

Dumping Questionnaire (Importer)

Case TD0035: Certain pneumatic tyres used for buses or lorries imported from the People's Republic of China

Period of Investigation (POI):	1 January 2022 – 31 December 2022
Injury period:	1 January 2019 – 31 December 2022
Deadline for response:	8 September 2023
Contact details:	TD0035@traderemedies.gov.uk
Completed on behalf of:	Hankook Tyre UK Ltd. ("HKT UK")

When you have completed this form, indicate the **confidentiality status** of this document by placing an X in the relevant box below and on the header to each page of this questionnaire:

- ☐ Confidential
☒ Non-Confidential – will be made publicly available

Your completed response must comprise this questionnaire and the corresponding annex. Please note that you will have to provide **Confidential** and **Non-Confidential** versions of the questionnaire and annexes, as well as of any additional documents you append. All documents should be uploaded to the Trade Remedies Service (www.trade-remedies.service.gov.uk) by 10 August 2023.

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Introduction

About us, this case, and this questionnaire

The Trade Remedies Authority (TRA) investigates whether trade remedies are needed to prevent injury to UK industry. The TRA has been established to provide the UK with its own independent trade remedies system.

This case is a Transition Review of the UK trade remedies measure set out in [taxation notice 2020/22](#) which gave effect to the EU trade remedies measure specified in the [notice of determination 2020/22](#). The TRA's role is to consider whether the dumping of the goods and injury to the UK industry is likely to continue or recur if the anti-dumping measures were to be revoked.

Why should I take part?

We are asking importers to complete this questionnaire to help us understand the industry and market for this product and assess whether the dumping of the goods subject to review would be likely to continue or recur if the measure were revoked, and whether there is a likelihood of injury to the UK industry as a result of such revocation.

The information your company provides will help us to reach a fair and proportionate decision.

How do I respond?

Detailed guidance on how to complete the questionnaire is provided in the instructions section below.

Please provide all the information requested by 10 August 2023. We may need to issue a deficiency notice if we consider that the information supplied in the questionnaire is incomplete or inadequate. We may also send a notice requesting clarification or supplementary information if necessary. Therefore, please provide as much detail as possible in your responses.

Where can I find more information?

Our [trade remedies guidance](#) provides general information about our investigations and processes we follow.

If you have any specific questions relating to the case, now or while you're completing the questionnaire, please contact the case team at TD0035@traderemedies.gov.uk.

You can also find out more about the regulatory basis of our investigations. The TRA investigates cases under the provisions of *Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations 2019 as Amended by the Trade Remedies (Amendment) (EU Exit) Regulations 2019* and under the *Taxation (Cross-border Trade) Act 2018*.

Instructions on completing this questionnaire

Preparing your response

This section sets out guidance on how to complete this questionnaire.

If you think you won't be able to complete the questionnaire within the required time, please contact the case team ahead of the deadline using the contact details on the cover of this questionnaire. You should outline the length of extension you need and the reasons why. We will notify you of our decision.

If we can accommodate an extension, we will publish a note on our [public file](#) to record both the request and the extension granted.

How to answer the questions

Please read and follow all the instructions carefully. Your company will need to substantiate all claims with relevant data and information. You may be asked to attach supporting documents in appendices to supplement your responses. To help us verify your information, please retain all these documents, your completed spreadsheet annex, and any calculations you made when developing your responses.

Please also note the following points:

- Do not leave any questions blank. If the question is not relevant to your organisation, please explain why.
- If the answer to a question is "zero", "no" or "none", please write this rather than leaving the answer blank.
- Please complete the spreadsheet annex as requested. Annex are named to correspond to the relevant sections of this questionnaire and must be completed with reference to the instructions provided. If you feel you cannot present the information as requested, please contact your Case Team as soon as possible.
- Please provide all formulae and calculations used within your questionnaire response.
- If there is insufficient space in any part of the questionnaire to provide the details requested, or we ask for copies of additional information, please submit this information as appendices. Please ensure that any attachments are given a corresponding appendix reference in the title of the document and that these are referenced in the boxes provided.
- Any documents not in English should be accompanied by an English translation.
- Please provide all dates in the format DD/MM/YYYY (e.g., 22/01/2023).
- Unless otherwise stated, 'year' or 'calendar year' refers to the period 1 January – 31 December and 'quarter' refers to the associated three-month periods (e.g., 1 January – 31 March, 1 April – 30 June, etc).
- Identify all units of measurement and currencies used in tables, calculations and lists, if not provided by the corresponding instructions, and use units of measurement consistently (e.g., do not use kg and metric tonnes interchangeably).
- For all numerical figures, where appropriate please express every third number with a comma (e.g., '1,300' for one-thousand three hundred, '1,300,000' for one million and three-hundred thousand).
- Please limit all sales/currency/income figures to two decimal places, apply a full point as a decimal separator and use the appropriate currency symbol or abbreviation (e.g., £1,300.00).
- Provide all costing figures as actual amounts. Where actual amounts cannot be provided and you have reported standard costing instead, please indicate this in the relevant answer, and explain the variance from actual costs, if any.
- All figures should be reported net of tax unless otherwise stated.
- Please refer to the case number, TD0035, in any correspondence with the TRA.

Preparing confidential and non-confidential copies

You will need to submit one confidential version and one non-confidential version of your questionnaire and the corresponding spreadsheet annex by the due date. We will publish the non-confidential version on the public file. **Please ensure that each page of information you provide is clearly marked either “Confidential” or “Non-Confidential” in the header.**

Please see our guidance on [how to submit information](#) for further details on what can be considered confidential and how to prepare a non-confidential version of this questionnaire.

In preparing your response, please note the following:

- It is your responsibility to ensure that the non-confidential version does not contain any confidential information.
- Remember to include a statement explaining why information obtained in your response should be treated as confidential (e.g., the data is commercially sensitive).
- Provide the source for all information or data you don’t own and clearly state any restrictions on sharing it.
- If you do not provide a non-confidential summary (or a statement of reasons why you cannot provide this) each time you provide confidential information, the TRA may disregard the information you give us.

All information provided to the TRA in confidence will be treated accordingly and only used for this review (except in limited circumstance as permitted by regulation 46 of the *Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations 2019*) and will be stored in protected systems. The non-confidential version of your submission will be placed on the public file, which is available on www.trade-remedies.service.gov.uk/public/cases.

Providing information from subsidiaries or associated parties

Section A of this questionnaire includes detailed questions about your company structure. Although this questionnaire is intended for your company, our review covers all subsidiaries and any other associated companies involved in the import, production, sale, R&D, distribution and/or supply of the like goods and/or goods subject to review.

Please note, both natural persons (individuals) and legal persons (e.g. companies) are considered to be associated where they meet the definition of ‘Related Persons’ in [Regulation 128 of the Customs \(Import Duty\) \(EU Exit\) Regulations 2018](#).

If any of your subsidiaries or associated companies are also a UK importer of the goods subject to review or the like goods, they should **also** complete an Importer questionnaire. Please make sure you provide your subsidiaries with access to this questionnaire.

If your subsidiaries or associated companies are not UK importers but are involved in the downstream sales of the goods subject to review or the like goods, your questionnaire response should include information from those companies.

If you have any queries about this part of the process, please contact the case team using the details provided on the cover of this questionnaire.

What happens next

Once you have completed your questionnaire responses including the corresponding annex and any additional documents requested, you must upload confidential and non-confidential versions through our [Trade Remedies Service](#). Following this:

- you will receive an email confirming the documents have been uploaded successfully,
- the case team will contact you if further information is required,
- the non-confidential responses will be placed on the public file, and
- the case team may contact you to arrange a visit or remote meeting/s to verify the information contained in your responses.

Verifying the information you supply

The TRA will verify, as far as possible, the information provided to us. The case team will contact you to make arrangements as appropriate.

As part of this process, we may conduct verification visits. Visits can last several days, during which we will want to speak to management and staff to help establish the completeness, relevance and accuracy of the information provided.

Please keep a record of formulae and steps used in your calculations and other related material/documentation as it may be asked for during verification.

Please indicate any dates when you would be unable to host a verification visit.

Except for 23 rd -27 th October 2023 and 13 th -17 th November 2023, no other dates are available for the verification.

Appendix reference: Not applicable

Once verification is complete, the TRA will prepare a report and share a draft with you. We will then ask you to prepare a non-confidential copy of the report for the public record. If you feel some information in the report should be kept confidential, please provide your reasons for this.

The scope of this review

Goods subject to review

This review covers certain pneumatic tyres, new or retreaded, of rubber, of a kind used for buses or lorries, with a load index exceeding 121, exported from the People's Republic of China (PRC).

These goods are currently classifiable within the following commodity codes:

- 4011 20 90 00;
- 4012 12 00 10.

These commodity codes are only given for information.

In this questionnaire, these goods will be referred to as the '**goods subject to review**'. Any reference to 'goods subject to review' in this questionnaire refers to the goods description above, regardless of the commodity code under which they are exported.

Like goods

In addition to seeking information about your company's import of the goods subject to review, this questionnaire will also ask about your sales of the goods subject to review or like goods in the United Kingdom and export sales to third countries. Any reference to '**like goods**' in this questionnaire refers to goods which are like the goods subject to review in all respects, or with characteristics closely resembling them which are not produced in the PRC.

Please follow the instructions for each question to provide the appropriate information regarding the like goods and goods subject to review. Instructions relating to the completion of the annexes can be found within the relevant annex.

Product control numbers

The TRA uses product control numbers (PCNs) to define and distinguish the different types of products that fall under the goods description above.

PCNs, which come in the form of an **alphanumeric code**, help to create a categorisation system so that comparisons can be made between goods produced in the domestic UK market and those produced in foreign markets.

The PCN we are suggesting is created from product information using the following methodology:

Category:	Section Width (in mm or inches)	Aspect Ratio (% of section width)	Construction	Rim / Wheel Diameter (inches)	Tyre Position	Winter Tyre	Tubeless or Tubetype Tyre
Expected input:	numerical measurement	numerical measurement	R - radial, B- Bias	numerical measurement	F - front, D - drive, T - trailer, Z - multi-position	Y - yes, N - no	TL - tubeless, TT - with tube

Considering four potential real-world examples:

- 1) Front all season tubeless radial tyre, 315mm wide, aspect ratio of 80%, 22.5 diameter.
- 2) Trailer all season tubeless radial tyre, 10 inches wide, aspect ratio of 100, 22.5 diameter.
- 3) Multi-position all season tubed radial tyre, 13 inches wide, aspect ratio of 100, 19.5 diameter.
- 4) Drive winter tubeless radial tyre, 275mm Wide, aspect ratio of 70, 22.5 diameter.

This information feeds into the final PCN in the following manner:

Example	Section Width (in mm or inches)	Aspect Ratio	Construction	Rim/Wheel Diameter	Tyre Position	Winter	Tubeless or Tubed	PCN
1	315	80	R	22.5	F	N	TL	315/80R22.5FNTL
2	10	100	R	22.5	T	N	TL	10/100R22.5TNTL
3	13	100	R	19.5	Z	N	TT	13/100R19.5ZNTT
4	275	70	R	22.5	D	Y	TL	275/70R22.5DYTL

In this questionnaire and the corresponding annex, you will be asked to construct PCNs representing the different types of products you import. When providing your PCNs, please do not use any spaces, dashes or other means of separation, besides a single “/” between the aspect ratio and section width, and ensure you follow the order of characteristics outlined in the table above. Please use this PCN structure consistently throughout your questionnaire response, including the corresponding spreadsheet annex.

1. Please provide details of any technical or physical characteristic not included in the PCN structure that may affect the price comparison between products.

HKT has no specific comments.

2. Please comment on the suitability of the PCN structure in regard to your imported product range. This may include areas such as:
 - Categorisation of features,
 - Number of products included under “Other” which may exclude a fair comparison,
 - Specialised products which may unduly influence the comparison.

Functional classification: Distinctions for winter and summer are already reflected in the PCN. HKT has no further comments.

The number of products classified as 'other,' which may exclude fair comparisons: There are only passenger car tyres or light truck tyres that are not competitive with bus and lorry tyres classified as 'other' and those are not suitable for fair comparisons.

Special products that may unnecessarily impact comparisons: There are no special products that unnecessarily impact comparisons.

3. Please provide details of any manufacturing process differences which you feel may influence the PCN structure and the price comparison between the goods subject to review and the like goods.

There are no manufacturing process differences.

SECTION A:

Company structure and operations

A1 Identity and contact details

1. Please complete the table below, ensuring that the point of contact given has the authority to provide this information:

Legal name of company:	Hankook Tyre U.K. Limited
Legal structure (e.g., limited company, sole trader, partnership etc):	Private Limited Company
Year of establishment:	1993
Other operating names:	N/A
Company registration number:	02813126
Place of registration:	England and Wales
Name (point of contact):	[CONFIDENTIAL – contains personal information]
Position:	Managing Director of HKT UK
Address:	Fawsley Drive, Heartlands Business Park, Daventry, Northamptonshire, NN11 8UG
Telephone No:	[CONFIDENTIAL – contains personal information]
Email:	[CONFIDENTIAL – contains personal information]
Website:	https://www.hankooktire.com/uk/en/home.html

A2 About your company

1. Please describe the role of your company, in the UK market, for the goods subject to review and the like goods, (e.g., buying or selling agent, importer/distributor, importer/wholesaler, importer/retailer or importer/end user).

The principal activity of HKT UK is to import, distribute and sell tyres (both goods subject to review and goods that are outside the scope of this review: e.g., Car/4X4/Van tyres & Truck/Bus tyres) to retail & wholesale customers in the UK & Ireland.
Appendix reference: Exhibit A2.1A and Exhibit A2.1B [CONFIDENTIAL]

2. Please provide details of any changes in the legal form of your business over the past five years, for example, mergers, acquisitions and/or sales.

Date	Legal form	Explanation of change
Not applicable	Not applicable	Not applicable

+Add additional rows as required.

- List and explain all authorisations your company has been required to obtain to import, sell or distribute the goods subject to review and the like goods. These may include licences, permits or permissions. Indicate if your company is subject to any direct or indirect, quantitative, or other restrictions on any of these activities.

HKT UK is not required to obtain any authorisation to procure, sell in the UK or export the goods subject to review/like goods. There are no direct or indirect quantitative or other restrictions on any of these activities.

Appendix reference: Not applicable

- State whether your company is a member of any representative organisations (e.g., trade bodies, associations, Chambers of Commerce). If so, provide a copy of the relevant documentation.

HKT UK is a member of the British Tyre Manufacturers' Association ("**BTMA**") and the National Tyre Distributors Association ("**NTDA**").

Appendix reference: Exhibit A2. 4A, Exhibit A2. 4B
[CONFIDENTIAL – contains subscription fee],
 Exhibit A2. 4C

A3 Organisational structure

- Please answer the questions below about the internal structure of your company and any associations with other companies. Both natural persons (individuals) and legal persons (e.g., companies) are associated where they meet the definition of 'related persons' in Regulation 128 of the [Customs \(Import Duty\) \(EU Exit\) Regulations 2018](#).
- Please complete **Section A – Company structure and operations**, subsection **A3 – Organisational structure** of the **Annex** for your company's worldwide corporate structure and affiliations.
- Please explain, or demonstrate in a diagram, the legal structure of your company showing the internal hierarchical and organisational structure, all sites/locations and departments which are involved in the importation, production, sales, R&D, supply, and distribution of the goods subject to review and like goods for domestic and export markets. Clearly indicate the different production and/or handling stages carried out by your company, if any.

[CONFIDENTIAL - information regarding the distribution and sales of HKT UK's products] The company provided HKT UK's internal and organisational structure in Exhibit A3. 3A, an overview of

the roles and responsibilities of the departments within the organisational structure in Exhibit A3. 3B and the details of HKT UK's **[CONFIDENTIAL – commercially sensitive information]** in Exhibit A3. 3C.

Appendix reference: Exhibit A3. 3A, Exhibit A3. 3B, and Exhibit A3. 3C. **[CONFIDENTIAL – commercially sensitive information]**

A4 Board members and principal shareholders

- Please complete the table below for any shareholder with >5% holding in the company who also has interest in any organisation related to the production, import, export, marketing, administration, and sale of the goods subject to review and/or like good in the UK or the PRC.

Name	Shareholding in company	Name of Other Companies in which person holds interest	Activity of other companies
Hankook Tire & Technology Co., Ltd.	[CONFIDENTIAL – commercially sensitive information]	[CONFIDENTIAL – commercially sensitive information]	[CONFIDENTIAL – sensitive information regarding the group structure]

+Add additional rows as required

- Please complete the table below for any members of the Board of Directors who also has interest in any organisation related to the production, import, export, marketing, administration and sale of the goods subject to review and/or like goods in the UK or the PRC.

Name	Position on Board of Directors	Name of Other Companies in which person holds interest	Activity of other companies
[CONFIDENTIAL – personal information]	[CONFIDENTIAL – personal information]	[CONFIDENTIAL – personal information]	[CONFIDENTIAL – personal information]

+Add additional rows as required

A5 Operational links with other companies or persons

- Complete the table below if your company has established long-term agreements and/or relationships with any company/companies/persons located in the UK, the PRC, or in third countries for the production (e.g., sub-contracting), import, export, supply and sale of the goods subject to review and/or like goods, or other licensing, technical patent or compensatory agreements.

If your company has long-term agreements with other companies/persons for the supply of the goods subject to review and/or like goods destined for internal sale, (e.g., captive use), please provide the contract to demonstrate this.

Company name and address	Nature of agreement	Company registration number and place of registration	Appendix Number of contract
[CONFIDENTIAL – commercially sensitive information]	[CONFIDENTIAL – commercially sensitive information]	[CONFIDENTIAL – commercially sensitive information]	Exhibit A5. 1 [CONFIDENTIAL- commercially sensitive information]

+Add additional rows as required

A6 Accounting practices

1. Give the address where your company's accounting records are kept. If records are maintained in different locations, please indicate which records are kept at which location. If records are digital and do not have a physical location, please mark as N/A.

Records address	What records are held?
Companies House https://find-and-update.company-information.service.gov.uk/company/02813126/filing-history	Annual Report and Financial Statements
Hankook Tyre U.K. Limited Fawsley Drive, Heartlands Business Park, Daventry, Northamptonshire, NN11 8UG	Accounting Records concerning the activities of the company are maintained with the accounting team

+Add additional rows as required

2. Please give the financial year convention your company uses for its accounts (e.g., 1 January – 31 December). If any changes have occurred with respect to this period or in your accounting practices over the last five financial years, please describe these changes.

HKT UK's financial year convention is from 1 January through 31 December. There have been no changes either with respect to this period or in HKT UK's accounting practices over the last five financial years.
Appendix reference: Not Applicable

3. For your company and any associated parties involved in the import, production, marketing, or sales of all your goods, please attach a copy of your annual reports, covering the injury period (1 January 2019 – 31 December 2022), including the financial statements and audit report.

Please refer to the attached appendices (references indicated below) for annual reports from 2019 to 2021. Please note that final accounts for 2022 have not yet been published, but HKT UK will provide an update as soon as these are filed on the Companies House website.
Appendix reference: Exhibit A6. 3A, Exhibit A6. 3B, Exhibit A6. 3C [CONFIDENTIAL - commercially sensitive information]

4. If your accounts are unaudited, please attach a copy of your unaudited financial statements for the injury period (1 January 2019 – 31 December 2022).

Not applicable.

Appendix reference: Not Applicable

5. Please attach a copy of your company's trial balance (in original and spreadsheet form) covering the POI and the most recent financial year. This includes:
- the trial balance which covers the beginning of the financial year to 1 January 2022;
 - the trial balance which covers the full financial year to 1 January 2022;
 - the trial balance which covers the beginning of the financial year to 31 December 2022.

The trial balance for 2022 v 2021 is provided as Exhibit A6. 5.
Appendix reference: Exhibit A6. 5 [CONFIDENTIAL - commercially sensitive information]

6. For your company and any associated parties involved in the import, marketing or sales of the goods subject to review, and the like goods, please attach copies of relevant management reports (e.g., profit and loss statement) for the profit centre that includes the goods subject to review and the like goods. Please provide these reports for the (i) POI and (ii) most recently completed financial year.

The POI and HKT UK's financial year is the same. HKT UK has provided the Profit and Loss statement for FY 2022 as Exhibit A6. 6.
Appendix reference: Exhibit A6. 6. [CONFIDENTIAL - commercially sensitive information]

7. If your company is part of a group of companies, please attach a copy of the consolidated accounts of the group for the most recently completed financial year.

HKT UK is the sales subsidiary of Hankook Tire & Technology (" HKT "). HKT UK has provided the consolidated audit report for HKT and subsidiaries (collectively, " Hankook Group ") as Exhibit A6. 7A, and the complete Chart of Accounts of HKT as Exhibit A6. 7B.
Appendix reference: Exhibit A6. 7A, Exhibit A6. 7B [CONFIDENTIAL - commercially sensitive information]

8. Please provide a detailed description of your financial accounting system, explaining how sub-ledgers (e.g., costing, debtors, creditors) and other sales or production systems integrate with the general ledger. Please provide a description of how it links to the management accounting system, including any manual interventions. Please also attach:
- your company's chart of accounts
 - your company's cost centres.

The accounting recognition, measurement and report of the company are made on the accrual basis. The same is true for the assets purchased that are accounted at the actual cost at the moment of acquisition. Liabilities are booked according to the costs and expenses actually incurred. Please refer to Exhibit A6. 3A, Exhibit A6. 3B and Exhibit A6. 3C for accounting principles and practices fully set out in the audited reports.
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HKT UK has attached its Chart of Accounts and Cost Centre as Exhibit A6. 8A and Exhibit A6. 8B, respectively.

Appendix reference: Exhibit A6. 8A, Exhibit A6. 8B
[CONFIDENTIAL] - commercially sensitive information]

9. Have you changed your financial policies during the injury period (1 January 2019 – 31 December 2022)? Please explain any changes, including dates and the reasons for those changes along with the financial impact of those changes on the goods concerned or like goods.

Not applicable.

Appendix reference: Not Applicable

A7 Your company's products

1. Please complete **Annex A7 – Your company's products**.

Please see additional notes in the annex for assistance on how to complete it.

2. Explain the internal coding system your company uses to classify your range of goods subject to review and/or like goods. Where you utilise the goods subject to review and/or the like goods as an input product to your produced product range, please detail your actual produced products and the proportion of those products that comprise the goods subject to review or like goods. Supporting information can be provided in A7 of the annex at column I.

Technical documentation (such as sales catalogues, safety standards, technical data, etc.) should be attached for each model where available.

Please refer to Exhibit A7. 1A for the description of the Company's internal coding system. Hankook's Truck & Bus Tyre catalogue is attached as Exhibit A7. 1B.

Appendix reference: Exhibit A7. 1A
[CONFIDENTIAL] - commercially sensitive information], Exhibit A7. 1B

3. If your company does not use the same product codes across imports, sales and invoicing, please explain how they differ.

Not applicable.

Appendix reference: Not Applicable

4. Please list all main categories of products produced and/or traded by your company and indicate
- which category covers the goods concerned
 - which incorporate the goods concerned or like goods

HKT UK trades three categories of products:

- TBR: Radial Truck-Bus use Tyre

- b. PCR: Radial Passenger-Car Tyre
c. LTR: Radial Light-Truck Tyre

Categories a and c (above) are goods concerned, while category b is not subject to this investigation.

Appendix reference: Not Applicable

5. Indicate in the box below any physical, commercial, or functional differences between the goods subject to review and like goods. If these differences cause distinguishable variations in price, explain those differences and the effect they have. Attach any evidence you have that is relevant.

As indicated in the pre-sampling questionnaire responses of Hankook Group, there is a fundamental difference between the like goods and the goods subject to review. Indeed, while the first are single-life tyres, the goods imported by HKT UK are multi-life tyres. This entails higher performance and quality, associated with a specific renown brand and, thereby, commanding a higher price.

Appendix reference: Not Applicable

6. Indicate the relevance of the incorporated goods subject to review and/or like goods in relation to the finished product.

Not applicable.

Appendix reference: Not Applicable

A8 Suppliers of the imported goods

1. Please provide the contact details for each company that supplies you with the goods subject to review and like goods. Include those suppliers from countries not under investigation, if applicable. If the supplier is not the manufacturer of the goods, please provide the details of the manufacturer in the table in section **A9** below.

Supplier name	Address	Contact details (email and phone number)	Is the supplier the manufacturer of the goods?
Jiangsu Hankook Tire Co., Ltd. (" JHKT ")	No.1, South Hantai Road, Huaian Economic Development Zone, Huaian, 223005 Jiangsu, China	[CONFIDENTIAL – contains personal information]	Yes
Chongqing Hankook Tire Co., Ltd. (" CHKT ")	Changan Road No.108, Yuzui Town, Jiangbei District, Chongqing, China.]	[CONFIDENTIAL – contains personal information]	Yes

[CONFIDENTIAL - commercially sensitive information],	[CONFIDENTIAL - commercially sensitive information],	[CONFIDENTIAL – contains personal information]	Yes
[CONFIDENTIAL - commercially sensitive information],	[CONFIDENTIAL - commercially sensitive information],	[CONFIDENTIAL – contains personal information]	No

+Add additional rows as required

A9 Details of the manufacturer of the goods

- For each supplier that is not a manufacturer of the goods subject to review in the table in section A8 above, please provide the details of the manufacturer in the table below

Supplier	Manufacturer name	Manufacturer Address	Contact details (email and phone number)
[CONFIDENTIAL - commercially sensitive information],	[CONFIDENTIAL - commercially sensitive information],	[CONFIDENTIAL – contains personal information]	[CONFIDENTIAL – contains personal information]

+Add additional rows as required

SECTION B: Imports and forward orders

B1 Imports

1. Please complete **Annex B1- Imports** by country for the injury period for the goods subject to review and like goods. Please provide the information on a CIF basis if possible.

Please see additional notes in the annex for assistance on how to complete it

2. If your imports in **Annex B1- Imports** have not been made on a CIF basis, please explain the basis on which they have been reported.

All the goods subject to review purchased from PRC and imported under [CONFIDENTIAL – Commercially sensitive information] incoterms were sold to [CONFIDENTIAL – Commercially sensitive information] (note that while there have also been cases where [CONFIDENTIAL – Commercially sensitive information] was set for other customers, these are not relevant to the goods subject to review). [CONFIDENTIAL – Commercially sensitive information].

The additional transportation costs from [CONFIDENTIAL – Commercially sensitive information] are integrated into the ocean freight and covered by [CONFIDENTIAL – Commercially sensitive information]. Nevertheless, it's not possible to ascertain the precise rate or unit cost assigned to this segment. Consequently, [CONFIDENTIAL – Commercially sensitive information]:

Appendix reference: Exhibit B1. 2
[CONFIDENTIAL – table for incoterms conversion method]

B2 Details of import transactions

1. Please complete the **Annex B2 - Import transactions**, providing transaction level details of imports of the goods subject to review from the PRC during the POI.

Please see additional notes in the annex for assistance on how to complete it.

2. Please provide invoices and any supporting documents for two of the transactions stated within **Annex B2 – Import transactions**. Use the box below to give an overview of any supporting documents provided.

In general, customers in the UK issue Purchase Orders (PO) to HKT UK via phone or email. [CONFIDENTIAL – Commercially sensitive information regarding the organisation of HKT UK's export and its sales in the UK].

Once the export preparations are complete, **[CONFIDENTIAL – Commercially sensitive information regarding the organisation of HKT UK's export and its sales in the UK]**. The commercial invoice contains a detailed description of the goods. Information like the **[CONFIDENTIAL – Commercially sensitive information]**.

Appendix reference:

Exhibit B2. 2A, Exhibit B2. 2B **[CONFIDENTIAL – contains sample sales documents]**

3. Referring to the costs you stated in **Annex B2 – Import transactions**, for the goods subject to review, please indicate which costs were incurred by your company between frontier and arrival of the goods at your warehouse and categorise them as duties, import costs or post-import costs. Are these costs incurred as a percentage of the purchase price, or as a fixed amount per unit of the goods subject to review?

HKT UK first examined the purchase list to report on the Goods Subject to Review from the PRC during the POI. **[CONFIDENTIAL – Commercially sensitive information]**

However, there is a difference **[CONFIDENTIAL – Commercially sensitive information]**.

For import transactions, HKT UK reported for Customs Duty, Brokerage Fee, Port Management Fee, and Storage Fee.

- 1) **Customs Duty:** The customs duties paid by **[CONFIDENTIAL – Commercially sensitive information]**. both Normal Duty and AD Duty have been reported. To ease the TRA's analysis, these have been reported separately.

The customs payment process involves **[CONFIDENTIAL – Commercially sensitive information]**, submitting a clearance declaration to **[CONFIDENTIAL – Commercially sensitive information]**.

2) **Brokerage Fee:**

G/L Account Name	Types and Nature of accounts
[CONFIDENTIAL – Commercially sensitive information]	Most of the additional charges and additional invoiced items such as [CONFIDENTIAL – Commercially sensitive information] .
[CONFIDENTIAL – Commercially sensitive information]	[CONFIDENTIAL – Commercially sensitive information]

[CONFIDENTIAL – Commercially sensitive information]	Most of the additional charges and additional invoiced items such as [CONFIDENTIAL – Commercially sensitive information]
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Due to the inability to accurately track import expenses by PO level, HKT UK initially aggregated the import expenses using the following method:

1. [CONFIDENTIAL – Commercially sensitive information], HKT UK restricted the document date to the year 2022 and aggregated only the transactions that were made to [CONFIDENTIAL – Commercially sensitive information] of HKT UK. The aggregated amount is [2,100,000 – 2,500,000] GBP, which is the amount under review. Then HKT UK excluded the port management fee [55,000 – 62,000 GBP in total] from the amount under review. So, the amount for Brokerage fee is [2,100,000 – 2,500,000] GBP. Please refer to the Exhibit B2. 3 [CONFIDENTIAL – Commercially sensitive information].
 2. HKT UK aggregated the PO weight (kg) from HKT UK's 2022 inventory ledger monthly. To aggregate the corresponding weights for the imported and entered PO list, HKT UK excluded [CONFIDENTIAL – Commercially sensitive information].
 3. HKT UK aggregated the GL amount from step 1 monthly based on the [CONFIDENTIAL – Commercially sensitive information]
 4. HKT UK then multiplied this calculated [CONFIDENTIAL – Commercially sensitive information] to determine the Brokerage Fee.
- 3) **Port Management Fee:** This is a port management fee paid through the [CONFIDENTIAL – Commercially sensitive information], and it is [CONFIDENTIAL – Commercially sensitive information] section on [CONFIDENTIAL – Commercially sensitive information]. A monthly payment of [4,300 – 5,500] GBP is made, and HKT UK records this amount in the GL account as [CONFIDENTIAL – Commercially sensitive information]., the total amount on this account is [55,000 – 62,000] GBP. HKT UK aggregated the PO weight (kg) from HKT UK's 2022 inventory ledger monthly. To aggregate the corresponding weights for the imported and entered PO list, HKT UK excluded [CONFIDENTIAL – Commercially sensitive information].
- [CONFIDENTIAL – Commercially sensitive information] has been applied to the weights of PO on the list subject to report. Please refer to Exhibit B2. 3 [CONFIDENTIAL – Table containing Brokerage Fee & PMF Calculation].
- 4) **Storage Fee:** The warehouse operated by HTK UK [CONFIDENTIAL – Commercially sensitive information] is located in [CONFIDENTIAL –

Commercially sensitive information]. It is designated as **[CONFIDENTIAL – Commercially sensitive information]** in the SAP system.

In order to aggregate warehouse costs, HKT UK divided these into two main categories:

1. Accounts related to warehouse expenses within the income statement under Selling Expense, which include the following:

[CONFIDENTIAL – Commercially sensitive information]

2. Warehouse **[CONFIDENTIAL – Commercially sensitive information]**, recorded as:

[CONFIDENTIAL – Commercially sensitive information]

To distinguish between amounts subject to report and amounts that are not subject to report within the warehouse-related selling expense accounts (those starting with **[CONFIDENTIAL – Commercially sensitive information]**), transactions associated with **[CONFIDENTIAL – Commercially sensitive information]** have been excluded. The nature of each account, **[CONFIDENTIAL – Commercially sensitive information]**, is as follows:

(Amount subject to report: Cost Centre - **[CONFIDENTIAL – Commercially sensitive information]**)

G/L Account Name	Types and Nature of stated cost
[CONFIDENTIAL – Commercially sensitive information]	[CONFIDENTIAL – Commercially sensitive information]
[CONFIDENTIAL – Commercially sensitive information]	[CONFIDENTIAL – Commercially sensitive information]
[CONFIDENTIAL – Commercially sensitive information]	[CONFIDENTIAL – Commercially sensitive information]
[CONFIDENTIAL – Commercially sensitive information]	[CONFIDENTIAL – Commercially sensitive information]
[CONFIDENTIAL – Commercially sensitive information]	[CONFIDENTIAL – Commercially sensitive information]
[CONFIDENTIAL – Commercially sensitive information]	[CONFIDENTIAL – Commercially sensitive information]

* **[CONFIDENTIAL – Commercially sensitive information]**

Among the accounts mentioned above, **[CONFIDENTIAL – Commercially sensitive information]**. Since HKT UK could not differentiate between these, only the amounts corresponding to the POI as indicated by the **[CONFIDENTIAL – Commercially sensitive information]** were included in the amount subject to report.

The **[CONFIDENTIAL – Commercially sensitive information]** was reconciled against the unit price determined in the drafting report. While the **[CONFIDENTIAL – Commercially sensitive information]** during the year 2022, **[CONFIDENTIAL – Commercially sensitive information]**. For reporting

purposes, HKT UK has employed PO weight (kg) for the **[CONFIDENTIAL – Commercially sensitive information]** to calculate the Warehouse Fee Ratio. The unit cost per unit kg is **[CONFIDENTIAL – Commercially sensitive information]**, and the formula is as follows:

[CONFIDENTIAL – Commercially sensitive information]

The calculated unit price was applied to the weight per purchase order of **[CONFIDENTIAL – Commercially sensitive information]** among the POs listed for reporting. (Note that **[CONFIDENTIAL – Commercially sensitive information]**)

Appendix reference: Exhibit B2. 3.
[CONFIDENTIAL – Table containing Brokerage Fee & PMF Calculation].

B3 Forward orders

1. Please provide details in **Annex B3 – Forward orders** and attach copies of forward contracts/ongoing supply agreements for the goods subject to review for up to one year ahead. Comment on these forward contracts – are they a usual way of doing business in your industry? Has there been any variation in the volume and value of forward contracts over time? If so, what has caused this variation?

Not applicable. HKT UK does not enter forward contracts.

Appendix reference: Not Applicable.

SECTION C: Sales and selling expenses

C1 Sales of the goods subject to review

1. Please complete **Annex C1 – Sales**. Provide annual sales figures for the goods subject to review imported from the PRC and the like goods from all other countries imported into the UK by your company. Please state the value and quantity of these goods sold in the UK or re-exported during the injury period. Where known and if applicable, please state each source country of the like goods.

C2 Sales of goods incorporating the goods subject to review and/or like goods

1. If applicable, please complete **Annex C2 - Sales incorporating the goods** providing information on the value and volume of goods produced by your company **incorporating** the goods subject to review or like goods, where the goods subject to review or like goods are sourced from the PRC and all other countries and the end product is sold in the UK or exported.

C3 Sales transactions

1. Please complete **Annex C3 – Sales transactions**. Please provide the requested information for the goods subject to review you sold on the UK market during the POI.
2. Please provide invoices and any supporting documents for two of the transactions stated within **Annex C3 – Sales Transactions**. Use the box below to give an overview of any supporting documents provided.

HKT UK issues Billing Numbers (Invoice No.) to customers and, in the case [CONFIDENTIAL – Commercially sensitive information regarding the type of transaction]

. For [CONFIDENTIAL – Commercially sensitive information regarding the type of transaction]

HKT UK can find out [CONFIDENTIAL – Commercially sensitive information] It is possible to understand how the sales transaction was booked by referring to the Document No. linked to the Billing Document No. [CONFIDENTIAL – Commercially sensitive information regarding the type of commercial document]

Appendix reference: Exhibit B2. 2A, Exhibit B2. 2B [CONFIDENTIAL – Sample sales documents]

SECTION D: Cause of injury

The purpose of this section is to collect information as to whether there would be injury to the UK industry if the existing anti-dumping amount were removed. Note that the information submitted at this point can only be considered if supported by **factual evidence**.

1. If the existing anti-dumping measure on the goods subject to review no longer applied, would there be injury to the UK producers of the like goods? Please provide evidence to support your view. Please also provide details of any other reasons that could contribute to such injury to the UK industry other than any imports of the goods subject to review, for example: contraction in demand or changes in the pattern of consumption of the like goods or goods subject to review in the United Kingdom, or developments in technology.

In considering whether there would be injury to UK producers of the like goods in the event that the existing AD measure was no longer applied, HKT UK considers it necessary to distinguish between the so-called “**multi-life**” and “**single-life**” tyres. This distinction turns primarily on considerations of price and brand.

Multi-life tyres:

Multi-life tyres include tyres of the highest quality. As they are the flagship products of their manufacturers, brand is particularly relevant for multi-life tyres, leading to higher prices. Original equipment (**OE**) tyres of buses and lorries are normally multi-life tyres.

High quality is the defining characteristic of multi-life tyres — multi-life tyres are not only associated with a higher level of safety but are typified by a much greater mileage performance and lifespan compared to single-life tyres (normally, multi-life tyres can be retreaded at least twice under normal use conditions, corresponding to an average lifespan of 660,000 Km).

The superior longevity of multi-life tyres is due to their technical characteristics including, inter alia, the higher undertread thickness (i.e., the distance between the bottom of the groove and the top of the outermost belt) which helps ensuring a higher level of retreadability. Production of multi-life tyres entails higher costs and, consequently, higher prices.

Well-known brands, such as Hankook, produce multi-life tyres.

Imports of multi-life tyres are not in competition with the UK industry, which is exclusively involved in the manufacturing of retreaded tyres. As such, there is no injury that can be caused by the importation of multi-life tyres from China to the UK producers of the like goods, and there would therefore be no injury as a result of removing the existing AD measure in respect of multi-life tyres.

Quite on the contrary, HKT UK considers that the continued application of the existing AD measure to multi-life tyres would have a negative impact on UK industry (and consumers). Multi-life tyres are the key raw material for the UK retreading industry. Accordingly, UK producers need access to stable and reliable sources of supply of this material. Since UK producers of retreaded tyres usually purchase used tyre casings on the UK market, to satisfy their need it is important that sufficient quantities of exhausted multi-life tyres are continuously available in the UK. In a market where new multi-life tyres are not produced domestically, this means that unrestricted access to imports of new multi-life tyres — that, once used, become used tyre casings — is a critical factor in ensuring stable supplies for the UK industry.

It follows that the termination of the AD measure on imports of multi-life tyres from China would have a positive effect on the availability of this product in the UK market, allowing UK consumers to have access to reasonably priced retreaded tyres manufactured in the UK. In this respect, it should be kept in mind that the manufacturing of retreaded tyres largely depends on the availability of used multi-life tyre casings. Therefore, the price of multi-life tyres imported in the UK indirectly affect the price and availability of used tyre casings on the UK market and, in turn, the price and availability of retreaded tyres made in the UK.

Single-life tyres:

Single-life tyres can be defined as all the tyres which are not multi-life. By comparison with multi-life tyres, the quality of single-life tyres is lower—resulting in very limited retreadability (if any) and a correspondingly shorter lifespan.

Brand recognition is low and – in certain cases - almost non-existent. Accordingly, price becomes the determining factor in a customer's decision to opt for a single-life tyre.

Considering the structure of the UK tyre market (as discussed above), and notably the considerations of price and brand which distinguish multi-life tyres from single-life tyres, it is clear that only single-life tyres are in competition with retreaded tyres manufactured by the UK industry.

As a subordinate ground, it is submitted that the measures should be revoked as such (i.e., as regards both multi-life and single-life tyres). In fact, only new tyres are imported from China, while there is no production of new tyres in the UK (whether multi-life or single-life). The UK industry only includes retreaders which manufacture their products using worn casings as inputs. It follows that the goods under review and the like goods are different as regards, in particular, the manufacturing process. Thus, imports of new tyres from China cannot cause any injury to the UK industry.

Appendix reference:

SECTION E: Economic Interest Test

The economic interest test helps the TRA assess the economic impact of a measure compared to what would happen should the measures be revoked. There are six factors which the TRA must consider as part of the economic interest test:

- i) The injury caused by the importation of the dumped goods to UK industry and the benefits to that industry in removing the injury.
- ii) The economic significance of affected industries and consumers in the UK.
- iii) The likely impact on affected industries and consumers in the UK.
- iv) The likely impact on particular geographic areas, or particular groups, in the UK.
- v) The likely consequences for the competitive environment and for the structure of markets for goods in the UK.
- vi) Other matters that the TRA considers relevant.

The questions in this section will contribute to this assessment. Please provide information broken down by each of your company's UK sites/facilities, where relevant and possible.

1. Please provide the names, legal addresses, email contact details of named contacts and/or telephone numbers of the following domestic companies (**please ensure this section is sufficiently redacted for personal information in the non-confidential version of this questionnaire**):
 - Those that produce the like goods in the UK
 - Those that are involved in the importation, distribution, or sale of the goods subject to review from the PRC
 - Those that are involved in the importation, distribution, or sale of the like goods from third countries

HKT UK provides the contact list for domestic companies in Exhibit E1.	
	Appendix reference: Exhibit E1 [CONFIDENTIAL – contains personal information]

2. Please provide the physical addresses (including town/city and county) of all your company's UK sites/facilities involved in the importation of the goods subject to review.

As far as Hankook Group is concerned, only HKT UK is involved in the importation of the goods subject to review. The requested details are provided at the beginning of this questionnaire response (please see Subsection A1 (identity and contact details)).	
	Appendix reference: Not Applicable

3. Please provide an overview of your downstream supply chain. Please indicate who the consumers of your relevant products are, which industry and level of trade they relate to and whether they are companies or private individuals. Are your relevant products considered to be an intermediate and/or final good?

The products under review are final products which are not meant to be further processed in the UK but are simply incorporated in buses or trucks. HKT UK serves a diverse clientele that falls into several distinct categories, including wholesalers, retailers, and service providers. Notably, all of HKT UK's customers are corporate entities, as HKT UK operates as an importer within a larger manufacturing group, rather than catering to individual consumers. The downstream industries influenced by HKT UK's operations encompass truck manufacturing and transportation services.

While HKT UK primarily focuses on providing replacement products (yet, still new tyres), Hankook Group is interested in **[CONFIDENTIAL – contains confidential information regarding HKT UK's business plans]**

Appendix reference: Not Applicable.

4. Please complete **Annex E1 – Economic Interest Test** providing employment figures in full-time equivalents (FTE) for each of your company's UK sites or facilities.
5. How would these employment figures be affected if the current anti-dumping measure was revoked? Please substantiate your claims with evidence.

At the outset, HKT UK wishes to reiterate that, as indicated in the pre-sampling questionnaires of Hankook Group (and also discussed under Question 1 of this Section, above), maintenance of the duties in respect of multi-life tyres would significantly affect the UK industry. Since there is no production of new tyres in the UK, it is crucial that the retreading industry has access to sufficient quantities of retreadable tyres. Multi-life tyres such as those imported by HKT UK are of sufficient quality to constitute such inputs. Moreover, the price of (new) multi-life tyres is typically higher than the price of retreaded tyres manufactured by the UK industry, which means that there is no material risk of undercutting/underselling. HKT UK therefore reiterates that multi-life tyres should be excluded from the scope of this review.

The above clarified, HKT UK wishes to emphasise that it has **[CONFIDENTIAL – contains confidential information regarding HKT UK's business plans]**

Additionally, **[CONFIDENTIAL – contains confidential information regarding HKT UK's business plans]**. However, if the AD measures are not revoked (at least in relation to multi-life tyres), the cost of importing retreadable multi-life tyre will remain high, thereby negatively affecting HKT UK's operations.

Thus, in the event of continuation of the AD measure on multi-life tyres, the potential for substantial improvements in terms of employment will remain limited. In the long

term, the lower profitability caused by higher costs for HKT UK to import multi-life tyres if AD measures on this product are not revoked will likely have a negative impact on employment.

Appendix reference: Not Applicable

6. How would your domestic sales market share of bus and lorry tyres be affected if the anti-dumping measure were to be revoked? Please substantiate your claims with evidence.

HKT UK is chosen as a top tier supplier in Europe (including the UK) by the European Tyre and Rubber Manufacturers' Association ("**ETRMA**") and is firmly committed to upholding this position. This commitment entails the steadfast maintenance of market prices.

For the above reasons, if the AD measures are revoked, this will have limited effects on HKT UK's market share, because the company's supply and demand dynamics are not strictly linked to prices. However, it is expected that the revocation of the duties (as far as multi-life tyres are concerned) would improve the company's profitability.

Appendix reference: Not Applicable.

7. How significant are the imports of **new** bus and lorry tyres relative to your company's overall volume of imports?

HKT UK exclusively imports new tyres. More specifically, it imports multi-life tyres, which are not produced in the UK.

In terms of quantity, the import of new bus and lorry tyres accounts for [10 – 12]% of the total new tyre imports of HKT UK (out of which around half are sourced from China). In terms of monetary value, this category accounts for a significant [35 – 43]%. The remaining imports concern tyres for passenger cars and light trucks (both out of scope of this review).

Appendix reference: Exhibit E2
[CONFIDENTIAL] – Table containing the import amounts of new bus and lorry tyres]

8. How significant are the imports of **retreaded** bus and lorry tyres relative to your company's overall volume of imports?

HKT UK did not import any retreaded bus and lorry tyres during the review period of investigation.

Appendix reference: N/A

9. Please describe how you would expect a change in the import prices of the goods subject to review to affect each of the following. Where possible, please support your claims with evidence.

- Market price of bus and lorry tyres in the UK

The UK bus and lorry tyre market is divided into two segments, which should be examined separately.

First, multi-life tyres (i.e., the product imported by HKT UK: as noted above, Hankook Group is recognized as a top tier producer by ETRMA. Please see Exhibits E3 and E4, which indicate that Hankook become a top tier brand due to the sell-out price increase), for which the market price will remain high even in case of revocation of the AD measure due to the strong brand recognition of these tyres, as well as product reliability and performance. These factors apply regardless of China's export prices. The presence of AD duties will entail the maintenance of even higher prices, for a product that is not produced in the UK, with consequential detrimental effects for consumers and the UK retreading industry.

The second segment includes the so-called of single-life tyres, which are in general of lower quality and therefore sold at lower prices compared to multi-life tyres. This is a price competing market, and the price level is expected to have a greater impact on the market. HKUK is not active in this market segment.

Appendix reference: Exhibit E3 and Exhibit E4 **[CONFIDENTIAL]** – The document contains internal information]

- Total UK output of bus and lorry tyres

A change in the import prices of the goods subject to review may impact the UK industry's production insofar as, in the UK, there is no production of new tyres. All UK producers are retreaders that use worn multi-life tyres casings as input.

Therefore, the revocation of the AD measures vis-à-vis multi-life tyres could indirectly determine an increased production of the like goods in the UK. In fact, the revocation of the AD duties is likely to result in an increased availability of worn casings which are used by the UK retreading industry. As a result, in this scenario, the UK producers of retreaded tyres would benefit from an additional stream of raw material (Chinese worn multi-life tyres casings) at lower prices. Not only this may potentially affect the production levels, but it is also likely to reduce the UK industry's costs and increase its competitiveness.

Appendix reference: Not Applicable.

- Total imports of the goods subject to review from the PRC and the like goods from third countries to the UK; and

Considering the characteristics of the multi-life tyres market, including the strong brand recognition, the revocation of the AD measure is not expected to determine significant changes in the import patterns. The situation is partially different in the case of single-life tyres, which are more price sensitive.

Appendix reference: Not Applicable.

- Total exports of bus and lorry tyres from the UK.

To the best knowledge of HKT UK, no new bus and lorry tyres are manufactured in the UK and therefore there cannot be any impact on exports of new tyres.

As regards exports of retreaded tyres, HK UK considers that the revocation of AD duties vis-à-vis multi-life tyres could ameliorate the competitiveness of UK retreaders. This could, in turn, result in higher exports from the UK.

Appendix reference: Not Applicable.

10. Do you know of any related industries that would be affected should the anti-dumping measure be revoked?

Please consider in particular:

- Upstream industries – those who produce inputs (such as raw materials) needed for the goods subject to review or like goods

To the best of HKT UK's knowledge, there is no upstream industry for new bus and lorry tyres in the UK that would be affected if AD measures are revoked.

Appendix reference: Not Applicable.

- Downstream industries – those who purchase the goods subject to review or like goods

In this case, the downstream industry of imported multi-life tyres is the retreading industry (which is at the same time, the UK industry in this investigation). It purchases exhausted tyres for further processing in order to create retreaded (i.e., reusable) tyres. Due to their higher performance, multi-life tyres are crucial inputs for this industry. Therefore, the revocation of the AD measure for multi-life tyres would ensure a stable supply of the main input material (retreadable tyres) for the retreading industry in the UK. In turn, this positive effect would also be felt by industries operating further downstream, such as logistics and transport companies as it would lower costs.

Appendix reference: Not Applicable.

- Industries for complimentary goods – those which would typically be bought alongside the goods subject to review or like goods (such as ink being bought with printers)

There is no significant industry for complimentary goods to bus and lorry tyres in the UK.

Appendix reference: Not Applicable.

- Industries for substitute goods – those which might be bought instead of the goods subject to review or like goods (such as margarine instead of butter)

There are no significant substitute goods for bus and lorry tyres in the UK.

Appendix reference: Not Applicable.

11. To what extent would you expect any changes in prices for the goods subject to review and/or like goods to be passed onto final consumers?

Since the goods subject to review and/or like goods are incorporated into bus and lorries, it is estimated that consumers would be indirectly impacted by any change in prices.

In general, the continued application of the AD measure on multi-life tyres would prevent UK companies from having access to better priced (i) new multi-life tyres and (ii) retreaded tyres manufactured in the UK, as the multi-life tyre is an essential raw material for UK producers of retreaded tyres. This also determines higher transportation costs, affecting the price of transported goods or travel fees. By contrast, the revocation of the AD measure should indirectly benefit consumers.

As regards single-life tyres, similar considerations apply since the AD measure entails higher costs for the downstream industries (such as, e.g., transportation industry) and, as a result, higher costs for consumers.

Appendix reference: N/A

12. Would your plans for investment or expansion in the UK over the next five years be affected should the anti-dumping measure be revoked? Please support your claims with evidence.

In 2022, HKT UK paid AD/CVD duty amounting to GBP [4,000 – 5,000]K. This equates to [600 – 710]% of advertising expense for a year and [165 – 200]% of labour expense. In the event of revocation of the AD/CVD measure, HKT UK could invest those amounts in employment, advertising and storage expansion.

Please see Exhibit A6. 5 for the Trial Balance 2022 vs. 2021 (for the case team's convenience, an excerpt is reproduced here below).

	Amount (GBP)	AD/CVD Duty Portion
Turnover	[140,000,000 – 180,000,000]	[3 – 3.4]%
Selling Exp	[7,500,000 – 9,000,000]	[55 – 60]%
* Advertising Expenses:	[650,000 – 750,000]	[600 – 710]%
* Storage Expenses:	[2,300,000 – 2,700,000]	[160 – 190]%

* Labor Expenses:	[2,000,000 – 2,500,000]	[165 – 200]%
AD Duty	[4,000,000 – 5,000,000]	100%
Appendix reference: Exhibit A6. 5 [CONFIDENTIAL – Commercially sensitive information]		

13. As a public body, the TRA has an obligation under the Equality Act 2010 to ensure that the possible effects of its activities on different people are considered. This public sector Equality Duty covers the following protected characteristics:

- age,
- disability,
- gender reassignment,
- marriage or civil partnership,
- pregnancy and maternity,
- race,
- religion or belief,
- sex, and
- sexual orientation.

Please provide any relevant information about whether the continued imposition of this anti-dumping measure might disproportionately affect any of these groups or any other particular group.

HKT UK does not consider that the current AD measure is relevant to any of the above characteristics.

Appendix reference: Not Applicable.

14. Please explain whether and how revoking this trade remedy measure could affect the number or range of suppliers in the bus and lorry tyres market.

In terms of the number of suppliers, the revocation of the AD measure vis-à-vis multi-life tyres would not have any significant impact. Since there is no UK production of (new) multi-life tyres, and multi-life tyres are needed by the UK industry, this product would continue to be imported in any case. Nevertheless, as already explained the revocation of the AD measure for multi-life tyres could improve the competitiveness of the UK industry, in particular vis-à-vis imports of single-life tyres.

Appendix reference: Not Applicable.

15. Please explain whether and how revoking this trade remedy measure could affect suppliers' ability to differentiate their products by price, quality, service or innovation in the bus and lorry tyres market.

As previously explained, (new) multi-life tyres will likely continue to be imported into the UK irrespective of whether the AD measures are continued or revoked. The manufacturers of multi-life tyres have established research and development, quality management, production, marketing, and service departments not only in China but also at various facilities worldwide. This extensive global presence makes it less likely that AD measures in specific regions will significantly disrupt the overall quality of their products and services. For instance, despite regulatory constraints affecting products from China, companies like those belonging to Hankook Group continue to maintain dedicated research and development, marketing, quality, and service operations in both China and the UK. Consequently, the continuation/revocation of the AD measures would have limited impact on them. This also means that, in terms of suppliers' ability to differentiate their products, the UK would be largely unaffected by the revocation of the AD measure for multi-life tyres.

The situation is partially different with respect to single-life tyres. In general, manufacturers of single-life tyres do not have the same worldwide R&D, production and service departments. Therefore the continuation/revocation of the AD measure may have a greater impact in terms of suppliers' ability to differentiate their products.

Appendix reference: Not Applicable.

16. Please explain whether and how revoking this trade remedy measure could affect the cost of switching between suppliers in the bus and lorry tyres market.

Given the standardised nature of the market, there are no variations in size, function, transportation methods, installation procedures, or any other product attributes among suppliers. As a result, there would be no costs associated with switching suppliers, as such.

Appendix reference: Not Applicable.

17. Please explain whether and how revoking this trade remedy measure could enable suppliers to set agreed prices between themselves or for certain consumers or products.

The UK tyre market is highly competitive, and there is no evidence or advantage in engaging in price fixing. HKT UK considers that the possibility of suppliers reaching an agreement on selling prices is remote.

Appendix reference: Not Applicable.

18. Please explain whether and how revoking this trade remedy measure could affect choices of bus and lorry tyres available to consumers.

As noted above, consumers are not directly interested in the goods subject to review since customers are businesses.

As explained earlier (see question 11 of this Section, above), the revocation of the AD measure would instead have an indirect impact on consumers' choices, due to the impact on the costs of downstream industries.

Appendix reference: Not Applicable.

19. Please explain whether and how revoking this trade remedy measure could affect the ability of consumers to make informed decisions.

Not applicable since the goods subject to review are not consumer goods and, thus, consumers would not directly purchase them.

In relation to services provided using such goods, consumers would be significantly affected in terms of prices since transport costs will increase.

Appendix reference: Not Applicable.

20. Are there any additional economic factors that you consider to be relevant for the Economic Interest Test in this Review?

When assessing injury in this case, it is crucial to distinguish between multi-life tyres (high price, high quality, high retreadability, high brand recognition) and single-life tyres (low price, low quality, low retreadability, and low brand recognition).

Eliminating duties in the multi-life tyre sector will foster healthy competition and contribute to price stability within the UK market. Additionally, given the absence of competition between the imported multi-life tyres and retreaded tyres produced by the UK producers, the revocation of the AD measure would be unlikely to cause injury to the UK industry (which is limited to retreaders). Furthermore, as noted above, revocation of the AD measure would contribute to the development of the UK retreading industry as it would provide the necessary raw materials at a lower price, thereby making it more competitive vis-à-vis single-life tyres.

HKT UK considers that the continued application of the AD measure with respect to multi-life tyres is likely to be of a particularly negative impact for both UK downstream industries and consumers alike in light of the prevailing economic circumstances in the UK, and in particular the prolonged cost-of-living crisis. Accordingly, as far as multi-life tyres are concerned, the negative impact of the AD measure on both UK industries and UK consumers is such as to significantly outweigh any protective effect which may be perceived in relation to the AD measure.

Finally, it should be highlighted that HKT UK imports and sells products that do not directly compete with those produced by the UK industry, and these imports are in

fact essential raw materials used in the production of UK retreaded tyres. From this perspective, HKT UK considers that it is not in the economic interest of the UK that the current AD measure is continued.

Appendix reference: Not Applicable.

SECTION F: Checklist and appendices

This section is an aid to ensure that you have completed all sections of this questionnaire.

Section	Please tick if you have responded to all questions
Section A – Company structure and operations	✓
Section B – Imports and forward orders	✓
Section C – Sales and selling expenses	✓
Section D – Cause of Injury	✓
Section E – Economic Interest Test	✓

+Add additional rows as required

Appendix reference	Document title
Exhibit A2.1A [CONFIDENTIAL]	Certification of Incorporation
Exhibit A2.1B [CONFIDENTIAL]	Certification of Incorporation Name Change
Exhibit A2.4A	BTMA Membership
Exhibit A2.4B [CONFIDENTIAL]	BTMA Membership Subscription Invoice
Exhibit A2.4C	NTDA Membership
Exhibit A3.3A [CONFIDENTIAL]	Organization Chart (as of Dec. 2022)
Exhibit A3.3B [CONFIDENTIAL]	Roles & Responsibilities
Exhibit A3.3C [CONFIDENTIAL]	List of Facilities
Exhibit A5.1 [CONFIDENTIAL]	[CONFIDENTIAL - commercially sensitive information]
Exhibit A6.3A [CONFIDENTIAL]	2019 Final Accounts
Exhibit A6.3B [CONFIDENTIAL]	2020 Final Accounts
Exhibit A6.3C [CONFIDENTIAL]	2021 Final Accounts
Exhibit A6.5 [CONFIDENTIAL]	Trial Balance 2022 vs 2021
Exhibit A6.6 [CONFIDENTIAL]	HKT UK FY22 PL Statement
Exhibit A6.7A [CONFIDENTIAL]	Consolidated Audit Report HKT 2022
Exhibit A6.7B [CONFIDENTIAL]	HKT COA
Exhibit A6.8A [CONFIDENTIAL]	HKT UK COA
Exhibit A6.8B [CONFIDENTIAL]	HKT UK Cost Centre
Exhibit A7.1A [CONFIDENTIAL]	Key to Product Code
Exhibit A7.1B	2022 Hankook TBR Mini Catalogue
Exhibit B1.2 [CONFIDENTIAL]	Conversion Method Calculation Sheet ([CONFIDENTIAL - incoterms])
Exhibit B2.2A [CONFIDENTIAL]	Sample Sales ([CONFIDENTIAL – incoterms, sales documents])
Exhibit B2.2B [CONFIDENTIAL]	Sample Sales [CONFIDENTIAL – incoterms, sales documents])

Exhibit B2.3 [CONFIDENTIAL]	Brokerage Fee & PMF Calculation
Exhibit E1 [CONFIDENTIAL]	List of Downstream Companies
Exhibit E2 [CONFIDENTIAL]	Significance of imports of new bus and lorry tyres
Exhibit E3 [CONFIDENTIAL]	Presentation ETRMA Supervisory Statistics Committee 16 June 2023
Exhibit E4 [CONFIDENTIAL]	Minutes of ETRMA Supervisory Statistics Committee 16 June 2023

Please list any appendices that you have referenced in your responses and are attaching with this questionnaire.

+Add additional rows as required