



**U.S. Customs and  
Border Protection**

**PUBLIC VERSION**

June 30, 2025

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RE: Enforce and Protect Act Case Number 7907: Notice of Determination as to Evasion

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Dear Counsel for the above-referenced Entities:

Pursuant to Enforce and Protect Act (“EAPA”) Investigation Case Number 7907, U.S. Customs and Border Protection (“CBP”) has determined there is substantial evidence that Sinoboom North America, LLC (“Sinoboom NA” or the “Importer”) entered merchandise covered by antidumping duty (“AD”) order A-570-139<sup>1</sup> and countervailing duty (“CVD”) order C-570-140<sup>2</sup> (the “Orders”) on certain mobile access equipment and subassemblies thereof (“MAE” or “covered merchandise”) from the People’s Republic of China (“China”).

CBP determined there is substantial evidence that Sinoboom NA entered covered merchandise for consumption into the customs territory of the United States through evasion. Specifically, Sinoboom NA imported finished MAE comprised of numerous Chinese-origin subassemblies and subassembly components into the United States as a product of Poland only, without appropriately

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<sup>1</sup> See *Certain Mobile Access Equipment and Subassemblies Thereof from the People’s Republic of China*, 87 Fed. Reg. 22190 (April 14, 2022) (“AD Order”).

<sup>2</sup> See *Certain Mobile Access Equipment and Subassemblies Thereof from the People’s Republic of China*, 86 Fed. Reg. 70439 (December 10, 2021) (“CVD Order”).

disclosing China as the country of origin (“COO”). As a result, applicable duties were not collected for the merchandise.

## **I. Background**

### *Allegation and Receipt*

On December 20, 2023, the Coalition of American Manufacturers of Mobile Access Equipment (the “Coalition” or the “Alleger”) submitted an EAPA allegation<sup>3</sup> claiming that the U.S. importer, Sinoboom NA, is evading the *Orders* on MAE from China. On June 4, 2024, in accordance with 19 C.F.R. § 165.12(a), the Trade Remedy Law Enforcement Directorate (“TRLED”), within CBP’s Office of Trade, acknowledged receipt of the Alleger’s properly filed EAPA allegation concerning evasion by the Importer.<sup>4</sup> The Coalition alleged that available information reasonably suggested that Sinoboom NA evaded the *Orders* by importing Chinese-origin MAE that was assembled in Poland and misrepresented as a product of Poland.

### *Period of Investigation*

Pursuant to 19 C.F.R. § 165.2, entries covered by an EAPA investigation “are those entries of allegedly covered merchandise made within one year before the receipt of an allegation....” Entry is defined as an “entry, or withdrawal from warehouse for consumption, of merchandise in the customs territory of the United States.”<sup>5</sup> In the instant case, CBP formally received an EAPA allegation against Sinoboom NA on June 4, 2024.<sup>6</sup> Therefore, the entries covered by this period of investigation (“POI”) are those entered for consumption, or withdrawn from warehouse for consumption, from June 4, 2023, through the pendency of this investigation.<sup>7</sup>

### *Applicable AD and CVD Orders, and Description of Covered Merchandise*

The U.S. Department of Commerce (“DOC” or “Commerce”) published the *CVD Order* on December 10, 2021, and the *AD Order* on April 14, 2022, describing the covered merchandise as follows:

The merchandise covered by this order consists of certain mobile access equipment, which consists primarily of boom lifts, scissor lifts, and material telehandlers, and subassemblies thereof. Mobile access equipment combines a mobile (self-propelled or towed) chassis, with a lifting device (*e.g.*, scissor arms, boom assemblies) for mechanically lifting persons, tools and/or materials capable of reaching a working height of ten feet or more, and a coupler that provides an attachment point for the lifting device, in addition to other components. The scope of this order covers mobile access equipment and subassemblies

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<sup>3</sup> See submission from the Coalition (December 20, 2023) (the “Allegation”). The Coalition is a trade or business association, whose members manufacture, produce, or wholesale MAE (a domestic like product) in the United States, and thus, qualifies as an interested party that is permitted to submit an EAPA allegation pursuant to 19 C.F.R. § 165.1(4). See Allegation at 5.

<sup>4</sup> See TRLED email, “EAPA 7907 - Receipt of Allegation” (June 4, 2024) (“Receipt Email”).

<sup>5</sup> See 19 U.S.C. § 1517(a)(4); see also 19 C.F.R. § 165.1.

<sup>6</sup> See Receipt Email.

<sup>7</sup> See 19 C.F.R. § 165.2.

thereof whether finished or unfinished, whether assembled or unassembled, and whether the equipment contains any additional features that provide for functions beyond the primary lifting function.

Subject merchandise includes, but is not limited to, the following subassemblies:

- scissor arm assemblies, or scissor arm sections, for connection to chassis and platform assemblies. These assemblies include: (1) pin assemblies that connect sections to form scissor arm assemblies, and (2) actuators that power the arm assemblies to extend and retract. These assemblies may or may not also include blocks that allow sliding of end sections in relation to frame and platform, hydraulic hoses, electrical cables, and/or other components;
- boom assemblies, or boom sections, for connection to the boom turntable, or to the chassis assembly, or to a platform assembly or to a lifting device. Boom assemblies include telescoping sections where the smallest section (or tube) can be nested in the next larger section (or tube) and can slide out for extension and/or articulated sections joined by pins. These assemblies may or may not include pins, hydraulic cylinders, hydraulic hoses, electrical cables, and/or other components;
- chassis assemblies, for connection to scissor arm assemblies, or to boom assemblies, or to boom turntable assemblies. Chassis assemblies include: (1) chassis frames, and/or (2) frame sections. Chassis assemblies may or may not include axles, wheel end components, steering cylinders, engine assembly, transmission, drive shafts, tires and wheels, crawler tracks and wheels, fuel tank, hydraulic oil tanks, battery assemblies, and/or other components;
- boom turntable assemblies, for connection to chassis assemblies, or to boom assemblies. Boom turntable assemblies include turntable frames. Boom turntable assemblies may or may not include engine assembly, slewing rings, fuel tank, hydraulic oil tank, battery assemblies, counterweights, hoods (enclosures), and/or other components.

Importation of any of these subassemblies, whether assembled or unassembled, constitutes unfinished mobile access equipment for purposes of this order.

Processing of finished and unfinished mobile access equipment and subassemblies such as trimming, cutting, grinding, notching, punching, slitting, drilling, welding, joining, bolting, bending, beveling, riveting, minor fabrication, galvanizing, painting, coating, finishing, assembly, or any other processing either in the country of manufacture of the in-scope product or in a third country does not remove the product from the scope. Inclusion of other components not identified as comprising the finished or unfinished mobile access equipment does not remove the product from the scope.

The scope excludes forklifts, vertical mast lifts, mobile self-propelled cranes and motor vehicles that incorporate a scissor arm assembly or boom assembly. Forklifts are material

handling vehicles with a working attachment, usually a fork, lifted along a vertical guide rail with the operator seated or standing on the chassis behind the vertical mast. Vertical mast lifts are person and material lifting vehicles with a working attachment, usually a platform, lifted along a vertical guide rail with an operator standing on the platform. Mobile self-propelled cranes are material handling vehicles with a boom attachment for lifting loads of tools or materials that are suspended on ropes, cables, and/or chains, and which contain winches mounted on or near the base of the boom with ropes, cables, and/or chains managed along the boom structure. The scope also excludes motor vehicles (defined as a vehicle driven or drawn by mechanical power and manufactured primarily for use on public streets, roads, and highways, but does not include a vehicle operated only on a rail line pursuant to 49 U.S.C. § 30102(a)(7)) that incorporate a scissor arm assembly or boom assembly. The scope further excludes vehicles driven or drawn by mechanical power operated only on a rail line that incorporate a scissor arm assembly or boom assembly. The scope also excludes: (1) rail line vehicles, defined as vehicles with hi-rail gear or track wheels, and a fixed (non-telescopic) main boom, which perform operations on rail lines, such as laying rails, setting ties, or other rail maintenance jobs; and (2) certain rail line vehicle subassemblies, defined as chassis subassemblies and boom turntable subassemblies for rail line vehicles with a fixed (non-telescopic) main boom.<sup>8</sup>

#### *Description of the Alleged Transshipment Scheme and Supporting Evidence*

The Coalition claims that Sinoboom NA, through its parent company Hunan Sinoboom Intelligent Equipment Co. Ltd. (“Sinoboom Intelligent Equipment” or “Sinoboom”) and its subsidiaries,<sup>9</sup> has evaded the *Orders* on Chinese MAE by importing Chinese MAE subassemblies into Poland, conducting minor assembly of the subject subassemblies in Poland, and shipping the assembled MAE to the United States.

To arrive at this assertion, the Coalition [ [summary of investigative efforts](#) ].<sup>10</sup> According to the report, which is based on visual observations and firsthand accounts, [ [observed business practices](#) ].<sup>11</sup> Reportedly, [ [summary of investigative findings](#) ].<sup>12</sup> For instance, [ [description of investigative findings](#) ]. The report adds that a [ [description of investigative findings](#) ].<sup>13</sup>

<sup>8</sup> See *AD Order* at 22192-93; *CVD Order* at 70441-42.

<sup>9</sup> See Allegation at 6. According to the Coalition, Sinoboom Intelligent Equipment has several subsidiaries including [ [entity and location](#) ], Sinoboom Poland, and Sinoboom NA.

<sup>10</sup> See Allegation at 8 and Exhibit 13.

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

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

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

In addition to conclusions reached by the Coalition’s investigation, and as referenced below, the Alleger points to trade flows indicative of transshipment of Chinese exports through Poland.<sup>14</sup> The Coalition argues that U.S. importers of MAE from China have strong incentives to evade the *Orders* because of the AD/CVD measures and duties in place since 2021. In particular, the final *CVD Order* contains rates as high as 448.80 percent,<sup>15</sup> and the final *AD Order* has rates as high as 165.30 percent.<sup>16</sup> Of note, as of the date of this decision, the current rates on Sinoboom Intelligent Equipment are 51.83 percent for AD and 12.98 percent for CVD.<sup>17</sup> Commerce has not adjusted these rates since the *Orders*’ underlying investigation.

According to the Alleger, import statistics published by the United States International Trade Commission (“USITC”) illustrate large year-over-year increases in imports of MAE from Poland, indicating that importers have found paths to avoid duties by the transshipment of Chinese MAE subassemblies through Poland as reflected in the chart below. Between 2020 and 2021—before the *Orders* were in place—U.S. imports from China increased by 72 percent.<sup>18</sup> However, when the *Orders* went into effect, between 2021 and 2022, Chinese imports increased by only 8 percent, whereas Poland saw a different trend. After Commerce imposed *Orders* on Chinese imports, between 2021 and 2022, U.S. MAE imports from Poland surged 127 percent. As reflected below, the increase was even more significant between the first half of 2023 compared to the first half of 2022; U.S. imports from Poland rose by 213 percent, while U.S. imports from China rose by less than 5 percent.

Sum of Value(US\$)	2019	2020	2021	2022	Jan-Jul 2022	Jan-Jul 2023
China	448,347,934	492,987,769	849,267,522	917,716,830	430,229,141	451,040,434
Poland	23,924,866	16,708,437	17,922,142	40,764,225	15,202,049	47,656,341

Source: USITC DataWeb, HTS statistical reporting numbers 8427.10.8020, 8427.10.8030, 8427.10.8070, 8427.10.8095, 8427.20.8020, 8427.20.8090, 8427.90.0020, 8427.90.0090, and 8431.20.0000.<sup>19</sup>

### *Initiation Assessment*

On June 26, 2024, in accordance with 19 C.F.R. § 165.15(b), TRLED found the information provided in the Coalition’s Allegation reasonably suggested that Sinoboom NA evaded the *Orders* by entering covered merchandise into the United States and failed to declare the merchandise as covered by the *Orders*.<sup>20</sup> Specifically, the evidence supplied by the Coalition in support of its allegation, such as statistical data and investigative findings, suggests that Polish-marked MAE exports are unlikely to have been achieved through legitimate MAE production in Poland.<sup>21</sup>

<sup>14</sup> *Id.* at 10.

<sup>15</sup> *Id.* at 11 and *CVD Order* at 70,440-41.

<sup>16</sup> *Id.* and *AD Order* at 22,191.

<sup>17</sup> *Id.*; *CVD Order* at 70,440-41.

<sup>18</sup> *Id.* at 12 and Exhibit 14.

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

<sup>20</sup> See Initiation Memo, (May 23, 2024); see also 19 U.S.C. § 1517(b)(1).

<sup>21</sup> *Id.*

### *CBP Form 28 - Requests for Information*

On July 25, 2024, CBP issued a CBP Form 28 (“CF-28”) to Sinoboom NA for the following entry numbers, which were entered during the POI: [ # ] 2813, [ # ] 2177, and [ # ] 2318.<sup>22</sup> The CF-28s requested that Sinoboom NA produce the following information:

- Commercial invoices;
- Bills of lading;
- Purchase orders;
- Proof of payment;
- Production records.

In addition, CBP asked Sinoboom NA to describe the type of manufacturing occurring at Sinoboom’s facility in Poland, whether foreign materials are used in its manufacturing process, and to indicate the COO for the foreign materials. Sinoboom NA provided its response on August 26, 2024. Its response provided the information CBP sought for a total of [ # ] machines, which included [ # ] different models ( [ model numbers ] ). Sinoboom NA’s response provided the following information:

- Machine serial numbers with assembly records;
- Assembly Quality Records from its facility in Poland;
- COO documentation for Boom and Scissor lift products;
- Scissor line process flow chart;
- Boom line process flow chart;
- Purchasing documents for foreign materials;
- Assembly and inspection process throughout our manufacturing and assembly;
- Process for each model serial number;
- Internet links to testing videos;
- Documents submitted in connection with prior ruling requests.<sup>23</sup>

In its narrative response to CBP’s CF-28 inquiry, Sinoboom NA noted that it “has a global supply chain, with components sourced from [ locations ].”<sup>24</sup> However, [ business practices ].<sup>25</sup><sup>26</sup> In terms of component value as a percentage of total material cost, Sinoboom NA provided the following breakdown for the models subject to the CF-28 inquiry:

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<sup>22</sup> See CF-28 issued to Sinoboom NA (July 25, 2024).

<sup>23</sup> See Sinoboom NA’s CF-28 Response (August 26, 2024). <sup>24</sup> See Sinoboom NA’s CF-28 Narrative Response at 3.

<sup>25</sup> *Id.* at 2. According to Sinoboom NA, Sinoboom Poland [ business practices ].

<sup>26</sup> *Id.*

[

Table of country-of-origin percentages  
related to model numbers

]

[

Table of country-of-origin percentages  
related to model numbers

]

### *Enactment of Interim Measures*

In assessing the record evidence, CBP found that, based on information submitted by the Coalition, Sinoboom NA’s CF-28 responses, and other internally sourced data placed on the record and/or researched by CBP confirming entries of claimed Polish origin during the POI for the HTS codes referenced above, there was reasonable suspicion that Sinoboom NA entered merchandise covered by the *Orders* into the customs territory of the United States through evasion by failing to declare the merchandise as subject to, and subsequently failing to pay, AD/CVD duties on covered merchandise. Therefore, CBP imposed interim measures on the Importer’s imports of MAE into the United States.<sup>27</sup>

## **II. Post-Interim Measures**

### *Requests for Information, Voluntary Submission of Factual Information, & On-site Verification*

On October 29, 2024, CBP issued a request for information (“RFI”) to both Sinoboom NA as the importer of record and Sinoboom Poland as the manufacturer of covered merchandise.<sup>28</sup> Following CBP’s granting of extension requests to each party, both provided comprehensive and timely responses.<sup>29</sup> Collectively, the RFIs were specific to the following entries/shipments:

Entry Number	Bill of Lading Number	Country of Origin	Entered Value
[ # ] 6195	[ # ]	[ Country ]	\$ [ Amount ]
[ # ] 9306	[ # ]	[ Country ]	\$ [ Amount ]
[ # ] 1484	[ # ]	[ Country ]	\$ [ Amount ]

<sup>27</sup> See 19 U.S.C. § 1517(e) and 19 C.F.R. § 165.24(a).

<sup>28</sup> See CBP’s RFI to Sinoboom NA and Sinoboom Poland (October 29, 2024).

<sup>29</sup> See Sinoboom NA’s RFI Response (November 26, 2024), Sinoboom Poland’s RFI Response, Part I (November 27, 2024), and Sinoboom Poland’s RFI Response, Part II (December 10, 2024).

[ # ] 2763	[ # ]	[ Country ]	\$ [ Amount ]
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In summary, key information Sinoboom NA provided in its November 26, 2024, response included the following:<sup>30</sup>

1. Company Overview

Sinoboom NA is a wholly owned U.S. sales subsidiary of Hunan Sinoboom Intelligent Equipment Co., Ltd., a Chinese manufacturer of MAE. Sinoboom NA imports and sells Sinoboom-branded lifts manufactured primarily by Sinoboom Poland, with limited imports from its Chinese parent company. It maintains sales offices in Houston, Texas and Ontario, Canada, with no U.S.-based production or research and development facilities.<sup>31</sup>

2. Corporate Structure and Affiliations<sup>32</sup>

- Sinoboom NA is fully controlled by Hunan Sinoboom.
- Ownership of Hunan Sinoboom is concentrated in CEO Hongxia Xu ([ % ]) and Chairman Guoliang Liu ([ % ]), who are married and hold executive roles across affiliated entities.
- Sinoboom NA's operations report directly to Hunan Sinoboom's CEO and are functionally organized into sales, finance, logistics, and aftersales departments.

3. Import & Supply Chain Practices<sup>33</sup>

- With limited exception [ Exceptions ], Sinoboom NA's covered merchandise is sourced from Sinoboom Poland, which reportedly performs full-scale manufacturing and Sinoboom considers Poland to be the COO.
- Sinoboom NA also imported select models and parts from Hunan Sinoboom, including demonstration units temporarily under bond and paid AD/CVD duties on [ # ] converted entries.

4. Sales & Pricing<sup>34</sup>

- Sinoboom NA sells directly to National Rental Companies, Large Independent Rental Companies, and Independent Rental Companies via [ business practices and types of orders ].
- [ business practices ].

<sup>30</sup> See Sinoboom NA's RFI Response Narrative (November 26, 2024).

<sup>31</sup> *Id.* at 1-2.

<sup>32</sup> *Id.* at 2-3.

<sup>33</sup> *Id.* at 20.

<sup>34</sup> *Id.* at 17-19.



- Sales activity is tracked through Systems Applications & Products in Data Processing (“SAP”), with complete records of invoices, shipping, and financial reconciliation provided.

#### 5. Customs Compliance & AD/CVD Awareness<sup>35</sup>

- Sinoboom NA lacks formal written policies or a classification database but relies on experienced personnel and legal counsel to ensure proper tariff classification and duty compliance.
- Logistics Manager Alex Chen is the primary AD/CVD compliant point, coordinating with customs brokers and Sinoboom legal counsel.
- The company has not implemented specific safeguards against transshipment but maintains that Sinoboom Poland operates independently of Hunan Sinoboom and does not transship Chinese-origin goods.

#### 6. Accounting & Financial Reporting<sup>36</sup>

- Sinoboom NA follows U.S. Generally Accepted Accounting Principles (“GAAP”) using a calendar year as its fiscal year. It uses SAP to track inventory, sales, and cost accounting.
- It does not maintain audited standalone financials but provided internal reports and consolidated financials from Hunan Sinoboom.
- Discrepancies between financial and tax records were explained as stemming from differences in GAAP (U.S. vs. Chinese) and inventory timing.

#### 7. CBP Document Compliance<sup>37</sup>

- Full transactional documentation was submitted for selected entries, including invoices, purchase orders, predelivery inspection reports (“PDIs”), shipping records, and CBP forms.
- Where gaps existed [ [examples](#) ], alternative documentation was provided, and Sinoboom NA offered to supplement upon CBP request.

On January 27, 2025, Sinoboom NA proffered voluntary factual information<sup>38</sup> in accordance with 19 C.F.R. § 165.23(b) to counter allegations of duty evasion. The data provided included the following:

#### 1. Bills of Materials (“BOM”) Mapping and Cost Analysis

- Scope: Covered all MAE produced by Sinoboom Poland during the POI.
- Content: Included job order specific BOM data and POI average unit purchase prices and supplier mapping.

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<sup>35</sup> *Id.* at 20-22 and 26.

<sup>36</sup> *Id.* at 9-10.

<sup>37</sup> *Id.* at 3 and 23-24.

<sup>38</sup> See Sinoboom NA’s Voluntary Submission (January 27, 2025).

- Methodology: Recalculated material costs using POI average purchase prices rather than monthly variances generated by SAP.
- Installations: Treated as semi-finished inputs that were costed separately based on weighted average material costs for parts and [ parts ].
- Chinese Inputs: Hunan Sinoboom was the only Chinese supplier, with others claimed as non-Chinese, per supporting documents.

## 2. Country of Origin Inputs

- Most material inputs were sourced from non-Chinese suppliers based on COO certificates, supplier statements, quality certifications, and publicly available manufacturing information.

## 3. Non-U.S. Use of Chinese-origin MAE and Assemblies

- Reportedly, assemblies imported from China were used during the startup phase for [ number and parts ].
- These [ parts ] were sold to [ entity, location, and business practices ].
- In early 2023, [ # ] units were imported from Sinoboom Hunan.
- One unit was sold to [ entity ] and shipped to [ country ]; the other [ # ] remained in Poland.
- Supporting documents included import records, production logs, sales invoices, and transport documents.

On February 3, 2025, the Alleger also submitted voluntary factual information.<sup>39</sup> The submission included data from [ entity ], specifically from [ location ]. The submission covered aspects such as [ details regarding location ]. The Coalition asserted that this data is broadly representative of the inputs and processes required to manufacture MAE both in the United States and abroad.

From February 17, 2025, through February 21, 2025, the EAPA Investigative Team<sup>40</sup> (the “Team”) conducted an on-site verification<sup>41</sup> of Sinoboom Poland’s responses. The Team confirmed that Sinoboom Poland is a wholly owned subsidiary of China-based Sinoboom Hunan and that it performs only assembly and testing (*i.e.*, no fabrication, welding, or painting).<sup>42</sup> Based on the factory tour and interviews that CBP conducted with Sinoboom Poland employees, the Team observed that Sinoboom Poland’s facility does not possess the machinery or personnel to manufacture any parts or subassemblies for MAE; the facility has no capabilities to weld any

<sup>39</sup> See the Coalition’s Submission of Voluntary Factual Information (February 3, 2025).

<sup>40</sup> The EAPA Investigative Team consisted of personnel from EAPA Investigations and other offices within CBP.

<sup>41</sup> The onsite verification conducted by the Team took place at Sinoboom Poland’s factory in ul. Bolestawa Krzywoustego 74A, 61-144, Poznań, Poland. The visit enabled the Team to compare data from Sinoboom Poland’s RFI responses with objective observations made while on site. See CBP’s Verification Report for Sinoboom Poland (May 20, 2025) (“Verification Report”).

<sup>42</sup> See Verification Report at 2-3.

machinery parts or ventilation needed for painting machines.<sup>43</sup> The factory relies significantly on Chinese-origin subassemblies, although it also sources some subassemblies and parts from local and non-Chinese suppliers.<sup>44</sup> Factory staffing primarily consists of [ nationality and percentage ]. [ nationality ] account for only [ # ]% of the staffing. Despite locating the facility in Poland for cost-effective labor, Sinoboom Poland uses third-party [ hiring practices ].

The Team's factory tour confirmed that the production process aligns with documentation submitted during the investigation. However, many of the MAE subassemblies used in the U.S.-bound machines arrived preassembled from China. During verification, the Team conducted extensive documentation reviews of selected bills of lading ("BOLs"), job orders, and subassembly purchase records. Records showed that Sinoboom Poland purchased MAE subassemblies such as [ list of parts ] from Sinoboom Hunan during the POI, as well as significant parts, including [ parts ].<sup>45</sup> CBP noted that the [ part ] and [ part ] are sections of the boom subassemblies for boom lift MAE; the [ part ] subassemblies are a part of both scissor lift and boom lift MAE; and the [ part ] goes into the [ part ] for scissor lift MAE.<sup>46</sup> A SAP report corroborated a large volume of purchases from Sinoboom Hunan of Chinese-origin subassemblies and parts intended for U.S.-bound MAE.<sup>47</sup> CBP observed that some of the parts purchased from Sinoboom Hunan were the same as those included in what Sinoboom Poland termed as [ parts ].<sup>48</sup> Although Sinoboom Poland asserted that [ # ]% of their inputs were sourced from non-Chinese suppliers, CBP was not able to verify local supplier capacity or independently confirm non-Chinese origin.<sup>49</sup>

In summary, the Team's verification revealed that Sinoboom Poland's operations constitute limited assembly, with substantial reliance on Chinese-origin subassemblies and parts. The absence of core manufacturing functions and the predominance of Chinese-sourced subassemblies and parts raise significant concerns regarding the declared COO and duty evasion. While Sinoboom Poland maintains detailed records and provided full cooperation, the evidence gathered at verification supports the allegation that the company's current operations are structured to circumvent U.S. trade remedy laws.

### *Extension of Determination as to Evasion*

On April 9, 2025, CBP determined that this investigation was extraordinarily complicated due to the amount and complexity of the entities investigated; thus, in accordance with 19 U.S.C. §

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<sup>43</sup> *Id.* at 5.

<sup>44</sup> *Id.* at 5-7.

<sup>45</sup> *Id.* at 8.

<sup>46</sup> *Id.* at 8.

<sup>47</sup> *Id.* at 8; *see also* Sinoboom Poland's Submission of Verification Exhibits (February 28, 2025) ("Verification Exhibits") at Verification Exhibit (VE) 11. The report shows all purchases made from September 1, 2023, through September 30, 2024, which spans a substantial portion of the POI.

<sup>48</sup> *See* Verification Exhibits and *compare* VE-11 (purchases from Sinoboom Hunan) to VE-15 (boom [ part ] breakdown for boom lift MAE model [ # ]). Sinoboom Poland explained that some [ business practice ], which are semi-finished products that arrive in pieces and need to be assembled at Sinoboom Poland, whereas a [ parts ] arrives at the facility preassembled.

<sup>49</sup> *See* Verification Report at 5.

1517(c)(1)(B) and 19 C.F.R. § 165.22(c), CBP extended the deadline for the determination as to evasion in this investigation by 60 calendar days.<sup>50</sup> As a result, the deadline for the determination as to evasion was extended until June 23, 2025.

### *Written Arguments*

On May 30, 2025, TRLED received written arguments, which were timely submitted by Sinoboom NA and the Coalition.<sup>51</sup> Responses to these arguments were received on June 16, 2025.<sup>52</sup> An overarching summary of these arguments and CBP's position for each is detailed below.

## **1. Covered Merchandise & Substantial Transformation**

Sinoboom NA: The Imported MAE are not Covered Merchandise because Chinese Origin subassemblies underwent a “substantial transformation” in Poland, such that Poland is the COO of the imported MAE.

Coalition: CBP does not conduct a “substantial transformation” analysis as part of an EAPA evasion determination, and such an analysis would be particularly misplaced when subassemblies are themselves covered merchandise.

### CBP Position

CBP determines that a substantial transformation analysis is unnecessary because the scope of the *Orders* covers MAE subassemblies, whether assembled or unassembled.<sup>53</sup> These subassemblies include “scissor arm assemblies, . . . boom assemblies, . . . chassis assemblies, . . . {and} boom turntable assemblies . . .”<sup>54</sup> Importation of any of these subassemblies, whether assembled or unassembled, constitutes unfinished MAE subject to the *Orders*.<sup>55</sup> These subassemblies, or other unassembled parts, may appear as “parts of” MAE, categorized under HTSUS 8431.20.0000.<sup>56</sup> In the investigation, the U.S. DOC confirmed that Chinese MAE subassemblies are covered merchandise regardless of whether they are imported directly from China or are first assembled into complete MAE in a third country.<sup>57</sup>

## **2. Application of Duties**

Sinoboom NA: If CBP finds that substantial transformation of Chinese Origin subassemblies did not occur in Poland, AD/CVD duties should be applied

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<sup>50</sup> See CBP Letter, “Extension of Determination as to Evasion” (April 9, 2025).

<sup>51</sup> See Sinoboom NA’s “Written Arguments” (May 30, 2025) and the Coalition’s “Written Arguments” (May 30, 2025).

<sup>52</sup> See Sinoboom NA’s Response to the Coalition’s Written Arguments (June 16, 2025) and the Coalition’s Response to Sinoboom NA’s Written Arguments (June 16, 2025).

<sup>53</sup> See *AD Order* at 22,192; *CVD Order* at 70,442.

<sup>54</sup> *Id.*

<sup>55</sup> *Id.*

<sup>56</sup> See *AD Order* at 22,193; *CVD Order* at 70,442.

<sup>57</sup> See Allegation at Exhibit 1 at 3, 9-10.

only to the value of Chinese Origin subassemblies, and not on the complete MAE.

Coalition: Sinoboom NA's suggested methodology is not administrable, invites circumvention, and is not consistent with CBP's normal practice. In most circumstances, CBP does not assess different duty rates on each component of an imported downstream product. Rather, CBP typically assesses a single duty rate based on the full value of the product.

#### CBP Position

Sinoboom NA argues that if CBP finds its Chinese-origin MAE is not substantially transformed in Poland, duties should apply only to the Chinese subassemblies, not the full product. However, Sinoboom NA has not provided a feasible method for separating the value of Chinese-origin parts from non-Chinese-origin parts making up the MAE, nor does the record contain such information. Moreover, CBP confirmed at verification that Sinoboom Poland purchased Chinese-origin subassemblies, which are themselves part of the scope of the *Orders*, from Sinoboom Hunan, its parent company in China. CBP typically assesses duties on the entire value of covered merchandise following a COO determination rather than assessing products based on a breakdown by origin of the parts in the absence of information on the record as to value of specific parts that are covered by AD/CVD. Sinoboom NA's reliance on CBP's "Special Value" instructions is misapplied as those instructions apply to products only partially covered by AD/CVD orders, whereas in the instant case, the *Orders* apply to both MAE subassemblies and finished MAE.

### **3. Limiting a Finding of Evasion**

Sinoboom NA: Because MAE that are produced using only non-Chinese origin subassemblies are clearly outside the scope of the *Orders*, CBP should not consider those MAE to be "covered merchandise" subject to this investigation. CBP should limit any evasion findings to only entries containing Chinese Origin subassemblies.

Coalition: Sinoboom NA's proposals should not be adopted indiscriminately. The burden should be squarely on Sinoboom NA to demonstrate that any products imported from Sinoboom Poland are not covered merchandise.

#### CBP Position

Based on the determination arrived at in this investigation, CBP will assess duties on all MAE imported from Poland during the investigative period. For future entries, the burden will remain on Sinoboom North America to provide complete, detailed documentation proving that its MAE is not covered merchandise.

### **4. Access to Business Confidential Information ("BCI")**

Sinoboom NA: CBP should also issue a negative evasion determination because of its significant procedural violations; namely, by unreasonably curtailing counsels' access to BCI and discussion of BCI with its generator. In imposing these restrictions, CBP turned the statutory safeguards afforded to BCI during an EAPA investigation on their head, leading to a preposterous result that hampered Sinoboom NA's ability to defend its conduct throughout this investigation.

Coalition: While CBP required that the two companies be represented by separate counsel to fully access the business confidential information released under the Administrative Protective Order ("APO"), Sinoboom North America fails to show how that inconvenience prevented it from fully participating in this proceeding.

### CBP Position

A firm may represent both importers and manufacturers simultaneously; however, under EAPA APO procedures, the same individual attorney(s) would be unable to access both an importer account and a manufacturer account in the EAPA portal. Furthermore, the manufacturer's counsel would not be eligible to view any documents from the administrative record beyond the public versions of the notices published on CBP's website and the specific requests for information sent by CBP.

Per the APO Handbook, "parties to the investigation," pursuant to 19 C.F.R. § 165.1, means the interested party (or interested parties, in the case of consolidation pursuant to § 165.13) who filed the allegation of evasion and the importer (or importers, in the case of consolidation pursuant to § 165.13) who allegedly engaged in evasion. An "eligible applicant" must be one of the following: 1) a U.S.-licensed attorney admitted to practice before the bar of a United States state, possession, territory, commonwealth, or the District of Columbia, who represents a party to the investigation, and is not employed as in-house counsel to a party to the investigation; or 2) a consultant, expert, analyst, paralegal, or clerical staff employed and/or retained by and working under the direction and supervision of a U.S.-licensed attorney who is authorized to receive business confidential information under the APO. An "authorized recipient" is an eligible applicant who meets the APO application requirements set forth by CBP and whom CBP has authorized to receive business confidential information under the APO.

For the purposes of EAPA Investigation Case No. 7907, Sinoboom Poland was not party to the investigation as defined by 19 C.F.R. § 165.1; therefore, the attorney representing it would not qualify as an eligible applicant for APO access. Also, per 19 C.F.R. § 165.4(a), "all documents and communications that are submitted to CBP...must be served on all parties to the investigation ..." Manufacturers explicitly are not parties to an investigation for EAPA proceedings. It is important to note that both Sinoboom Poland and Sinoboom NA were represented by counsel in this investigation, thus neither company was deprived of its right to counsel.

## 5. CBP's Statutory Authority to Enact Interim Measures

Sinoboom NA: Interim measures included actions that exceeded its statutory authority.

Coalition: Sinoboom North America ignores that 19 U.S.C. § 1517(e) requires CBP to adopt any “additional measures” deemed necessary under 19 U.S.C. § 1623, including the “posting of a cash deposit.” This provision, in turn, grants CBP the authority to “require, such bonds or other security” that CBP “may deem necessary for the protection of the revenue or to assure compliance with any provision of law, regulation, or instruction.

### CBP Position

CBP concurs with the Coalition's response. Per 19 U.S.C. § 1517(e), CBP must make a determination, based on the record of the investigation, as to whether there is reasonable suspicion of evasion within 90 days of initiation. If CBP determines that there is such a reasonable suspicion, the statute directs the agency to implement the following interim measures:

- (1) suspend the liquidation of each unliquidated entry of such covered merchandise that entered on or after the date of the initiation of the investigation;
- (2) pursuant to the Commissioner's authority under section 504(b), extend the period for liquidating each unliquidated entry of such covered merchandise that entered before the date of the initiation of the investigation; and
- (3) pursuant to the Commissioner's authority under section 623, take such additional measures as the Commissioner determines necessary to protect the revenue of the United States, including requiring a single transaction bond or additional security or the posting of a cash deposit with respect to such covered merchandise.<sup>58</sup>

Accordingly, the statute directs CBP to impose these measures at the time a decision is made that there is reasonable suspicion of evasion; it does not stipulate that CBP must wait until a final determination as to evasion is made to impose interim measures. Further, in accordance with 19 U.S.C. § 1517(e)(3), the Agency has discretion to determine the appropriate manner for which to best protect the revenue of the United States.

## **III. Analysis**

Under 19 U.S.C. § 1517(c)(1)(A), to reach a final determination as to evasion, CBP must “make a determination, based on substantial evidence, with respect to whether such covered merchandise entered into the customs territory of the United States through evasion.” Evasion is defined as “the entry of covered merchandise into the customs territory of the United States for consumption by means of any document or electronically transmitted data or information, written or oral statement, or act that is material and false, or any omission that is material and that results in any cash deposit or other security of any amount of applicable antidumping or countervailing duties being reduced

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<sup>58</sup> See 19 U.S.C. § 1517(e)(1) – (3).

or not being applied with respect to the merchandise.”<sup>59</sup> As discussed in this determination, the record of this investigation indicates there is substantial evidence that covered merchandise was entered by Sinoboom NA into the United States through evasion, resulting in the avoidance of applicable AD/CVD cash deposits or other security.

Based on the totality of information contained in the administrative record, CBP determines there is substantial evidence that Sinoboom NA entered covered merchandise for consumption into the customs territory of the United States through evasion. The *Orders* clearly include not only finished MAE but also a wide array of MAE subassemblies, whether finished or unfinished, assembled or unassembled. Subassemblies such as boom arms, scissor assemblies, chassis frames, and turntable components are explicitly named in the scope.<sup>60</sup> These items remain covered merchandise even if they are further processed or assembled in a third country. CBP’s on-site verification at Sinoboom Poland confirmed that the facility performs only limited assembly operations and lacks core manufacturing functions such as welding, machining, or painting. Critical subassemblies, including [ parts ], were found to have been sourced directly from Sinoboom Hunan in China, having already undergone substantial or complete processing before being shipped to Poland.

Despite declaring Poland as the COO, as noted above, CBP observed during the verification that Sinoboom Poland performs only assembly operations and testing at its facility in Poland; the facility does not possess the machinery or personnel to manufacture any raw materials or subassemblies for MAE. Further, CBP examined records which showed that Sinoboom Poland purchased subassemblies and significant parts from Sinoboom Hunan during the POI that were used in both boom lift and scissor lift MAE. Furthermore, Sinoboom NA is wholly owned by Sinoboom Hunan, and its operations report directly to the Chinese parent company. Sinoboom Poland is similarly under full ownership and control of Sinoboom Hunan. This centralized corporate structure, combined with import records and verification findings, strongly supports the conclusion that Sinoboom NA engaged in operations to evade AD/CVD liability.

The argument by Sinoboom NA that its merchandise underwent “substantial transformation” in Poland is unavailing under EAPA. TRLED generally does not conduct a substantial transformation analysis or make a referral to Commerce for such an analysis when the AD/CVD scope explicitly includes subassemblies regardless of assembly state or further processing. The inclusion of certain subassemblies in a final product does not remove the entire product from the scope of the *Orders*, which is consistent with DOC’s practice. Generally, CBP will apply AD/CVD to the full value of imported covered merchandise, unless the importer provides sufficient documentation to show the value of the portion of the product that is covered by AD/CVD. Sinoboom NA’s suggestion that duties should be applied only to the value of Chinese-origin inputs would be unworkable in this case,<sup>61</sup> since Sinoboom NA never provided a feasible method for breaking out the value of Chinese-origin parts from non-Chinese-origin parts making up the MAE, nor does the record include such information.

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<sup>59</sup> See 19 C.F.R. § 165.1; see also 19 U.S.C. § 1517(a)(5)(A).

<sup>60</sup> See the *Orders*.

<sup>61</sup> See Sinoboom NA’s Written Arguments (May 30, 2025).



Import trend data also reinforces the finding of evasion. Following the imposition of the *Orders* in 2021, U.S. imports of MAE from Poland surged dramatically, by 127 percent in 2022 and 213 percent in the first half of 2023 alone, while imports from China plateaued.<sup>62</sup> These trends coincide with the timeframe in which Sinoboom Poland began shipping to the United States. Import trend data and bills of materials indicating significant cost and volume shares of Chinese-origin components suggest that the surge in Polish exports is strongly indicative of an evasion scheme.

While Sinoboom NA submitted various documents in response to CBP's CF-28s and RFIs, including assembly flow charts, supplier certifications, and origin statements, CBP found these submissions did not make it clear how much of the imported MAE consisted of Chinese-origin content. Overall, information on the record, including information examined during the verification of Sinoboom Poland, shows that the imported MAE has substantial Chinese content, including in-scope subassemblies, and that limited processing occurs in Poland. CBP's verification further revealed that much of the "assembly" was little more than integration of prefabricated Chinese parts. The lack of fabrication machinery at Sinoboom Poland's facility and its heavy reliance on Chinese-sourced subassemblies and parts all point to a strategy aimed at re-characterizing Chinese merchandise as Polish to avoid applicable AD/CVD duties.

Accordingly, CBP concludes that Sinoboom NA's import entries during the POI involved covered merchandise through a material false statement or act, or material omissions that resulted in the evasion of applicable duties.

#### **IV. Determination as to Evasion**

The evidence on the administrative record establishes that there is substantial evidence that Sinoboom NA entered merchandise covered by AD order A-570-139 and CVD order C-570-140 on MAE from China into the United States without declaring them as subject to the *Orders* and paying the requisite AD/CVD duties.


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<sup>62</sup> See Allegation at 12 and Exhibit 14.

**V. Actions Taken Pursuant to the Affirmative Determination as to Evasion**

In consideration of CBP's determination that substantial evidence demonstrates that the importer entered covered merchandise into the customs territory of the United States through evasion, and pursuant to 19 U.S.C. § 1517(d) and 19 C.F.R. § 165.28, CBP will suspend or continue to suspend the entries covered by this investigation, until instructed to liquidate. For those entries previously extended in accordance with Interim Measures, CBP will rate adjust and change those entries to type 03 and continue suspension until instructed to liquidate these entries. CBP will continue to evaluate the importer's continuous bonds in accordance with CBP's policies. None of the above actions precludes CBP or other agencies from pursuing additional enforcement actions or penalties.

Sincerely,

A handwritten signature in black ink, appearing to read 'Kristina Horgan', with a stylized flourish at the end.

Kristina Horgan  
Acting Director, Enforcement Operations Division  
Trade Remedy Law Enforcement Directorate  
CBP Office of Trade