



Verification Report – UK Producer

Case AS0075: 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:	AS0076@traderemedies.gov.uk
Interested party verified:	Niftylift Ltd

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-subsidy investigation to determine whether injury is being caused to the UK Boom Lifts industry due to subsidisation 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:

[AS0076-Boom lifts from China](#)

Niftylift Ltd (Niftylift), a domestic producer of the like goods, returned a completed domestic producer questionnaire ('questionnaire response').

Niftylift describes itself as one of the largest mobile elevating work platform manufacturers in Europe, specialising in compact, low-weight articulating boom lifts, cherry pickers and access platforms that are sold worldwide.

The TRA sought to verify the completeness, relevance and accuracy of the information submitted. This included:

- We conducted a walkthrough of Niftylift's accounting systems and related business processes to understand how information relevant to the questionnaire response was generated, recorded and reported.
- We reviewed the company structure, associations and goods information provided by Niftylift and compared this, where relevant, to supporting records and publicly available information.
- We performed verification procedures on sales, cost, injury and Economic Interest Test information, including sample testing and reconciliation to supporting schedules, accounting records and source documentation.
- We considered whether the information submitted was complete, relevant and accurate for the purpose of the investigation and whether it could be used by the TRA in its assessment.

Based on the verification activity undertaken the TRA have a reasonable level of assurance on the completeness, relevance and accuracy of the information provided by Niftylift 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 subsidisation has occurred and if this 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 onsite. 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 Niftylift. It details the conclusions reached regarding completeness, relevance, accuracy and provides an overall conclusion stating the level of assurance reached.

Confidential information

Niftylift 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, Niftylift 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 Niftylift in its questionnaire response is complete, relevant, and accurate.

A. Company structure and associations

What information was considered
• Company details, including legal name, registered office, company status and stated business activity. • Company structure information. • Directors, persons with significant control and shareholder information.



- Associations and related party information.
- Information on associated companies relevant to the investigation.

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 cross-checked the company structure and associations information that Niftylift provided against publicly available information, including Companies House records and information available on the company's website. We performed this review to verify the company's ownership, control and organisational structure as reported in the questionnaire response.

We reviewed the company details, including the registered office, company status and stated business activity, and compared this information with the details reported by Niftylift. We also reviewed information on directors, shareholders and persons with significant control to verify the company's ownership and control structure.

Where Niftylift reported associated companies and related parties, we compared this information with publicly available sources to identify relationships relevant to the investigation and to confirm that the reported information was consistent with external sources.

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 Niftylift 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](#)):



B. Accounting Systems and Procedures

What information was considered

- Information technology systems and applications.
- Accounting policies, key controls and chart of accounts.
- Sales and customer order processes.
- Purchase order and invoice approval processes.
- Production processes and systems.

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 conducted a walkthrough of Niftylift's accounting systems and business processes to understand how Niftylift generates, records and reports information included in the questionnaire response. We undertook this work to establish how relevant data flows through the company's systems and to support subsequent verification procedures.

Niftylift uses ERP and accounting systems to record and report sales, purchases, production and financial transactions. We reviewed the systems and applications used by the company, together with the chart of accounts and relevant accounting policies, to understand how Niftylift classifies, processes and reports transactions within its accounting records.

We conducted a sales and customer order process walkthrough and reviewed how employees receive, process and record customer orders in the system. This enabled us to understand how Niftylift generates sales information reported in the questionnaire response and how the company can trace that information to the underlying accounting records.

We conducted a purchase order and invoice approval process walkthrough and reviewed how employees raise, approve, invoice and post purchases. This enabled us to understand how Niftylift captures and records purchase and cost information within its accounting records.

We conducted a production process walkthrough and reviewed how employees record and maintain production information. This enabled us to understand how production records support the cost and production information reported in the questionnaire response.

We also reviewed how information flows between operational processes and the accounting records to understand how Niftylift generates, records and maintains data included in the questionnaire response within its systems.



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

Based on the work performed, we have obtained a basic understanding of the relevant accounting and associated business systems of Niftylift. 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 goods concerned.
- Product characteristics and differentiation of boom lift product types.
- Product Control Number (PCN) allocations.
- Internal product coding system and PCN mapping.
- Supporting product documentation, including invoices.

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 Niftylift's product knowledge information to understand the goods produced and sold by the company and to assess comparability with the goods concerned in the investigation.

We reviewed product descriptions, technical specifications and supporting product documentation to identify the characteristics used to distinguish between boom lift product types.



We reviewed the PCN allocation information and assessed how Niftylift mapped its internal product codes to the PCN structure used in the investigation to determine whether the allocations aligned with the underlying product information.

We cross-checked product information against sales and cost information reviewed in other verification workstreams to assess consistency across datasets. We also reviewed supporting documentation, including invoices, to corroborate the product information provided. These procedures allowed us to assess the consistency of the product knowledge information, the PCN allocations and the supporting documentation.

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 the company's goods provided by Niftylift 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](#)):

D. Costs

What information was considered

- Cost information for the POI, including raw materials, direct labour, AS&G costs and cost to make.
- Cost reconciliations between questionnaire data, supporting schedules and accounting records.
- Sample testing of major input purchases.
- Sample testing of direct labour costs.
- Sample testing of AS&G (Admin, selling & General) costs.
- Upward verification of cost to make.
- Cost recording, classification and allocation methodologies supporting the cost to make calculation.



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 performed upward verification by reconciling the cost information reported in the questionnaire response to the underlying accounting records and financial statements. This enabled us to assess the completeness of the reported cost data and confirm that it captured all the relevant costs incurred during the POI,

We reviewed Niftylift's annex data to understand how the company prepared the cost information submitted for the investigation and to assess whether the reported costs could be traced to supporting records.

We selected sample purchase transactions covering the main raw material cost drivers and traced them to purchase orders, invoices and accounting records to assess whether Niftylift recorded material costs consistently in the questionnaire response.

We reviewed the direct labour annex and supporting records to understand how Niftylift calculated direct labour costs and incorporated those costs into the cost to make calculation.

During on-site verification, we reviewed selected labour costs in the company's financial systems to corroborate the reported amounts. We reviewed the AS&G annex and supporting accounting records to understand the nature of the costs included in the questionnaire response and to assess whether Niftylift classified those costs consistently for the purposes of the investigation.

We traced cost information from the questionnaire response to supporting schedules and underlying accounting records to understand how Niftylift calculated cost to make and combined raw materials, direct labour and other cost elements within that calculation.

These procedures established an evidence trail between the questionnaire response and the underlying records. 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 costs provided by Niftylift 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](#)):

E. Sales

What information was considered

- Sales information for the POI, including the domestic sales transaction listing.
- Sample testing of domestic sales transactions.
- Sales orders, purchase orders, invoices, delivery documentation and payment records supporting sampled transactions.
- Price setting methodologies and procedures.
- Price reductions, discounts and rebates.
- Domestic freight treatment reported in the questionnaire response.

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 performed upward verification by reconciling the sales information reported in the questionnaire response to the underlying accounting records and financial statements. This enabled us to assess the completeness of the reported sales data and confirm that it captured all the relevant sales transactions during the POI.

We reviewed the sales transactional information provided by Niftylift and selected a sample of domestic sales transactions to assess whether the company reported sales information accurately in the transaction listing.

We traced each sampled transaction to sales orders, purchase orders, invoices, delivery documentation and, where available, payment records to establish an evidence trail between the questionnaire response and the underlying source records. We followed transactions from order creation through invoicing and entry into the sales ledger to assess whether the reported transaction details aligned with the company's records.

We reviewed information relating to price reductions, domestic freight and delivery terms to understand how Niftylift treated these elements in the questionnaire response and to assess whether the reported treatment aligned with the supporting documentation.



During verification, we discussed minor data anomalies relating to quantity entries in the transaction-by-transaction listing and delivery term classifications. Niftylift provided explanations and supporting evidence for these items and submitted an updated annex after verification to correct the agreed anomalies.

These procedures established an evidence trail between the questionnaire response and the underlying records. 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 sales provided by Niftylift 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](#)):

F. Injury

What information was considered

- Injury information for the injury period and POI.
- Economic indicators relevant to the injury and injury likelihood assessments.
- Sales volumes and sales values.
- Production and capacity information.
- Employment information.
- Profitability and other reported injury factors.
- Financial and operational information supporting the reported injury indicators and related claims.

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 injury indicators reported for the injury period and POI, including sales volumes, sales values, production, capacity, employment, profitability and other relevant factors, to assess whether Niftylift could support the reported information with underlying financial and operational records.

We reviewed supporting schedules and reconciled selected injury indicators to source records to establish an evidence trail between the questionnaire response and the company's underlying data. Where injury indicators overlapped with other verification workstreams, we compared the information against the sales, cost and accounting information reviewed elsewhere in this report to assess consistency across the questionnaire response.

We also reviewed the information supporting the injury and injury likelihood assessments to understand the basis of the reported indicators and related claims. These procedures allowed us to assess whether the reported injury information aligned with the supporting records and other verified information, and 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 injury factors provided by Niftylift 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](#)):

G. Economic Interest Test



What information was considered

- Economic interest information submitted in Niftylift's questionnaire response.
- Information relevant to the Economic Interest Test.
- Niftylift's role in the UK industry and position in the supply chain.
- UK production and employment information.
- Information relating to customers, suppliers and downstream users.
- Information relating to the impact on the UK market, including supply chain considerations, availability of goods and effects on users or consumers.

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 Niftylift's Economic Interest Test annex and questionnaire response to understand the economic interest information submitted for the investigation and to assess the basis for the claims made.

We reviewed information on Niftylift's role as a UK producer of the like goods to understand its position within the UK industry and to assess the relevance of the information provided on production, employment, customers and the supply chain.

We reviewed information relating to suppliers, customers, downstream users, the availability of goods and potential market impacts to understand how Niftylift supported the economic interest matters raised in its response.

Where the Economic Interest Test information overlapped with other verification workstreams, we compared it with the company structure, goods, sales, cost and injury information reviewed elsewhere in this report to assess consistency across the questionnaire response.

These procedures allowed us to trace the Economic Interest Test information to supporting records and explanations and to assess its consistency with other verified information. 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 economic interest provided by Niftylift 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

We reviewed Niftylift's company structure and associations information against the questionnaire response, supporting company information and publicly available records. Based on the work performed, the information reviewed was verifiable and no material inconsistencies were identified.

We obtained an understanding of Niftylift's accounting systems and related business processes, including sales, purchases, production and accounting records. This provided a suitable basis for planning and performing the verification procedures described in this report.

We reviewed the goods information provided by Niftylift, including product descriptions, technical characteristics and PCN mapping. Based on the checks performed, no material inconsistencies were identified.

We reviewed Niftylift's cost information, including raw materials, direct labour, AS&G and cost to make information, and performed sample testing focused on the main cost drivers. The work performed provided an evidence trail between the submitted cost information and supporting records.

We reviewed Niftylift's sales information and traced selected transactions to supporting source documents, including order, invoice, delivery and payment evidence where applicable. Minor data anomalies were discussed during verification, and an updated annex was provided to amend the agreed points; no material issues were identified.

We reviewed the injury information submitted by Niftylift for the injury period and POI, including relevant economic indicators and supporting explanations. Based on the procedures performed, no material inconsistencies were identified.

We reviewed the Economic Interest Test information provided by Niftylift, including information on its role as a UK producer, supply chain position, headcount, customers, suppliers and potential market effects where available. Based on the work performed, no material inconsistencies were identified.

Niftylift 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 verification	Company representatives	TRA representatives
2 nd to 4 th June	☐ remote ☒ on-site	• [SENSITIVE – CONTAINS PERSONAL INFORMATION] • [SENSITIVE – CONTAINS PERSONAL INFORMATION]	• [SENSITIVE – CONTAINS PERSONAL INFORMATION] • [SENSITIVE – CONTAINS PERSONAL INFORMATION]