

Verification Report –Third Party Producer
Case AD0075: Investigation into boom lifts originating in
the People’s Republic of China (PRC)

Period of Investigation (POI):	1 October 2024- 30 September 2025
Injury Period:	1 October 2021- 30 September 2025
Date of report:	17 September 2026
Case team contact details:	AD0075@traderemedies.gov.uk
Interested party verified:	Skyjack Mexico

For further details, please see the [Notice of initiation](#) on the public file.

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Executive Summary

The Trade Remedies Authority (TRA) is conducting an anti-dumping investigation to determine whether injury is being caused to the UK Boom Lifts industry due to dumping of Boom Lifts imported into the United Kingdom (UK) from People's Republic of China (PRC).

More information about the case can be found on the public file:

[AD0075 -Boom lifts from China](#)

Skyjack Mexico is an overseas producer of the like goods and returned a completed, third-party producer questionnaire ('questionnaire response').

The TRA undertook verification work to assess the completeness, relevance and the accuracy of the information provided by Skyjack Mexico. This included:

- Conducting a walkthrough of accounting systems and related business processes to understand how information relevant to the questionnaire response was generated, recorded and reported.
- Reviewing the company structure, associations and goods information provided and compared this, where relevant, to supporting records and publicly available information.
- Performing verification procedures on cost information, including sample testing and reconciliation to supporting schedules, accounting records and source documentation.

Based on the verification activity undertaken, the TRA have reasonable level of assurance on the completeness, relevance and accuracy of the information provided by Skyjack Mexico and we can use it for the purpose of this investigation.

Purpose of verification

The purpose of the TRA's verification activity is to determine whether the information provided by interested parties is complete, relevant, and accurate and can be used in our investigation. This verification report sets out the conclusions reached for each component part that covers the scope of our work. It also provides an overall conclusion stating the level of assurance reached.

The information verified may then be considered in our assessments and analysis to determine whether dumping has occurred and if dumping is causing injury to the UK industry. This will form the basis for establishing appropriate measures where necessary, and to assess whether these are in the UK's economic interest.

We carried out verification activities remotely. The TRA did not seek to verify all information provided, but undertook the work considered appropriate and possible

within the time constraints of the investigation to obtain assurance upon which to base our case decision.

This verification report documents the work completed, providing an overview of the range and scope of verification procedures performed, for each component part that covers the scope of our work, on the information submitted by Skyjack Mexico. It details the conclusions reached regarding completeness, relevance, accuracy and provides an overall conclusion stating the level of assurance reached.

Confidential information

Skyjack Mexico must provide a non-confidential version of the verification report marked as 'non-confidential' in the header.

If any information contained in the verification report is considered confidential, Skyjack Mexico should delete or redact those sections and provide a non-confidential summary of the information which has been removed. It must provide reasons as to why the particular information is considered confidential (see also [public guidance](#)).

The non-confidential version of the verification report will be placed on the public file.

Verification

Please find below a summary of work completed by the TRA to determine whether the information provided by Skyjack Mexico in its questionnaire response is complete, relevant and accurate.

A. Company structure and associations

What information was considered
• Company structure and association information. • Company registration, ownership and business activities. • Organisational structure and group structure. • Associated companies and related party relationships. • Associated party transactions relevant to costs and raw material purchases. • Supporting corporate documentation and publicly available company information.
<i>If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see Confidential information):</i>
How the information was checked
We reviewed Skyjack Mexico's questionnaire response and supporting documentation to understand the company's structure, ownership arrangements and associated-party relationships relevant to the investigation. We reviewed company details, organisational

structure information and associated-party disclosures to assess whether the information reported in the questionnaire response was supported by the evidence provided.

We compared the information reported by Skyjack Mexico with supporting corporate records, organisational information and publicly available information from the company's website to assess whether the reported company structure and associations were consistent.

We reviewed the related party annex and compared the reported associated parties with the questionnaire response, supporting annexes and publicly available information to assess whether the reported group structure and associations were complete and internally consistent.

We also reviewed the parent company's consolidated audited financial statements and related party disclosures to identify any associated parties relevant to the investigation that may not have been reported elsewhere in the questionnaire response.

We reviewed the raw materials annex from the questionnaire response to identify any purchases or cost transactions involving associated parties during the POI and assessed whether the associated parties appearing in the cost data aligned with those disclosed by the company.

These procedures allowed us to assess the consistency of the company structure and association information submitted by Skyjack Mexico and to establish an evidence trail between the questionnaire response, supporting documentation and other records reviewed. We identified no material inconsistencies during the checks performed.

If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):

Exceptions/Findings/Adjustments

None.

If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):

Conclusions

The information relating to company structure and associations provided by Skyjack Mexico is verifiable. Based on the work performed, we have a reasonable level of assurance that the information can be treated as complete, relevant, and accurate and can therefore be used by the TRA for any purpose for this investigation.

If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):

B. Accounting Systems and Procedures

What information was considered
• Accounting systems and related business applications. • Accounting policies, financial reporting procedures and accounting standards. • Accounting records, group financial statements and supporting financial records. • Purchase and transaction processing procedures. • Data extraction and reporting processes used to prepare the questionnaire response. • System-generated reports and records supporting the questionnaire response. • Supporting documentation demonstrating the flow of information from source records to the submitted annexes.
<i>If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see Confidential information):</i>
How the information was checked
The TRA obtained a detailed understanding of Skyjack Mexico's accounting systems and procedures through a walkthrough and review of supporting information provided. Firstly, the TRA conducted a detailed walkthrough of Skyjack Mexico's accounting systems and related business processes to understand the relevance of the information provided in the questionnaire and how it is relevant, processed and reported. The TRA reviewed systems and applications used by the company as well as discussed processes followed for purchases, production and accounting records. Secondly, for the purchase order and invoice approval process, there was a demonstration of how each aspect of the information flowed, through the goods receipt, to invoice matching and then how it integrated into the accounting systems. This review enabled us to understand how purchase and cost information is captured and recorded in accounting records. The TRA also reviewed relevant accounting policies to understand how the company classifies transactions and prepares financial information. We conducted the walkthrough in order to inform the verification procedures undertaken within further sections of this report. Based on the walkthrough procedures performed, no issues were identified in understanding the relevant information flowing through Skyjack Mexico's systems.
<i>If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see Confidential information):</i>
Exceptions/Findings/Adjustments
None
<i>If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see Confidential information):</i>

Conclusions

Based on the work performed, we have obtained a basic understanding of the relevant accounting and associated business systems of Skyjack Mexico. This enabled us to plan appropriate verification procedures.

If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):

C. Goods

What information was considered

- Goods description and comparability to the like goods.
- Product characteristics, technical specifications and model information used to distinguish product types.
- Internal product coding system and product classification methodologies.
- Product Control Number (PCN) allocations and PCN mapping methodologies.
- Supporting product documentation, including technical specifications, product records and commercial documentation.
- Publicly available product information relevant to the like goods.

If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):

How the information was checked

We reviewed the product information reported in the questionnaire response and supporting annexes to understand the goods produced and sold by the company and to assess whether those products fell within the scope of the like goods.

We reviewed product descriptions, model information, technical specifications and internal product coding information to understand how the company identified and classified its products for the purposes of the investigation.

We reviewed PCN allocation information and assessed whether the reported PCNs aligned with the product characteristics and the PCN structure used in the investigation. We compared product information reported across the questionnaire response, cost annexes to assess consistency across datasets.

We reviewed supporting product documentation and other product records to establish an evidence trail between the reported product information and the underlying records.

Where relevant, we compared reported product information with publicly available information and product documentation to assess whether the reported goods reflected the products produced and sold during the POI.

These procedures allowed us to assess the consistency of the reported product information and the basis on which the company classified products for the purposes of the investigation.

If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):

Exceptions/Findings/Adjustments

None.

If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):

Conclusions

The information provided by Skyjack Mexico relating to the company's goods is verifiable. Based on our review, we have a reasonable level of assurance that the information can be treated as complete, relevant, and accurate and can therefore be used by the TRA for any purpose within the investigation.

If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):

D. Costs

What information was considered

- Cost to make information for the like goods.
- Raw material costs and supporting purchase records.
- Direct labour costs and allocation methodologies.
- Manufacturing overheads and cost allocation methodologies.
- AS&G costs and allocation methodologies.
- Cost reconciliations to accounting records and financial statements.
- Upward verification of model and PCN-level costs.
- Supporting schedules, accounting records and source documentation.

If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):

How the information was checked

We reviewed the reported cost information and supporting schedules to understand how the company calculated and reported cost to make for the like goods.

We reconciled the reported cost information to financial statements, trial balance data and supporting accounting records to assess the completeness of the information provided.

We reviewed raw material costs, direct labour costs, manufacturing overheads and AS&G costs and assessed the methodologies used to allocate those costs to the reported products. We selected sample transactions and traced reported costs to supporting documentation, including purchase records, accounting records and other source documents, to assess whether the reported information aligned with the underlying evidence.

These procedures allowed us to establish an evidence trail between the questionnaire response, supporting schedules and underlying records and to assess the consistency of the reported cost information.

If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):

Exceptions/Findings/Adjustments

None.

If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):

Conclusions

The information relating to costs provided by Skyjack Mexico is verifiable. Based on the work performed, we have a reasonable level of assurance that the information can be treated as complete, relevant, and accurate and can therefore be used by the TRA for any purpose within the investigation.

If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):

Conclusions

The TRA undertook a range of procedures to assess the company structure, ownership and associated-party information reported by Skyjack Mexico. We established an evidence trail between the questionnaire response, supporting documentation, publicly available information and related party disclosures, and identified no material inconsistencies during the checks performed.

We gained an understanding of Skyjack Mexico's accounting systems, business processes and data flows relevant to the investigation through the walkthrough procedures. The walkthrough enabled us to understand how relevant information is

generated, recorded and reported and informed the verification procedures undertaken in the subsequent workstreams.

We assessed the classification of the like goods, the product characteristics used by the company and the reported PCN allocations. We established an evidence trail between the questionnaire response, supporting product documentation and company records and identified no material inconsistencies during the checks performed.

We assessed the reported cost information and the methodologies used to calculate and allocate costs to the like goods. We established an evidence trail between the questionnaire response, supporting schedules and underlying accounting records and identified no material inconsistencies during the checks performed.

Skyjack Mexico provided sufficient and appropriate evidence, which enabled us to conduct verification work on a sample basis as detailed in the above sections. Based on the work performed, we have a reasonable level of assurance that the information provided in its questionnaire response is complete, relevant, and accurate for the purpose of this Investigation.

Annexes

Annex 1: Meetings

Date and duration	Type of authentication	Company representatives	TRA representatives
10/08/2026-12/08/2026 14:00-17:00 BST	☒ remote ☐ on-site	Confidential – Details the remote verification personnel of Skyjack Mexico.	Confidential – Details the remote verification personnel of the Trade Remedies Authority.