



Verification report – Importer

Case AS0076: 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:	Dingli Machinery UK Limited

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](#)

Dingli Machinery UK Limited (Dingli UK) is an importer of the goods concerned, which it imports from its associated exporter in China. It returned a completed importer questionnaire ('questionnaire response').

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

- Reviewing the questionnaire response and supporting evidence.
- Conducting walkthroughs of relevant accounting and business processes.
- Checking selected information against underlying source records.
- We also performed transaction testing on a sample basis
- Compared company and product information to external sources where relevant, and;
- Reconciled key data to financial statements, accounting records and other supporting documentation.

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 Dingli UK 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 is causing injury to the UK industry. This will form the basis for establishing appropriate measures the measure 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 Dingli UK. It details the conclusions reached regarding completeness, relevance, accuracy and provides an overall conclusion stating the level of assurance reached.

Confidential information

Dingli UK 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, Dingli UK 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 Dingli UK in its questionnaire response is complete, relevant, and accurate.

A. Company structure and associations

What information was considered
• Company details, including company registration information and UK business address. • Company structure and associated entities. • Ownership, shareholding and board/director information. • Relationship with the associated exporter in China. • Role of Dingli UK as an importer of the goods concerned.
<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 company information provided by Dingli UK, including company registration details, business address, ownership information and details of associated entities, to understand the corporate structure relevant to the investigation. We compared this information with supporting corporate records and other information made available during verification to assess whether the reported company structure and associations were consistent with the supporting evidence. We reviewed ownership, shareholding and director information to understand the relationship between Dingli UK and other entities within the group structure. We also reviewed information relating to the associated exporter in China to understand the nature of the relationship between the parties and its relevance to the transactions under investigation. We considered Dingli UK's role as the importer of the goods concerned to understand its position within the supply chain and to assess how the imported goods moved from the associated exporter to the UK market. These procedures allowed us to assess the consistency of the company structure, association and importer information submitted during the investigation. We identified no material inconsistencies during the checks performed.
<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.

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 Dingli UK 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 other 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

- Accounting policies, significant risks and accounting period.
- Accounting systems and related business applications.
- Sales and customer order processes.
- Import purchase order and invoice approval processes.
- Integration of China-based systems with Dingli UK accounting records.
- Sample transaction tracing from order to payment.

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 discussed Dingli UK's accounting systems and procedures with company representatives during the on-site verification visit to understand how the company records and maintains financial and operational information relevant to the investigation.

Dingli UK explained that it prepares its accounts under UK GAAP/FRS 102 and operates as an importer and seller of the goods concerned. We reviewed the accounting and business systems used by Dingli UK to understand how the company records purchases, sales and related financial information, and how information from the associated exporter is incorporated into Dingli UK's accounting records.



We conducted a walkthrough of the sales and customer order process and traced a selected transaction from the customer order through the relevant system records and supporting documentation to understand how the company records and processes sales transactions.

We reviewed supporting documentation relating to the associated import transaction, including commercial invoices, order information and payment records, to assess whether the transaction could be traced through the relevant systems and source documents. We also reviewed serial number and shipment information to understand how the company links imported machines to subsequent UK sales transactions.

These procedures allowed us to assess how Dingli UK's systems and processes support the information submitted in the investigation and to establish an evidence trail between the questionnaire response, source documentation and accounting 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

Based on the work performed, we have obtained a basic understanding of the relevant accounting and associated business systems of Dingli UK. 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 model information.
- Internal product coding and product identification information.
- Product Control Number (PCN) allocation information.
- Supporting product knowledge 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 Dingli UK's questionnaire response and supporting product information to understand the goods imported and sold by the company and to assess comparability with the goods concerned in the investigation.

We reviewed product descriptions, model information, technical characteristics and internal product coding information to understand how Dingli UK identified and classified the goods concerned.

We reviewed PCN allocation information, where applicable, to understand how the reported products aligned with the PCN structure used in the investigation. We selected import transactions for testing and traced product descriptions, model references, product codes and other identifying information from source documentation to assess whether the transaction data was consistent with the product information reported in the questionnaire response.

These procedures allowed us to establish an evidence trail between the product information, transaction records and supporting documentation and to assess whether the goods reported in the transaction data fell within the scope of the goods concerned. 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 the company's goods provided by Dingli UK 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. Sales

What information was considered

- Sales data reported in the questionnaire response.
- Sales reconciliations to accounting records.
- Sample testing of sales transactions.
- Sales invoices and supporting customer documentation.
- Price setting and price reduction information.
- Sales-related costs.

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 Dingli UK's sales annex and supporting records to understand how the company prepared the sales information submitted in the questionnaire response and to assess whether the reported data could be traced to underlying accounting records.

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 the relevant sales transactions during the POI.

We selected sales transactions for testing and traced each transaction to supporting documentation, including sales invoices, customer records and other source documents, to assess whether the reported quantities, values, customers and product information aligned with the underlying records.

We reviewed information relating to price setting, price reductions and sales-related costs to understand how Dingli UK determined transaction values and reported any adjustments in the questionnaire response.

These procedures allowed us to assess whether the sales information submitted for the investigation was supported by the company's records and whether reported transactions could be traced to underlying documentation. 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 Dingli UK 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. Economic Interest Test

What information was considered

- Supply chain and customers
- Employee numbers

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 checked the supply chain and customer information through transaction testing and confirmed employee numbers by reconciling them to Dingli UK's audited financial statements.

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 Dingli UK 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 completed verification work across the relevant sections of Dingli UK's questionnaire response. The work covered company structure and associations, goods, sales, and Economic Interest Test information. Across these areas, the information provided by Dingli UK was checked against supporting evidence including questionnaire responses, underlying transaction records, sales and import documentation, audited financial statements, and other source records available during verification.

Dingli UK provided sufficient and appropriate evidence, which enabled us to conduct verification work on a sample basis as detailed in the sections above. 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
17/06/2026- 18/06/2026	☐ remote ☒ on-site	[Redacted: Dingli UK - personal information removed JTN Firm - personal information removed VVGB Avocats - personal information removed]	[Redacted: Personal information, 2 individuals]