Customs Trade Partnership Against Terrorism Alert –
Kitchen Cabinets and Antidumping / Countervailing Duties
July 2026

As a voluntary supply chain security program rooted in mutual trust and collaboration, Customs Trade Partnership Against Terrorism (CTPAT) is open to members of the trade community who consistently demonstrate excellence in supply chain security practices. By joining CTPAT, companies affirm their commitment to upholding the highest standards of integrity and compliance within the global supply chain.

This alert informs CTPAT partners about the growing threat of Antidumping/Countervailing Duties (AD/CVD) evasion in the importation of cabinets and vanities. It outlines common evasion methods, the risks they pose, and the responsibilities of CTPAT partners to ensure compliance.

- Illegal Transshipment and Country of Origin Fraud: When foreign exporters and importers attempt to evade trade enforcement measures by either (1) physically diverting goods through a third country, performing limited or no operations there, and claiming the third country as the country of origin, or (2) claiming an incorrect country of origin. For example, wooden cabinets manufactured in China are subject to significant U.S. AD/CVD tariffs. A Chinese cabinet manufacturer ships its products to a country such as Vietnam instead of directly to the United States. Once in Vietnam, the goods are re-labeled as "Made in Vietnam" with limited processing or repackaging performed. The cabinets are then exported to the United States and declared as Vietnamese origin goods to evade paying the higher AD/CVD that would apply if the exporter or importer claimed China as the country of origin.

- Undervaluation: When an importer declares an incorrect lower customs value for goods to reduce or avoid paying customs duties and taxes. For example, a wooden cabinets supplier overseas invoices the importer, and the importer declares a lower value to CBP, which is only part of the actual price paid by the importer to the supplier.

- Misclassification: When importers incorrectly categorize imported goods, typically involving the assignment of an inaccurate tariff heading or subheading. For example, an importer may falsely declare its kitchen cabinets from China as falling under a classification for cabinets made of stainless steel, for which no AD/CVD duties are owed, to avoid paying the AD/CVD duties owed for Chinese-origin wooden kitchen cabinets.

- Failure to Declare the AD/CVD: When importers do not file the correct entry type with CBP so that AD/CVD duties are not automatically applied to the imported goods. For example, declaring wooden cabinets or vanities from China as a "type 01" entry (for which no AD/CVD duties are owed) instead of as a "type 03" entry (which states AD/CVD duties are owed).

- Use of an Incorrect AD/CVD Rate: When importers use the wrong AD/CVD case number or duty rate when filing entries because the wrong case number has a lower duty rate than the correct AD/CVD number. For example, an importer might declare a company-specific AD/CVD rate for a wooden vanities supplier in China with a low AD/CVD rate, while the actual supplier was a different Chinese company with a higher AD/CVD rate.

These evasion schemes are especially pronounced in industries like the wooden cabinets and vanities industry subject to high AD/CVD, where the financial incentives for evading payment of duties are substantial. These deceptive practices undermine U.S. trade laws, distort fair market competition, and pose a risk to the integrity of global supply chains.

CBP is leveraging all its administrative, civil, and criminal authorities against entities that are found to have committed trade violations by engaging in fraudulent behavior. CTPAT members should remain vigilant, conduct thorough due diligence, and ensure full compliance with all applicable trade regulations. CTPAT partners are required to conduct a thorough risk assessment, vet their foreign suppliers, ensure they are meeting the program's minimum-security criteria, and build relationships with suppliers and business partners. CTPAT partners are also required to have notification procedures in place when an anomaly is detected and to report any suspicious activities to their CTPAT Supply Chain Security Specialist and/or CBP. Trade violations or suspicions of a trade violation can be reported to CBP's e-allegations system, including Enforce and Protect Act violations. If a CTPAT member is found to be involved in illegal evasion of AD/CVD, it may face consequences such as suspension or removal from the program.

Thank you for your partnership with CTPAT.

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