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# Notice of normal value review: Upholstered Domestic Seating (UDS 2024 UP2)

Ottawa, March 22, 2024

The Canada Border Services Agency (CBSA) has today initiated a normal value review (review) to establish the normal values, export prices and amounts of subsidy applicable to upholstered domestic seating (UDS) originating in China and Vietnam, and exported from the United States by Wayfair LLC.

The review follows requests for re-determination filed by an importer and is part of the CBSA's enforcement of the Canadian International Trade Tribunal's (CITT) finding issued on September 2, 2021 in Inquiry No. NQ-2021-002, respecting the dumping and subsidizing of UDS originating in or exported from China and Vietnam, in accordance with the *Special Import Measures Act* (SIMA).

The product definition and the applicable tariff classification numbers of the goods subject (subject goods) to the CITT's finding can be found on the CBSA's [Measures in force](#).

Should the exporter decide to participate in this review, it is required to provide a complete and accurate response to the CBSA's dumping request for information (RFI) and subsidy RFI by April 29, 2024, by 5 p.m. ET. The

exporter will be considered co-operative if the requested information is complete, submitted on time and the exporter permits verification of the data.

Please be advised that exporters who are not the manufacturers of the subject goods (i.e., trading company, vendor, etc.) should ensure that their suppliers/manufacturers have received the dumping RFI and subsidy RFI and that they also provide complete and accurate responses to the two RFIs by April 29, 2024, by 5 p.m. ET.

If the CBSA does not receive complete responses to the RFIs by the deadline date by the exporter and their suppliers/manufacturers, the normal values, export prices and amounts of subsidy for the subject goods will be determined pursuant to a ministerial specification.

The schedule for this review is now available. The CBSA will close the record for this review at any time during the proceeding, without advance notice, once it has been determined that sufficient information has been received to make a decision. Therefore, interested parties are encouraged to provide any and all information that they feel is relevant to this review to the CBSA as early as possible. The CBSA will update the website to announce that the record has been closed. Interested parties will have seven days from the close of the record to file case arguments concerning the review and 14 days from the close of the record to file reply submissions in respect of the case arguments.

The normal values, export prices and amounts of subsidy established as a result of this review will be applied to settle the requests for re-determination on hand and may be applied to any requests for re-determination of importations of subject goods that have not been processed. The normal values, export prices and amounts of subsidy

established for the exporter during this review will also be effective for subject goods released from the CBSA on or after the date of the conclusion of the review.

Where applicable, the normal values and export prices determined as a result of this review may be applied retroactively. All parties are cautioned that where there are increases in domestic prices, and/or costs, the export price for sales to Canada should be increased accordingly to ensure that any sale made to Canada is not only above the normal value but at or above selling prices and full costs and profit of the goods in the exporters' domestic markets. If exporters did not properly notify the CBSA of any such changes, did not adjust export prices accordingly, or did not provide the information required to make any necessary adjustments to normal values and export prices, retroactive assessments of anti-dumping duty may be warranted. Please refer to the CBSA's [re-investigation and normal value review policy](#) (Memorandum D14-1-8) for details.

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