



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:	LGMG Machinery U.K. 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](#)

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

The TRA sought to verify the completeness, relevance and accuracy of the information submitted. 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 LGMG 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 if this 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 LGMG UK. It details the conclusions reached regarding completeness, relevance, accuracy and provides an overall conclusion stating the level of assurance reached.

Confidential information

LGMG 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, LGMG 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 LGMG 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. • Organisational structure and associated entities. • Relationship with the associated exporter in China. • Shareholder, director and associated party information. • Role of LGMG UK in the supply chain and importation 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 LGMG UK's company structure and association information to understand the entities relevant to the investigation and to assess whether any associated-party relationships affected the information reported in the questionnaire response. We compared the company name, registration details, directors and registered address reported in the questionnaire response with publicly available Companies House records to assess whether the submitted company information was consistent with official corporate records. We reviewed information relating to shareholders, directors and associated parties to understand the ownership structure and relationships relevant to the investigation. We also reviewed information and supporting documentation relating to LGMG UK's relationship with its associated exporter in China to assess whether the reported association aligned with the evidence provided during verification. These procedures allowed us to assess the consistency of the company structure and association information submitted in the questionnaire response and to establish an evidence trail between the reported information and the supporting records reviewed. 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 LGMG 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 systems and related business applications.
- Accounting records and general ledger structure.
- Sales and customer order processes.
- Purchase order and invoice approval processes.
- Recording of import purchases and related costs.
- Extraction of questionnaire data from accounting records.

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 accounting systems and procedures information provided by LGMG UK to understand how the company records and maintains the financial and operational information relevant to the investigation.

We conducted walkthroughs of the sales and customer order process and the purchase order and invoicing process to understand how the company creates, records and reports transactions and to assess whether reported information could be traced to underlying records.

We reviewed the accounting records and general ledger structure to understand how LGMG UK records sales, purchases, import costs and other relevant financial information. We also reviewed the process used to extract information from the accounting records for completion of the importer questionnaire response to assess whether the reported data could be traced back to the company's books and records.



These procedures allowed us to understand how relevant transactions flow through the company's systems and to establish an evidence trail between the questionnaire response and the underlying 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 LGMG 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 model information and internal product codes.
- Product Control Number (PCN) allocations.
- Supporting product specifications and product records.

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 goods information provided by LGMG UK to understand the products imported and sold during the period of investigation and to assess whether those products fell within the scope of the goods concerned.



We reviewed product model information, internal product codes and PCN allocations to understand how LGMG UK identified and classified the goods concerned for the purposes of the investigation.

We compared the product descriptions, model information and PCN allocations reported in the questionnaire response with supporting product specifications and related product records to assess whether the reported product information was consistent with the underlying documentation.

We also traced product information from selected transactions to supporting records to assess whether the products reported in the transaction data aligned with the information submitted in the questionnaire response.

These procedures allowed us to establish an evidence trail between the questionnaire response, transaction records and supporting product documentation and to assess whether the reported goods corresponded to 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 LGMG 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 information reported in the questionnaire response.
- Sales values, quantities and transaction-level sales data.



- Sales reconciliations to accounting records.
- Upward verification of sales information.
- Sample testing of sales transactions.
- Sales invoices and supporting source documentation.
- Price reductions, discounts and other sales adjustments.

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 sales information reported by LGMG UK in its questionnaire response to understand the sales of the goods concerned during the POI and to assess whether the reported information could be traced to underlying records.

We reviewed sales values, quantities and transaction-level sales data and reconciled the reported information to supporting accounting records to establish an evidence trail between the questionnaire response and the company's books and records.

We selected sales transactions for testing and traced the reported customer, product, quantity and price information to underlying sales records and supporting documentation to assess whether the reported transaction data aligned with the source records.

We reviewed information relating to price reductions, discounts, freight, AS&G and other sales-related adjustments, where applicable, to understand how LGMG UK recorded these items and reflected them in the sales information submitted for the investigation.

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.

These procedures allowed us to establish an evidence trail between the questionnaire response, supporting documentation and accounting records and to assess the consistency of the reported sales 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 sales provided by LGMG 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

- Economic Interest Test information submitted in the questionnaire response.
- LGMG UK's role in the UK supply chain for the goods concerned.
- Information relating to customers, downstream users and market demand.
- Information on the potential impact of measures on LGMG UK, its customers and the wider supply chain.

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 Economic Interest Test information provided by LGMG UK to understand the company's position in the UK supply chain for the goods concerned and to assess the basis for the claims made in its questionnaire response.

We reviewed information relating to customers, downstream users and market demand to understand the relevance of the company's activities within the UK market and the supply chain for the goods concerned.

We reviewed LGMG UK's explanations of the potential effects of measures on its business, customers and the wider supply chain to understand how the company supported its Economic Interest Test claims.

Where supporting evidence was available, we compared the information with the questionnaire response and the explanations provided during verification to assess consistency.

These procedures allowed us to establish an evidence trail between the Economic Interest Test information, supporting evidence and the questionnaire response and to assess the



consistency of the information submitted. 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 LGMG 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

We reviewed LGMG UK's company structure, associated-party relationships, shareholder and director information, and supporting corporate records. Based on the checks performed, the information reviewed was consistent with the questionnaire response and supporting evidence, and no unresolved inconsistencies were identified.

We reviewed the accounting systems, relevant accounting records, general ledger structure, and key sales and purchase processes used by LGMG UK. The walkthroughs provided an understanding of how relevant transactions flow through the company's accounting records and supported the planning of further verification procedures.

We reviewed the description of the goods concerned, product model information, internal product codes and PCN allocations reported by LGMG UK. The information reviewed was consistent with the supporting product records and the company's questionnaire response.

We performed checks on sales values, quantities and transaction-level sales information, including selected sales transactions and relevant adjustments such as price reductions, freight, AS&G and discounts. The sales information reviewed was traceable to supporting records, and no unresolved inconsistencies were identified from the procedures undertaken.

We reviewed the Economic Interest Test information provided by LGMG UK, including information on its role in the UK supply chain, customers, downstream users, market demand and the potential effects of measures. The information reviewed was consistent with the questionnaire response and supporting evidence provided during verification.

LGMG UK 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
21 st July 2026 – 09:00-17:00	☐ remote ☒ on-site	[CONFIDENTIAL - Names of the individuals that attended the on- site verification]	[CONFIDENTIAL - Names of the individuals that attended the on- site verification]