidation to determine whether any such entries are subject to suspension, continued suspension, or extension of liquidation pursuant to CBP's independent authority (e.g., Enforce and Protect Act under section 517 of the Tariff Act of 1930, as amended). If entries of subject merchandise covered by this message are subject to suspension, continued suspension, or extension of liquidation pursuant to CBP's own authority, CBP port officials should follow CBP's internal procedures with respect to continuing any suspension, the lifting of suspension, and/or continuing any extension of liquidation for such entries.

9. If there are any questions by the importing public regarding this message, please contact the Call Center for the Office of AD/CVD Operations, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce at (202) 482-0984. CBP ports should submit their inquiries through authorized CBP channels only. (This message was generated by OI:MR.)

10. There are no restrictions on the release of this information.

Alexander Amdur