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**BY E-MAIL:** [vietnamembassy@rogers.com](mailto:vietnamembassy@rogers.com)

H.E. Pham Cao Phong  
Ambassador  
Embassy of the Socialist Republic of Vietnam  
55 Mackay Street  
Ottawa, ON K1M 2B2

August 3, 2021

Excellency:

This refers to the notice dated May 5, 2021, informing you that the Canada Border Services Agency (CBSA) had made preliminary determinations of dumping and subsidizing with respect to certain upholstered domestic seating originating in or exported from the People's Republic of China and the Socialist Republic of Vietnam.

Today, pursuant to paragraph 41(1)(a) of the Special Import Measures Act (SIMA), the Canada Border Services Agency (CBSA) has terminated the subsidy investigation in respect of certain upholstered domestic seating originating in or exported from China by Anji Hengrui Furniture Co., Ltd., Anji Hengyi Furniture Co., Ltd., Dongguan Tianhang Furniture Co., Ltd., Foshan DOB Furniture Co., Ltd., Foshan Xingpeichong Huitong Furniture Co., Ltd., Gu Jia Intelligent Household Jiaying Co., Ltd., Haining Fanmei Furniture Co., Ltd., (Hangzhou) Huatong Industries Inc., HTL Furniture (China) Co., Ltd., HTL Furniture (Huai An) Co., Ltd., Jiaying Motion Furniture Co., Ltd., Man Wah Furniture Manufacturing (Huizhou) Co., Ltd., Natuzzi (China) Ltd., Ruihao Furniture MFG Co., Ltd, Shanghai Trayton Furniture Co., Ltd., Violino Furniture (Shenzhen) Ltd., and in respect of certain upholstered domestic seating originating in or exported from Vietnam by Delancey Street Furniture Vietnam Co., Ltd., Koda Saigon Co. Ltd., Timberland Co., Ltd., UE Vietnam Co., Ltd., Vietnam Hang Phong Furniture Company Limited, Wanek Furniture Co., Ltd., and Wendelbo SEA JSC due to no subsidy or insignificant amounts of subsidy.

On the same day, pursuant to paragraph 41(1)(b) of SIMA, the CBSA has made final determinations of dumping and subsidizing of certain upholstered domestic seating from China and Vietnam, with respect to exporters for which the investigations have not been terminated.

A *Statement of Reasons*, which summarizes the information on which these decisions are based and which describes in general terms the future activities related to the investigations, will be available within 15 days on the CBSA's website at: [www.cbsa-asfc.gc.ca/sima](http://www.cbsa-asfc.gc.ca/sima). A summary of the results of the final determinations is contained in **Attachment 1** of this letter.

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The Canadian International Trade Tribunal's (CITT) inquiry into the question of injury to the Canadian industry is continuing, and it will issue its decision by September 2, 2021. Provisional duties will continue to be imposed on the subject goods from China and Vietnam until the CITT renders its decision. However, provisional countervailing duties will no longer be imposed on imports of goods of the same description as the goods in respect of which the subsidy investigation has been terminated. Any provisional duty paid or security posted will be refunded, as appropriate.

If there is an injury finding, subject goods released from the CBSA following the date of the CITT's finding will be subject to anti-dumping and countervailing duties. If the CITT finds that the dumped and subsidized goods have not caused injury and do not threaten to cause injury, all proceedings will be terminated. In such circumstances, imports will not be subject to anti-dumping and countervailing duties and all provisional duties paid or security posted will be returned.

Any person directly affected by these final decisions may make an application to the Federal Court of Appeal pursuant to section 96.1 of SIMA to review and set aside the CBSA's decisions. The grounds for requesting judicial review are outlined in **Attachment 2** of this letter.

Should you have any questions regarding this matter, please contact Mr. Walid Ben Tamarzizt, Manager, Trade and Anti-dumping Programs Directorate, at 613-954-7183, or by e-mail at [Walid.BenTamarzizt@cbsa-asfc.gc.ca](mailto:Walid.BenTamarzizt@cbsa-asfc.gc.ca).

Yours truly,



Darryl Larson  
Director  
Anti-dumping and Countervailing Investigations Division  
Trade and Anti-dumping Programs Directorate

ATTACHMENT

1. Margins of Dumping and Amounts of Subsidy by Exporter
2. Judicial Review under SIMA

**Attachment 1**

**MARGINS OF DUMPING AND AMOUNTS OF SUBSIDY BY EXPORTER**

<b>Exporter</b>	<b>Margin of Dumping (% of Export Price)</b>	<b>Amount of Subsidy (% of Export Price)**</b>	<b>Amount of Subsidy per Piece</b>
<b>China</b>			
Anji Cozy Home Co., Ltd.	18.4%	1.5%	15.14 CNY
Anji Hengrui Furniture Co.,Ltd.	45.2%	0.0%	-
Anji Hengyi Furniture Co., Ltd.	15.1%	0.0%	-
Anji UES Furniture Co., Ltd.	17.4%	4.2%	27.21 CNY
Dongguan Tianhang Furniture Co., Ltd.	24.1%	0.9%*	-
Foshan DOB Furniture Co., Ltd.	30.3%	0.2%*	-
Foshan Xingpeichong Huitong Furniture Co., Ltd.	n/a	0.6%*	-
Gu Jia Intelligent Household Jiaxing Co., Ltd.	23.7%	0.7%*	-
Haining Fanmei Furniture Co., Ltd.	53.6%	0.9%*	-
HaiNing Happy Leather Furniture Co., Ltd.	13.4%	4.4%	103.03 CNY
Haining Kenty Furniture Co., Ltd.	102.1%	81.1%	854.23 CNY
Haining Nicelink Home Furnishings Co., Ltd.	9.3%	3.2%	53.24 CNY
(Hangzhou) Huatong Industries Inc.	55.6%	0.4%*	-
Henglin Home Furnishings Co., Ltd.	29.0%	2.4%	20.56 CNY
HHC Changzhou Corp.	17.2%	3.0%	47.02 CNY
HTL Furniture (China) Co., Ltd.	48.4%	0.1%*	-
HTL Furniture (Huai An) Co., Ltd.	25.0%	0.3%*	-
Jason Furniture (Hangzhou) Co., Ltd.	33.8%	1.3%	21.04 CNY
Jiaxing Motion Furniture Co., Ltd.	36.9%	0.8%*	-
Jiaxing Vitra Electrical Technology Co., Ltd.	21.1%	1.5%	17.17 CNY
Man Wah Furniture Manufacturing (Huizhou) Co., Ltd.	31.2%	0.9%*	-
Megain Furniture (Dong Guan) Co., Ltd.	33.1%	2.0%	37.36 CNY
Natuzzi (China) Ltd.	35.3%	0.0%	-
Ruihao Furniture MFG Co., Ltd	10.4%	0.6%*	-
Shanghai Trayton Furniture Co., Ltd.	38.9%	0.2%*	-
Trayton Furniture (Jiaxing) Co., Ltd.	24.8%	6.9%	181.18 CNY
UE Furniture Co., Ltd	27.7%	3.0%	22.84 CNY
Vanguard Industrial JiaXing Co., Ltd.	43.6%	2.0%	25.26 CNY
Violino Furniture (Shenzhen) Ltd.	32.3%	0.2%*	-
Zhejiang Botai Furniture Co., Ltd.	18.0%	2.0%	15.70 CNY

<b>China</b>			
Zhejiang Chuanyang Furniture Co., Ltd.	60.6%	1.1%	12.19 CNY
Zhejiang Happy Smart Furnishings Co., Ltd.	26.5%	7.8%	148.47 CNY
Zhejiang Kuka Merlin Furniture Co., Ltd.	24.3%	1.3%	19.36 CNY
All Other Exporters – China	188.0%	15.9%	1,390.65 CNY
<b>Vietnam</b>			
Delancey Street Furniture Vietnam Co., Ltd.	53.2%	0.0%	-
Koda Saigon Co. Ltd.	179.5%	1.7% *	-
Motomotion Vietnam Limited Company	13.5%	3.7%	173,163.43 VND
Timberland Co., Ltd.	14.8%	0.0%	-
UE Furniture Vietnam Co., Ltd.	10.4%	0.4% *	-
Vietnam Hang Phong Furniture Company Limited	9.9%	0.0%	-
Wanek Furniture Co., Ltd.	24.8%	0.0%	-
Wendelbo SEA JSC	17.7%	0.0%	-
All Other Exporters – Vietnam	179.5%	5.5%	1,914,726.79 VND
<b>Other</b>			
Ashley Furniture Industries, LLC	50.3%	n/a	-
Restoration Hardware, Inc.	136.4%	n/a	-
Wendelbo Interiors A/S	49.9%	n/a	-

\*Pursuant to section 2(1) of the Special Import Measures Act (SIMA), an amount of subsidy of less than 1% of the export price of the goods is insignificant for a developed country and of less than 2% of the export price of the goods for a developing country.

\*\*Some figures appear as 0% due to no subsidy.

**NOTE:** The margins of dumping reported in the table above are the margins determined by the Canada Border Services Agency (CBSA) for purposes of the final determination of dumping. These margins do not reflect the anti-dumping duty to be levied on future importations of dumped goods. In the event of an injury finding by the Canadian International Trade Tribunal, normal values have been provided to the exporters which provided sufficient information for future shipments to Canada and these normal values would come into effect the day after the injury finding. Information regarding normal values of the subject goods should be obtained from the exporter. Imports of subject goods from exporters/producers that did not provide sufficient information to the CBSA during the dumping investigation and who are not listed in the table above will be subject to the All Other Exporters anti-dumping duty rate pursuant to a ministerial specification.

As reported in the table above, the amounts of subsidy (as a percentage of export price) are the amounts determined by the CBSA for purposes of the final determination of subsidizing. These amounts do not reflect the countervailing duty to be levied on future importations of subsidized goods originating in or exported from China and Vietnam, which will be based on the specific amounts of subsidy, per piece, converted into Canadian dollars.

Normally, normal values will not be applied retroactively. However, this measure may be applied retroactively in cases where the parties have not advised the CBSA in a timely manner of substantial changes that affect values for SIMA purposes. Therefore, where substantial changes occur in prices, market conditions, costs associated with production and sales of the goods, the onus is on the concerned parties to advise the CBSA. Please consult the [SIMA Self-Assessment Guide](#) for more detailed information explaining how to determine the amount of SIMA duties owing.

## **ATTACHMENT 2**

### **JUDICIAL REVIEW UNDER THE *SPECIAL IMPORT MEASURES ACT***

Any person directly affected by a decision or final determination made by the President of the Canada Border Services Agency (President), pursuant to paragraph 41(1)(a) and/or pursuant to paragraph 41(1)(b) of the *Special Import Measures Act*, may ask to have the decision or final determination reviewed by the Federal Court of Appeal (Federal Court).

An application to the Federal Court may only be made on the grounds that, in making the final determination or decision, the President:

- (a) acted without jurisdiction, acted beyond the jurisdiction of the President or refused to exercise that jurisdiction;
- (b) failed to observe a principle of natural justice, procedural fairness or other procedure that the President was required by law to observe;
- (c) erred in law in making a decision, whether or not the error appears on the face of the record;
- (d) based a decision on an erroneous finding of fact that the President made in a perverse or capricious manner or without regard for the material before the President;
- (e) acted, or failed to act, by reason of fraud or perjured evidence; or
- (f) acted in any other way that was contrary to law.