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Date: 28 September 2026

Subject: **AD0075 – Anti-dumping investigation into boom lifts imported into the United Kingdom from the People's Republic of China – PAD Comments by the Dingli Group**

Dear AD0075 Team,

We refer to the Provisional Affirmative Determination and Recommendation of Guarantee ("PAD") published on 19 August 2026 and to your email of 25 August 2026, by which our client – Zhejiang Dingli Machinery Co., Ltd. ("Dingli") and its related company Dingli Machinery UK Ltd. ("Dingli UK"), collectively referred to as "Dingli Group" – was informed of the estimated anti-dumping amount on the basis of which the guarantee is to be calculated in the above investigation, as well as of the calculations underlying that amount.

Without prejudice to any comments that our client may file following receipt of the statement of essential facts ("SEF"), it wishes to comment on the calculations disclosed and to reiterate its request concerning the product scope.

We thank the Trade Remedies Authority ("TRA") for its consideration of these comments.

Please do not hesitate to contact us should you have any questions and/or comments.

Yours faithfully,

[VVGB Partner]
[VVGB Associate]

Comments on Dingli's Provisional Anti-Dumping Calculations

1. Request to recalculate the dumping margin on a per-kilogram basis, rather than per unit

The Dingli Group respectfully submits that, in the present case, it would be more appropriate to calculate the dumping margin on a per-kilogram basis, rather than on a per-unit basis as in the PAD. This is because the per-unit methodology distorts the comparison between normal value and export price and is likely to materially overstate the dumping margin.

In our client's view, using kilograms ("kg") rather than units is the most appropriate basis for measuring boom-lift volumes, for the following reasons. First, the weight of boom lifts varies materially with maximum working height ("MWH"). Boom lifts are not homogeneous products; a greater MWH generally requires a larger boom structure and a heavier chassis, which result in a greater overall weight. For example, a boom lift with an MWH of [number] metres weighs [amount] kg, while one with an MWH of [number] metres weighs [amount] kg. Second, Dingli's major cost elements scale closely with the machine's size and weight, including steel consumption, structural component fabrication, chassis size and specification, hydraulic system sizing and logistics and handling requirements.

In this connection, our client notes that the European Commission has previously accepted this reasoning in the anti-dumping investigation into the same product (mobile access equipment/boom lifts) from China. In its Provisional Regulation, the Commission (responding to submissions made by Dingli) accepted that a per-piece benchmark price failed to capture cost differences for factors of production that vary materially in size and weight, and moved to a per-kilogram benchmark instead.[1] The same logic applies to the comparison at issue here, where the weight variation across boom lifts of different MWH is even more pronounced than the variation within a single factor of production.

Our client therefore respectfully requests that the TRA recalculate the dumping margin on a per-kg basis in the SEF and the final determination.

2. Transparency of PMS adjustments: disclosure of underlying GTT data

The TRA has applied particular market situation ("PMS") adjustments to Dingli's costs of production based on Global Trade Tracker ("GTT") data. It has not, however, disclosed the following elements, without which our client is unable to verify the accuracy of the PMS adjustment percentages:

- the GTT import prices and quantities for both Mexico (*i.e.*, the appropriate representative third country selected by the TRA) and China;

[1] Commission Implementing Regulation (EU) 2024/1915 of 11 July 2024, recitals (212) and (214).

- the specific commodity codes used at HS6 and HS8 level and their mapping to the raw material categories reported by Dingli;
- the unit conversions, outlier treatment and country exclusions applied to the GTT dataset;
- the proportional value attributed to each commodity code within its category heading;
- the ratio of raw material cost sourced from China relative to each raw material's total cost; and
- the full derivation of the final adjustment percentages applied to steel, hydraulics, batteries and other raw materials (*i.e.*, [percentages]).

Our client has independently sourced comparator values for Mexico from publicly available sources, including the Global Trade Atlas ("GTA"), which is widely used in both US and EU anti-dumping proceedings. Its benchmarking analysis on that basis shows that the PMS adjustment percentages applied by the TRA significantly exceed the range supported by the GTA benchmarks. Without access to the TRA's underlying GTT data, however, Dingli cannot verify or challenge these adjustments on a code-by-code basis.

Our client therefore respectfully requests that the TRA disclose the GTT data and the PMS calculation worksheets in full, and would be grateful for an adequate period within which to comment on them.

3. The steel PMS adjustment should be based on Platts benchmarks and should distinguish between CRC and HRC

Dingli respectfully submits that, should the TRA maintain its provisional finding that a PMS exists, steel and steel-containing inputs (*e.g.*, hydraulics) would more appropriately be benchmarked against the Platts price assessments published by S&P Global Commodity Insights and accessed through Platts Connect ("Platts"). For Mexico as the appropriate representative third country, our client proposes the following datasets:

- SB01086 – CRC (Cold-Rolled Coil) Mexico Dom Prod
- SB01145 – HRC (Hot-Rolled Coil) Mexico Dom Prod

Our client notes that the TRA adopted this approach in the anti-dumping investigation into Certain Excavators from China (Case AD0047). In that investigation, in which comparator values for the steel content of the sampled overseas exporters' inputs were drawn from the same S&P Global (Platts) data for the appropriate representative third country in that case.[2] Platts benchmarks are,

[2] Case AD0047 – Certain Excavators from China, Final Determination of 14 May 2025, Section G2.2.2; see also the TRA's Reconsideration report of 22 December 2025, para. 117, available for download at <https://public-file.trade-remedies.service.gov.uk/case/ad0047#publicFiles>.

with respect, an established and industry-recognised source. By contrast, the aggregated GTT import data used in the present investigation cannot capture the grades, specifications or market prices of the steel actually used in boom lift production.

Our client further draws the TRA's attention to the fact that CRC and HRC differ materially in their physical properties, applications and market prices. Dingli's cost-to-make ("CTM") worksheet segregates steel inputs into five subcategories ([confidential - detailed subcategories]) precisely in order to enable differentiated adjustments. Our client accordingly invites the TRA to apply separate PMS adjustment ratios to CRC and HRC.

Dingli has calculated the PMS adjustment ratios applicable to its steel inputs on the basis of the Platts data, using two methods:

- Method 1 follows the methodology applied by the TRA in AD0047. Under this method, the adjusted Platts benchmark price in Mexico is approximately [amount] times Dingli's actual procurement price for CRC, and approximately [amount] times for HRC. These figures correspond to adjustments of approximately [amount]% and [amount]%, respectively.

- Method 2 compares Dingli's average steel procurement prices directly with the unadjusted Platts benchmark prices for Mexico. Under this method, the benchmark price is approximately [amount] times Dingli's actual procurement price for CRC, and approximately [amount] times for HRC. These figures correspond to adjustments of approximately [amount]% and [amount]%, respectively.

Under either methos, the resulting adjustments are materially below the [amount]% adjustment applied to steel as a whole in the PAD. In our client's respectful submission, had the TRA distinguished between CRC and HRC and calculated the adjustments by reference to the actual price differential between the Platts Mexico benchmark and Dingli's actual procurement prices, the resulting adjustments would not have approached [amount]%.

The calculations under both methods are set out in **[Annex 1 – CONFIDENTIAL]** to these comments. Annex 1 is submitted on a confidential basis because it contains Dingli's cost of production data as well as Platts price data, which is subject to copyright and licensing restrictions and therefore cannot be reproduced in the non-confidential version of these comments. The underlying Platts data is, however, publicly available and any interested party may obtain it through a subscription to Platts.

Finally, should adjustments to steel costs be made, our client submits that they should be limited to the difference between the appropriate representative third country's Platts benchmark prices and the prices actually paid by Dingli (*i.e.*, Method 2 above), rather than being derived from the percentage difference between the equivalent Chinese Platts data and the prices reported by Dingli.

Dingli therefore respectfully requests that the TRA use the Platts Mexico datasets for the steel PMS adjustment, distinguish between CRC and HRC, and limit the adjustment to the actual price differential calculated under Method 2 or, should the TRA not accept Method 2, apply the ratios calculated under Method 1.

4. The hydraulics PMS adjustment should apply only to locally sourced components

At paragraph 337 of the PAD, the TRA stated that it had identified that the source country for some raw material purchases was not China, and that, no PMS having been found in relation to those other countries of origin, no PMS adjustment should be applied to those costs. On that basis, the TRA confirmed that its PMS calculations considered only raw material purchases sourced from China, and that the adjustment made to each raw material was scaled by "*the ratio of raw material cost sourced from the PRC*" relative to that material's total cost.

Dingli welcomes and endorses that approach: where no PMS has been found in respect of a country of origin, no PMS adjustment should be made to materials imported from that country. The CTM_in_domestic_market worksheet in Annex I, as submitted by Dingli, already segregates hydraulic costs into two subcategories: HYDRAULIC_local (hydraulic components manufactured and sourced within China) and HYDRAULIC_import (hydraulic components sourced outside China). That segregation was provided precisely so as to allow the TRA to identify the portion potentially affected by a PMS in the Chinese market.

Any PMS adjustment to hydraulic costs should accordingly apply solely to the HYDRAULIC_local portion, the HYDRAULIC_import amount being excluded from the adjustment in its entirety. Dingli is concerned that the TRA may in practice have applied a blanket adjustment to the total hydraulic cost, without applying the source-country ratio described above.

Dingli therefore respectfully requests that the TRA ensure that the hydraulics PMS adjustment is calculated exclusively on the HYDRAULIC_local amount, with HYDRAULIC_import fully excluded.

5. The battery PMS adjustment should distinguish between lead-acid and lithium-ion batteries

Dingli's CTM worksheet segregates battery costs into two subcategories: lead-acid batteries and lithium-ion batteries. The two technologies differ fundamentally in the following respects, which preclude a uniform PMS adjustment:

- raw material composition: lead-acid batteries rely predominantly on lead and sulphuric acid, whereas lithium-ion batteries depend on lithium, cobalt, nickel and manganese, so that the two draw on entirely distinct raw material markets;

- supply chain structure: the lead-acid battery industry is relatively mature and fragmented, whereas the lithium-ion industry is driven by global new-energy demand and is characterised

by high concentration among leading producers and a far higher degree of internationalisation; and

- price volatility: lithium-ion battery prices are heavily influenced by volatile international lithium carbonate futures, whereas lead-acid prices are driven by the more stable prices of lead and recycled lead.

Given these differences, the two battery types are subject to different pricing dynamics and different potential non-commercial influences. A single, uniform adjustment obscures those distinctions and risks materially overstating or understating the PMS impact on either category.

Our client would further note that, in its submission of 9 March 2026 entitled "Distortions in China's Battery Industry", the applicant, Niftylift Limited, limited its PMS allegations to the lithium-ion battery sector and requested that the TRA adjust lithium-ion battery costs by reference to third country battery prices. That submission deals exclusively with distortions in the upstream lithium-ion supply chain – oligopolistic control of critical raw materials (lithium, cobalt and nickel), significant overcapacity, and government subsidies and industrial policies – and makes no allegation in respect of the lead-acid battery sector. The TRA should accordingly not apply a PMS adjustment to the lead-acid battery category, which was neither the subject of the applicant's allegations nor supported by evidence of distortion on the record. An adjustment to lead-acid batteries would have no basis either in the application or in the evidence before the TRA.

Dingli therefore respectfully requests that the TRA calculate a PMS adjustment ratio for lithium-ion batteries only, and apply no PMS adjustment to lead-acid batteries.

6. The PMS adjustment to the "Other" raw materials category: bridges should be excluded

The TRA has applied a uniform upward PMS adjustment of [amount]% to the entire "Other" raw materials category, which covers all raw materials and components other than steel, hydraulics, electrical parts, batteries, plastics and traction. On further disaggregation, Dingli has identified bridge (also referred to as "drive axles" under the tariff nomenclature) as the largest cost subcomponent within the "Other" category, accounting for approximately [amount]% of that category and [amount]% of Dingli's overall cost before scrap offset. Given the importance of bridge costs within this category, grouping them together with numerous low-value components and applying a uniform adjustment obscures the true cost structure and price level of bridges and is bound to produce a materially distorted result.

Bridges are critical structural and powertrain components of self-propelled boom lifts, and play a decisive role in the machine's safety, load-bearing capacity and mobility. They should not, therefore, be treated as minor, incidental subcomponents within the "Other" category, but should be carved out as a stand-alone raw material category for separate PMS assessment.

In order to assess whether bridge prices are distorted, Dingli compared its purchase price with the period of investigation ("POI") average unit value for bridges reported in the GTA. Under the Chinese tariff nomenclature, bridges fall under subheading [code], described as "[detailed description]". As the Mexican tariff nomenclature does not appear to contain an equivalent 8-digit subheading, Dingli obtained Mexican import data for bridges through GTA at the corresponding 6-digit level [code] and performed the comparison set out below, which shows that the POI average unit price of Mexican imports of bridges in the GTA is [amount] times Dingli's actual procurement unit price.

Data sourced from Table E14.4:

Material type/input type	HTS Code	Products using material	Purchase price in accounting currency (excl. VAT) (RMB)	Total weight (kg)	Dingli's unit purchase price (A)	Average unit value from GTA (B)	Calculated uplift percentage (B-A)/A
Other-bridge	[code]	[products using material]	[amount]	[amount]	[amount]	[amount]	[amount]%

In other words, even if the TRA were to find that bridge procurement prices are below international levels and require an upward adjustment, the reasonable uplift would be approximately [amount]%, not the [amount]% applied uniformly to the entire "Other" category.

The TRA has applied the [amount]% adjustment to the "Other" category as a whole without disclosing the specific calculation methodology, underlying data sources or weight allocation among subcomponents. Given that bridges account for approximately [amount]% of the "Other" category and that their reasonable adjustment would be approximately [amount]%, subsuming a subcomponent of such cost significance within that category and applying a blanket [amount]% adjustment is not supported by the evidence on the record.

Lastly, should the TRA nevertheless consider it appropriate to apply a GTT-based PMS adjustment to bridges, the ratio applied should be that applicable to steel. Bridges are steel-intensive structural components, steel accounting for the predominant share of their material composition. Applying to them the [amount]% ratio designed for the "Other" category, which differs fundamentally in scope, composition and purpose from the steel adjustment, would not produce a reasonable result.

Dingli therefore respectfully requests that the TRA: (i) exclude bridges from the [amount]% "Other" PMS adjustment; (ii) should it nevertheless consider a PMS adjustment for bridges necessary, calculate that adjustment by reference to the GTA Mexican import benchmark, at approximately [amount]% rather than [amount]%; and (iii) should any adjustment to bridges be maintained on the basis of GTT data, apply the adjustment ratio applicable to steel, as recalculated in accordance with section 3 above.

7. Post-verification data should be taken into account in the SEF

Our client understands that the calculations underlying the PAD are based on unverified data, and that the verified data will be used for the purposes of the SEF and the final determination. It nonetheless considers it useful to draw the following points to the TRA's attention at this stage.

a. UK import expenses were deducted twice in calculating the export price

In Dingli UK's questionnaire response, three import expenses (*i.e.*, [list of expenses]) were reported in both the "Purchase" worksheet and the "Sales to UK" worksheet. During the verification, the TRA's officials noted that these expenses had been reported twice and requested that they be removed from one of the two worksheets. This was confirmed to be correct and, accordingly, Dingli UK removed the three expenses from the revised "Purchase" worksheet.

In the "Export Sales" worksheet of the TRA's provisional calculation workbook, however, the TRA used the earlier version of the "Purchase" worksheet and deducted the three expenses reported on the purchase side in calculating both the EXW export price and the CIF price. As the same expenses remained deducted through the "Sales to UK" data, the import expenses were deducted twice, understating both the EXW export price and the CIF price.

Dingli trusts that the TRA will use the revised "Purchase" worksheet reflecting the correction made at verification, so that the duplicate deduction of the import expenses concerned is removed in the SEF and the final determination.

b. The post-verification AS&G ratio should be applied

In advance of the verification of Dingli UK, a change was identified in its profit and loss statement. In the revised statement, an expense previously recorded as a marketing expense was reclassified as a selling expense, reducing the AS&G ratio from [amount]% to [amount]%. Dingli UK submitted the revised AS&G ratio as a minor correction before the start of the verification, which the TRA accepted.

The TRA's provisional calculation workbook, however, applies the pre-correction AS&G ratio of [amount]% in the "Export Sales" and "AS&G" worksheets, rather than the revised ratio of [amount]% accepted at verification.

Dingli trusts that the TRA will apply the revised AS&G ratio of [amount]% in the SEF and the final determination.

c. Request to apply Dingli UK's reported profit margin of [amount]% to the calculation of the dumping margin

In its provisional calculation workbook, the TRA applied a reasonable margin for profit of 6.83% for Dingli UK in calculating the export price. To determine this margin, the TRA calculated the average profit margin of a list of unrelated importers considered representative of UK importers, collated on the basis of their financial reports published on Companies House during the POI. During verification, Dingli UK submitted its 2025 Transfer Pricing Report, which records a profit

margin of [amount]%. For the reasons explained below, our client respectfully requests that the TRA use the profit margin of [amount]% recorded in the Transfer Pricing Report as the reasonable profit margin benchmark for the purpose of calculating the dumping margin.

In principle, the Dingli Group does not dispute the TRA's use of a constructed export price on account of the association or a (possible) compensatory arrangement between the overseas exporter (*i.e.*, Dingli) and the UK importer (*i.e.*, Dingli UK). Nor does our client contest the need for an adjustment to the constructed export price by reference to a reasonable margin for profit that would usually be accrued by an importer of the goods concerned with no association or compensatory arrangement with an overseas exporter. However, the PAD does not identify the importers included in that list, or provide any information as to the precise nature of their activities. Our client is therefore unable to verify the calculation, and it is unclear whether those importers are functionally comparable to Dingli UK.

Our client respectfully submits that Dingli UK's 2025 Transfer Pricing Report, prepared by the reputable accounting firm RSM UK, provides a more appropriate basis for determining a reasonable margin for profit.[3] The report applies the methods set out in the OECD Transfer Pricing Guidelines[4] and reflects the functional profile of Dingli UK and its relationship with its parent company Dingli.

The OECD Guidelines set out five main methods for determining whether the conditions existing between associated companies are consistent with the arm's length principle. Dingli UK's Transfer Pricing Report uses the transactional net margin method ("TNMM") to determine the arm's length nature of Dingli UK's distribution activities. That method examines the net profit that a taxpayer realises from a controlled transaction or transactions that are appropriate to aggregate, relative to an appropriate base (*e.g.*, costs, sales, assets). The TNMM was selected considering that Dingli UK does not make any unique or valuable contributions in carrying out its distribution activities, and that no sufficiently comparable uncontrolled transactions could be identified (as the other methods require).

The Transfer Pricing Report compares Dingli UK's 2025 net operating margin of [amount]% with the margins of [number] companies with sufficiently comparable activities, characterised as routine sales and marketing functions. Since Dingli UK's operating margin falls within the interquartile range of those operating margins, the Transfer Pricing Report concludes that it is consistent with the arm's length principle. The reported profit margin of [amount]% should accordingly be considered reasonable.

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[3] The Transfer Pricing Report is available as Dingli's Verification Exhibit 10.1 and is also attached to the present comments as **[Annex 2 - CONFIDENTIAL** for ease of reference.

[4] OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations of July 2022, available at: <https://www.oecd.org/en/publications/oecd-transfer-pricing-guidelines-for-multinational-enterprises-and-tax-administrations-2022_0e655865-en.html>.

Applying the higher 6.83% margin increases the profit deduction from the UK resale price, thereby reducing the export price used in the dumping calculation and increasing the dumping margin.

The Dingli Group therefore respectfully requests that the TRA apply the [amount]% profit margin reported in Dingli UK's 2025 Transfer Pricing Report as the reasonable profit margin, rather than the 6.83% margin determined by the TRA.

d. Domestic after-sales expenses should be included

In Dingli's initial domestic sales database, the column for after-sales expenses was inadvertently omitted. Before the on-the-spot verification in China, Dingli identified the omission and submitted a minor correction reporting the relevant after-sales expenses in the revised domestic sales database. The TRA accepted that minor correction before the start of the verification.

In the "Domestic Sales" worksheet of the TRA's provisional calculation workbook, however, the "After-sales Adjustments" column is blank, which indicates that the after-sales expenses reported in the revised domestic sales database were not taken into account in the provisional calculation.

As these expenses need to be deducted when determining the adjusted domestic sales price, their omission overstates the domestic price used for normal value and, consequently, increases the dumping margin.

Dingli trusts that the TRA will use the domestic sales database as revised before the verification, so that the reported after-sales expenses are incorporated in the "After-sales Adjustments" column in the SEF and the final determination.

8. Request to exclude boom lifts with a maximum working height exceeding 28 metres from the product scope

Without prejudice to the comments above, the Dingli Group reiterates the exclusion request made in the Registration Forms submitted in January 2026, namely that boom lifts with an MWH exceeding 28 metres be excluded from the product scope of the investigation.[5] The grounds for that request, which the Dingli Group asks the TRA to address in the SEF and the final determination, are summarised below.

a. The TRA's provisional findings in the PAD

In the PAD, the TRA acknowledged that the UK industry does not currently produce boom lifts with an MWH exceeding 28 metres. It nevertheless found that (i) there is competition in the boom-lift market between boom lifts above and below that threshold; (ii) no evidence had been provided

[5] Dingli UK, Registration Form, non-confidential version, p. 14; and Dingli's Registration Form, non-confidential version, p. 18, available for download at <https://public-file.trade-remedies.service.gov.uk/case/ad0075#publicFiles>. See also, Dingli UK, ADQ Reply, non-confidential version, pages 25, 36 and 38-39; and Dingli's ADQ Reply, non-confidential version, pages 28 and 86.

that such boom lifts have distinct specialised end-uses; and (iii) there are no significant physical differences between them and smaller boom lifts, their end-uses falling within the overarching purpose of "*working at height*".[6] On that basis, the TRA concluded that the goods produced by the UK industry are like the goods concerned in all respects.[7]

The Dingli Group respectfully submits that these findings should be reconsidered, for the reasons set out below.

b. No UK production of like goods

As confirmed by the TRA, the UK industry does not currently manufacture boom lifts with an MWH exceeding 28 metres.[8] This is supported by the statement in the non-confidential version of the application according to which "*[t]he highest maximum working height of a boom lift that the Applicant produces is 28m*." [9]

The applicant has further acknowledged that producing models with greater working heights would require new and significant capital expenditure, by stating that "*[t]he main reason that Niftylift has not invested in the design costs and production of bigger boom lifts […]*." [10] This admission strongly implies that the applicant's current production facilities, engineering capabilities and supply chains are not equipped to manufacture boom lifts with an MWH exceeding 28 metres. The Dingli Group respectfully requests that the TRA take into account that the applicant cannot, with its current assets, produce such boom lifts.

It follows that no goods produced by the UK industry are like boom lifts with an MWH exceeding 28 metres "*in all respects*" within the meaning of paragraph 7(1)(a) of Schedule 4 to the Taxation (Cross-border Trade) Act 2018. The remaining question is whether the goods produced by the UK industry have characteristics closely resembling those of such boom lifts under paragraph 7(1)(b). In AD0047, the TRA assessed that question category by category, by reference to the product control number ("PCN") structure, [11] and the same approach should be followed here. As the WTO Appellate Body has observed, the purpose of an anti-dumping measure is to counteract the injury that dumped imports cause to the industry producing the like product.[12] A measure on goods that the UK industry does not produce, and with which its goods do not compete, serves no such purpose.

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[6] PAD, paras. 63-64.
[7] PAD, para. 65.
[8] PAD, para. 63.
[9] Niftylift, Application, non-confidential version, Section A.2, para. 7, available for download at <https://public-file.trade-remedies.service.gov.uk/case/ad0075#publicFiles>.
[10] Niftylift, Application, non-confidential version, Section A.2, para. 7, available for download at <https://public-file.trade-remedies.service.gov.uk/case/ad0075#publicFiles>.
[11] Case AD0047 – Excavators from China, Final Determination of 14 May 2025, paras. 97 and 123-125, available for download at <https://public-file.trade-remedies.service.gov.uk/case/ad0047#publicFiles>.
[12] See, for example, Appellate Body Report, *US – Continued Zeroing*, para 284.

c. Distinct physical characteristics and lack of interchangeability

Boom lifts with an MWH exceeding 28 metres differ fundamentally in terms of physical characteristics from, and are not interchangeable with, those produced by the UK industry.

In terms of physical characteristics, the applicant's products are primarily compact, lightweight and electric-powered, designed for manoeuvrability in confined spaces. Boom lifts with an MWH exceeding 28 metres are not merely scaled-up versions of smaller models: they require entirely different engineering foundations, including heavy-duty chassis, sophisticated stability and counterweight systems and specialised engine power to ensure safety at extreme heights. The variation in weight with MWH addressed in section 1 above is a further reflection of these differences.

In terms of end-uses, the MWH is one of the most critical, non-negotiable specifications in the boom-lift market: a project requiring a 35-metre reach cannot be served by a 28-metre machine. Boom lifts with an MWH exceeding 28 metres serve specialised end-uses which those with an MWH of 28 metres or less cannot serve. These include high-altitude infrastructure (maintenance of iconic structures and modern high-rise buildings, and maintenance and inspection of infrastructure such as bridges, airport terminals and railway stations); energy and industry (onshore wind turbine blade maintenance, high-pressure pipe and tank maintenance, and maintenance of high-voltage transmission towers and substations); and special projects (rigging, lighting, cameras and large sets in film and media production studios, main-stage rigging for festivals, heavy-duty hull maintenance for cruise ships, and work on large aircraft in aerospace hangars).

Boom lifts with an MWH exceeding 28 metres are primarily used for specialised applications, including large-scale infrastructure maintenance, industrial operations, and high-rise work requiring extended height and outreach, such as the inspection and repair of wind turbine blades at onshore wind farms and the maintenance of large or complex structures. By contrast, boom lifts with an MWH of 28 metres or less are predominantly used for routine construction and building maintenance on low- to mid-rise sites, such as curtain wall installation on mid-rise office buildings.

Respectfully, the TRA's reliance on the overarching purpose of "*working at height*"[13] does not answer the point. That describes the generic function of every boom lift, not the end-use for which a particular machine is chosen. On that reasoning, a boom lift with an MWH of 6 metres and one with an MWH of 44 metres would be interchangeable. The TRA has itself treated interchangeability as depending on whether customers would be willing to choose one product instead of the other to perform the relevant end-uses.[14] The WTO Appellate Body has indeed held

[13] PAD, para. 64.
[14] Case TD0008 – Continuous filament glass fibre products from China, SEF, para 77, available for download at <https://public-file.trade-remedies.service.gov.uk/case/td0008#publicFiles>.

that products sharing closely resembling characteristics are not, for that reason alone, substitutable or interchangeable, and that the competitive relationship between them must be examined.[15]

As stated in Dingli UK's Registration Form, during the POI, Dingli UK sold boom lifts with an MWH exceeding 28 metres to customers in the UK, whereas the applicant's publicly available materials show a product offering centred on compact, low-weight boom lifts, with its identified self-propelled range limited to an MWH of 28 metres.[16] The two ranges therefore serve distinct customer requirements and do not compete directly. The TRA found that there is competition between boom lifts above and below 28 metres on the basis of questionnaire responses, other submissions and further research,[17] but did not identify that evidence. Should the TRA maintain that finding, the Dingli Group respectfully requests that it disclose the evidence, so that the Dingli Group may comment on it.

Publicly available UK rental-market materials likewise show active demand for, and availability of, much higher-reach machines, including Dingli machines with an MWH of around 44 metres, particularly for outdoor industrial, infrastructure and renewable-energy applications. The TRA has itself recognised the distinctiveness of these machines in the context of the PCN structure: in its Registration Forms, the Dingli Group proposed to subdivide machines with an MWH exceeding 28 metres, and that proposal was accepted and incorporated into the final PCN structure. The TRA creates PCNs on the basis of the main physical characteristics that differentiate the types of products and have an impact on price.[18] It is difficult to reconcile the recognition of MWH as such a characteristic with the finding that there are no significant physical differences between boom lifts above and below 28 metres. The TRA's recognition of MWH as a distinguishing characteristic is consistent with the treatment of "maximum platform/lifting height", substantially equivalent to MWH, as a physical characteristic incorporated into the PCN in the US anti-dumping duty administrative reviews of mobile access equipment from China.

d. Consistency with the TRA's approach in AD0047 and AD0071

In this connection, the Dingli Group notes that the TRA has taken a similar approach before. For example, in Case AD0047 - Excavators from China, the TRA found that the UK industry did not manufacture excavators with an operating weight of 80 tonnes or more (the XXXL PCN category). It found that the goods produced by the UK industry were not alike in all respects to XXXL excavators, nor did they share characteristics closely resembling them, so that XXXL excavators were not "*like goods*". It also found that they had not caused, and were not causing, injury to the

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[15] Appellate Body Reports, *China – HP-SSST (Japan) / China – HP-SSST (EU)*, paras 5.262–5.263, referring to Appellate Body Report, *EC and certain member States – Large Civil Aircraft*, para 1120.
[16] Dingli UK, Registration Form, non-confidential version, available for download at <https://public-file.trade-remedies.service.gov.uk/case/ad0075#publicFiles>.
[17] PAD, para. 63.
[18] PAD, para. 67.

UK industry, and made a final negative determination in respect of them.[19] It did so by reference to weight-based PCN categories, which it refined during the investigation after receiving comments from interested parties on the distinct nature of larger excavators. [20]

Similarly, in AD0071 (Hot-Rolled Steel Plate from the Republic of Korea), the TRA opened a scope revision exercise under regulation 41 of the Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations 2019, following allegations that there was no UK production of plate above 2,100mm wide. It decided not to amend the scope, however, on the strength of evidence that a UK producer had produced plate above that width during the POI.[21] In its Economic Interest Test in its SEF of 23 April 2026, the TRA then found that most of the exports concerned were not in direct competition with UK-produced plate. It also found that UK businesses would pay duties on goods for which there was no evidence of sustained UK production and which could not be substituted by UK-produced goods, and that it could identify no benefit in including plate above 2,500mm wide in a measure. It accordingly indicated that its preferred option is a measure limited to plate below 2,500mm wide.[22]

e. The UK economic interest warrants the exclusion of boom lifts with an MWH exceeding 28 metres

The applicant does not compete in the high-reach segment. The exclusion of boom lifts with an MWH exceeding 28 metres would therefore not undermine the protection afforded to the UK industry, whereas including these products would impose unnecessary costs on critical UK infrastructure, energy and media sectors. The inclusion of such boom lifts would accordingly run contrary to the economic interest of the UK.

As set out in Dingli's questionnaire response, since boom lifts with an MWH exceeding 28 metres are not produced in the UK, any anti-dumping duty on those products would not protect UK production, but it would instead increase the landed cost of machines that are needed to meet UK demand, with the increase necessarily being passed on to UK downstream users that rely on these imports.

The Dingli Group therefore respectfully requests that the TRA amend the product scope of the investigation to explicitly exclude boom lifts, designed for the lifting of people, equipment and/or materials, with a maximum working height exceeding 28 metres, and pre-assembled or ready-to-assemble sections thereof, and take that exclusion into account in the calculation of the anti-

[19] Case AD0047 – Excavators from China, Notice of a Final Negative Determination of 14 May 2025; Final Determination of 14 May 2025, paras. 79-81 and 125, available for download at <https://public-file.trade-remedies.service.gov.uk/case/ad0047#publicFiles>.
[20] Case AD0047 – Excavators from China, Final Determination of 14 May 2025, paras. 86 and 91-93, available for download at <https://public-file.trade-remedies.service.gov.uk/case/ad0047#publicFiles>.
[21] Case AD0071 – Hot-rolled steel plate from South Korea, SEF of 23 April 2026, paras. 64-69 and 73, available for download at <https://public-file.trade-remedies.service.gov.uk/case/ad0071#publicFiles>.
[22] Case AD0071 – Hot-rolled steel plate from South Korea, SEF of 23 April 2026, paras. 352-353, 355, 359-360 and 375, available for download at <https://public-file.trade-remedies.service.gov.uk/case/ad0071#publicFiles>.

dumping amount and the level of the guarantee in the SEF and the final determination. In the alternative, should the TRA consider that a measure applying to such boom lifts would not meet the Economic Interest Test, the Dingli Group requests that the TRA give the Secretary of State an option excluding them, as it did in AD0071.[23]

9. Summary of requests

In summary, Dingli respectfully requests that the TRA consider and address the following items in the SEF and the final determination:

No.	Issue	Requested action
1	Dumping margin methodology	Recalculate the dumping margin on a per-kg basis rather than per unit
2	GTT data transparency	Disclose the GTT data and the PMS calculation worksheets in full and allow an adequate period within which to comment
3	Steel PMS adjustment	Adopt the Platts Mexico datasets; distinguish between CRC and HRC; limit the adjustment to the actual price differential (Method 2) or, in the alternative, apply the ratios calculated under Method 1
4	Hydraulics PMS adjustment	Apply adjustment only to HYDRAULIC_local; exclude HYDRAULIC_import in its entirety
5	Battery PMS adjustment	Calculate a PMS adjustment ratio for lithium-ion batteries only; apply no PMS adjustment to lead-acid batteries
6	"Other" category / bridges	Exclude bridges from the [amount]% blanket adjustment; if an adjustment is warranted, base it on the GTA Mexican import benchmark at approximately [amount]%; if an adjustment is nonetheless calculated on the basis of GTT data, apply the adjustment ratio applicable to steel
7	Duplicate deduction of UK import expenses	Use the revised "Purchase" worksheet and remove the duplicate deduction of [confidential] expenses
8	AS&G ratio	Apply the post-verification AS&G ratio of [amount]% rather than [amount]%
9	UK importer profit margin	Apply the [amount]% profit margin reported in Dingli UK's 2025 Transfer Pricing Report rather than the 6.83% margin determined by the TRA
10	Domestic after-sales adjustments	Use the revised domestic sales database and incorporate the reported after-sales expenses in the "After-sales Adjustments" column
11	Product scope – exclusion of boom lifts with a maximum working height exceeding 28 metres	Amend the product scope to explicitly exclude boom lifts with a maximum working height exceeding 28 metres, and pre-assembled or ready-to-assemble sections thereof

[23] Case AD0071 – Hot-rolled steel plate from South Korea, SEF of 23 April 2026, paras. 354-355 and 372-375, available for download at <https://public-file.trade-remedies.service.gov.uk/case/ad0071#publicFiles>.