



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

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**PUBLIC VERSION**

EAPA Case Number: 7801

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Notice of Initiation of Investigation - EAPA Case 7801

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Dear Counsel and Representatives of the above-referenced Entities:

This letter is to inform you that U.S. Customs and Border Protection (“CBP”) has commenced a formal investigation under Title IV, Section 421 of the Trade Facilitation and Trade Enforcement Act of 2015, commonly referred to as the Enforce and Protect Act (“EAPA”), for a U.S. importer, Minth Mexico Coatings, S.A. de C.V. (“Minth Mexico Coatings”). CBP is investigating whether Minth Mexico Coatings has evaded the antidumping (“AD”) and countervailing duty (“CVD”) orders A-570-967 and C-570-968, respectively, on aluminum extrusions from the People’s Republic of China (“the Orders”).<sup>1</sup> Because evidence reasonably suggests that Minth Mexico Coatings entered covered merchandise for consumption into the customs territory of the United States through evasion, CBP is issuing a formal notice of investigation (“NOI”).

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<sup>1</sup> See Aluminum Extrusions from the People’s Republic of China: Request for an Investigation under the Enforce and Protect Act, dated December 2, 2022 (“Allegation”), at page 3 and Exhibit 1 (referencing *Aluminum Extrusions from the People’s Republic of China: Antidumping Duty Order*, 76 FR 30650 (May 26, 2011) and *Aluminum Extrusions From the People’s Republic of China: Countervailing Duty Order*, 76 FR 30653 (May 26, 2011)).

## 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 for consumption, or withdrawal from warehouse for consumption, of merchandise in the customs territory of the United States.” *See* 19 C.F.R. § 165.1. CBP acknowledged receipt of Aluminum Extrusions Fair Trade Committee (“AEFTC”)’s properly filed EAPA Allegation concerning evasion by Minth Mexico Coatings on February 2, 2023.<sup>2</sup> Thus, the entries covered by the investigation are those entered for consumption, or withdrawn from warehouse for consumption, from February 2, 2022, through the pendency of this investigation. *See* 19 C.F.R. § 165.2.

## Initiation

On February 24, 2023, the Trade Remedy Law Enforcement Directorate (“TRLED”), within CBP’s Office of Trade, initiated an investigation under EAPA as the result of the Allegation submitted by AEFTC as to evasion of antidumping duties by Minth Mexico Coatings.<sup>3</sup> AEFTC alleged that Minth Mexico Coatings evaded the Orders on Chinese-origin aluminum extrusions by means of transshipment through Mexico.<sup>4</sup>

## *Description of Alleged Evasion Scheme*

AEFTC asserts Minth Mexico Coatings has been importing extruded aluminum automotive parts from China into Mexico, repackaging those parts in Mexico, and then importing them into the United States on behalf of a U.S. affiliate, Minth Tennessee International, LLC (“Minth Tennessee”). AEFTC claims the extruded aluminum automotive parts are subject to the scope of the Orders but are imported without the payment of AD/CVD duties through declaration of an incorrect country of origin (*i.e.*, Mexico).<sup>5</sup>

AEFTC states that many aluminum automotive parts are covered under the scope of the Orders, citing numerous U.S. Department of Commerce (“Commerce”) scope rulings. AEFTC refers to Commerce scope rulings finding certain waist finishers, belt moldings, outer waist belts, automotive frame crossmembers, aluminum tube and block assemblies for automotive heating and cooling systems, subparts for metal bushings used in automotive suspension systems, automotive trim kits, and assembled motor cases are subject to the Orders.<sup>6</sup> AEFTC also notes that the scope of the Orders covers aluminum extrusions of various shapes and forms, extrusions that have undergone various types of fabrication processes, aluminum extrusion components that

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<sup>2</sup> *See* February 2, 2023, email from TRLED to counsel for the Allegor.

<sup>3</sup> *See* Initiation of Investigation for EAPA Case Number 7801 – Minth Mexico Coatings, S.A. de C.V, dated February 24, 2023 (“Initiation Memo”).

<sup>4</sup> *See* Allegation.

<sup>5</sup> *See* Allegation generally.

<sup>6</sup> *Id.* at 5-6 and Exhibits 6, 10, 11, 12, 13 and 14.

are attached with other components, and aluminum extrusions that may be identified with reference to their end use or may be described at the time of importation as parts for final finished products that are assembled after importation.<sup>7</sup> AEFTC further notes the scope includes the aluminum extrusion components that are attached to form subassemblies, *i.e.*, partially assembled merchandise, even while the non-aluminum extrusion components of subassemblies are not covered.<sup>8</sup> In short, AEFTC concludes “{a}utomotive parts that are aluminum extrusions that have been fabricated, are subassemblies containing extruded components, and/or are extrusions prepared for assembly” are covered by the scope of the Orders, regardless of whether “they may be identified with reference to their end use (*e.g.*, automotive parts, automotive trim, window trim) or may be described as parts for automobiles that are assembled after importation...”<sup>9</sup>

AEFTC provides shipment information for January 2021 through March 2022 from [ data source ], which it states indicate Minth Mexico Coatings imported aluminum automotive parts from China.<sup>10</sup> AEFTC also provides shipment information for January 2020 through April 2022 from [ data source ] that AEFTC states supports concluding Minth Mexico Coatings imported such parts into the United States from Mexico, acting as the importer for its own Mexican exports.<sup>11</sup>

AEFTC acknowledges that Minth Mexico Coatings possesses production capacity in Mexico to manufacture millions of extruded aluminum automotive parts each year. However, AEFTC provides an analysis it claims demonstrates that the production capacity of Minth Mexico Coatings in Mexico is insufficient to fulfill its contractual commitments to buyers that attach such parts to automobiles assembled in the United States, and that those parts are aluminum extrusions.<sup>12</sup> The AEFTC analysis was made in a declaration by [ name ], identified as [ title and employer ], which the declarant states “operates a [ description of commercial activity ] Minth Group Limited (“Minth Group”), and that “{t}he [ merchandise ] is produced from aluminum extrusions.” [ name ] “believe{s} that a significant amount of imports” described in the aforementioned [ data source ] Mexico export data “are extruded automotive trim.” [ name ] notes that “{t}hese types of products are nearly always produced from aluminum extrusions,” which [ name ] claims to know because [ description of commercial activity ].” [ name ] indicates that as [ description of commercial activity ], so Minth Mexico Coating’s

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<sup>7</sup> *Id.* at 6 and Exhibit 1.

<sup>8</sup> *Id.* at 6-7 and Exhibit 1.

<sup>9</sup> *Id.* at 7.

<sup>10</sup> *Id.* at 4-5, Exhibit 5, and Exhibit 8.

<sup>11</sup> *Id.* at 9-11 and Exhibit 7. Although those data identify the affiliated company Minth Tennessee as the “buyer,” AEFTC states that in the automotive industry, the Mexican manufacturer, or its U.S. affiliate, typically acts as the importer. AEFTC notes that the “Incoterm” column in the shipment data in Exhibit 7 of the allegation lists “DDP (Delivered Duty Paid)” for the shipments exported from Mexico by Minth Mexico Coatings, supporting a conclusion that Minth Mexico Coatings, rather than U.S. automotive producers, may have acted as the U.S. importer of record. *Id.* at 9-10 and Exhibits 7 and 8.

<sup>12</sup> *Id.* at 13-16 and Exhibit 8.

products must be aluminum extrusions.” [ name ] bases this conclusion on his belief that “[ presumed business decisions ].”<sup>13</sup>

Although AEFTC acknowledges that Minth Mexico Coatings possesses production capacity in Mexico to manufacture millions of such extruded aluminum automotive parts each year, AEFTC argues that the production capacity of Minth Mexico Coatings in Mexico is insufficient to fulfill contractual commitments to buyers that attach such parts to U.S.-assembled automobiles. [ name ] indicates the Minth Group’s annual contractual obligations to North American automotive manufacturing facilities is 10.3 million parts per year, of which 6.52 million are for U.S. automotive plants and 3.75 million are for Mexican automotive plants. [ name ] further argues that even if the entire 3.75 million parts per year supplied to Mexican plants are supplied by Chinese production, Minth Mexico Coatings does not have sufficient production capacity in Mexico to account for the 6.52 million parts per year supplied to U.S. plants. [ name ] notes that while the nameplate capacity of Minth Mexico Coatings has been estimated at well in excess of 6.52 million parts per year, its actual production capabilities are only between 5 and 6 million parts per year.<sup>14</sup>

In support of its claim of transshipment by Minth Mexico Coatings, AEFTC also cites conclusions in a declaration of [ name, title, employer ], identified as a “third-party consultant who has conducted an investigation of the Mexican operations of Minth Group companies for the purpose of determining if any of these companies import Chinese-origin aluminum extrusions from Mexico.” [ name ] claims there is evidence of transshipment by Minth Mexico Coatings, based on statements obtained from various [ sources of information ].<sup>15</sup> These sources, and corresponding statements, are the following:

“A [ source of information ] explained that a large proportion of Minth Mexico Coatings’ aluminum parts, including extruded aluminum parts, were received in an area identified as “pass-through.” These parts were taken from containers received from China, inspected and repackaged for shipment to final clients. According to this source, the final clients were mostly [ customer information ]. According to this source, a small proportion of the aluminum parts received in the pass-through area required some minor reprocessing, such as polishing or reapplying of coatings, at the coatings plant in Aguascalientes before being repackaged with the rest of the parts and sent to final clients. The [ source of information ] said that all of these parts were usually imported from

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<sup>13</sup> *Id.* at Exhibit 8. AEFTC notes that Minth Mexico Coatings and Minth Tennessee are subsidiaries of the Minth Group. *Id.* at 2, 4 and Exhibit 2.

<sup>14</sup> *Id.* at 13-16 and Exhibit 8. [ name ] references to Minth Mexico Coatings production capacity are based on the analysis of the third-party consultant statement in Exhibit 4, which indicates that, based on [ sources of information ], that company was only producing about 20,000 parts per day in first half of 2021, even though its nameplate capacity was several times greater. *Id.* at 14 and Exhibit 4.

<sup>15</sup> *Id.* at 7-9 and Exhibit 4.

Minth’s subsidiaries in China in situations in which no local production of such components existed or when the output of the local plants in Aguascalientes was insufficient.”<sup>16</sup>

“A [ source of information ] corroborated the statements made by the [ source of information ] and indicated that the aluminum parts and most of the other components repackaged in the pass-through area were imports from China, with little or no input from local manufacturing.”<sup>17</sup>

“Furthermore, [ source of information ] said to [ source of information ] that Minth Mexico Coatings was misclassifying some of the imports received at the plant. The source [ activities of source of information ]

[ business activity ]. After [ business activity ], the source noted that both plants were importing some parts—including aluminum extrusions—[ business activity ]. According to the source, the [ interaction with entity ]

[ business activity ]. The issue was reported to the logistics group’s top leadership in China, but the problem had not been fully resolved when [ business activity ]

[ merchandise and description ]

[ ] in the pass-through area.”<sup>18</sup>

“According to [ sources of information ], a noticeable volume of automotive pieces is received at Minth Mexico Coatings. The automotive pieces are shipped from “Minth China,” as identified by the [ individuals ]. [ individuals ], however, could not determine if these aluminum parts are extruded aluminum parts or other aluminum parts that are also received at Minth Mexico Coatings from Minth China. [ individuals ] can only effectively differentiate between raw aluminum and packaged pieces, but could not provide additional details on the content of the boxes containing packaged pieces. [ individuals ] believed that the United States was the final destination for most of the automotive pieces received and processed at Minth Mexico Coatings. [ individuals ] suspected that some of the pieces were re-packaged before being sent to the United States, although [ clarification regarding individuals ].”<sup>19</sup>

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<sup>16</sup> *Id.* at Exhibit 4 at paragraph 6.

<sup>17</sup> *Id.* at Exhibit 4 at paragraph 7.

<sup>18</sup> *Id.* at Exhibit 4 at paragraph 8.

<sup>19</sup> *Id.* at Exhibit 4 at paragraph 9.

In addition, [ name ] noted that there was an instance where [ company ] a [ company ] contract [ merchandise ] to Minth Mexico Coatings. In that instance, the contract was “for the exact same parts for all bidders” and “[ claimed business activity ],” Minth Mexico Coatings was nevertheless awarded the contract. [ name ] states that “[ information source and presumed business activity ].”<sup>20</sup>

### *Initiation Assessment*

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 or any amount of applicable antidumping or countervailing duties being reduced or not being applied with respect to the covered merchandise.”<sup>21</sup> Under 19 C.F.R. §165.15(b), CBP will initiate an investigation if it determines that, upon considering the allegation, as supported by evidence reasonably available to the allegor, “{t}he information provided in the allegation...reasonably suggests that the covered merchandise has been entered for consumption into the customs territory of the United States through evasion.”<sup>22</sup>

On February 2, 2023, CBP acknowledged receipt of AEFTC’s properly filed EAPA Allegation concerning evasion by Minth Mexico Coatings.<sup>23</sup> In assessing the claims made and evidence provided in the Allegation, TRLED finds that the Allegation reasonably suggests that Minth Mexico Coatings has engaged in attempts to evade the Orders through the transshipment of Chinese-origin aluminum extrusions through Mexico and failed to declare the merchandise as covered by the Orders. Specifically, AEFTC has submitted documentation reasonably available to it indicating Minth Mexico Coatings exports to, and imports into, the United States substantial volumes of aluminum extrusion automotive parts, and also supporting the conclusion that Minth Mexico Coatings imports such parts from China. Furthermore, AEFTC has provided declarations from [ sources of information ] that, collectively, contain references to statements from multiple individuals [ sources of information ] suggesting that Minth Mexico Coatings has been transshipping such Chinese-origin aluminum extrusion automotive parts through Mexico to the United States with either no or insubstantial further processing performed in Mexico.<sup>24</sup> Finally, CBP notes that data from CBP’s own systems indicate that, during the period of investigation, Minth Mexico Coatings, acting as importer for extrusions shipped to the United States, had entries of merchandise under an HTSUS number that would include

<sup>20</sup> *Id.* at Exhibit 8 at paragraph 26. The [ copy. ] vehicles cited as being built using parts sourced from Minth Mexico Coatings were identified as being assembled in the United States. *See* Allegation at Exhibit 8 (Attachment 1).

<sup>21</sup> *See* 19 C.F.R. § 165.1; *see also* 19 U.S.C. §1517(a)(5).

<sup>22</sup> *See also* 19 U.S.C. § 1517(b)(1).

<sup>23</sup> *See* February 2, 2023, email from TRLED to counsel for the Allegor.

<sup>24</sup> *See* Initiation Memo at 5.

aluminum extrusion automotive parts, and which were identified by the importer at time of entry as [ entry information details ] and as [ entry information detail ].<sup>25</sup>

For the reasons set forth herein, CBP initiated an investigation under the authority of 19 U.S.C. §1517(b)(1) for Minth Mexico Coatings' imports of covered merchandise that are alleged to be entered for consumption into the customs territory of the United States through evasion.<sup>26</sup> While CBP indicated it shall make a determination as to whether merchandise properly within the scope of the Orders were entered the customs territory through evasion, the statute does not limit this determination to only the type of evasion for which the investigation was initiated.<sup>27</sup>

### Post-Initiation Research

CBP obtained international transaction trade information from [ source of information ] that relate to Minth Mexico Coatings. That source indicated the data it provided to CBP covers both imports to and exports from Minth Mexico Coatings for the period [ time period ] for harmonized tariff code 8708.29. Regarding imports into Mexico, the data include [ numeric approximation ] of import line items reflecting almost [ number ] pieces that are classified under 8-digit tariff codes including automotive parts and as originating from China.<sup>28</sup>

### CF28 Responses

As part of the EAPA investigation process, CBP requested from Minth Mexico Coatings documentation associated with two U.S. entries of merchandise through the issuance of two Customs Form 28 ("CF28") requests for information. Minth Mexico Coatings' responses to those CF28s were found to be deficient, most notably due to the absence of English translations, and were rejected. However, CBP determined it would be appropriate to re-issue CF28s for the two entries in question, given the need for clarification of certain information being requested, and did so, on May 10, 2023, with a due date of June 9, 2023.<sup>29</sup>

### Analysis

Based on record evidence, CBP determines that evidence reasonably suggests Minth Mexico Coatings imported from Mexico aluminum extrusions that may have been transshipped from China and covered by the Orders. The aforementioned information from the Allegation cited in the Initiation Memo analysis,<sup>30</sup> along with the information from CBP's own systems that was also noted in that analysis, provide a basis for this EAPA investigation.<sup>31</sup> Furthermore, as noted above, international trade transaction information obtained from [

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<sup>25</sup> *Id.* See also February 10, 2023, NTAC Receipt Report.

<sup>26</sup> See Initiation Memo at 6. See also 19 C.F.R. § 165.15.

<sup>27</sup> See Initiation Memo at 6. See also 19 U.S.C. § 1517(c)(1)(A).

<sup>28</sup> See the March 29, 2023, International Trade Transaction Information document CBP created from the source information.

<sup>29</sup> See May 10, 2023, CF28s covering entries [ number ]0101 and [ number ]0564.

<sup>30</sup> See Initiation Memo at 5.

<sup>31</sup> *Id.*



[ source of information ] indicate that Minth Mexico Coatings has been importing into Mexico from China significant quantities of merchandise classified under tariff classifications that include aluminum extrusion auto parts.

According to 19 C.F.R. §165.15(d)(1), CBP will issue notification of its decision to initiate an investigation to all parties to the investigation no later than 95 calendar days after the decision has been made, and the actual date of initiation will be specified therein. On February 24, 2023, TRLED initiated an investigation, and the additional information from [ source of information ] also supports the conclusion that the evidence reasonably suggests Minth Mexico Coatings entered covered merchandise for consumption into the customs territory of the United States through evasion, and thus, such covered merchandise should have been subject to the applicable AD/CVD duties on aluminum extrusions from China. If, pursuant to its investigation, CBP determines that substantial evidence of evasion exists, CBP will take appropriate measures to protect the revenue.

Any future submissions or factual information that you submit to CBP pursuant to this EAPA investigation must be made electronically using EAPA's case management system (CMS) at <https://eapallegations.cbp.gov/>. Please provide a business confidential and public version to CBP and serve the public version on the parties to this investigation (*i.e.*, to the parties identified at the top of this notice). Public versions of administrative record documents will be available via the EAPA Portal at <https://eapallegations.cbp.gov/>.<sup>32</sup> Please note that CBP is requiring that all documents submitted via the CMS are made text searchable, especially if those documents are submitted as PDFs.

Should you have any questions regarding this investigation, you may contact us at [eapallegations@cbp.dhs.gov](mailto:eapallegations@cbp.dhs.gov) and cc: [steve.d.bezircanian@cbp.dhs.gov](mailto:steve.d.bezircanian@cbp.dhs.gov) and [somboun.dauble@cbp.dhs.gov](mailto:somboun.dauble@cbp.dhs.gov) with "EAPA Case 7801" in the subject line of your email. Additional information on this investigation, including the applicable statute and regulations, may be found on CBP's website at <https://www.cbp.gov/trade/trade-enforcement/tftea/eapa>.

Sincerely,



Victoria Cho  
Acting Director, Enforcement Operations Division  
Trade Remedy Law Enforcement Directorate  
CBP Office of Trade

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<sup>32</sup> See 19 C.F.R. §165.4; see also 19 C.F.R. §§165.23(c) and 165.26.