

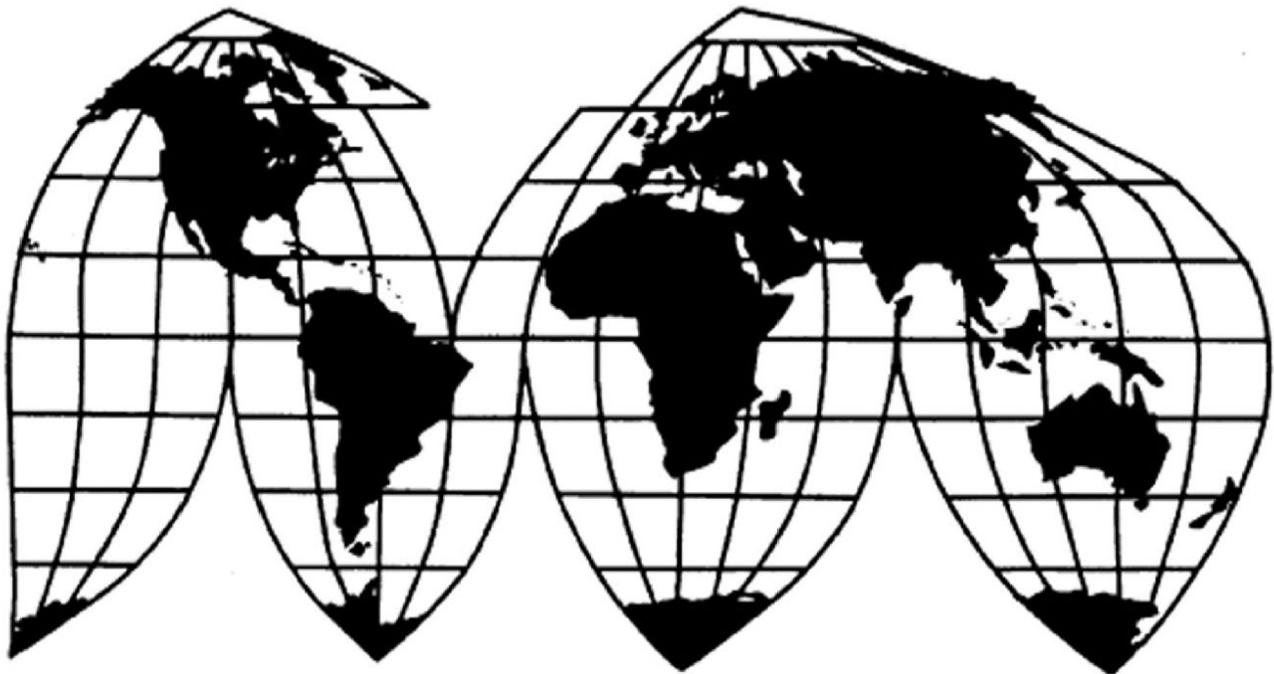
# Wooden Cabinets and Vanities from China

Investigation Nos. 701-TA-620 and 731-TA-1445 (Review)

Publication 5661

September 2025

**U.S. International Trade Commission**



Washington, DC 20436

# U.S. International Trade Commission

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Note.—Information that would reveal confidential operations of individual firms may not be published. Such information is identified by brackets (\*\*\*) in confidential reports and is deleted and replaced with asterisks (\*\*\*) in public reports. Zeroes, null values, and undefined calculations are suppressed and shown as em dashes (—) in tables. If using a screen reader, we recommend increasing the verbosity setting.

## UNITED STATES INTERNATIONAL TRADE COMMISSION

Investigation Nos. 701-TA-620 and 731-TA-1445 (Review)

Wooden Cabinets and Vanities from China

### DETERMINATIONS

On the basis of the record<sup>1</sup> developed in the subject five-year reviews, the United States International Trade Commission (“Commission”) determines, pursuant to the Tariff Act of 1930 (“the Act”), that revocation of the countervailing and antidumping duty orders on wooden cabinets and vanities from China would be likely to lead to continuation or recurrence of material injury to an industry in the United States within a reasonably foreseeable time.<sup>2</sup>

### BACKGROUND

The Commission instituted these reviews on March 3, 2025, (90 FR 11059) and determined on June 6, 2025, that it would conduct expedited reviews (90 FR 36070, July 31, 2025).

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<sup>1</sup> The record is defined in § 207.2(f) of the Commission’s Rules of Practice and Procedure (19 CFR 207.2(f)).



## Views of the Commission

Based on the record in these five-year reviews, we determine under section 751(c) of the Tariff Act of 1930, as amended (the “Tariff Act”), that revocation of the antidumping and countervailing duty orders on wooden cabinets and vanities (“WCVs”) from China would be likely to lead to continuation or recurrence of material injury to an industry in the United States within a reasonably foreseeable time.

### I. Background

*Original Investigations.* On March 6, 2019, the American Kitchen Cabinet Alliance (the “AKCA”) filed antidumping and countervailing duty petitions on imports of WCVs from China.<sup>1</sup> On April 13, 2020, the Commission determined that an industry in the United States was materially injured by reason of imports of WCVs from China sold at less than fair value (“LTFV”) and subsidized by the government of China.<sup>2</sup> On April 21, 2020, Commerce issued antidumping and countervailing duty orders on subject imports of WCVs from China.<sup>3</sup>

*Current Reviews.* On March 3, 2025, the Commission instituted these five-year reviews of the antidumping and countervailing duty orders on WCVs from China.<sup>4</sup> The Commission received responses to the notice of institution from the AKCA, an association of 37 domestic producers of WCVs, and MasterBrand Cabinets, LLC (“MasterBrand”), a domestic producer of

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<sup>1</sup> *Wooden Cabinets and Vanities from China; Institution of Anti-Dumping and Countervailing Duty Investigations and Scheduling of Preliminary Phase Investigations*, 84 Fed. Reg. 8890 (Mar. 12, 2019). The AKCA is an association of several domestic producers of WCVs. See *Wooden Cabinets and Vanities from China*, Inv. Nos. 701-TA-620 and 731-TA-1445 (Final), USITC Pub. 5042 at Table III-1 (Apr. 2020) (“*Original Determinations*”).

<sup>2</sup> *Wooden Cabinets and Vanities from China*, 85 Fed. Reg. 21457 (Apr. 17, 2020).

<sup>3</sup> *Wooden Cabinets and Vanities and Components Thereof from the People’s Republic of China: Antidumping Duty Order*, 85 Fed. Reg. 22126 (Apr. 21, 2020) (“*AD Order*”); *Wooden Cabinets and Vanities and Components Thereof from the People’s Republic of China: Countervailing Duty Order*, 85 Fed. Reg. 22134 (Apr. 21, 2020) (“*CVD Order*”).

<sup>4</sup> *Wooden Cabinets and Vanities from China; Institution of Five-Year Reviews*, 90 Fed. Reg. 11059 (Mar. 3, 2025).

WCVs.<sup>5</sup> The Commission did not receive a response from any respondent interested party.<sup>6</sup> On June 6, 2025, the Commission found the domestic interested party group response to be adequate and the respondent interested party group response to be inadequate.<sup>7</sup> Finding no other circumstances that would warrant conducting full reviews, the Commission determined that it would conduct expedited reviews of the orders.<sup>8</sup> The domestic interested parties submitted final comments pursuant to 19 C.F.R. § 207.62(d)(1) regarding the determinations that the Commission should reach.<sup>9</sup>

U.S. industry data in these reviews are based on information provided in the responses to the notice of institution by the domestic interested parties, which are estimated to have accounted for \*\*\* percent of U.S. production of WCVs in 2024 by quantity.<sup>10</sup> U.S. import data are based on official Commerce statistics.<sup>11</sup> Foreign industry data and related information are based on information from the original investigations, information submitted by the domestic interested parties in their responses to the notice of institution, and publicly available

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<sup>5</sup> *Response to the Commission's Notice of Institution by the American Kitchen Cabinet Alliance*, EDIS Doc. 847669 (Apr. 2, 2025) (“AKCA’s Response”); *MasterBrand’s Substantive to Notice of Institution*, EDIS Doc. 847677 (Apr. 2, 2025) (“MasterBrand’s Response”); *The American Kitchen Cabinet Alliance’s Supplemental Response to Notice of Institution*, EDIS Doc. 848781 (Apr. 15, 2025) (“AKCA’s Suppl. Resp.”). The AKCA’s members have changed since the original investigations. *Compare Original Determinations*, USITC Pub. 5042 at Table III-1, with *AKCA’s Response*, Exhibit 1 at 3, 13–19. Additionally, MasterBrand was a member of the AKCA in the original investigations but is participating separately in these reviews. See *MasterBrand’s Response* at 2.

<sup>6</sup> *Explanation of Commission Determinations on Adequacy*, EDIS Doc. 858364 (Aug. 1, 2025).

<sup>7</sup> *Explanation of Commission Determinations on Adequacy*, EDIS Doc. 858364 (Aug. 1, 2025).

<sup>8</sup> *Explanation of Commission Determinations on Adequacy*, EDIS Doc. 858364 (Aug. 1, 2025); *accord Wooden Cabinets and Vanities from China; Scheduling of Expedited Five-Year Reviews*, 90 Fed. Reg. 36070 (July 31, 2025).

<sup>9</sup> *The American Kitchen Cabinet Alliance’s Final Comments*, EDIS Doc. 858986 (Aug. 7, 2025) (“AKCA’s Final Comments”); *MasterBrand’s Final Comments*, EDIS Doc. 859038 (Aug. 7, 2025) (“MasterBrand’s Final Comments”).

<sup>10</sup> Confidential Report, INV-XX-072 (May 27, 2025) (“CR”) at 1.10; Public Report, *Wooden Cabinets and Vanities from China*, Inv. Nos. 701-TA-620 and 731-TA-1445 (Review), USITC Pub. 5661 (Sept. 2025) (“PR”) at 1.10. This coverage rate was provided by the AKCA, which it calculated by dividing the reported production of its members and MasterBrand in 2024 by the average annual total U.S. production reported in the original investigations for 2016 through 2018. *AKCA’s Suppl. Resp.* at 1. The period of investigation (“POI”) in the original investigations included calendar years 2016 through 2018 and January to September (“interim”) 2019.

U.S. industry data in the original investigations accounted for the “substantial majority” of domestic production in 2018, the last full year of the POI. *Original Determinations*, USITC Pub. 5042 at I-4, III-1. Accordingly, if the coverage calculated by the AKCA in these reviews is accurate, the domestic industry’s data in 2024 may be understated relative to the data in the original investigations.

<sup>11</sup> Import data are compiled from official Commerce statistics under Harmonized Tariff Schedule of the United States (“HTS”) statistical reporting number 9403.40.9060. CR/PR at Table 1.4 note.

information.<sup>12</sup> Additionally, one firm, \*\*\*, a U.S. purchaser of WCVs, responded to the Commission’s adequacy phase purchaser questionnaire.<sup>13</sup>

## II. Domestic Like Product and Industry

### A. Domestic Like Product

In making its determination under section 751(c) of the Tariff Act, the Commission defines the “domestic like product” and the “industry.”<sup>14</sup> The Tariff Act defines “domestic like product” as “a product which is like, or in the absence of like, most similar in characteristics and uses with, the article subject to an investigation under this subtitle.”<sup>15</sup> The Commission’s practice in five-year reviews is to examine the domestic like product definition from the original investigation and consider whether the record indicates any reason to revisit the prior findings.<sup>16</sup>

Commerce has defined the imported merchandise within the scope of the antidumping and countervailing duty orders as follows:

The merchandise subject to this *Order* consists of wooden cabinets and vanities that are for permanent installation (including floor mounted, wall mounted, ceiling hung or by attachment of plumbing), and wooden components thereof. Wooden cabinets and vanities and wooden components are made substantially of wood products, including solid wood and engineered wood products (including those made from wood particles, fibers, or other wooden materials such as plywood, strand board, block board, particle board, or fiberboard), or bamboo. Wooden cabinets and vanities consist of a cabinet box (which typically includes a top, bottom, sides, back, base blockers, ends/end panels, stretcher

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<sup>12</sup> CR/PR at 1.19–1.20.

<sup>13</sup> CR/PR at D.3. The Commission sent purchaser questionnaires to ten firms identified by the domestic interested parties as U.S. purchasers of WCVs, but \*\*\* was not among them. *Id.*

<sup>14</sup> 19 U.S.C. §§ 1677(4)(A), (10).

<sup>15</sup> 19 U.S.C. § 1677(10); *see, e.g., Cleo Inc. v. United States*, 501 F.3d 1291, 1299 (Fed. Cir. 2007); *NEC Corp. v. Dep’t of Com.*, 36 F. Supp. 2d 380, 383 (Ct. Int’l Trade 1998); *Nippon Steel Corp. v. United States*, 19 CIT 450, 455 (1995); *Timken Co. v. United States*, 913 F. Supp. 580, 584 (Ct. Int’l Trade 1996); *Torrington Co. v. United States*, 747 F. Supp. 744, 748–49 (Ct. Int’l Trade 1990), *aff’d*, 938 F.2d 1278 (Fed. Cir. 1991); *see also* S. Rep. No. 249, 96th Cong., 1st Sess. 90–91 (1979).

<sup>16</sup> *See, e.g., Internal Combustion Industrial Forklift Trucks from Japan*, Inv. No. 731-TA-377 (Second Review), USITC Pub. 3831 at 8–9 (Dec. 2005); *Crawfish Tail Meat from China*, Inv. No. 731-TA-752 (Review), USITC Pub. 3614 at 4 (July 2003); *Steel Concrete Reinforcing Bar from Turkey*, Inv. No. 731-TA-745 (Review), USITC Pub. 3577 at 4 (Feb. 2003).

rails, toe kicks, and/or shelves) and may or may not include a frame, door, drawers and/or shelves. Subject merchandise includes wooden cabinets and vanities with or without wood veneers, wood, paper or other overlays, or laminates, with or without non-wood components or trim such as metal, marble, glass, plastic, or other resins, whether or not surface finished or unfinished, and whether or not completed.

Wooden cabinets and vanities are covered by this *Order* whether or not they are imported attached to, or in conjunction with, faucets, metal plumbing, sinks and/or sink bowls, or countertops. If wooden cabinets or vanities are imported attached to, or in conjunction with, such merchandise, only the wooden cabinet or vanity is covered by the scope.

Subject merchandise includes the following wooden component parts of cabinets and vanities: (1) wooden cabinet and vanity frames (2) wooden cabinet and vanity boxes (which typically include a top, bottom, sides, back, base blockers, ends/end panels, stretcher rails, toe kicks, and/or shelves), (3) wooden cabinet or vanity doors, (4) wooden cabinet or vanity drawers and drawer components (which typically include sides, backs, bottoms, and faces), (5) back panels and end panels, (6) and desks, shelves, and tables that are attached to or incorporated in the subject merchandise.

Subject merchandise includes all unassembled, assembled and/or “ready to assemble” (RTA) wooden cabinets and vanities, also commonly known as “flat packs,” except to the extent such merchandise is already covered by the scope of antidumping and countervailing duty orders on Hardwood Plywood from the People's Republic of China. *See Certain Hardwood Plywood Products from the People's Republic of China: Amended Final Determination of Sales at Less Than Fair Value, and Antidumping Duty Order*, 83 FR 504 (January 4, 2018); *Certain Hardwood Plywood Products from the People's Republic of China: Countervailing Duty Order*, 83 FR 513 (January 4, 2018). RTA wooden cabinets and vanities are defined as cabinets or vanities packaged so that at the time of importation they may include: (1) wooden components required to assemble a cabinet or vanity (including drawer faces and doors); and (2) parts (e.g., screws, washers, dowels, nails, handles, knobs, adhesive glues) required to assemble a cabinet or vanity. RTAs may enter the United States in one or in multiple packages.

Subject merchandise also includes wooden cabinets and vanities and in-scope components that have been further processed in a third country, including but not limited to one or more of the following: trimming, cutting, notching, punching, drilling, painting, staining, finishing, assembly, or any other processing that would not otherwise remove the merchandise from the scope of the *Order* if performed in the country of manufacture of the in-scope product.

Excluded from the scope of this *Order*, if entered separate from a wooden cabinet or vanity are:

(1) Aftermarket accessory items which may be added to or installed into an interior of a cabinet and which are not considered a structural or core component of a wooden cabinet or vanity. Aftermarket accessory items may be made of wood, metal, plastic, composite material, or a combination thereof that can be inserted into a cabinet and which are utilized in the function of organization/accessibility on the interior of a cabinet; and include:

- Inserts or dividers which are placed into drawer boxes with the purpose of organizing or dividing the internal portion of the drawer into multiple areas for the purpose of containing smaller items such as cutlery, utensils, bathroom essentials, etc.
- Round or oblong inserts that rotate internally in a cabinet for the purpose of accessibility to foodstuffs, dishware, general supplies, etc.

(2) Solid wooden accessories including corbels and rosettes, which serve the primary purpose of decoration and personalization.

(3) Non-wooden cabinet hardware components including metal hinges, brackets, catches, locks, drawer slides, fasteners (nails, screws, tacks, staples), handles, and knobs.

(4) Medicine cabinets that meet all of the following five criteria are excluded from the scope: (1) wall mounted; (2) assembled at the time of entry into the United States; (3) contain one or more mirrors; (4) be packaged for retail sale at time of entry; and (5) have a maximum depth of seven inches.

Also excluded from the scope of the *Order* are:

(1) All products covered by the scope of the antidumping duty order on Wooden Bedroom Furniture from the People’s Republic of China. *See Notice of Amended Final Determination of Sales at Less Than Fair Value and Antidumping Duty Order: Wooden Bedroom Furniture from the People’s Republic of China*, 70 FR 329 (January 4, 2005).

(2) All products covered by the scope of the antidumping and countervailing duty orders on Hardwood Plywood from the People’s Republic of China. *See Certain Hardwood Plywood Products from the People’s Republic of China: Amended Final Determination of Sales at Less Than Fair Value, and Antidumping Duty Order*, 83 FR 504 (January 4, 2018); *Certain Hardwood Plywood Products from the People’s Republic of China: Countervailing Duty Order*, 83 FR 513 (January 4, 2018).

Imports of subject merchandise are classified under Harmonized Tariff Schedule of the United States (HTSUS) statistical numbers 9403.40.9060 and 9403.60.8081. The subject component parts of wooden cabinets and vanities may be entered into the United States under HTSUS statistical number 9403.90.7080 and 9403.91.0080. Although the HTSUS subheadings are provided for convenience and customs purposes, the written description of the scope of this *Order* is dispositive.<sup>17</sup>

The scope of the orders under review is substantially the same as in the original investigations, except the latter did not include HTS statistical number 9403.91.0080.<sup>18</sup>

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<sup>17</sup> U.S. Dep’t of Commerce, *Issues and Decision Memorandum for the Final Results of the Expedited First Sunset Review of the Antidumping Duty Order on Wooden Cabinets and Vanities and Components Thereof from the People’s Republic of China*, EDIS Doc. 858587 at 2–4 (June 27, 2025) (“AD I&D Memo”); U.S. Dep’t of Commerce, *Issues and Decision Memorandum for the Final Results of the Expedited First Sunset Reviews of the Countervailing Duty Order on Certain Wooden Cabinets and Vanities and Components Thereof from the People’s Republic of China*, EDIS Doc. 858587 at 2–4 (June 27, 2025) (“CVD I&D Memo”).

<sup>18</sup> Compare AD I&D Memo at 2–4, and CVD I&D Memo at 2–4, with AD Order, 85 Fed. Reg. at 22132–33, and CVD Order, 85 Fed. Reg. at 22135–36. On January 27, 2022, HTS number 9403.90.7080 was discontinued and replaced with newly established HTS number 9403.91.0080. CR/PR at 1.6 n.11. On January 1, 2025, HTS number 9403.60.8081 was discontinued and replaced with newly established HTS numbers 9403.60.8089 and 9403.60.8093. *Id.* Although Commerce updated its scope in these (Continued...)

WCVs are wood-constructed products that are permanently installed as cabinetry. They are designed to allow storage of, and access to, household items, such as kitchen equipment, utensils, food, toiletries, medicine, and cosmetics. WCVs encompass a wide variety of articles in many different configurations, sizes, styles, and finishes. These products are manufactured in whole or part from wood, both natural wood and engineered wood products, but they also may contain non-wood materials such as glass, vinyl, plastics, metal drawer slides, metal door hinges, organizing racks, or other accessories.<sup>19</sup>

WCVs are frequently categorized as stock, custom, or semi-custom. Stock WCVs generally have standard (and limited) measurements and styles; custom WCVs generally have more available styles and measurements; and semi-custom WCVs are considered to be between these categories in terms of options.<sup>20</sup> Although the measurements for stock WCVs are more limited than WCVs characterized as custom or semi-custom, current stock WCVs frequently have features such as soft-close doors and roll out shelves that in the past were more commonly associated only with custom or semi-custom WCVs.<sup>21</sup> Moreover, although there are measurements that are generally unavailable for stock WCVs, all measurements available for stock WCVs are also available for semi-custom and custom WCVs.<sup>22</sup> As such, the size of a stock WCV does not distinguish it from a semi-custom or custom WCV. Further, stock WCVs produced in the United States are mostly produced to order, the same as for semi-custom and custom WCVs. Some imported stock WCVs may also be produced to order.<sup>23</sup> WCVs may be sold in either a fully assembled form, in which the product is ready for installation, or in unassembled form, where components and items necessary for assembly are packaged together for later assembly and installation, which is referred to as flat pack or ready-to-assemble (“RTA”).<sup>24</sup>

*Original Investigations.* The Commission found that (i) under a semi-finished products analysis, wooden components and full units of cabinets and vanities encompass a single domestic like product; and (ii) under the six-factor domestic like product analysis, the record did not support clear dividing lines between any of the alleged separate domestic like products

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reviews to include HTS number 9403.91.0080, it did not include HTS numbers 9403.60.8089 and 9403.60.8093 or remove the two discontinued numbers.

<sup>19</sup> CR/PR at 1.7–1.8.

<sup>20</sup> CR/PR at 1.7. Stock WCVs are generally lower priced than semi-custom and custom WCVs. *Id.*

<sup>21</sup> *Original Determinations*, USITC Pub. 5042 at 9.

<sup>22</sup> Stock WCVs are generally available in three-inch increments, semi-custom WCVs are generally available in one-inch increments, and custom WCVs are generally available in any increment. *Original Determinations*, USITC Pub. 5042 at 9 n.15.

<sup>23</sup> *Original Determinations*, USITC Pub. 5042 at 9.

<sup>24</sup> CR/PR at 1.7.

of bathroom vanities and kitchen cabinets, furniture-style vanities (“FSVs”) and other products under investigation, or hospitality furniture and other articles under investigation.<sup>25</sup> Consequently, the Commission defined a single domestic like product coextensive with the scope of investigation.<sup>26</sup>

*Current Reviews.* The record does not contain any new information suggesting that the pertinent characteristics and uses of WCVs have changed since the original investigations so as to warrant revisiting the Commission’s domestic like product definition. MasterBrand agrees with the Commission’s definition of the domestic like product from the original investigations, and the AKCA “does not contest {the definition} at this time.”<sup>27</sup> Consequently, we again define a single domestic like product consisting of WCVs, coextensive with Commerce’s scope.

## **B. Domestic Industry**

Section 771(4)(A) of the Tariff Act defines the relevant industry as the domestic “producers as a whole of a domestic like product, or those producers whose collective output of a domestic like product constitutes a major proportion of the total domestic production of the product.”<sup>28</sup> In defining the domestic industry, the Commission’s general practice has been to include in the industry producers of all domestic production of the like product, whether toll-produced, captively consumed, or sold in the domestic merchant market.

We must determine whether any producer of the domestic like product should be excluded from the domestic industry pursuant to section 771(4)(B) of the Tariff Act. This provision allows the Commission, if appropriate circumstances exist, to exclude from the domestic industry producers that are related to an exporter or importer of subject merchandise, or which are themselves importers.<sup>29</sup> Exclusion of such a producer is within the Commission’s discretion based upon the facts presented in each investigation.<sup>30</sup>

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<sup>25</sup> *Original Determinations*, USITC Pub. 5042 at 10–17.

<sup>26</sup> *Original Determinations*, USITC Pub. 5042 at 17.

<sup>27</sup> *MasterBrand’s Response* at 19; *AKCA’s Response* at 27.

<sup>28</sup> 19 U.S.C. § 1677(4)(A). The definitions in 19 U.S.C. § 1677 are applicable to the entire subtitle containing the antidumping and countervailing duty laws, including 19 U.S.C. §§ 1675 and 1675a. See 19 U.S.C. § 1677.

<sup>29</sup> See *Torrington Co v. United States*, 790 F. Supp. 1161, 1168 (Ct. Int’l Trade 1992), *aff’d without opinion*, 991 F.2d 809 (Fed. Cir. 1993); *Sandvik AB v. United States*, 721 F. Supp. 1322, 1331–32 (Ct. Int’l Trade 1989), *aff’d mem.*, 904 F.2d 46 (Fed. Cir. 1990); *Empire Plow Co. v. United States*, 675 F. Supp. 1348, 1352 (Ct. Int’l Trade 1987).

<sup>30</sup> The primary factors the Commission has examined in deciding whether appropriate circumstances exist to exclude a related party include the following:

(Continued...)

*Original Investigations.* The Commission addressed whether importers that assembled RTA flat packs in the United States engaged in sufficient production-related activities to be considered part of the domestic industry.<sup>31</sup> The Commission found that assembly of RTA flat packs required less technical expertise and fewer workers, added less value, and required less capital investment than manufacturing components and finishing operations, and therefore did not involve sufficient production-related activity to constitute domestic production.<sup>32</sup>

Additionally, the Commission determined that seven domestic producers of WCVs qualified for possible exclusion under 19 U.S.C. § 1677(4)(B) because they either imported subject merchandise directly or were related to an importer of subject merchandise during the POI.<sup>33</sup> The Commission concluded that appropriate circumstances existed for the exclusion of only one producer, \*\*\*, because its principal interest was importation of subject merchandise rather than domestic production.<sup>34</sup> The Commission therefore defined the domestic industry as all U.S. producers of the domestic like product, except importers that assemble RTA flat packs into assembled units and \*\*\*.<sup>35</sup>

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- (1) the percentage of domestic production attributable to the importing producer;
  - (2) the reason the U.S. producer has decided to import the product subject to investigation (whether the firm benefits from the LTFV sales or subsidies or whether the firm must import in order to enable it to continue production and compete in the U.S. market);
  - (3) whether inclusion or exclusion of the related party will skew the data for the rest of the industry;
  - (4) the ratio of import shipments to U.S. production for the imported product; and
  - (5) whether the primary interest of the importing producer lies in domestic production or importation.

*Changzhou Trina Solar Energy Co. v. USITC*, 100 F. Supp. 3d 1314, 1326–31 (Ct. Int’l Trade 2015), *aff’d*, 879 F.3d 1377 (Fed. Cir. 2018); *see also Torrington Co.*, 790 F. Supp. at 1168.

<sup>31</sup> *Original Determinations*, USITC Pub. 5042 at 18.

<sup>32</sup> *Original Determinations*, USITC Pub. 5042 at 18–19.

<sup>33</sup> *Original Determinations*, USITC Pub. 5042 at 19. The seven producers potentially subject to exclusion from the domestic industry included \*\*\*, \*\*\*, \*\*\*, \*\*\*, \*\*\*, \*\*\*, and \*\*\*. *Id.* at 19 n.63; *Confidential Views of the Commission (Final)*, EDIS Doc. 850541 at 20 n.63 (Apr. 13, 2020) (“*Confidential Views*”). The Commission noted that domestic producers \*\*\* and \*\*\* reported being affiliated with U.S. importers of subject merchandise, but the affiliated firms reported no subject imports during the POI. *Id.*

<sup>34</sup> *Original Determinations*, USITC Pub. 5042 at 20–21; *Confidential Views* at 21; *accord* CR/PR at 1.15.

<sup>35</sup> *Original Determinations*, USITC Pub. 5042 at 25; *Confidential Views* at 25–26.

*Current Reviews.* The AKCA states that it “does not contest {the Commission’s definition of the domestic industry} at this time.”<sup>36</sup> No party addresses whether assemblers of RTA flat packs engage in sufficient production-related activities to be considered part of the domestic industry. The record does not contain any new information that would warrant revisiting the finding in the original investigations that firms assembling RTA flat packs in the United States do not engage in sufficient production-related activities to be included in the domestic industry.

The AKCA reported that there are “known related parties,” but did not provide specific information or address whether appropriate circumstances exist to exclude any U.S. producer from the domestic industry.<sup>37</sup> MasterBrand states that it is “not aware at this time of any U.S. producer that is a related party and should be excluded from the domestic industry.”<sup>38</sup> Neither the AKCA nor MasterBrand reported importing subject merchandise or any relationship with an importer or foreign producer or exporter of subject merchandise.<sup>39</sup>

There is no evidence indicating that the members of the AKCA or MasterBrand (or any other domestic producer) are subject to exclusion under the related parties provision. Accordingly, consistent with our definition of the domestic like product, and in the absence of any argument to the contrary, we define the domestic industry as all domestic producers of WCVs exclusive of importers that assemble RTA flat packs.

### **III. Revocation of the Antidumping and Countervailing Duty Orders Would Likely Lead to Continuation or Recurrence of Material Injury Within a Reasonably Foreseeable Time**

#### **A. Legal Standards**

In a five-year review conducted under section 751(c) of the Tariff Act, Commerce will revoke an antidumping or countervailing duty order unless: (1) it makes a determination that dumping or subsidization is likely to continue or recur and (2) the Commission makes a determination that revocation of the antidumping or countervailing duty order “would be likely

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<sup>36</sup> *AKCA’s Response* at 27. MasterBrand did not comment on the Commission’s definition of the domestic industry. See *MasterBrand’s Response* at 19.

<sup>37</sup> *AKCA’s Response*, Exhibit 1; *AKCA’s Suppl. Resp.*, Exhibit 1.

<sup>38</sup> *MasterBrand’s Response* at 17.

<sup>39</sup> In the original investigations, \*\*\* reported importing subject merchandise during the POI, but the Commission found that appropriate circumstances did not exist to exclude the firm from the domestic industry under the related parties provision. *Original Determinations*, USITC Pub. 5042 at 22; *Confidential Views* at 22–23.

to lead to continuation or recurrence of material injury within a reasonably foreseeable time.”<sup>40</sup> The Uruguay Round Agreements Act (“URAA”) Statement of Administrative Action (“SAA”) states that “under the likelihood standard, the Commission will engage in a counterfactual analysis; it must decide the likely impact in the reasonably foreseeable future of an important change in the status quo – the revocation or termination of a proceeding and the elimination of its restraining effects on volumes and prices of imports.”<sup>41</sup> Thus, the likelihood standard is prospective in nature.<sup>42</sup> The U.S. Court of International Trade has found that “likely,” as used in the five-year review provisions of the Act, means “probable,” and the Commission applies that standard in five-year reviews.<sup>43</sup>

The statute states that “the Commission shall consider that the effects of revocation or termination may not be imminent, but may manifest themselves only over a longer period of time.”<sup>44</sup> According to the SAA, a “‘reasonably foreseeable time’ will vary from case-to-case, but normally will exceed the ‘imminent’ timeframe applicable in a threat of injury analysis in original investigations.”<sup>45</sup>

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<sup>40</sup> 19 U.S.C. § 1675a(a).

<sup>41</sup> SAA, H.R. Rep. No. 103-316, vol. I at 883–84 (1994). The SAA states that “{t}he likelihood of injury standard applies regardless of the nature of the Commission’s original determination (material injury, threat of material injury, or material retardation of an industry). Likewise, the standard applies to suspended investigations that were never completed.” *Id.* at 883.

<sup>42</sup> While the SAA states that “a separate determination regarding current material injury is not necessary,” it indicates that “the Commission may consider relevant factors such as current and likely continued depressed shipment levels and current and likely continued {sic} prices for the domestic like product in the U.S. market in making its determination of the likelihood of continuation or recurrence of material injury if the order is revoked.” SAA at 884.

<sup>43</sup> See *NMB Singapore Ltd. v. United States*, 288 F. Supp. 2d 1306, 1352 (Ct. Int’l Trade 2003) (“‘likely’ means probable within the context of 19 U.S.C. § 1675(c) and 19 U.S.C. § 1675a(a)”), *aff’d mem.*, 140 Fed. Appx. 268 (Fed. Cir. 2005); *Nippon Steel Corp. v. United States*, 26 CIT 1416, 1419 (2002) (same); *Usinor Industeel, S.A. v. United States*, 26 CIT 1402, 1404 nn.3, 6 (2002) (“more likely than not” standard is “consistent with the court’s opinion;” “the court has not interpreted ‘likely’ to imply any particular degree of ‘certainty’”); *Indorama Chemicals (Thailand) Ltd. v. United States*, 26 CIT 1059, 1070 (2002) (“standard is based on a likelihood of continuation or recurrence of injury, not a certainty”); *Usinor v. United States*, 26 CIT 767, 794 (2002) (“‘likely’ is tantamount to ‘probable,’ not merely ‘possible’”).

<sup>44</sup> 19 U.S.C. § 1675a(a)(5).

<sup>45</sup> SAA at 887. Among the factors that the Commission should consider in this regard are “the fungibility or differentiation within the product in question, the level of substitutability between the imported and domestic products, the channels of distribution used, the methods of contracting (such as spot sales or long-term contracts), and lead times for delivery of goods, as well as other factors that may only manifest themselves in the longer term, such as planned investment and the shifting of production facilities.” *Id.*

Although the standard in a five-year review is not the same as the standard applied in an original investigation, it contains some of the same fundamental elements. The statute provides that the Commission is to “consider the likely volume, price effect, and impact of imports of the subject merchandise on the industry if the orders are revoked or the suspended investigation is terminated.”<sup>46</sup> It directs the Commission to take into account its prior injury determination, whether any improvement in the state of the industry is related to the order or the suspension agreement under review, whether the industry is vulnerable to material injury if an order is revoked or a suspension agreement is terminated, and any findings by Commerce regarding duty absorption pursuant to 19 U.S.C. § 1675(a)(4).<sup>47</sup> The statute further provides that the presence or absence of any factor that the Commission is required to consider shall not necessarily give decisive guidance with respect to the Commission’s determination.<sup>48</sup>

In evaluating the likely volume of imports of subject merchandise if an order under review is revoked and/or a suspended investigation is terminated, the Commission is directed to consider whether the likely volume of imports would be significant either in absolute terms or relative to production or consumption in the United States.<sup>49</sup> In doing so, the Commission must consider “all relevant economic factors,” including four enumerated factors: (1) any likely increase in production capacity or existing unused production capacity in the exporting country; (2) existing inventories of the subject merchandise, or likely increases in inventories; (3) the existence of barriers to the importation of the subject merchandise into countries other than the United States; and (4) the potential for product shifting if production facilities in the foreign country, which can be used to produce the subject merchandise, are currently being used to produce other products.<sup>50</sup>

In evaluating the likely price effects of subject imports if an order under review is revoked and/or a suspended investigation is terminated, the Commission is directed to consider whether there is likely to be significant underselling by the subject imports as compared to the domestic like product and whether the subject imports are likely to enter the

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<sup>46</sup> 19 U.S.C. § 1675a(a)(1).

<sup>47</sup> 19 U.S.C. § 1675a(a)(1). In its issues and decisions memorandum, Commerce did not indicate that it has made any duty absorption findings since the imposition of the antidumping duty order. See *AD I&D Memo* at 4–6.

<sup>48</sup> 19 U.S.C. § 1675a(a)(5). Although the Commission must consider all factors, no one factor is necessarily dispositive. SAA at 886.

<sup>49</sup> 19 U.S.C. § 1675a(a)(2).

<sup>50</sup> 19 U.S.C. § 1675a(a)(2)(A-D).

United States at prices that otherwise would have a significant depressing or suppressing effect on the price of the domestic like product.<sup>51</sup>

In evaluating the likely impact of imports of subject merchandise if an order under review is revoked and/or a suspended investigation is terminated, the Commission is directed to consider all relevant economic factors that are likely to have a bearing on the state of the industry in the United States, including but not limited to the following: (1) likely declines in output, sales, market share, profits, productivity, return on investments, and utilization of capacity; (2) likely negative effects on cash flow, inventories, employment, wages, growth, ability to raise capital, and investment; and (3) likely negative effects on the existing development and production efforts of the industry, including efforts to develop a derivative or more advanced version of the domestic like product.<sup>52</sup> All relevant economic factors are to be considered within the context of the business cycle and the conditions of competition that are distinctive to the industry. As instructed by the statute, we have considered the extent to which any improvement in the state of the domestic industry is related to the orders under review and whether the industry is vulnerable to material injury upon revocation.<sup>53</sup>

No respondent interested party participated in these expedited reviews. The record, therefore, contains limited new information regarding the subject industry in China. There also is limited information on the WCVs market in the United States during the period of review. Accordingly, for our determinations, we rely as appropriate on the facts available from the original investigations and the limited new information on the record in these five-year reviews.

## **B. Conditions of Competition and the Business Cycle**

In evaluating the likely impact of the subject imports on the domestic industry if an order is revoked, the statute directs the Commission to consider all relevant economic factors

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<sup>51</sup> See 19 U.S.C. § 1675a(a)(3). The SAA states that “{c}onsistent with its practice in investigations, in considering the likely price effects of imports in the event of revocation and termination, the Commission may rely on circumstantial, as well as direct, evidence of the adverse effects of unfairly traded imports on domestic prices.” SAA at 886.

<sup>52</sup> 19 U.S.C. § 1675a(a)(4).

<sup>53</sup> The SAA states that in assessing whether the domestic industry is vulnerable to injury if the order is revoked, the Commission “considers, in addition to imports, other factors that may be contributing to overall injury. While these factors, in some cases, may account for the injury to the domestic industry, they may also demonstrate that an industry is facing difficulties from a variety of sources and is vulnerable to dumped or subsidized imports.” SAA at 885.

“within the context of the business cycle and conditions of competition that are distinctive to the affected industry.”<sup>54</sup> The following conditions of competition inform our determinations.

## 1. Demand Conditions

*Original Investigations.* The Commission observed that demand for WCVs derives from demand for new residential construction, as well as renovation and remodeling of residential homes.<sup>55</sup> It noted that WCVs are used in single-family homes and multi-family housing units, as well as commercial, industrial, and public buildings, with the most frequently reported end uses being for kitchen cabinets and bathroom vanities.<sup>56</sup> The Commission also recognized that most responding U.S. producers, and a considerable minority of importers, reported that demand for WCVs is subject to a seasonal construction business cycle, with demand higher in spring, summer, and fall, and lower in winter.<sup>57</sup>

Apparent U.S. consumption by value increased from \$\*\*\* in 2016 to \$\*\*\* in 2017 and \$\*\*\* in 2018; apparent U.S. consumption was essentially the same in interim 2018 and 2019 at \$\*\*\*.<sup>58</sup>

*Current Reviews.* There is no new information indicating that the factors influencing demand have changed since the original investigations. The record indicates that demand for WCVs continues to derive from new residential construction, as well as renovation and remodeling of residential homes.<sup>59</sup> The domestic interested parties contend that demand for WCVs has declined in recent years and is expected to remain below the peaks experienced between the COVID-19 pandemic and 2022.<sup>60</sup> The AKCA claims that demand for new residential construction increased steadily after the financial crisis in 2008, dipped briefly during the COVID-19 pandemic, peaked in April 2022, and has since been declining.<sup>61</sup> It argues that the remodeling market experienced a similar trend, peaking in the second half of 2021 and

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<sup>54</sup> 19 U.S.C. § 1675a(a)(4).

<sup>55</sup> *Original Determinations*, USITC Pub. 5042 at 32.

<sup>56</sup> *Original Determinations*, USITC Pub. 5042 at 32–33.

<sup>57</sup> *Original Determinations*, USITC Pub. 5042 at 33.

<sup>58</sup> *Confidential Views* at 35. The Commission relied primarily on value-based data because of the large variety of WCVs and components with respect to size, style, and price, although it considered quantity-based data where appropriate. *Original Determinations*, USITC Pub. 5042 at 29–30. Relatedly, because quantity data for the various components subject to the investigations could not be reliably collected using a single unit of measurement, staff collected data for components on a value basis, and gathered production, capacity, and quantity-based data for full units only. *Id.* at III-14 n.3.

<sup>59</sup> *AKCA's Response* at 10; *MasterBrand's Response* at 19; see also *AKCA's Final Comments* at 3.

<sup>60</sup> *AKCA's Response* at 12; *MasterBrand's Response* at 19.

<sup>61</sup> *AKCA's Response* at 10; *AKCA's Final Comments* at 3.

then generally declining.<sup>62</sup> MasterBrand claims that demand for WCVs “spiked during the COVID-19 pandemic due to the uptick in home renovations and kitchen remodels,” and it agrees with the AKCA that new construction has been declining since early 2022.<sup>63</sup>

Responding purchaser \*\*\* reported that \*\*\*.<sup>64</sup> It anticipates that demand will \*\*\*.<sup>65</sup> \*\*\* also anticipates that \*\*\*.<sup>66</sup> It notes, however, that \*\*\*.<sup>67</sup>

In 2024, apparent U.S. consumption of WCVs was \$6.7 billion, which was \*\*\* percent lower than the apparent U.S. consumption of \$\*\*\* in 2018, the last full year of the POI, although this apparent reduction could be the result of lower coverage of domestic producers’ U.S. shipments in these reviews.<sup>68</sup>

## 2. Supply Conditions

*Original Investigations.* The domestic industry was the largest supplier of WCVs to the U.S. market during the POI.<sup>69</sup> Its share of apparent U.S. consumption by value decreased from \*\*\* percent in 2016 to \*\*\* percent in 2017 and \*\*\* percent in 2018.<sup>70</sup> The domestic industry’s capacity increased from \*\*\* units in 2016 to \*\*\* units in 2017 and \*\*\* units in 2018.<sup>71</sup> The domestic industry’s capacity utilization decreased from \*\*\* percent in 2016 to \*\*\* percent in 2017 and \*\*\* percent in 2018.<sup>72</sup>

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<sup>62</sup> AKCA’s Response at 10–12; AKCA’s Final Comments at 3. The AKCA notes, however, that there was an upturn in the remodeling market in the fourth quarter of 2024, with “modest gains” projected for 2025. AKCA’s Response at 11–12; AKCA’s Final Comments at 3.

<sup>63</sup> MasterBrand’s Response at 19; MasterBrand’s Final Comments at 4.

<sup>64</sup> CR/PR at D.3–D.4.

<sup>65</sup> CR/PR at D.4.

<sup>66</sup> CR/PR at D.4.

<sup>67</sup> CR/PR at D.4.

<sup>68</sup> CR/PR at Table 1.5. Fewer U.S. producers responded to the notice of institution in these reviews (38) than responded to the Commission’s U.S. producer questionnaires in the original investigations (49). *Id.* at 1.10.

<sup>69</sup> *Original Determinations*, USITC Pub. 5042 at 34.

<sup>70</sup> CR/PR at Tables 1.5 & C-4. The domestic industry’s share of \*\*\* percent in interim 2019 was higher than its \*\*\* percent share in interim 2018. *Id.* at Table C-4.

<sup>71</sup> CR/PR at Tables 1.3 & C-4. The domestic industry’s capacity of \*\*\* units in interim 2019 was slightly lower than its capacity of \*\*\* units in interim 2018. *Id.* at Table C-4.

<sup>72</sup> CR/PR at Tables 1.3 & C-4. The domestic industry’s capacity utilization of \*\*\* percent in interim 2019 was higher than its capacity utilization of \*\*\* percent in interim 2018. *Id.* at Table C-4.

Subject imports were the second largest supplier of WCVs to the U.S. market during the POI.<sup>73</sup> Their share of apparent U.S. consumption increased from \*\*\* percent in 2016 to \*\*\* percent in 2017 and \*\*\* percent in 2018.<sup>74</sup>

Nonsubject imports were the smallest source of supply of WCVs to the U.S. market during the POI.<sup>75</sup> Their share of apparent U.S. consumption increased from \*\*\* percent in 2016 to \*\*\* percent in 2017 and \*\*\* percent in 2018.<sup>76</sup> Vietnam was the most frequently reported source of nonsubject imports.<sup>77</sup>

*Current Reviews.* The coverage of U.S. producers is lower in these reviews than it was in the original investigations, which may explain why data associated with domestic shipments were generally lower in 2024 than they were in 2018.<sup>78</sup> Nonetheless, the record data indicate that the domestic industry remained the largest source of WCVs in the U.S. market in 2024, accounting for 65.2 percent of apparent U.S. consumption by value.<sup>79</sup> The domestic interested parties identified a total of 38 known U.S. producers of WCVs, consisting of the members of the AKCA and MasterBrand.<sup>80</sup> Domestic capacity of 32.3 million units reported in 2024 was lower than the \*\*\* units reported in 2018.<sup>81</sup> The domestic interested parties claim that they have substantial capacity available to serve the U.S. market for WCVs.<sup>82</sup>

Subject imports were the smallest source of WCVs in the U.S. market in 2024, accounting for 0.3 percent of apparent U.S. consumption by value.<sup>83</sup>

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<sup>73</sup> *Original Determinations*, USITC Pub. 5042 at 35.

<sup>74</sup> CR/PR at Tables 1.5 & C-4. Subject imports' market share of \*\*\* percent in interim 2019 was lower than their share of \*\*\* percent in interim 2018. *Id.* at Table C-4.

<sup>75</sup> *Original Determinations*, USITC Pub. 5042 at 35.

<sup>76</sup> CR/PR at Tables 1.5 & C-4. Nonsubject imports' market share of \*\*\* percent in interim 2019 was higher than their share of \*\*\* percent in interim 2018. *Id.* at Table C-4.

<sup>77</sup> *Original Determinations*, USITC Pub. 5042 at II-9.

<sup>78</sup> CR/PR at Tables 1.3 & C-4. It is also unclear whether the quantity-based data submitted by the domestic interested parties in these reviews include components.

<sup>79</sup> CR/PR at Table 1.5.

<sup>80</sup> *AKCA's Response*, Exhibit 1; *AKCA's Suppl. Resp.*, Exhibit 1; *MasterBrand's Response*, Exhibit 1.

<sup>81</sup> CR/PR at Tables 1.3 & C-4.

<sup>82</sup> *AKCA's Response* at 12; *MasterBrand's Response* at 19; see also *AKCA's Final Comments* at 3; *MasterBrand's Final Comments* at 9. The AKCA provided several examples of capital investments by domestic producers to expand capacity since the imposition of the orders, although it recognized that there had also been some facility closures. *AKCA's Response* at 12–13, Exhibit 5; *AKCA's Final Comments* at 3, 9; accord CR/PR at Table 1.2.

<sup>83</sup> CR/PR at Table 1.5.

Nonsubject imports were the second-largest supplier of WCVs to the U.S. market in 2024, accounting for 34.5 percent of apparent U.S. consumption by value.<sup>84</sup> Vietnam, Canada, Malaysia, and Italy were the largest sources of nonsubject imports by value in 2024.<sup>85</sup>

Responding purchaser \*\*\* reported that \*\*\*.<sup>86</sup> It also asserted that \*\*\*.<sup>87</sup>

### 3. Substitutability and Other Conditions

*Original Investigations.* The Commission found that there was a moderate-to-high degree of substitutability between the domestic like product and subject imports.<sup>88</sup> The Commission observed that majorities of responding U.S. producers, importers, and purchasers reported that domestically produced WCVs and subject imports were always or frequently interchangeable.<sup>89</sup> Further, the Commission noted that majorities or pluralities of responding purchasers reported that the domestic like product and subject imports were comparable with respect to 18 of 20 non-price purchasing factors.<sup>90</sup> The Commission also found that price was a key factor in purchasing decisions.<sup>91</sup>

The Commission found that most U.S. shipments of the domestic like product were made to order, with an average lead of time of 25 days, while most U.S. shipments of subject imports were from inventory, with an average lead time of seven days.<sup>92</sup> It observed that lead times for shipments from inventory were similar for both the domestic like product and subject imports, but that the domestic product had shorter lead times when produced to order than subject imports.<sup>93</sup>

The Commission noted that both domestic producers and U.S. importers reported shipping both assembled and unassembled WCVs, albeit in different proportions, and both groups reported shipments to each channel of distribution (designers/dealers, retailers, end users, and distributors) during the POI.<sup>94</sup> It recognized that majorities of responding purchasers reported that stock, semi-custom, and custom WCVs were available from domestic producers,

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<sup>84</sup> CR/PR at Table 1.5.

<sup>85</sup> CR/PR at Table 1.4.

<sup>86</sup> CR/PR at D.3.

<sup>87</sup> CR/PR at D.3.

<sup>88</sup> *Original Determinations*, USITC Pub. 5042 at 36.

<sup>89</sup> *Original Determinations*, USITC Pub. 5042 at 36.

<sup>90</sup> *Original Determinations*, USITC Pub. 5042 at 36.

<sup>91</sup> *Original Determinations*, USITC Pub. 5042 at 37.

<sup>92</sup> *Original Determinations*, USITC Pub. 5042 at 37.

<sup>93</sup> *Original Determinations*, USITC Pub. 5042 at 37.

<sup>94</sup> *Original Determinations*, USITC Pub. 5042 at 38–40.

and stock and semi-custom WCVs were available from subject importers, but purchasers were divided on the availability of custom WCVs from subject importers.<sup>95</sup>

The Commission rejected the respondents' argument that the U.S. market was segmented between custom, semi-custom, and stock WCVs, and their suggested definitions for those categories based on the increments of dimensions and the relative number or range of options and styles.<sup>96</sup> It acknowledged that custom and semi-custom WCVs were available in a greater range of sizes and styles than stock WCVs, and that market participants recognized the existence of the three categories of WCVs.<sup>97</sup> The Commission found, however, that custom, semi-custom, and stock WCVs overlapped in sizes and styles such that there did not appear to be a meaningful way to define the categories that would ensure consistent reporting by market participants.<sup>98</sup> Accordingly, the Commission did not consider the U.S. market to be segmented along the lines proposed by respondents.<sup>99</sup>

In 2018, subject imports became subject to a 10 percent *ad valorem* duty pursuant to section 301 of the Trade Act of 1974, which increased to 25 percent *ad valorem* during interim 2019.<sup>100</sup> The Commission observed that pluralities of U.S. producers reported that the section 301 duties had not affected the supply of subject imports or resulted in price changes, while majorities of U.S. importers and purchasers reported that the supply of subject imports had decreased and prices had increased as a result.<sup>101</sup> Majorities of responding U.S. producers, importers, and purchasers reported that the section 301 duties had resulted in increased raw material costs.<sup>102</sup>

*Current Reviews.* The record in these reviews contains no new information to indicate that the degree of substitutability between the domestic like product and subject imports, or the importance of price in purchasing decisions, have changed since the original investigations. The domestic interested parties argue that there is a high degree of substitutability between domestically produced WCVs and subject imports and that price is still an important factor in purchasing decisions.<sup>103</sup> Accordingly, we find, as in the original investigations, that there is a

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<sup>95</sup> *Original Determinations*, USITC Pub. 5042 at 40

<sup>96</sup> *Original Determinations*, USITC Pub. 5042 at 41.

<sup>97</sup> *Original Determinations*, USITC Pub. 5042 at 41–42.

<sup>98</sup> *Original Determinations*, USITC Pub. 5042 at 42.

<sup>99</sup> *Original Determinations*, USITC Pub. 5042 at 42.

<sup>100</sup> *Original Determinations*, USITC Pub. 5042 at 42.

<sup>101</sup> *Original Determinations*, USITC Pub. 5042 at 43.

<sup>102</sup> *Original Determinations*, USITC Pub. 5042 at 43.

<sup>103</sup> *AKCA's Response* at 14; *MasterBrand's Response* at 15, 17; see also *AKCA's Final Comments* at 3; *MasterBrand's Final Comments* at 3, 8.

moderate-to-high degree of substitutability between the domestic like product and subject imports and that price is an important factor in purchasing decisions.

As already noted, effective September 24, 2018, WCVs from China became subject to an additional 10 percent *ad valorem* duty under section 301 of the Trade Act of 1974, which increased to 25 percent on May 10, 2019.<sup>104</sup> Effective February 4, 2025, WCVs from China became subject to an additional 10 percent *ad valorem* duty under the International Emergency Economic Powers Act (“IEEPA”), which increased to 20 percent on March 4, 2025.<sup>105</sup> Effective April 5, 2025, WCVs from China became subject to an additional 10 percent *ad valorem* duty under IEEPA.<sup>106</sup> Thus, the additional *ad valorem* duties on WCVs from China under IEEPA total 30 percent.<sup>107</sup>

### C. Likely Volume of Subject Imports

*Original Investigations.* The Commission found that the volume and increase in volume of subject imports was significant both in absolute terms and relative to apparent U.S. consumption.<sup>108</sup> The volume of subject imports by value increased from \$1.0 billion in 2016 to \$1.3 billion in 2017 and \$1.6 billion in 2018, for a 53.8 percent increase between 2016 and

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<sup>104</sup> CR/PR at 1.6.

<sup>105</sup> Exec. Order No. 14195, 90 Fed. Reg. 9121 (Feb. 7, 2025); Exec. Order No. 14228, 90 Fed. Reg. 11463 (Mar. 7, 2025); *Further Amended Notice of Implementation of Additional Duties on Products of the People’s Republic of China Pursuant to the President’s Executive Order 14195, Imposing Duties to Address the Synthetic Opioid Supply Chain in the People’s Republic of China*, 90 Fed. Reg. 11426 (Mar. 6, 2025).

<sup>106</sup> CR/PR at 1.6. This *ad valorem* duty increased to 84 percent on April 9, 2025, and to 125 percent on April 10, 2025, before returning to 10 percent on May 14, 2025, for a period of 90 days, which was later extended to November 10, 2025. *Id.* at 1.6–1.7; Exec. Order No. 14298, 90 Fed. Reg. 21831 (May 21, 2025); Exec. Order No. 14334, 90 Fed. Reg. 39305 (Aug. 14, 2025). After November 10, 2025, the tariff rate will increase to 34 percent unless further changes are made. Exec. Order No. 14298, 90 Fed. Reg. 21831 (May 21, 2025); Exec. Order No. 14334, 90 Fed. Reg. 39305 (Aug. 14, 2025).

<sup>107</sup> CR/PR at 1.6–1.7.

<sup>108</sup> *Original Determinations*, USITC Pub. 5042 at 45.

2018.<sup>109</sup> Subject imports' share of apparent U.S. consumption by value increased from \*\*\* percent in 2016 to \*\*\* percent in 2017 and \*\*\* percent in 2018.<sup>110</sup>

*Current Reviews.* The record indicates that subject imports maintained a diminished presence in the U.S. market throughout the period of review while under the disciplining effect of the orders. Subject imports decreased from \$924.2 million in 2019 to \$125.0 million in 2020, \$123.1 million in 2021, \$122.3 million in 2022, \$34.8 million in 2023, and \$20.5 million in 2024.<sup>111</sup> Subject imports accounted for 0.3 percent of apparent U.S. consumption by value in 2024, compared to \*\*\* percent in 2018.<sup>112</sup>

The record in these reviews contains limited information on the WCVs industry in China. The available information indicates that subject producers have the ability and incentive to export subject merchandise to the U.S. market at significant volumes if the orders were revoked.<sup>113</sup> The domestic interested parties identified approximately 150 possible producers and exporters of WCVs in China and submitted information indicating that subject producers possess substantial capacity and are highly export oriented.<sup>114</sup> Data from Global Trade Atlas ("GTA") show that China was the leading global exporter of wooden furniture under HS subheadings 9403.40 and 9403.60, which includes WCVs and out-of-scope products, throughout the period of review, accounting for 23.4 percent of global exports by value in 2024.<sup>115</sup> These data indicate that China exported 269.2 million units (\$9.1 billion) of such

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<sup>109</sup> *Original Determinations*, USITC Pub. 5042 at 44. The \$967.4 million in subject imports in interim 2019 were 11.1 percent lower than the \$1.1 billion in interim 2018. *Id.* By quantity, subject import volumes of full units increased from 14.8 million units in 2016 to 17.4 million units in 2017 and 21.6 million units in 2018, for a 46.6 percent increase between 2016 and 2018. *Id.* at 44 n.175. The 14.6 million units of subject imports in interim 2019 were 4.8 percent lower than the 15.4 million units in interim 2018. *Id.*

<sup>110</sup> CR/PR at Tables 1.5 & C-4. Subject imports' \*\*\* percent share of apparent U.S. consumption in interim 2019 was lower than their \*\*\* percent share in interim 2018. *Id.* at Table C-4.

<sup>111</sup> CR/PR at Table 1.4. By quantity, subject imports decreased from 2.7 million units in 2020 to 2.6 million units in 2021, increased to 2.9 million units in 2022, and then decreased to 1.0 million units in 2023 and 460,267 units in 2024. *Id.* Quantity data were not available for 2019.

<sup>112</sup> CR/PR at Tables 1.5 & C-4.

<sup>113</sup> In the original investigations, three of 91 responding subject producers reported being able to shift production between WCVs and out-of-scope products. *Original Determinations*, USITC Pub. 5042 at Table II-4. Accordingly, the record shows at least some ability of subject producers to shift production of out-of-scope products to in-scope WCVs.

<sup>114</sup> AKCA's *Response* at 18, Exhibits 1 & 7; AKCA's *Suppl. Resp.*, Exhibit 1; MasterBrand's *Response* at 7–10, Exhibits 1–2, 4 & 6; see also AKCA's *Final Comments* at 6–7; MasterBrand's *Final Comments* at 4–6. The AKCA and MasterBrand submitted lists of 50 and 118 Chinese producers and exporters, respectively, but there were several duplicate entries.

<sup>115</sup> CR/PR at Table 1.7.

merchandise in 2024.<sup>116</sup> MasterBrand argues that residential construction in China declined during the period of review and is expected to continue to fall in the future, providing additional incentive for subject producers to export.<sup>117</sup>

Record evidence also indicates that the U.S. market remains attractive to subject producers. Subject imports maintained a presence in the U.S. market during the period of review under the disciplining effect of the orders, accounting for 0.3 percent of apparent U.S. consumption by value in 2024, indicating that subject producers and exporters have distribution networks and customers in the United States.<sup>118</sup> According to GTA data, in 2024, the United States was the largest destination market for Chinese exports of wooden furniture under HS subheadings 9403.40 and 9403.60, which includes WCVs and out-of-scope products.<sup>119</sup> The AKCA also notes the existence of multiple determinations by Customs that subject producers have attempted to evade the antidumping and countervailing duties by transshipping subject WCVs through third countries, showing that Chinese producers continue to seek to export WCVs to the United States.<sup>120</sup>

Given the foregoing, including the significant volume and market share of subject imports during the original investigations, the continued presence of subject imports in the U.S. market during the period of review while under the disciplining effect of the orders, the available information about the WCVs industry in China, including its export orientation, and the attractiveness of the U.S. market, we find that the volume of subject imports would likely be significant, both in absolute terms and relative to consumption in the United States, if the orders were revoked.<sup>121</sup>

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<sup>116</sup> CR/PR at Tables 1.6–1.7.

<sup>117</sup> *MasterBrand's Response* at 10–12, Exhibits 6–11; *MasterBrand's Final Comments* at 6–7.

<sup>118</sup> CR/PR at Table 1.6.

<sup>119</sup> CR/PR at Table 1.6.

<sup>120</sup> *AKCA's Response* at 19–21; *AKCA's Final Comments* at 7.

<sup>121</sup> Although subject imports from China are subject to additional duties under section 301 and IEEPA, given the Chinese industry's large capacity and exports, the continued presence of subject imports from China in the U.S. market despite the imposition of section 301 duties, and the attractiveness of the U.S. market, we find that the additional duties under section 301 and IEEPA would not likely prevent subject imports from China from increasing to significant levels if the orders were revoked.

The record of these expedited reviews contains no information on inventories of subject merchandise. The information available also indicates that WCVs from China have not been subject to other antidumping or countervailing duty investigations outside of the United States. *Id.* at 1.21.

#### D. Likely Price Effects

*Original Investigations.* Quarterly pricing data indicated that subject imports undersold the domestic like product in 115 of 120 (or 95.8 percent of) quarterly comparisons, at margins ranging from \*\*\* to \*\*\* percent and averaging \*\*\* percent.<sup>122</sup> The volume of subject imports in quarters with underselling (\*\*\* units) was substantially larger than the volume in quarters with overselling (\*\*\* units).<sup>123</sup>

The Commission also considered lost sales information. Twenty-four of 46 responding purchasers reported purchasing subject imports rather than the domestic like product, with 23 of those purchasers reporting that subject import prices were lower.<sup>124</sup> Of those 23 purchasers, 18 reported that price was a primary reason for purchasing \$\*\*\* of subject imports rather than the domestic like product.<sup>125</sup> Based on the foregoing, the Commission found subject import underselling to be significant.<sup>126</sup>

The Commission also considered trends in pricing for the domestic like product and subject imports and found that domestic prices increased for half of the pricing products and declined for the other half, while subject import prices for all products increased.<sup>127</sup> It observed that data from the Bureau of Labor Statistics also indicated that prices for WCVs were steady or increased during the POI.<sup>128</sup> Consequently, the Commission found that subject imports did not depress prices of the domestic like product to a significant degree.<sup>129</sup>

The Commission found that the domestic industry's ratio of COGS to net sales increased during the full years of the POI, and was higher in interim 2019 than in interim 2018.<sup>130</sup> The

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<sup>122</sup> *Original Determinations*, USITC Pub. 5042 at 47; *Confidential Views* at 48. Additionally, purchase cost data showed that the average purchase costs of subject imports were lower than the average sales prices for the domestic like product in all 38 quarterly comparisons. *Original Determinations*, USITC Pub. 5042 at 47 n.184.

<sup>123</sup> *Original Determinations*, USITC Pub. 5042 at 47; *Confidential Views* at 48.

<sup>124</sup> *Original Determinations*, USITC Pub. 5042 at 47.

<sup>125</sup> *Original Determinations*, USITC Pub. 5042 at 47–48; *Confidential Views* at 49. The Commission found that, even setting aside those U.S. purchaser responses submitted by domestic producers, purchasers reported \$\*\*\* in lost sales over the POI. *Original Determinations*, USITC Pub. 5042 at 48 n.186; *Confidential Views* at 49 n.186.

<sup>126</sup> *Original Determinations*, USITC Pub. 5042 at 48.

<sup>127</sup> *Original Determinations*, USITC Pub. 5042 at 48.

<sup>128</sup> *Original Determinations*, USITC Pub. 5042 at 48.

<sup>129</sup> *Original Determinations*, USITC Pub. 5042 at 48.

<sup>130</sup> *Original Determinations*, USITC Pub. 5042 at 49; *Confidential Views* at 50. Specifically, the Commission found that the domestic industry's ratio of COGS to net sales increased from \*\*\* percent in 2016 to \*\*\* percent in 2017 and \*\*\* percent in 2018; the ratio of \*\*\* percent in interim 2019 was higher than the ratio of \*\*\* percent in interim 2018. *Confidential Views* at 50; accord CR/PR at Table C-4.

Commission observed that the increase in the ratio of COGS to net sales resulted from increases in other factory costs and direct labor costs.<sup>131</sup> It concluded that the evidence indicated that the domestic industry was unable to increase prices sufficiently for WCVs to cover its rising costs during a period of increasing demand.<sup>132</sup> The Commission therefore determined that subject imports prevented price increases for the domestic like product that otherwise would have occurred to a significant degree and thereby had significant price suppressing effects.<sup>133</sup>

The Commission concluded that significant underselling by subject imports led to lost sales and prevented increases in prices for the domestic like product that otherwise would have occurred to a significant degree and thus had significant adverse price effects on the domestic industry.<sup>134</sup>

*Current Reviews.* As discussed above, we have found that there is a moderate-to-high degree of substitutability between domestically produced WCVs and subject imports and that price is an important factor in purchasing decisions.

The record in these expedited reviews does not contain new product-specific pricing information. Based on the available information, including the moderate-to-high degree of substitutability between the domestic like product and subject imports and the importance of price in purchasing decisions, we find that, if the orders were revoked, significant volumes of subject imports would likely undersell the domestic like product to a significant degree, as they did in the original investigations. Absent the discipline of the orders, the significant volumes of low-priced subject imports would likely take sales and market share from domestic producers and/or force the domestic industry to cut prices or restrain price increases necessary to cover any increasing costs, thereby depressing or suppressing prices for the domestic like product. Consequently, we find that if the orders were revoked, subject imports would likely have significant price effects.

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<sup>131</sup> *Original Determinations*, USITC Pub. 5042 at 49; *Confidential Views* at 50. Specifically, the Commission found that the domestic industry's ratio of other factory costs to net sales increased from \*\*\* percent in 2016 to \*\*\* percent in 2018, and its ratio of direct labor costs to nets sales increased slightly from \*\*\* percent in 2016 to \*\*\* percent in 2018. *Confidential Views* at 50.

<sup>132</sup> *Original Determinations*, USITC Pub. 5042 at 49.

<sup>133</sup> *Original Determinations*, USITC Pub. 5042 at 49.

<sup>134</sup> *Original Determinations*, USITC Pub. 5042 at 50.

## E. Likely Impact

*Original Investigations.* The Commission found that the domestic industry's production and financial performance were generally steady between 2016 and 2017, before declining in 2018.<sup>135</sup> The Commission also found that the increases in apparent U.S. consumption each year of the POI outpaced increases in the domestic industry's shipments, resulting in declines of the domestic industry's market share.<sup>136</sup> Accordingly, the Commission determined that subject imports had a significant adverse impact on the domestic industry during the POI.<sup>137</sup>

The Commission also considered whether there were other factors that may have had an impact on the domestic industry during the POI to ensure that it was not attributing injury from such other factors to subject merchandise.<sup>138</sup> It rejected respondents' arguments that there was attenuated competition between subject imports and the domestic like product and that any injury to the domestic industry was caused by intra-industry competition.<sup>139</sup> The Commission also found that subject imports' market share and increases in that market share were much greater than the volume and market share of nonsubject imports, and thus nonsubject imports did not explain the domestic industry's loss of market share or declining performance during the POI.<sup>140</sup>

*Current Reviews.*<sup>141</sup> The record in these expedited reviews contains limited information concerning the domestic industry's performance since the original investigations. The information available indicates that the domestic industry's capacity, production, U.S. shipments, and market share were lower than during the original POI, although that may be the result of lower domestic producer coverage in these reviews. The domestic industry's capacity

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<sup>135</sup> *Original Determinations*, USITC Pub. 5042 at 51–54.

<sup>136</sup> *Original Determinations*, USITC Pub. 5042 at 51–54.

<sup>137</sup> *Original Determinations*, USITC Pub. 5042 at 54.

<sup>138</sup> *Original Determinations*, USITC Pub. 5042 at 54.

<sup>139</sup> *Original Determinations*, USITC Pub. 5042 at 54–56.

<sup>140</sup> *Original Determinations*, USITC Pub. 5042 at 54.

<sup>141</sup> In its expedited review of the antidumping duty order, Commerce determined that revocation of the order would likely result in the continuation or recurrence of dumping, with margins of up to 262.18 percent. *Wooden Cabinets and Vanities and Components Thereof from the People's Republic of China: Final Results of the Expedited First Sunset Review of the Antidumping Duty Order*, 90 Fed. Reg. 29528 (July 3, 2025). Commerce also determined that revocation of the countervailing duty order would likely result in the continuation or recurrence of countervailable subsidies at rates up to 293.45 percent. *Wooden Cabinets and Vanities and Components Thereof from the People's Republic of China: Final Results of the Expedited First Sunset Review of the Countervailing Duty Order*, 90 Fed. Reg. 28997 (July 2, 2025). The domestic interested parties argue that these high rates further support a determination that revocation of the orders would likely lead to continuation or recurrence of material injury to the domestic industry. *AKCA's Final Comments* at 4; *MasterBrand's Final Comments* at 8.

in 2024 of 32.3 million units and production of 20.3 million units were lower than in 2018, while its capacity utilization of 62.8 percent was higher.<sup>142</sup> The domestic industry's \$4.4 billion in U.S. shipments and 65.2 percent share of apparent U.S. consumption by value were also lower in 2024 than in 2018.<sup>143</sup>

The domestic industry's financial performance in 2024, even under the discipline of the orders, was largely worse than in 2018, although comparability may be affected by lower domestic producer coverage in these reviews. The domestic industry's net sales revenue of \$4.4 billion in 2024 was lower than in 2018.<sup>144</sup> The industry's gross profit of \$1.5 billion and operating income of \$401.7 million were lower in 2024 than in 2018, while its operating margin of \*\*\* percent was higher.<sup>145</sup> This limited information is insufficient for us to make a finding as to whether the domestic industry is vulnerable to the continuation or recurrence of material injury in the event of revocation of these orders.<sup>146</sup>

Based on the information available on the record, we find that revocation of the orders would likely result in a significant volume of subject imports that would likely undersell the domestic like product to a significant degree. Given the moderate-to-high degree of substitutability between the domestic like product and subject imports and the importance of price in purchasing decisions, significant volumes of low-priced subject imports would likely capture sales and market share from the domestic industry and/or significantly depress or suppress prices for the domestic like product. The likely significant volume of low-priced subject imports and their adverse price effects would likely have a significant adverse impact on the production, shipments, sales, market share, and revenues of the domestic industry, which, in turn, would have a direct adverse impact on the industry's profitability and employment, as well as its ability to raise capital and make and maintain necessary capital investments. We thus conclude that, if the orders were revoked, subject imports from China would be likely to

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<sup>142</sup> CR/PR at Tables 1.3 & C-4. In 2018, the domestic industry's capacity and production were \*\*\* units and \*\*\* units, respectively, with a capacity utilization of \*\*\* percent. *Id.*

<sup>143</sup> CR/PR at Tables 1.3, 1.5 & C-4. In 2018, the domestic industry's U.S. shipments totaled \$\*\*\*, with a \*\*\* percent share of apparent U.S. consumption by value. *Id.*

<sup>144</sup> CR/PR at Tables 1.3 & C-4. The domestic industry's net sales were \$\*\*\* in 2018. *Id.*

<sup>145</sup> CR/PR at Tables 1.3 & C-4. In 2018, the domestic industry's gross profit was \$\*\*\*, with an operating income of \$\*\*\* and operating margin of \*\*\* percent. *Id.*

<sup>146</sup> We acknowledge the domestic interested parties' arguments that declining demand has placed the domestic industry in a vulnerable condition. *AKCA's Response* at 24 (adding that low capacity utilization rates and operating income margins contribute to the domestic industry's vulnerability); *MasterBrand's Response* at 16–17, 19; *see also AKCA's Final Comments* at 9–10; *MasterBrand's Final Comments* at 3, 9. We note, however, that the domestic producer coverage is lower in these reviews than in the original investigations, and no subject importers responded to the Commission's notice of institution, and therefore we cannot draw conclusions regarding demand trends.

have a significant adverse impact on the domestic industry within a reasonably foreseeable time.

We have also considered the role of factors other than subject imports, including the presence of nonsubject imports. The information available indicates that nonsubject imports have substantially increased their presence in the U.S. market since the original investigations, increasing their share of apparent U.S. consumption by value from \*\*\* percent in 2018 to 34.5 percent in 2024.<sup>147</sup> The record provides no indication, however, that the presence of nonsubject imports would prevent subject imports from significantly increasing their presence in the U.S. market after revocation. In light of the moderate-to-high degree of substitutability between subject imports and the domestic like product and the importance of price to purchasers, the significant volume of low-priced subject imports that we have found likely after revocation would likely take market share from the domestic industry, as well as from nonsubject imports. Consequently, we find that any future effects of nonsubject imports would not preclude the likely effects attributable to subject imports.

#### **IV. Conclusion**

For the foregoing reasons, we determine that revocation of the antidumping and countervailing duty orders on WCVs from China would be likely to lead to continuation or recurrence of material injury to an industry in the United States within a reasonably foreseeable time.

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<sup>147</sup> CR/PR at Tables 1.5 & C-4. The volume of nonsubject imports increased from \$665.7 million in 2019 to \$1.5 billion in 2020, \$1.9 billion in 2021, and \$2.6 billion in 2022, decreased to \$2.2 billion in 2023, and then increased to \$2.3 billion in 2024. *Id.* at Table 1.4. By quantity, nonsubject imports increased from 41.1 million units in 2020 to 48.1 million units in 2021 and 63.2 million units in 2022, decreased to 59.9 million units in 2023, and then increased to 68.1 million units in 2024. *Id.* Quantity data were not available for 2019.

# Information obtained in these reviews

## Background

On March 3, 2025, the U.S. International Trade Commission (“Commission”) gave notice, pursuant to section 751(c) of the Tariff Act of 1930, as amended (“the Act”),<sup>1</sup> that it had instituted reviews to determine whether revocation of antidumping and countervailing duty orders on wooden cabinets and vanities (“WCVs”) from China would likely lead to the continuation or recurrence of material injury to a domestic industry.<sup>2</sup> All interested parties were requested to respond to this notice by submitting certain information requested by the Commission.<sup>3</sup> <sup>4</sup> Table 1.1 presents information relating to the background and schedule of this proceeding:

**Table 1.1 WCVs: Information relating to the background and schedule of this proceeding**

Effective date	Action
March 3, 2025	Notice of initiation by Commerce (90 FR 11039, March 3, 2025)
March 3, 2025	Notice of institution by Commission (90 FR 11059, March 3, 2025)
June 6, 2025	Commission’s vote on adequacy
July 2, 2025	Commerce’s final result of its expedited CVD review (90 FR 28997, July 2, 2025)
July 3, 2025	Commerce’s final result of its expedited AD review (90 FR 29528, July 3, 2025)
September 5, 2025	Commission’s determinations and views

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<sup>1</sup> 19 U.S.C. 1675(c).

<sup>2</sup> 90 FR 11059, March 3, 2025. In accordance with section 751(c) of the Act, the U.S. Department of Commerce (“Commerce”) published a notice of initiation of five-year reviews of the subject antidumping and countervailing duty orders. 90 FR 11039, March 3, 2025. Pertinent Federal Register notices are referenced in app. A, and may be found at the Commission’s website ([www.usitc.gov](http://www.usitc.gov)).

<sup>3</sup> As part of their response to the notice of institution, interested parties were requested to provide company-specific information. Information regarding responses to the notice of institution is presented in app. B. Summary data compiled in the original investigations are presented in app. C.

<sup>4</sup> Interested parties were also requested to provide a list of three to five leading purchasers in the U.S. market for the domestic like product and the subject merchandise. Presented in app. D are the responses received from purchaser surveys transmitted to the purchasers identified in this proceeding.

## The original investigations

The original investigations resulted from petitions filed on March 6, 2019, with Commerce and the Commission by the American Kitchen Cabinet Alliance (“AKCA”).<sup>5</sup> On February 28, 2020, Commerce determined that imports of WCVs from China were being sold at less than fair value (“LTFV”) and subsidized by the Government of China.<sup>6</sup> The Commission determined on April 13, 2020 that the domestic industry was materially injured by reason of LTFV and subsidized imports of WCVs from China.<sup>7</sup> On April 21, 2020, Commerce issued its antidumping and countervailing duty orders with final weighted-average dumping margins ranging from 4.37 to 262.18 percent and net subsidy rates ranging from 13.33 to 293.45 percent.<sup>8</sup>

## Previous and related investigations

WCVs has not been the subject of any prior related antidumping or countervailing duty investigations in the United States.

## Commerce’s five-year reviews

Commerce announced that it would conduct expedited reviews with respect to the orders on imports of WCVs from China with the intent of issuing the final results of these reviews based on the facts available not later than July 1, 2025.<sup>9</sup> Commerce publishes its Issues and Decision Memoranda and its final results concurrently, accessible upon publication at <https://access.trade.gov/public/FRNoticesListLayout.aspx> and subsequently on the Commission’s Electronic Document Information System (“EDIS”). Issues and Decision Memoranda contain complete and up-to-date information regarding the background and history of the order, including scope rulings, duty absorption, changed circumstances reviews, and anticircumvention, as well as any decisions that may have been pending at the issuance of this report. Any foreign producers/exporters that are not currently subject to the antidumping

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<sup>5</sup> Wooden Cabinets and Vanities from China, Inv. Nos. 701-TA-620 and 731-TA-1445 (Final), USITC Publication 5042, April 2020 (“Original publication”), p. 1.1.

<sup>6</sup> 85 FR 11953 and 85 FR 11962, February 28, 2020.

<sup>7</sup> 85 FR 21457, April 17, 2020.

<sup>8</sup> 85 FR 22126 and 85 FR 22134, April 21, 2020.

<sup>9</sup> Letter from Alex Villanueva, Director, AD/CVD Operations, Enforcement and Compliance, U.S. Department of Commerce to Nannette Christ, Director of Investigations, April 22, 2025.

and countervailing duty orders on imports of WCVs from China are noted in the sections titled “The original investigations” and “U.S. imports,” if applicable.

## **The product**

### **Commerce’s scope**

Commerce has defined the scope as follows:

*The merchandise subject to this investigation consists of wooden cabinets and vanities that are for permanent installation (including floor mounted, wall mounted, ceiling hung or by attachment of plumbing), and wooden components thereof. Wooden cabinets and vanities and wooden components are made substantially of wood products, including solid wood and engineered wood products (including those made from wood particles, fibers, or other wooden materials such as plywood, strand board, block board, particle board, or fiberboard), or bamboo. Wooden cabinets and vanities consist of a cabinet box (which typically includes a top, bottom, sides, back, base blockers, ends/end panels, stretcher rails, toe kicks, and/or shelves) and may or may not include a frame, door, drawers and/or shelves. Subject merchandise includes wooden cabinets and vanities with or without wood veneers, wood, paper or other overlays, or laminates, with or without non-wood components or trim such as metal, marble, glass, plastic, or other resins, whether or not surface finished or unfinished, and whether or not completed.*

*Wooden cabinets and vanities are covered by the investigation whether or not they are imported attached to, or in conjunction with, faucets, metal plumbing, sinks and/or sink bowls, or countertops. If wooden cabinets or vanities are imported attached to, or in conjunction with, such merchandise, only the wooden cabinet or vanity is covered by the scope.*

*Subject merchandise includes the following wooden component parts of cabinets and vanities: (1) Wooden cabinet and vanity frames (2) wooden cabinet and vanity boxes (which typically include a top, bottom, sides, back, base blockers, ends/end panels, stretcher rails, toe kicks, and/or shelves), (3) wooden cabinet or vanity doors, (4) wooden cabinet or vanity*

*drawers and drawer components (which typically include sides, backs, bottoms, and faces), (5) back panels and end panels, (6) and desks, shelves, and tables that are attached to or incorporated in the subject merchandise.*

*Subject merchandise includes all unassembled, assembled and/or “ready to assemble” (RTA) wooden cabinets and vanities, also commonly known as “flat packs,” except to the extent such merchandise is already covered by the scope of antidumping and countervailing duty orders on Hardwood Plywood from the People's Republic of China. See Certain Hardwood Plywood Products from the People's Republic of China: Amended Final Determination of Sales at Less Than Fair Value, and Antidumping Duty Order, 83 FR 504 (January 4, 2018); Certain Hardwood Plywood Products from the People's Republic of China: Countervailing Duty Order, 83 FR 513 (January 4, 2018). RTA wooden cabinets and vanities are defined as cabinets or vanities packaged so that at the time of importation they may include: (1) Wooden components required to assemble a cabinet or vanity (including drawer faces and doors); and (2) parts (e.g., screws, washers, dowels, nails, handles, knobs, adhesive glues) required to assemble a cabinet or vanity. RTAs may enter the United States in one or in multiple packages.*

*Subject merchandise also includes wooden cabinets and vanities and in-scope components that have been further processed in a third country, including but not limited to one or more of the following: Trimming, cutting, notching, punching, drilling, painting, staining, finishing, assembly, or any other processing that would not otherwise remove the merchandise from the scope of the investigation if performed in the country of manufacture of the in-scope product.*

*Excluded from the scope of this investigation, if entered separate from a wooden cabinet or vanity are:*

*(1) Aftermarket accessory items which may be added to or installed into an interior of a cabinet and which are not considered a structural or core component of a wooden cabinet or vanity. Aftermarket accessory items*

*may be made of wood, metal, plastic, composite material, or a combination thereof that can be inserted into a cabinet and which are utilized in the function of organization/accessibility on the interior of a cabinet; and include:*

*Inserts or dividers which are placed into drawer boxes with the purpose of organizing or dividing the internal portion of the drawer into multiple areas for the purpose of containing smaller items such as cutlery, utensils, bathroom essentials, etc.*

*Round or oblong inserts that rotate internally in a cabinet for the purpose of accessibility to foodstuffs, dishware, general supplies, etc.*

*(2) Solid wooden accessories including corbels and rosettes, which serve the primary purpose of decoration and personalization.*

*(3) Non-wooden cabinet hardware components including metal hinges, brackets, catches, locks, drawer slides, fasteners (nails, screws, tacks, staples), handles, and knobs.*

*(4) Medicine cabinets that meet all of the following five criteria are excluded from the scope: (1) Wall mounted; (2) assembled at the time of entry into the United States; (3) contain one or more mirrors; (4) be packaged for retail sale at time of entry; and (5) have a maximum depth of seven inches.*

*Also excluded from the scope of this investigation are:*

*(1) All products covered by the scope of the antidumping duty order on Wooden Bedroom Furniture from the People's Republic of China. See Notice of Amended Final Determination of Sales at Less Than Fair Value and Antidumping Duty Order: Wooden Bedroom Furniture from the People's Republic of China, 70 FR 329 (January 4, 2005).*

*(2) All products covered by the scope of the antidumping and countervailing duty orders on Hardwood Plywood from the People's Republic of China. See Certain Hardwood Plywood Products from the People's Republic of China: Amended Final Determination of Sales at Less*

*Than Fair Value, and Antidumping Duty Order, 83 FR 504 (January 4, 2018); Certain Hardwood Plywood Products from the People's Republic of China: Countervailing Duty Order, 83 FR. 513 (January 4, 2018).*<sup>10</sup>

## **U.S. tariff treatment**

WCVs are currently imported under Harmonized Tariff Schedule of the United States (“HTS”) statistical reporting numbers 9403.40.9060, 9403.60.8089, 9403.60.8093, and 9403.91.0080.<sup>11</sup> The general rate of duty is “free” for HTS subheadings 9403.40.90, 9403.60.80 and 9403.91.00. Decisions on the tariff classification and treatment of imported goods are within the authority of U.S. Customs and Border Protection.

Effective September 24, 2018, WCVs originating in China were subject to an additional 10 percent ad valorem duty under section 301 of the Trade Act of 1974. Effective May 10, 2019, the section 301 duty for WCVs was increased to 25 percent.<sup>12</sup>

Effective February 4, 2025, WCVs originating in China were subject to an additional 10 percent ad valorem duty under the International Emergency Economic Powers Act (“IEEPA”), and on March 4, 2025, that additional duty increased to 20 percent ad valorem duty under IEEPA.<sup>13</sup>

Effective April 5, 2025, WCVs originating in China were subject to an additional 10 percent ad valorem reciprocal duty under IEEPA. That reciprocal duty rose to 84 percent ad valorem effective April 9, 2025, and rose again to 125 percent effective April 10, 2025.

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<sup>10</sup> 85 FR 22126, April 21, 2020.

<sup>11</sup> During the original investigations, the in-scope merchandise was imported under HTS statistical reporting numbers 9403.40.9060, 9403.60.8081, and 9403.90.7080. HTS statistical reporting number 9403.60.8081 was discontinued and HTS statistical reporting numbers 9403.60.8089 and 9403.60.8093 were established on January 1, 2025 (2025 Basic and Rev 1). HTS statistical reporting number 9403.90.7080 was discontinued and HTS statistical reporting number 9403.91.0080 was established on January 27, 2022 (2022 Basic). These HTS statistical reporting numbers contain products outside the scope of the reviews.

<sup>12</sup> 83 FR 47974, September 21, 2018; 84 FR 20459, May 9, 2019. See also HTS headings 9903.88.03 and U.S. notes 20(e) to 20(g) to subchapter 3 of chapter 99 and related tariff provisions for this duty treatment. USITC, HTS (2025) Revision 11, USITC Publication 5617, April 2025, pp. 99.3.46, 99.3.47, 99.3.70, 99.3.355. Goods exported from China to the United States prior to May 10, 2019, and entering the United States prior to June 1, 2019, were not subject to the escalated 25 percent duty. 84 FR 21892, May 15, 2019.

<sup>13</sup> 90 FR 9121, February 7, 2025; 99 FR 11463, March 7, 2025. See also HTS heading 9903.01.20 and U.S. note 2(s) and HTS heading 9903.01.24 and U.S. note 2(u) to subchapter 3 of chapter 99 and related tariff provisions for this duty treatment. USITC, HTS (2025) Revision 11, USITC Publication 5617, April 2025, pp. 99.3.3 to 99.3.4, 99.3.297 to 99.3.298.

However, effective May 14, 2025, the duty rate for reciprocal tariffs on WCVs originating in China was reduced to 10 percent.<sup>14</sup>

## Description and uses<sup>15</sup>

WCVs are wood-constructed products used for permanently installed cabinetry that are usually found in the kitchen (in the case of cabinets) or the bathroom (in the case of vanities). WCVs have physical characteristics applicable to the intended use for storage and easy access of various household items. Typically, items for storage include kitchen equipment, utensils, and food in the case of cabinets, and toiletries, medicine, cosmetics, and other bathroom related products in the case of vanities. In the United States, cabinets are usually “framed” (a structural frame in the front of the cabinet), while in Europe and Asia cabinets are usually “frameless,” which provides easier access and additional space.<sup>16</sup>

Wooden cabinets are generally categorized as “stock,” “custom,” or “semi-custom.” Stock cabinets have standard—and limited—measurements and styles.<sup>17</sup> While not designed to precisely fit a specific kitchen, they offer consumers a less expensive option than custom or semi-custom cabinets. Custom cabinets are measured and designed to fit a specific kitchen, have more available styles, and are usually more expensive than stock cabinets.<sup>18</sup> Semi-custom cabinets are generally in between stock and custom cabinets, particularly in terms of the number of options and cost.<sup>19</sup>

WCVs may be sold in a fully assembled form, where the product is ready for installation, or in a “flat pack” or “ready to assemble” (“RTA”) form, which contains most of or all the items required to assemble a cabinet or vanity into its completed form. WCVs are designed, manufactured, and offered for sale in various styles with the cabinets typically being designed

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<sup>14</sup> The reciprocal duty is in addition to the 20 percent ad valorem duty under IEEPA that went into effect on March 4, 2025, for China. 90 FR 15041, April 7, 2025; 90 FR 15509, April 14, 2025; 90 FR 15625, April 15, 2025; 90 FR 21831, May 21, 2025. See also HTS headings 9903.01.25 and 9903.01.63 and U.S. note 2(v) to subchapter 3 of chapter 99 and related tariff provisions for this duty treatment. USITC, HTS (2025) Revision 12, USITC Publication 5626, May 2025, pp. 99.3.1 to 99.3.12, and 99.3.278.

<sup>15</sup> Unless otherwise noted, this information is based on original publication, pp. 1.9 to 1.10.

<sup>16</sup> Cabinets.com, “Framed vs. Frameless Cabinets,” <https://www.cabinets.com/frameless-vs-face-frame-cabinets>, retrieved March 31, 2025.

<sup>17</sup> Kitchen Cabinet Kings, “What is a Stock Cabinet?” <https://kitchencabinetkings.com/glossary/stock-cabinet/>, retrieved March 31, 2025.

<sup>18</sup> Kitchen Cabinet Kings, “What is a Custom Cabinet?,” <https://kitchencabinetkings.com/glossary/custom-cabinet/>, retrieved March 31, 2025.

<sup>19</sup> Kitchen Cabinet Kings, “What is a Semi-Custom Cabinet?,” <https://kitchencabinetkings.com/glossary/semi-custom-cabinet/>, retrieved March 31, 2025.

of the same material and/or in the same finish, so that the various individual cabinets will be coordinated when installed in a kitchen or bathroom. Modular or built-in bathroom vanities include those that are manufactured to incorporate one or more sinks, as well as bathroom vanity linen closets. Wooden cabinets and vanities both encompass different individual articles (e.g., kitchen cabinets, vertical pantries, bathroom vanities) with different configurations and sizes, all of which share the physical characteristics imparted by their common primary material of natural or engineered wood. WCVs are typically intended to be permanently installed (e.g., physically affixed to a wall, permanently hung from a ceiling, permanently attached to a floor, or mated with plumbing fixtures rendering the item immobile).

WCVs are manufactured wholly or in part from wood products, including natural wood (such as ash, beech, birch, cherry, hickory, maple, oak, or poplar) and engineered wood products (including those made from wood particles, fibers, or other wooden materials such as plywood, oriented strand board, block board, particle board, medium density fiberboard, or hardboard), or bamboo. In addition to the wood components found in wooden cabinets and vanities, these products may contain certain quantities of non-wood material such as glass, vinyl, plastics, metal drawer slides, metal door hinges, organizing racks, dividers, shelves, circular turntables (known as lazy Susans), or other accessories, which are physically incorporated into cabinets and vanities. WCVs may be sold in a natural finish state (i.e., the natural-wood grain is visible and unobscured), stained, painted, coated with urethane, or covered with paper, vinyl material, phenolic film, or other obscuring coatings. The faces of a kitchen or other cabinet or vanity may be sanded, smoothed or given a “distressed” appearance through such methods as hand scraping or wire brushing.

## **Manufacturing process<sup>20</sup>**

The manufacturing process for WCVs requires a variety of inputs and is done in at least three phases. The first phase of production involves the collection and preparation of sheets of natural or engineered wood products which are intended as the predominant composition of a WCV. The wood can be pure hardwood (representing a variety of wood species), a plywood made from hardwood or softwood or other wood products, or an engineered wooden product, or a mix of these products. Prior to the manufacturing process, the moisture content of the wood input must be reduced, generally in kilns or using other equipment and processes. The wood is then cut to shape using a variety of wood cutting and forming machinery to form the

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<sup>20</sup> Unless otherwise noted, this information is based on the original publication, pp. 1.11 to 1.12.

outer faces, interior drawers, backings, cabinet frames, door frames, drawer faces, and any other component that, when assembled, constitutes a completed cabinet.

Aside from the forming of wooden components into the proper size and shape, components may be drilled, notched, punched or otherwise processed, where required. For example, a door face may be drilled for the eventual inclusion of a door handle. A door may also be beveled to allow for a finger grip where the cabinet does not contain handles. Frames can be punched for hinges and screw holes for inlaid glass inserts.

In the second phase of production, the components are typically painted, stained, coated, or overlaid with other components or coverings, yielding a finished component. The inputs here include primer, paints and stains, clear coat protective lacquers, enamels, glazing materials, vinyl, or other plastic overlay materials. At this stage, mounting and assembly hardware and components, such as hinges, screws, dowels, cams, and slides may be attached to the cabinet components.

In the third phase of production, depending on the order and customer, the finished components may be assembled into a finished cabinet that is then shipped to a customer, or the various components may be arranged in an RTA package. Under the assembled cabinet method, the finished components are joined together using fastening hardware and tools, resulting in a fully manufactured and assembled cabinet. Items such as nails, screws, glues, resins, and some of the hardware identified in the second phase are used in the final assembly of a cabinet unit. The finished cabinet unit is then packed into a shipping carton along with protective materials to prevent damage during shipping. Under the RTA method, the various finished components are carefully laid out and packaged in a large flat shipping case along with necessary hardware for assembly, including screws, dowels, hinges (if not already installed), cams, adhesive glues, slides, assembly tools (e.g., Allen keys and screwdrivers), instruction sheets, and packing materials. The RTA boxes are then sealed and prepared for shipment to the customer or to an assembler.

## The industry in the United States

### U.S. producers

During the final phase of the original investigations, the Commission received U.S. producer questionnaires from 49 firms, which accounted for \*\*\* percent of production of WCVs in the United States during 2018.<sup>21</sup>

In response to the Commission's notice of institution in these current reviews, domestic interested parties provided a list of 56 known and currently operating U.S. producers of WCVs. 38 firms providing U.S. industry data in response to the Commission's notice of institution accounted for approximately \*\*\* percent of production of WCVs in the United States during 2024.<sup>22</sup>

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<sup>21</sup> Wooden Cabinets and Vanities from China (Final), Confidential Report, INV-SS-027, March 12, 2020, as revised in INV-SS-029, March 13, 2020 ("Original confidential report"), p. 3.1.

<sup>22</sup> American Kitchen Cabinet Alliance's supplemental response to the notice of institution, April 15, 2025, p. 2.

## Recent developments

Table 1.2 presents events in the U.S. industry since the Commission’s original investigations.<sup>23</sup>

**Table 1.2 WCVs: Developments in the U.S. industry**

Item	Firm	Event
Opening	GoldenHome	GoldenHome International announced in April 2020 that it will establish its North American headquarters in Concord, NC, scheduled to open in 2025, creating 257 jobs.
Acquisition	Cabinetworks Group / Platinum Equity	Platinum Equity (Los Angeles, CA) acquired the Cabinetworks Group (Ann Arbor, MI) from American Industrial Partners, GIC in April 2021.
Acquisition	Dovetail Brands / Grabill Cabinets	Dovetail Brands acquired Grabill Cabinets (Grabill, IN) in late 2021.
Separation	Fortune Brands / MasterBrand, Inc.	Fortune Brands Innovations, Inc. (Jasper, IN) announced that it would split the cabinet side into its company, Cabinets Business, and a second company rebranded to New Fortune Brands. MasterBrand completed its separation from Fortune Brands in December 2022.
Acquisition	Renovo Home Partners / Reborn Cabinets	Renovo Home Partners acquired Reborn Cabinets (Anaheim, CA) in July 2022.
Expansion	Wellborn Cabinet	Wellborn Cabinet (Ashland, AL) announced in August 2021 that it will add 105,000 square feet to its facility, increasing the facility size to over 2 million square feet. The increased space will add a new painting facility and planer mill and create 200 jobs.
Closure	MasterBrand, Inc.	MasterBrand (Beachwood, OH) announced closure of Newton, KS facility in December 2022, laying off over 400 workers.
Expansion	Mullet Cabinet	Mullet Cabinet (Millersburg, OH) announced in February 2023 plans to expand, including construction of a 24,000 square feet addition and purchase of new machinery and equipment.
Expansion	Dura Supreme Cabinetry	Dura Supreme Cabinetry announced plans to expand its operations in March 2023, building a manufacturing facility in Statesville, NC, creating 200 jobs.
Expansion	Cabinetworks Group	Cabinetworks Group expanded its Mount Union facility in Huntingdon County, PA in April 2023, adding 327 new jobs.

<sup>23</sup> For recent developments, if any, in tariff treatment, please see “U.S. tariff treatment” section.

Item	Firm	Event
Acquisition	Bellmont Cabinet Company / Cabinets Northwest Corp.	Bellmont Cabinet Company acquired Cabinets Northwest Corporation (Cle Elum, WA) in May 2024.
Closure	Haas Cabinets	Haas Cabinets, based in Sellersburg, IN, announced its closure in May 2024.
Acquisition	MasterBrand, Inc. / Supreme Cabinetry Brands, Inc.	MasterBrand (Beachwood, OH) acquired Supreme Cabinetry Brands, Inc. (Howard Lake, MN) from GHK Capital Partners LP in July 2024.
Expansion	Showplace Cabinetry	Showplace Cabinetry (Harrisburg, SD) announced in July 2024 an estimated \$25 million expansion of its frameless production facility from 76,800 square feet to 180,000 square feet.
Closure	Cabinetworks Group	Cabinetworks Group announced it was closing its Master Woodcraft Cabinetry facilities located in Marshall, TX and in Jefferson, TX in September 2024, laying off more than 350 workers.
Closure	Cabinetworks Group	Cabinetworks Group announced it was closing its Thompsontown, PA assembly plant in December 2024, laying off 420 workers.
Closure	Dura Supreme Cabinetry	Dura Supreme Cabinetry announced the closure of its Statesville, NC facility in January 2025, laying off 74 workers.
Closure	American Woodmark	American Woodmark announced the closure of its Orange, VA plant on March 2025, laying off 131 workers.
Opening	GoldenHome	GoldenHome opened a new manufacturing facility in Cedar Hill, TX, its first in North America, adding 100 jobs.

Sources: Cabarrus Economic Development, "GoldenHome International, Inc. Establishes North American Headquarters in Concord, NC," <https://www.cabarrusedc.com/goldenhome-international-inc-establishes-north-american-headquarters-in-concord-nc/>, April 14, 2020; Business Facilities, "North Carolina: Cabinetry Maker Investing \$86M In New Headquarters," <https://businessfacilities.com/goldenhome-cabinetry-maker-investing-86m-new-headquarters/>, July 22, 2020; Koenig, K., Woodworking Network, "Kraftmaid, Merillat group Cabinetworks to be acquired by Platinum Equity," <https://www.woodworkingnetwork.com/news/woodworking-industry-news/kraftmaid-merillat-group-cabinetworks-be-acquired-platinum-equity>, April 5, 2021; Dalheim, R., Woodworking Network, "Wellborn Cabinet to add 200 jobs, invest \$15 million in expansion," <https://www.woodworkingnetwork.com/news/woodworking-industry-news/wellborn-cabinet-add-200-jobs-invest-15-million-expansion>, August 24, 2021; Koenig, K. Woodworking Network, "Grabill Cabinets acquired by Dovetail Brands," <https://www.woodworkingnetwork.com/news/woodworking-industry-news/grabill-cabinets-acquired-dovetail-brands>, February 2, 2022; Adams, L., Woodworking Network, "Fortune Brands to split in two; cabinets to become a stand-alone business," <https://www.woodworkingnetwork.com/news/woodworking-industry-news/fortune-brands-split-two-cabinets-become-stand-alone-business>, May 1, 2022; MasterBrand, News Details, "MasterBrand completes separation from Fortune Brands," <https://masterbrand.com/investors/investor-news/news-details/2022/MasterBrand-Completes-Separation-from-Fortune-Brands/default.aspx>, December 15, 2022; Adams, L., Woodworking Network, "Reborn Cabinets acquired by growing home remodeling platform," <https://www.woodworkingnetwork.com/news/woodworking-industry-news/reborn-cabinets-acquired-growing-home-remodeling-platform>, July 20, 2022; Stavola, M., The Wichita Eagle, "Large employer in Newton announces it will halt production, lay off workers," <https://www.kansas.com/news/business/article269679276.html>, December 7, 2022; Adams, L.,

Woodworking Network, "Local officials 'surprised' by MasterBrand plant closure announcement," <https://www.woodworkingnetwork.com/management/fdmc-300/local-officials-surprised-masterbrand-plant-closure-announcement>, December 5, 2022; Cabinetworks Group, Press Release, "Cabinetworks Group Partners with Pennsylvania to expand plan, add jobs," <https://cabinetworksgroup.com/2022/10/14/cabinetworks-group-partners-with-pennsylvania-to-expand-plant-add-jobs/>, October 13, 2022; Lynch, K., The Daily Record, "State grant to aid Mullet Cabinet's \$3.6M plant expansion," <https://www.the-daily-record.com/story/business/economy/2023/02/12/mullet-cabinet-expansion-planned-with-help-from-jobsohio-grant/69882266007/>, February 12, 2023; Charlotte Regional Business Alliance, "Cabinet manufacturer launching operations in Statesville, creating 200 jobs," <https://charlotteregion.com/news/cabinet-manufacturer-launching-operations-in-statesville-creating-200-jobs/>, March 13, 2023; Pennsylvania Department of Community & Economic Development, "Governor Shapiro tours Cabinetworks expansion in Huntingdon County, highlights investment to create over 300 new manufacturing jobs in Mt. Union" <https://dced.pa.gov/newsroom/governor-shapiro-tours-cabinetworks-expansion-in-huntingdon-county-highlights-investment-to-create-over-300-new-manufacturing-jobs-in-mt-union/>, April 20, 2023; Adams, L., "Bellmont Cabinet Co. acquires Cabinets Northwest," <https://www.woodworkingnetwork.com/cabinets/bellmont-cabinet-co-acquires-cabinets-northwest/>, May 2, 2024; Adams, L., Woodworking Network, "After eight decades, Haas Cabinets plans to close," <https://www.woodworkingnetwork.com/cabinets/after-eight-decades-haas-cabinets-plans-close>, May 8, 2024; Businesswire, "MasterBrand completes acquisition of Supreme Cabinetry Brands," <https://www.businesswire.com/news/home/20240711971050/en/MasterBrand-Completes-Acquisition-of-Supreme-Cabinetry-Brands>, July 11, 2024; Adams, L., Woodworking Network, "MasterBrand updates Supreme acquisition," <https://www.woodworkingnetwork.com/management/fdmc-300/masterbrand-updates-supreme-acquisition>, May 21, 2024; KSLA News, "CabinetWorks to close its Marshall, Jefferson plants, idling 350+ workers," <https://www.ksla.com/2024/07/16/cabinetworks-close-its-marshall-jefferson-plants-idling-350-workers/>, July 15, 2024; Schwan, J., SiouxFalls.Business, "At milestone anniversary, Showplace Cabinetry plans significant expansion," <https://siouxfalls.business/at-milestone-anniversary-showplace-cabinetry-plans-significant-expansion/>, July 22, 2024; Adams, L., Woodworking Network, "Cabinetworks' shuttered factory and equipment goes for auction," <https://www.woodworkingnetwork.com/news/woodworking-industry-news/cabinetworks-shuttered-factory-and-equipment-goes-auction>, February 27, 2025; Muccigrosso, C., The Charlotte Observer, "Cabinet manufacturer closing plant in Charlotte region. Over 70 layoffs after the holidays," <https://www.charlotteobserver.com/news/business/article296165784.html>, November 26, 2024; Adams, L., Woodworking News, "American Woodmark to close Virginia plant, report says," <https://www.woodworkingnetwork.com/news/woodworking-industry-news/american-woodmark-close-virginia-plant-report-says>, January 12, 2025; American Woodmark, Press Release, "American Woodmark Corporation announces third quarter results," <https://americanwoodmark.com/investors/press-releases/earnings-releases/2025/american-woodmark-announces-third-quarter-results>, February 27, 2025; Adams, L., Woodworking Network, "GoldenHome opens intelligent manufacturing facility," <https://www.woodworkingnetwork.com/news/woodworking-industry-news/goldenhome-opens-intelligent-manufacturing-facility>, March 6, 2025.

## U.S. producers’ trade and financial data

The Commission asked domestic interested parties to provide trade and financial data in their response to the notice of institution in the current five-year reviews. Table 1.3 presents a compilation of the trade and financial data submitted from all responding U.S. producers in the original investigations and the current five-year reviews.

**Table 1.3 WCVs: Trade and financial data submitted by U.S. producers, by period**

Quantity in units; value in 1,000 dollars; unit value in dollars per unit; ratio in percent

Item	Measure	2016	2017	2018	2024
Capacity	Quantity	***	***	***	32,270,237
Production	Quantity	***	***	***	20,274,640
Capacity utilization	Ratio	***	***	***	62.8
U.S. shipments	Quantity	***	***	***	25,920,011
U.S. shipments	Value	***	***	***	4,357,349
U.S. shipments	Unit value	***	***	***	168
Net sales	Value	***	***	***	4,377,919
COGS	Value	***	***	***	2,905,357
COGS to net sales	Ratio	***	***	***	66.4
Gross profit or (loss)	Value	***	***	***	1,472,562
SG&A expenses	Value	***	***	***	1,070,869
Operating income or (loss)	Value	***	***	***	401,693
Operating income or (loss) to net sales	Ratio	***	***	***	9.2

Source: For the years 2016 through 2018, data are compiled using data submitted in the Commission’s original investigations. For the year 2024, data are compiled using data submitted by domestic interested parties. American Kitchen Cabinet Alliance’s response to the notice of institution, April 2, 2025, exhibit 1 and MasterBrand’s response to the notice of institution, April 2, 2025, exhibit 1.

Note: For a discussion of data coverage, please see “U.S. producers” section.

## Definitions of the domestic like product and domestic industry

The domestic like product is defined as the domestically produced product or products which are like, or in the absence of like, most similar in characteristics and uses with, the subject merchandise. The domestic industry is defined as the U.S. producers as a whole of the domestic like product, or those producers whose collective output of the domestic like product constitutes a major proportion of the total domestic production of the product. Under the related parties provision, the Commission may exclude a U.S. producer from the domestic industry for purposes of its injury determination if “appropriate circumstances” exist.<sup>24</sup>

In its original determinations, the Commission defined a single domestic like product consisting of wooden cabinets and vanities, coextensive with Commerce's scope. In its original determinations, the Commission defined the domestic industry as those U.S. producers of the domestic like product, but did not include importers that assembled ready-to-assemble flat packs into assembled units and one firm for which appropriate circumstances existed to exclude from the domestic industry under the related party provision.<sup>25</sup>

### U.S. importers

During the final phase of the original investigations, the Commission received U.S. importer questionnaires from 84 firms, which accounted for a majority of total U.S. imports of WCVs from China during 2018.<sup>26</sup> Import data presented in the original investigations are based on questionnaire responses.

Although the Commission did not receive responses from any respondent interested parties in these investigations, in its response to the Commission's notice of institution, the domestic interested parties provide a list of 169 potential U.S. importers of WCVs.<sup>27</sup>

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<sup>24</sup> Section 771(4)(B) of the Tariff Act of 1930, 19 U.S.C. § 1677(4)(B).

<sup>25</sup> 90 FR 11059, March 3, 2025

<sup>26</sup> Original publication, p. 4.1.

<sup>27</sup> American Kitchen Cabinet Alliance's response to the notice of institution April 2, 2025, exhibit 1 and MasterBrand's response to the notice of institution, April 2, 2025, exhibit 1.

## U.S. imports

Table 1.4 presents the quantity, value, and unit value of U.S. imports from China as well as the other top sources of U.S. imports (shown in descending order of 2024 imports by quantity).

**Table 1.4 WCVs: U.S. imports, by source and period**

Quantity in units; value in 1,000 dollars; unit value in dollars per unit; NA is not available

U.S. imports from	Measure	2019	2020	2021
China	Quantity	NA	2,732,058	2,574,835
Vietnam	Quantity	NA	13,425,624	15,622,558
Canada	Quantity	NA	5,537,596	6,070,421
Italy	Quantity	NA	3,752,544	4,068,742
Malaysia	Quantity	NA	8,620,090	8,244,893
All other sources	Quantity	NA	9,803,881	14,140,225
Nonsubject sources	Quantity	NA	41,139,735	48,146,839
All import sources	Quantity	NA	43,871,793	50,721,674
China	Value	924,218	124,965	123,106
Vietnam	Value	53,122	407,989	555,772
Canada	Value	313,800	273,584	308,033
Italy	Value	105,547	81,087	80,598
Malaysia	Value	52,394	347,824	314,921
All other sources	Value	140,823	368,422	597,829
Nonsubject sources	Value	665,686	1,478,906	1,857,152
All import sources	Value	1,589,905	1,603,871	1,980,258
China	Unit value	NA	46	48
Vietnam	Unit value	NA	30	36
Canada	Unit value	NA	49	51
Italy	Unit value	NA	22	20
Malaysia	Unit value	NA	40	38
All other sources	Unit value	NA	38	42
Nonsubject sources	Unit value	NA	36	39
All import sources	Unit value	NA	37	39

Table continued

**Table 1.4 Continued WCVs: U.S. imports, by source and period**

Quantity in units; value in 1,000 dollars; unit value in dollars per unit

<b>U.S. imports from</b>	<b>Measure</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
China	Quantity	2,870,451	1,009,141	460,267
Vietnam	Quantity	22,388,540	17,931,187	22,758,665
Canada	Quantity	7,654,764	12,119,570	12,704,088
Italy	Quantity	6,522,668	6,572,558	5,242,369
Malaysia	Quantity	8,552,621	5,816,846	5,216,463
All other sources	Quantity	18,130,994	17,438,154	22,166,583
Nonsubject sources	Quantity	63,249,587	59,878,315	68,088,168
All import sources	Quantity	66,120,038	60,887,456	68,548,435
China	Value	122,280	34,802	20,534
Vietnam	Value	980,753	802,391	986,412
Canada	Value	384,107	399,271	385,946
Italy	Value	108,556	98,168	87,648
Malaysia	Value	341,289	196,796	178,359
All other sources	Value	823,250	673,064	670,101
Nonsubject sources	Value	2,637,954	2,169,691	2,308,466
All import sources	Value	2,760,234	2,204,492	2,329,000
China	Unit value	43	34	45
Vietnam	Unit value	44	45	43
Canada	Unit value	50	33	30
Italy	Unit value	17	15	17
Malaysia	Unit value	40	34	34
All other sources	Unit value	45	39	30
Nonsubject sources	Unit value	42	36	34
All import sources	Unit value	42	36	34

Source: Compiled from official Commerce statistics for HTS statistical reporting number 9403.40.9060, accessed April 10, 2025.

Note: Between January and September 2019, imports from China totaled 14,638,054 units, while imports from nonsubject sources totaled 5,947,826 units. Original publication, p. 4.6.

Note: Because of rounding, figure may not add to total shown.

## Apparent U.S. consumption and market shares

Table 1.5 presents data on U.S. producers' U.S. shipments, U.S. imports, apparent U.S. consumption, and market shares.

**Table 1.5 WCVs: Apparent U.S. consumption and market shares, by source and period**

Quantity in units; value in 1,000 dollars; shares in percent

Source	Measure	2016	2017	2018	2024
U.S. producers	Quantity	***	***	***	25,920,011
China	Quantity	14,767,713	17,389,378	21,601,637	460,267
Nonsubject sources	Quantity	***	***	***	68,088,168
All import sources	Quantity	***	***	***	68,548,435
Apparent U.S. consumption	Quantity	***	***	***	94,468,446
U.S. producers	Value	***	***	***	4,357,349
China	Value	1,031,738	1,253,443	1,586,811	20,534
Nonsubject sources	Value	***	***	***	2,308,466
All import sources	Value	***	***	***	2,329,000
Apparent U.S. consumption	Value	***	***	***	6,686,349
U.S. producers	Share of quantity	***	***	***	27.4
China	Share of quantity	***	***	***	0.5
Nonsubject sources	Share of quantity	***	***	***	72.1
All import sources	Share of quantity	***	***	***	72.6
U.S. producers	Share of value	***	***	***	65.2
China	Share of value	***	***	***	0.3
Nonsubject sources	Share of value	***	***	***	34.5
All import sources	Share of value	***	***	***	34.8

Source: For the years 2016 through 2018, data are compiled using data submitted in the Commission's original investigations. For the year 2024, U.S. producers' U.S. shipments are compiled from the domestic interested parties' responses to the Commission's notice of institution and U.S. imports are compiled using official Commerce statistics under HTS statistical reporting number 9403.40.9060, accessed April 11, 2025.

Note: Share of quantity is the share of apparent U.S. consumption by quantity, in percent; share of value is the share of apparent U.S. consumption by value, in percent.

Note: For a discussion of data coverage, please see "U.S. producers" and "U.S. importers" sections.

## **The industry in China**

### **Producers in China**

During the final phase of the original investigations, the Commission received foreign producer/exporter questionnaires from 92 firms, which accounted for a majority of WCVs exports from China to the United States during 2018.<sup>28</sup>

Although the Commission did not receive responses from any respondent interested parties in these five-year reviews, the domestic interested parties provided a list of 167 possible producers of WCVs in China.<sup>29</sup>

### **Recent developments**

There were no major developments in China's industry since the imposition of the orders identified by interested parties in the proceeding and no relevant information from outside sources was found.

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<sup>28</sup> Original publication, p. 7.3.

<sup>29</sup> American Kitchen Cabinet Alliance's response to the notice of institution, April, 2, 2025, exhibit 1 and MasterBrand's response to the notice of institution, April 2, 2025, exhibit 1.

## Exports

Table 1.6 presents export data for wooden furniture, a category that includes WCVs and out-of-scope products, from China (by export destination in descending order of quantity for 2024).

**Table 1.6 Wooden furniture: Exports from China, by destination and period**

Quantity in units

<b>Destination market</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
United States	66,650,734	62,139,063	75,536,430	62,373,909	66,810,972	80,357,591
United Kingdom	13,337,720	16,471,639	18,838,880	10,818,832	14,909,718	18,049,848
Japan	13,316,199	15,932,144	17,985,202	15,637,769	14,086,746	15,292,724
Netherlands	6,235,349	7,779,500	10,624,382	7,646,650	8,414,140	13,862,828
France	8,395,459	8,752,293	11,530,558	9,719,792	11,075,390	13,758,094
Germany	9,319,536	10,858,234	13,872,530	9,911,898	10,081,790	13,566,356
Australia	10,112,702	12,624,842	12,842,911	11,306,455	10,996,511	12,421,900
Canada	5,409,620	6,376,081	7,580,529	6,645,923	6,251,899	8,044,923
Indonesia	1,663,347	4,405,992	5,918,747	5,227,785	6,447,311	7,693,554
Philippines	2,103,091	6,181,031	5,126,618	4,342,698	4,637,598	6,058,387
All other markets	55,347,573	62,425,712	78,368,435	60,136,592	65,677,182	80,139,592
All markets	191,891,330	213,946,531	258,225,222	203,768,303	219,389,257	269,245,797

Source: Official exports statistics under HS subheading 9403.40 and 9403.60 as reported by China Customs in the Global Trade Atlas Suite database, accessed April 8, 2025.

Note: Because of rounding, figures may not add to totals shown.

## Third-country trade actions

Based on available information, WCVs from China have not been subject to other antidumping or countervailing duty investigations outside the United States.

## The global market

Table 1.7 presents global export data for wooden furniture, a category that includes WCVs and out-of-scope products (by source in descending order of quantity for 2024).

**Table 1.7 Wooden furniture: Global exports by reporting country and period**

Value in 1,000 dollars

Exporting country	2019	2020	2021	2022	2023	2024
United States	635,862	567,062	658,098	676,037	626,092	572,808
China	7,965,458	8,088,255	10,562,016	9,849,089	9,255,573	9,066,862
Germany	3,687,411	3,696,161	4,509,393	4,308,258	4,053,836	3,762,369
Vietnam	3,125,080	3,939,745	4,561,314	5,189,929	3,920,131	4,488,213
Poland	2,724,055	2,891,722	3,408,701	3,383,510	3,477,550	3,462,199
Italy	2,978,723	2,848,583	3,410,151	3,376,857	3,362,488	3,311,920
Malaysia	956,798	1,238,471	1,322,147	1,343,370	965,453	1,053,933
Lithuania	658,844	674,343	876,299	1,062,041	928,026	920,569
Canada	747,894	615,338	717,558	889,278	912,779	905,784
Spain	661,706	629,488	794,675	798,684	868,617	889,852
Indonesia	821,089	926,286	1,154,350	1,102,160	806,164	807,800
Netherlands	559,823	602,979	787,795	773,688	806,152	804,520
All other exporters	8,440,486	8,517,948	10,994,257	10,342,339	9,595,161	8,757,273
All exporters	33,963,229	35,236,381	43,756,754	43,095,240	39,578,022	38,804,102

Source: Official exports statistics and official global import statistics from Vietnam (constructed exports) under HS subheadings 9403.40 and 9403.60 as reported by various national statistical authorities in the Global Trade Atlas Suite database, accessed April 8, 2025.

Note: Because of rounding, figures may not add to total shown.



**APPENDIX A**  
**FEDERAL REGISTER NOTICES**



The Commission makes available notices relevant to its investigations and reviews on its website, [www.usitc.gov](http://www.usitc.gov). In addition, the following tabulation presents, in chronological order, Federal Register notices issued by the Commission and Commerce during the current proceeding.

Citation	Title	Link
90 FR 11039 March 3, 2025	<i>Initiation of Five-Year (Sunset) Reviews</i>	<a href="https://www.govinfo.gov/content/pkg/FR-2025-03-03/pdf/2025-03376.pdf">https://www.govinfo.gov/content/pkg/FR-2025-03-03/pdf/2025-03376.pdf</a>
90 FR 11059 March 3, 2025	<i>Wooden Cabinets and Vanities From China; Institution of Five-Year Reviews</i>	<a href="https://www.govinfo.gov/content/pkg/FR-2025-03-03/pdf/2025-03290.pdf">https://www.govinfo.gov/content/pkg/FR-2025-03-03/pdf/2025-03290.pdf</a>



**APPENDIX B**  
**RESPONSES TO THE NOTICE OF INSTITUTION**



## Responses to the Commission’s notice of institution

### Individual responses

The Commission received two submissions in response to its notice of institution in the subject reviews. They were filed on behalf of the following entities:

1. MasterBrand Cabinets, LLC (“MasterBrand”), domestic producer of WCVs
2. American Kitchen Cabinet Alliance (“AKCA”), a trade association a majority of whose members manufacture, produce or wholesale WCVs (collectively referred to herein as “domestic interested parties”)<sup>1</sup>

A complete response to the Commission’s notice of institution requires that the responding interested party submit to the Commission all the information listed in the notice. Responding firms are given an opportunity to remedy or explain deficiencies in their responses and to provide clarifying details where appropriate. A summary of the number of responses and estimates of coverage for each is shown in table B.1.

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<sup>1</sup> AKCA consists of 37 individual members, all of which are domestic producers of WCVs. For a list of members, see AKCA’s response to the notice of institution, April 2, 2025, Exhibit 1.

**Table B.1 WCVs: Summary of responses to the Commission’s notice of institution**

Interested party type	Number	Coverage
U.S. producer	1	***%
U.S. trade association	37	***%

Note: The U.S. producer and U.S. trade association/labor union coverage figures presented are the domestic interested parties’ estimate of their share of total U.S. production of WCVs during 2024. The American Kitchen Cabinet Alliance’s supplemental response to the notice of institution, April 15, 2025.

### **Party comments on adequacy**

The Commission received party comments on the adequacy of responses to the notice of institution and whether the Commission should conduct expedited or full reviews from the AKCA and MasterBrand. The AKCA and MasterBrand request that the Commission conduct expedited reviews of the antidumping and countervailing duty orders on WCVs.<sup>2</sup>

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<sup>2</sup> AKCA’s comments on adequacy, May 14, 2025, p. 2 and MasterBrand’s comments on adequacy, May 14, 2025, p 1.

## Company-specific information

**Table B.2 WCVs: Response checklist for U.S. producers**

Yes = provided response; no = did not provide a response; NA = not available; not known = information was not known

<b>Item</b>	<b>MasterBrand</b>	<b>AKCA</b>
<b>Nature of operation</b>	Yes	Yes
<b>Statement of intent to participate</b>	Yes	Yes
<b>Statement of likely effects of revoking the order</b>	Yes	Yes
<b>U.S. producer list</b>	Yes	Yes
<b>U.S. importer/foreign producer list</b>	Yes	Yes
<b>List of 3-5 leading purchasers</b>	Yes	Yes
<b>List of sources for national/regional prices</b>	Yes	Yes
<b>Trade/financial data</b>	Yes	Yes
<b>Changes in supply/demand</b>	Yes	Yes
<b>Complete response</b>	Yes	Yes



**APPENDIX C**

**SUMMARY DATA COMPILED IN PRIOR PROCEEDINGS**



## Related party exclusion - Full units & Components

**Table C-4**

**WCVs: Summary data concerning the total U.S. market for full units and components excluding one U.S. producer \*\*\*, 2016-18, January to September 2018, and January to September 2019**

(Quantity=units; Value=1,000 dollars; Unit values, unit labor costs, and unit expenses=dollars per unit; Period changes=percent--exceptions noted)

	Reported data					Period changes			
	Calendar year		2018	January to September		Calendar year			Jan-Sep
	2016	2017		2018	2018	2016-18	2016-17	2017-18	2018-19
<b>U.S. consumption value:</b>									
Amount.....	***	***	***	***	***	▲***	▲***	▲***	▼***
<b>Producers' share (fn1):</b>									
Included producers.....	***	***	***	***	***	▼***	▼***	▼***	▲***
Excluded producers.....	***	***	***	***	***	▲***	▼***	▲***	▲***
All producers.....	***	***	***	***	***	▼***	▼***	▼***	▲***
<b>Importers' share (fn1):</b>									
China.....	***	***	***	***	***	▲***	▲***	▲***	▼***
Nonsubject sources.....	***	***	***	***	***	▲***	▲***	▲***	▲***
All import sources.....	***	***	***	***	***	▲***	▲***	▲***	▼***
<b>U.S. consumption quantity:</b>									
Amount.....	***	***	***	***	***	▲***	▲***	▲***	▼***
<b>Producers' share (fn1):</b>									
Included producers.....	***	***	***	***	***	▼***	▼***	▼***	▲***
Excluded producers.....	***	***	***	***	***	▲***	▼***	▲***	▲***
All producers.....	***	***	***	***	***	▼***	▼***	▼***	▲***
<b>Importers' share (fn1):</b>									
China.....	***	***	***	***	***	▲***	▲***	▲***	▼***
Nonsubject sources.....	***	***	***	***	***	▲***	▲***	▲***	▲***
All import sources.....	***	***	***	***	***	▲***	▲***	▲***	▼***
<b>U.S. imports from:</b>									
<b>China:</b>									
Value.....	1,031,738	1,253,443	1,586,811	1,088,197	967,438	▲53.8	▲21.5	▲26.6	▼(11.1)
Quantity.....	14,767,713	17,389,378	21,601,637	15,370,751	14,638,054	▲46.3	▲17.8	▲24.2	▼(4.8)
Unit value.....	\$62	\$65	\$66	\$63	\$60	▲7.5	▲5.0	▲2.3	▼(4.7)
Ending inventory value.....	***	***	***	***	***	▲***	▲***	▲***	▲***
<b>Nonsubject sources:</b>									
Value.....	***	***	***	***	***	▲***	▲***	▲***	▲***
Quantity.....	***	***	***	***	***	▲***	▲***	▲***	▲***
Unit value.....	***	***	***	***	***	▼***	▼***	▼***	▲***
Ending inventory value.....	***	***	***	***	***	▲***	▲***	▲***	▲***
<b>All import sources:</b>									
Value.....	***	***	***	***	***	▲***	▲***	▲***	▼***
Quantity.....	***	***	***	***	***	▲***	▲***	▲***	▼***
Unit value.....	***	***	***	***	***	▲***	▼***	▲***	▼***
Ending inventory value.....	***	***	***	***	***	▲***	▲***	▲***	▲***
<b>Included U.S. producers':</b>									
Average capacity quantity.....	***	***	***	***	***	▲***	▲***	▲***	▼***
Production quantity.....	***	***	***	***	***	▼***	▲***	▼***	▲***
Capacity utilization (fn1).....	***	***	***	***	***	▼***	▼***	▼***	▲***
<b>U.S. shipments:</b>									
<b>Value:</b>									
Full units.....	***	***	***	***	***	▲***	▲***	▲***	▲***
Components.....	***	***	***	***	***	▲***	▲***	▲***	▼***
Full units and components.....	***	***	***	***	***	▲***	▲***	▲***	▲***
Quantity.....	***	***	***	***	***	▼***	▲***	▼***	▲***
Unit value.....	***	***	***	***	***	▲***	▲***	▲***	▼***
<b>Export shipments:</b>									
Value.....	***	***	***	***	***	▼***	▼***	▼***	▼***
Quantity.....	***	***	***	***	***	▼***	▼***	▼***	▼***
Unit value.....	***	***	***	***	***	▲***	▲***	▲***	▼***
Ending inventory value.....	***	***	***	***	***	▼***	▲***	▼***	▼***
Inventories value/total shipments value (fn)	***	***	***	***	***	▼***	▲***	▼***	▼***
Production workers.....	***	***	***	***	***	▲***	▲***	▲***	▼***
Hours worked (1,000s).....	***	***	***	***	***	▲***	▲***	▲***	▼***
Wages paid (\$1,000).....	***	***	***	***	***	▲***	▲***	▲***	▼***
Hourly wages (dollars per hour).....	***	***	***	***	***	▲***	▲***	▲***	▲***
Productivity (fn3).....	***	***	***	***	***	▲***	▲***	▲***	▲***
Labor costs (fn1) (fn4).....	***	***	***	***	***	▲***	▲***	▲***	▼***

Table continued on next page.

**Table C-4--Continued**

**WCVs: Summary data concerning the total U.S. market for full units and components excluding one US producer \*\*\*, 2016-18, January to September 2018, and January to September 2019**

(Quantity=units; Value=1,000 dollars; Unit values, unit labor costs, and unit expenses=dollars per unit; Period changes=percent--exceptions noted)

	Reported data					Period changes			
	Calendar year			January to September		Calendar year			Jan-Sep
	2016	2017	2018	2018	2019	2016-18	2016-17	2017-18	2018-19
Included U.S. producers*:									
Net sales:									
Value.....	***	***	***	***	***	▲***	▲***	▲***	▲***
Quantity.....	***	***	***	***	***	▼***	▲***	▼***	▲***
Unit value.....	***	***	***	***	***	▲***	▲***	▲***	▼***
Cost of goods sold (COGS).....	***	***	***	***	***	▲***	▲***	▲***	▲***
Gross profit or (loss) (fn2).....	***	***	***	***	***	▼***	▲***	▼***	▼***
SG&A expenses.....	***	***	***	***	***	▲***	▲***	▲***	▼***
Operating income or (loss) (fn2).....	***	***	***	***	***	▼***	▼***	▼***	▼***
Net income or (loss) (fn2).....	***	***	***	***	***	▼***	▼***	▼***	▼***
Capital expenditures.....	***	***	***	***	***	▼***	▲***	▼***	▼***
R&D expenses.....	***	***	***	***	***	▲***	▲***	▲***	▼***
Net assets.....	***	***	***	NA	NA	▲***	▲***	▲***	NA
Unit COGS.....	***	***	***	***	***	▲***	▲***	▲***	▼***
Unit SG&A expenses.....	***	***	***	***	***	▲***	▲***	▲***	▼***
Unit operating income or (loss) (fn2).....	***	***	***	***	***	▼***	▼***	▼***	▼***
Unit net income or (loss) (fn2).....	***	***	***	***	***	▼***	▼***	▼***	▼***
COGS/sales (fn1).....	***	***	***	***	***	▲***	▲***	▲***	▲***
Operating income or (loss)/sales (fn1).....	***	***	***	***	***	▼***	▼***	▼***	▼***
Net income or (loss)/sales (fn1).....	***	***	***	***	***	▼***	▼***	▼***	▼***

Note.--Shares and ratios shown as "0.0" percent represent non-zero values less than "0.05" percent (if positive) and greater than "(0.05)" percent (if negative). Zeroes, null values, and undefined calculations are suppressed and shown as "--". Period changes preceded by a "▲" represent an increase, while period changes preceded by a "▼" represent a decrease. Values are presented for all in-scope merchandise while quantities and unit values are presented and calculated using full units only (i.e., excluding the value of components).

fn1.--Reported data are in percent and period changes are in percentage points.

fn2.--Percent changes only calculated when both comparison values represent profits; The directional change in profitability provided when one or both comparison values represent a loss.

fn3.--Productivity is shown as dollars per hour.

fn4.--Labor cost is shown as share of total shipments value.

Source: Compiled from data submitted in response to Commission questionnaires and official U.S. import statistics for HTS statistical reporting number 9403.40.9060, accessed December 17, 2019.

**APPENDIX D**

**PURCHASER QUESTIONNAIRE RESPONSES**



As part of their response to the notice of institution, interested parties were asked to provide a list of three to five leading purchasers in the U.S. market for the domestic like product. A response was received from domestic interested parties, and it provided contact information for the following ten firms as top purchasers of wooden cabinets and vanities: \*\*\*. Purchaser questionnaires were sent to these five firms and one firm (\*\*\*) submitted a response to the Commission's request for information.

1. Have there been any significant changes in the supply and demand conditions for wooden cabinets and vanities that have occurred in the United States or in the market for wooden cabinets and vanities in China since January 1, 2020?

<b>Purchaser</b>	<b>Yes / No</b>	<b>Changes that have occurred</b>
***	***	***

2. Do you anticipate any significant changes in the supply and demand conditions for wooden cabinets and vanities in the United States or in the market for wooden cabinets and vanities in China within a reasonably foreseeable time?

<b>Purchaser</b>	<b>Yes / No</b>	<b>Anticipated changes</b>
***	***	***

