

Subsidy Questionnaire (UK Producer)

Case TS0036: Certain pneumatic tyres used for buses or lorries exported from People's Republic of China

Period of Investigation (POI):	1 January 2022 – 31 December 2022
Injury Period (IP):	1 January 2019 – 31 December 2022
Deadline for response:	10 August 2023
Contact details:	TS0036@traderemedies.gov.uk
Completed on behalf of:	Bulldog Remoulds Ltd / Bridgestone Europe NV/SA, UK Branch

When you have completed this form, indicate the **confidentiality status** of this document by placing an X in the relevant box below:

- ☐ 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 a **Confidential** and a **Non-Confidential** version of both the questionnaire and annex, as well as 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.

Table of Contents

Introduction	1
About us, this case, and this questionnaire.....	1
Instructions on completing this questionnaire	2
Preparing confidential and non-confidential copies.....	3
Providing information from subsidiaries or associated parties	4
What happens next	4
Verifying the information you supply	4
The scope of this review.....	6
Goods subject to review.....	6
Like goods.....	6
Product Control Numbers.....	6
PCN Table	7
SECTION A: Company structure and operations	9
A1 Identity and contact details	9
A2 About your company.....	9
A3 Organisational structure.....	10
A4 Board members and principal shareholders	11
A5 Operational links with other companies or persons	11
A6 Accounting practices	11
SECTION B: About your goods.....	14
B1 Understanding your like goods	14
B2 Understanding the UK market	15
SECTION C: Costs and production.....	18
C1 Cost to make and sell.....	18
C2 Cost and sales reconciliation.....	19
C3 Production process.....	19
C4 Joint products and by-products	20
C5 Raw material and input purchases	21
C6 Purchases of like goods and/or goods subject to review.....	21
SECTION D: Sales	22
D1 Domestic sales	22
D2 Export sales.....	22
D3 Sales reconciliation	22
D4 Distribution channels and price setting.....	22
D5 Captive use	24
SECTION E: Injury to your company	25
SECTION F: Subsidies	29
F1 General.....	29
F2 Any other subsidy programmes	30
SECTION G: Supplementary questions.....	31
G1 Adjustments	31
G2 Economic Interest Test.....	31

G3 Background.....	31
G4 Your company	32
G5 Potential impacts of a revocation of the measure.....	33
SECTION H: Next steps	37
Next steps	37
SECTION I:	38
Checklist and appendices	38

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 [the taxation notice](#) which gave effect to the EU trade remedies measure specified in the [notice of determination](#). The TRA's role is to consider whether the subsidization of the goods continue to cause injury to the UK industry if the anti-countervailing measures were to be revoked.

A subsidy exists if there is:

- a financial contribution by a foreign authority which confers a benefit on the recipient (usually an industry or business manufacturing goods); or
- a form of income or price support.

Not all subsidies are countervailable (meaning they can be offset through trade remedies). A subsidy is countervailable if it is specific to certain companies or industries and granted either directly or indirectly for the manufacture, production, export or transport of goods.

Why should I take part?

We are asking domestic producers to complete this questionnaire to help us understand the industry and market for this product and assess if a measure is needed. We need to establish whether the alleged subsidisation has occurred and has caused injury to the UK industry.

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 determine 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 TS0036@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:

- i. 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.
- ii. Please complete the spreadsheet annex as requested. If you feel you cannot present the information as requested, please contact your Case Team as soon as possible.
- iii. Please provide all formulas and calculations used within your questionnaire response.
- iv. 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.

- v. Any documents not in English should be accompanied by an English translation.
- vi. Please provide all dates in the format DD/MM/YYYY (e.g., 23/05/2019).
- vii. 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.
- viii. 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).
- ix. 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).
- x. 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).
- xi. 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.
- xii. All figures should be reported net of recoverable tax unless otherwise stated.
- xiii. Please refer to the case number, TS0036, 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 10 August 2023. 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:

- i) It is your responsibility to ensure that the non-confidential version does not contain any confidential information.
- ii) Remember to include a statement explaining why information obtained in your response should be treated as confidential e.g. the data is commercially sensitive.
- iii) Provide the source for all information or data you don't own and clearly state any restrictions on sharing it.
- iv) 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 good 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 producer of like goods, they should **also** complete a Producer questionnaire. Please make sure you provide your subsidiaries with access to it.
Where your subsidiaries or associated companies are not producers but are involved in the sales of 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(es) and any additional documents requested, you must upload both 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 to verify the information contained in your responses.

Verifying the information you supply

We will verify, as far as possible, the information provided to us. As part of this process, we may conduct verification visits. If we need to verify information that you provide by visiting your premises, the Case Team will contact you to arrange this.

Visits in most cases will last several days, during which we will want to speak to the author of the submission as well as someone with detailed working knowledge of the

Company's financial systems, 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.

In rare circumstances verification visits may be conducted remotely.

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

11 -20 September 16-20 October

Appendix reference:

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 used for buses or lorries exported from People's Republic of China, described as:

Certain pneumatic tyres, new or retreaded, of rubber, of a kind used for buses or lorries, with a load index exceeding 121.

These certain pneumatic tyres used for buses or lorries are currently classifiable within the following commodity codes:

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

These codes are only given for information.

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

This questionnaire asks for information about your company's production and sales of goods which are **like** the goods subject to review. Any reference to '**like goods**' in this questionnaire refers to goods produced in the UK or imported to the UK from a country other than People's Republic of China which are like the goods subject to review in all respects, or with characteristics closely resembling them.

Please follow the instructions for each question to provide the appropriate information regarding the like goods or 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.

Our PCN table is provided overleaf.

PCN Table

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 Tube type 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 ration 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

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

We are not aware of any other technical or physical characteristics that would affect the comparison between products under review and the like products.

All retread manufacturers will produce retread tyres using different tread designs, tread depths and rubber compounds to suit different applications in use. We therefore provide a range of products within a certain tyre size and tyre position combination that are aimed at different applications and users, and will therefore have a range of price points.

2. Please comment on the suitability of the PCN structure regarding your 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

Overall the PCN structure does reflect the structure of truck tyres for sale in the UK market and in our product range. It does not give full comparison as per the answer to Q1 that different products will have different features of design that mean that each PCN might not be completely comparable.
We produce <commercially sensitive information> which should also be excluded from comparison.

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.

Retreading of truck tyres is a very different manufacturing process to the production of new tyres, given that is based on remanufacturing a previously used tyre, rather than using all virgin materials. While there is strong correlation between retreaded tyres and the goods subject to review in terms of usage, the cost comparison between them is not so applicable.

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:	Bulldog Remoulds Limited
Legal structure (e.g., <limited company, sole trader, partnership> etc):	Limited company
Year of establishment:	1968
Other operating names:	None
Company registration number:	00932731
Place of registration:	UK
Name (point of contact):	<Personal Information>
Position:	Plant Manager
Address:	Bulldog Remoulds Cherry Holt Road Bourne PE10 9LA
Telephone No:	<Personal Information>
Email:	<Personal Information>
Website:	

A2 About your company

1. Describe the role of your company in the UK market for the like goods (e.g., producer, producer/exporter, producer/importer, or producer/distributor).

Bulldog Remoulds is a producer of the like goods. The company is fully owned by Bridgestone NV/SA and all items produced are sold by transfer price to Bridgestone, which sells the products to end-user customers.

Appendix reference:

2. Please provide details of any changes in the legal form of your business over the past 5 years, for example, mergers, acquisitions and/or sales.

Date	Legal form	Explanation of change
		None

--	--	--

+Add additional rows as required.

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

To produce and sell retread truck tyre products all producers have to retain Type Approval accreditation to UN ECE Regulation 109.
--

Appendix reference:

4. List all international production standards (BS / EN etc) your company currently conforms to, for the like good.

UN ECE Regulation 109 – Approval for the production of re-treaded pneumatic tyres for commercial vehicles and their trailers BS AU 159g – Specification for repairs to tyres for motor vehicles used on the public highway We also are accredited to ISO 9001 and ISO 14001.
--

Appendix reference:

5. State whether your company is a member of any representative organisations. If so, provide a copy of the relevant documentation.

BTMA – British Tyre Manufacturers Association TRA – Tyre Recovery Association NTDA – National Tyre Distributors Association SMMT - Society of Motor Manufacturers & Traders
--

Appendix reference: A2.5

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) or 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*.

1. Please the section: **1) Associated companies** in the Annex for your company's worldwide corporate structure and affiliations.
2. 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 production, sales, R&D, supply and distribution of the like goods for domestic and export markets.

See Appendix

Appendix reference:A3 2

A4 Board members and principal shareholders

1. Please complete the section: **2) Shareholdings** in the Annex. Please see additional notes in the Annex for assistance on how to complete it.

A5 Operational links with other companies or persons

1. Complete the table below if your company has established long term agreements and/or relationships with any non-associated company/companies located in the UK, People's Republic of China or in third countries for the production (e.g., sub-contracting), supply and sale of the like goods, or other licensing, technical patent or compensatory agreements.

If your company has long-term agreements and/or relationships with other companies for the supply of 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
None			

+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?
Bulldog Remoulds, Cherry Holt Road, Bourne PE10 9LA	All accounting records invoices etc Accounting records digital

+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 four financial years, please describe these changes.

1 January to 31 December	
Appendix reference:	

3. For your company and any associated parties involved in the production, marketing, or sales of your goods, please attach a copy of your annual reports, covering the injury period, including the financial statements and audit report.

See appendix	
Appendix reference: A6-3 and sub ref	

4. If your accounts are unaudited, please attach a copy of your unaudited financial statements for the Injury Period (IP) 1 January 2019 – 31 December 2022, together with an explanation as to why they remain unaudited.

Audited so none	
Appendix reference:	

5. Please attach a copy of your company's trial balance (in original and spreadsheet form) covering the POI: 1 January 2022 – 31 December 2022. If your financial year is fully aligned with the POI, this is all that is required.

Where your financial year is not aligned with the POI, please additionally provide three trial balances (in original and spreadsheet form) to cover a continuous period from the beginning of the financial year which ends during the POI to the end of the POI without overlaps.

This includes:

- the trial balance for the period starting at the beginning of the financial year and ending 31 December 2021;
- the trial balance which starts on 1 January 2022 and finishes at the end of the next financial year; and
- the trial balance which starts at the beginning of the following financial year and ends on 31 December 2022.

Trial Balance is only in Excel	
	Appendix reference: : A6-5

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

See appendix	
	Appendix reference: A6-6

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

	Appendix reference: A6.7

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 they link to the management accounting system, including any manual interventions. Please also attach:
- your company's chart of accounts;
 - Any systems that interface with your accounting system (i.e. payroll); and
 - your company's cost centres.

Please note that the TB appendix A6-5 also shows the chart of accounts back to the statutory accounts

Appendix reference: A6-8

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

No changes

Appendix reference:

SECTION B: About your goods

B1 Understanding your like goods

The goods subject to review are defined in ‘the scope of this review’.

We use a PCN number to help us compare the goods subject to review and the domestic like goods. When you are completing this section, you must apply the PCN system set out above to describe your goods consistently throughout your responses. If you don’t use the PCN table correctly, this could limit the TRA’s ability to use the information you provide.

2. Explain the internal coding system your company uses to classify your range of like goods.

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

We have individual product codes (IPCs) for each combination of Tyre Size, Brand and Pattern that we produce. The full list of our products is contained in the Price Lists for customers. We have no other technical documents or brochures etc for our products.

Appendix reference:

3. Please complete the section: **3) PCN Comparison** in the Annex. If your company manufactures a range of like goods, list this information for each product in the range.

Please see additional notes in the annex for assistance on completion.

4. If there are differences in characteristics within your range of like goods which cause distinguishable differences in price, explain those differences and the effect they have. Attach any evidence you have that is relevant. This could take the form of sales brochures, input costs, research papers or any other relevant documentation.

The cost and sales prices of each product will depend on the tyre size and pattern. There will be variations in costs based on the specification of rubber compound used and the amount of compound used, together with quality of casing utilised.

Tyre patterns are designed to optimise performance for a given end-use application, and will therefore use different amounts of rubber based on actual design and tread depth.

Also our product range is differentiated by price positioning, so we have certain products that are our best performing products and are sold at higher prices although they will overall be the best value for money for customers. There are other products which are produced and sold at lower initial cost and give lower performance.

Appendix reference:

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

<p>As there is international standardisation of tyre dimensions, the like goods and the goods subject to review are very similar in terms of physical and functional properties.</p> <p>Commercially they can be sold into certain parts of the market in an interchangeable fashion.</p> <p>For bigger end user fleets, retreads will often be sold as part of a package encompassing new tyres, retread tyres, casing control and service elements all built into the deal. The goods subject to review are less likely to be sold as part of a package deal, although there is no commercial barrier for them to be sold in this manner.</p> <p>The construction of the goods under review can often be seen to be of inferior quality and built for single life use only, whereas a retread will be manufactured using a casing that has been designed and constructed for multiple lives of service.</p>
Appendix reference:

6. Please describe all the other products (not including the goods subject to review / like goods) produced or sold by your company in the UK.

<p>Bulldog Remoulds does not produce any other products than the like goods.</p> <p>Bridgestone UK sells a complete range of new tyres in virtually every tyre market segment : car, motorcycle, van, truck, agricultural, Industrial, Earthmover & off the road.</p>
Appendix reference:

B2 Understanding the UK market

1. Provide a general description of the nature of competition within the overall UK market for the goods subject to review and the like goods.

<p>The overall market for bus and lorry tyres is a mix of larger fleet customers and smaller operators. In very general terms the larger customers will operate more sophisticated procurement strategies where they will look at longer term contractual arrangements focused on overall long-term costs rather than a focus on initial purchase price. There is much more focus in this area on other factors such as quality, reliability, service, fuel efficiency and sustainability factors. Generally the major premium manufacturers are strongest in this area.</p> <p>Smaller operators are less likely to have sophisticated procurement and generally will be more focused on initial purchase price rather than full long-term costs. In this area the mid-range and budget brands are stronger.</p> <p>Retread tyres are generally sold into major fleets as part of an overall package along with premium tyres, or are sold into the general market at a price point where their main competition is with budget brands.</p>
--

Appendix reference:

2. How price-sensitive is demand for the goods subject to review and like good? In other words, to what extent will the overall demand for bus and lorry tyres change in response to changes in price?

It is difficult to categorise the entire market as different sectors will react differently to changes in prices, however generally the UK market is very price sensitive and competitive. Overall total demand for tyres will not be affected by changes in price, as the demand is driven by usage patterns not by other factors. However, within the total demand, the market is very price sensitive and demand between individual brands and market tiers will very much be affected by changes in price.

Appendix reference:

3. Do you assess that consumers buy bus and lorry tyres primarily on price, or are there other factors that influence their decision such as quality, environmental concerns, and/or service?

There is variation in different areas of the market. The biggest fleet customers are very aware of their overall long-term operating costs and will certainly evaluate their tyre purchases using several factors rather than just initial purchase price. They will especially be looking at service levels, reliability and quality, and there is no doubt that environmental concerns are becoming more important in the purchasing decisions. Nevertheless overall costs are extremely important to these operators and they will continuously monitor the market to ensure they are getting what they consider to be the best overall value proposition.
For smaller operators there is generally more of a focus on short-term cost factors and therefore initial purchase price plays a much more influential role in the buying decision.

Appendix reference:

4. To what extent is it feasible for producers to change their level of production in response to changing market conditions such as increases in prices?

There is some degree of flexibility for producers to change production levels in response to changing market conditions, but most factories would plan to run close to optimum output levels to maximise cost efficiency.

Appendix reference:

5. Provide a general description of the trends and drivers of demand within the UK market for the goods subject to review and the like goods, including causes of demand fluctuations and any factors contributing to overall market growth or decline.

Overall drivers of demand for the UK market are overall economic activity in the country which drives overall commercial miles driven and ultimately tyre demand. Nevertheless within that macro environment, it can be seen that over the last decade the demand for retreaded tyres has suffered a

significant decline in the face of imported low cost single use tyres. This decline has stabilised somewhat since the implementation of tariffs in 2018.
 Obviously Covid has had a significant impact in the most recent years, with reduced overall demand followed by the supply chain issues and inflation issues which have affected all industries.

Appendix reference:

6. What are the major distribution and marketing channels within the UK market for the goods subject to review and the like goods?

Generally speaking the goods subject to review are imported by tyre wholesalers (either UK or European based) who will sell into Tyre Dealers who will then supply and fit to end-use customer fleets. Occasionally the Tyre Dealers themselves will import containers of tyres directly for their sales.
 The like goods are produced within the UK. A large proportion of these tyres are produced by the retread production arms of the major new tyre manufacturers, and these tyres will be distributed and marketed by the new tyre manufacturers to their Tyre Dealer customers, and also sold directly as a package of tyres and service to larger end-user fleets. A significant number of like goods are produced by SMEs who will then distribute and market these tyres either locally or nationwide to Tyre Dealers and also directly to fleet customers.

Appendix reference:

7. Who are the general users/consumers/customers within the UK market for the goods subject to review and the like goods?

Truck and bus fleets, of all sizes.

Appendix reference:

8. Do the goods subject to review and like goods compete directly with one another?

Yes it can be seen that the goods subject to review and the like goods compete directly as tyres are physically highly interchangeable due to international standardisation of dimensions.

Appendix reference:

9. Provide a general description of any government regulations or tax incentives affecting the production or sale of the goods subject to review and the like goods.

Retread tyre production is governed by adherence to UN ECE Reg 109. New tyre production is governed by adherence to UN ECE Reg 54.
 No other regulations or tax incentives affecting production or sales of the goods subject to review and the like goods.

Appendix reference:

10. Provide a general description of developments in technology affecting the characteristics, demand or the production process of the goods subject to review and the like goods.

Tyre design continues to advance both in terms of product design and materials used to deliver ever better performance to customers of safety, fuel efficiency and mileage.
 Improved tyre design is also driven by the advances in vehicle technology which require enhanced product performance.
 Production processes of both new and retread tyres continue to be improved through advances in terms of automation and machinery technical proficiency.
 Continued investment in tyre design, materials and machinery is required to keep in line with the evolving requirements of the industry.

Appendix reference:

11. Are there any goods which could be substituted for the goods subject to review and the like goods?

Other new truck tyres manufactured in other countries than China could also be substitutes.

Appendix reference:

12. Provide a comment on any other factors which influence the market for the like goods and goods subject to review (e.g., seasonality).

Seasonality affects the market for all tyre products as generally tyres wear faster in warmer temperatures, leading to increased demand in summer months and reduced demand in winter months.
 The market is also influenced by general demand factors of industry in the country. Less economic activity results in less total miles driven and therefore reduced demand for tyres.

Appendix reference:

SECTION C: Costs and production

C1 Cost to make and sell

1. Please complete **4) Cost to Make and Sell** for the POI for your like goods sold on the domestic market. All figures should be reported net of recoverable tax.

Please see additional notes in the annex for assistance on completion.

2. Describe the individual components of the costs included in the cost to make and sell section of the Annex, provide detail on how these costs are paid, and provide a breakdown of the composition in percentage terms (e.g., labour 25%, materials 60% etc).

<Commercially sensitive information>

Appendix reference: Annex 4

3. If your company is vertically integrated, please provide details of how the product cost is transferred from one production process to another (e.g., at cost, internal transfer).

<Commercially sensitive information>

Appendix reference:

4. If some of the inputs (e.g., raw materials, energy) used in the production of your like goods are produced by an associated party, provide details of this arrangement, and attach documentation demonstrating any agreements you have.

<Commercially sensitive information>

Appendix reference:

5. If your company incurred any extraordinary costs (such as start-up or ramp up costs) during the POI, please provide details of these costs, explaining why they were extraordinary and how they have been included and amortised/depreciated in your accounts.

None

Appendix reference:

6. Please explain how you finance your production of like goods, your sources of finance, whether there is any cost of finance associated with the production of like goods, and how you have reported this in the cost to make figures and company accounts.

Production is ultimately financed by sales, as a wholly owned subsidiary of Bridgestone Corporation the company is financed by the group.

Appendix reference:

7. Please state the cost allocation method used for each cost type listed in cost to make and sell, including an explanation of the allocation under each subheading and to PCNs.

<Commercially sensitive information>

Appendix reference:

C2 Cost and sales reconciliation

1. Please complete the section: **5) Cost Reconciliation** in the Annex. Start from the bottom of the table and complete only the white cells. This section will help us reconcile the cost data provided in the cost to make and sell section of the Annex.

Please see additional notes in the annex for assistance on completion.

C3 Production process

1. Please provide a written summary and, if available, a diagram/flow chart of your production process. Detail the production stages for the like goods.

Our production process comprises the following stages:

Initial Inspection : All casings (previously used tyres) go through a visual and tactile examination to ensure suitability for the Retread process.

Shearography Testing : All acceptable casings then are tested through a Shearography process to identify any potential defects within the internal structure.

Buffing : This process removes the remaining tread and sidewall rubber from the casing to the exact specified dimensions by means of high speed revolving rasps and brushes.

Skiving : Hand tools are used to remove rust, moisture, loose wires and identify any repairs required.

Secondary Inspection : All casings go through a second visual and tactile examination to check the casing after the buffing and skiving processes

Repairing : Any damage that has been identified will be repaired at this stage using the correct repair unit.

Cementing : The casing is sprayed with a water based latex adhesive to give a building tack for the building process.

Filling : All skives are filled with an unvulcanised rubber to return strength. This will be cured during the curing process.

Building : The process of applying new tread rubber to the tyre. There are two alternative production processes for hotcure or precure.

Hotcure Building : New unvulcanised rubber is strip wound around the casing using a computer controlled machine to ensure it is built to exact specified dimensions to fit the curing matrix. A new sidewall veneer is also added during this stage.

Precure Building : A thin layer of unvulcanised rubber is applied to the casing. A precured length of tread is then applied using a computer controlled machine.

Curing : This process differs depending on the process.

Hotcure Curing : Built Hotcure tyres are placed in an individual curing press which contains a tread pattern matrix. A calculated combination of time, temperature and pressure ensure the Retread is correctly vulcanised.

Precure Curing : Built precure tyres are placed within an inner and outer envelope and then a batch is placed into an autoclave. A calculated combination of time, temperature and pressure ensure the Retread is correctly vulcanised.

Final Inspection : All cured Retreads go through a third visual and tactile examination to check the quality after the curing process.

Inflation Testing : All cured Retreads go through a rapid inflation process where any structural imperfections or weaknesses will be clearly exposed.

Final Shearography Testing : All cured Retreads go through a second Shearography process to detect any separations or porosity that might occur during the curing process.

Appendix reference:

2. Identify what parts of your production process take place in the UK and explain at what stage the most value is added to your like goods in the production process. If a production process is carried out outside the UK, please explain the nature of the activity and where this process takes place and why it is performed there.

All elements of production process take place within the UK.
 Most value is added to the product in the building process, when the majority of raw materials are added.

Appendix reference:

3. Please provide the physical addresses (including town/city and county) of all your company's UK sites/facilities involved in the production of the like goods.

Company name	Physical address
Bulldog Remoulds	South Fen Road, Bourne, Lincs, PE10 0DN

Appendix reference:

+Add additional rows as required

C4 Joint products and by-products

1. Please explain any waste, scrap or by-products related to the production of the like goods. Please explain:
- how you differentiate your waste, scrap and by products
 - what you do with your waste, scrap and by-products
 - how any income or cost from waste, scrap or by-products is recorded
 - the average waste, scrap and by-product ratio resulting from the production process of the like goods.

<Commercially sensitive information>

Appendix reference:

2. Please identify any products which share a joint process with the the goods subject to review which you produce. Please indicate at which point in the manufacturing process the products diverge.

There are no other products which share a joint process.

Appendix reference:

3. Please explain how your costs of production (per unit) differ between the like goods and its joint products, if applicable. Comment on the reason for this difference and explain your method(s) of calculation.

Not applicable.

Appendix reference:

C5 Raw material and input purchases

1. Please complete the section: **6) Raw Materials and Input Purchases** in the Annex.

Please detail by transaction, purchases for cost types used in the production of the like goods which account for more than 5% of total cost to make and sell (or if energy more than 1%), during the POI by your company

Please see additional notes in the annex for assistance on completion.

2. Please provide an invoice and any supporting documents for two of your purchases stated within the section **5) Raw Materials and Input Purchases** in the Annex.. Use the box below to give an overview of any supporting documents provided.

We cannot obtain the cross-reference information of purchase details and supplier easily so have shown the inputs and a separate list of suppliers of the goods. Individual records can be cross-checked if required.

Appendix reference: Extra Info Annex 6

C6 Purchases of like goods and/or goods subject to review

1. Please complete the section: **7) Purchases of the Goods** the Annex. This should include information relating to your company's total annual purchases of the like goods and/or goods subject to review over the injury period. All figures should be reported net of recoverable tax. Please list for each year every country you have purchased from in a separate row.

Please see additional notes in the annex for assistance on completion.

2. Describe how these purchases fit into your business model. Please attach copies of any agreements or contracts that you have relating to your purchases of like goods and/or goods subject to review.

<Commercially sensitive information>

Appendix reference:

SECTION D: Sales

D1 Domestic sales

1. Please complete the section: **8) T by T Domestic Sales** in the Annex.

Please contact the Case Team if you can't provide the relevant information in sufficient detail.

Please see additional notes in the annex for assistance on completion.

D2 Export sales

1. Please complete the section: **9) Export Sales** in the Annex. Please note that:
 - These should include all your export sales of like goods for the POI (January 2022 – 31 December 2022).
 - you must report your total volume and total value for your export sales by PCN and by country of destination; and
 - All figures should be reported net of recoverable tax.

Please see additional notes in the annex for assistance on completion.

2. Please provide a list of overseas associated customers who purchase like goods. Explain the nature of the association and any effect it has on the terms of sale to that customer.

None
Appendix reference:

D3 Sales reconciliation

1. Please complete the Sales reconciliation table in section: **10) Sales Reconciliation** in the Annex. Start from the bottom of the table.
2. Additionally, please provide quantitative estimates (e.g., projections or forecasts) for the sales revenue and quantity of like goods as well as all other goods you produce on the UK market for the next five years.

D4 Distribution channels and price setting

1. If applicable, please provide copies of price lists for the like goods for 1 January 2022 – 31 December 2022.

3 price lists for the POI.

Appendix reference:

D4-1 RET UK Price List (Nov 2021)

D4-1 RET UK Price List (April 2022)

D4-1 RET UK Price List (Oct 2022)

2. If any price reductions have been applied to any of your sales of like goods over the POI, please provide a description. This includes discounts, rebates, credit terms, allowances and commissions.

- Explain the terms and conditions that must be met for any price reduction.
- Indicate any price reduction not included in an invoice price. Explain how the invoice price and the price reduction have been calculated.
- If you have issued any credit notes that are not reflected in invoice prices, provide details of the criteria for issuing such notes and the impact that they have on prices (both past and future).

<Commercially sensitive information>

Appendix reference:

3. Please provide details of your distribution network for like goods if you have one.

Tyres are sold to Tyre Dealers/Service Providers who will then supply and fit the tyres to the vehicles of the end customers. These are situated throughout the UK.

In some instances Bridgestone will have the sales relationship directly with the end user customer and will invoice the customer for the tyres (often new and retread) and services provided. The Service Provider will provide the service of tyre fitting and will be paid by Bridgestone for this service, together with any other related tyre husbandry services as required.

In some instances the Tyre Dealer will have the direct customer sales relationship and will invoice the customer for both tyre and fitting service.

For bus business it is quite usual to have a Bridgestone employee as an on-site fitter at a bus depot, and tyres and services are completed by this employee. Usually bus business is conducted on a PPK basis (pence per km charge) rather than on a per tyre charge.

Appendix reference:

4. Do your sales usually include delivery in the price? If so, please explain how you calculate delivery costs and prices?

Yes, delivery is usually inclusive in the sales price.

Appendix reference:

5. Does delivery price vary between customers? If so, then please explain what these differences may relate to.

As delivery is inclusive in sales price there is no delivery price variation.

Appendix reference:

6. Attach sales contracts for the top five customers by volume, that you have sold like goods to during the POI in the section: **8) T by T Domestic Sales** in the Annex.

We only use standard terms

Appendix reference: D6-6

7. Please select two examples of domestic sales of like goods to different customers included in the section: **8) T by T Domestic Sales** in the Annex. Attach as an appendix a complete set of documentation for these sales. Where possible, include purchase orders, commercial invoices, order acceptances, discounts or rebates, credit and debit notes, contracts of sale, freight and insurance details, bank documentation and all other relevant documents.

Appendix reference: D4-7

D5 Captive use

1. Please complete the section: **11) Captive Sales and Use** in the Annex. This should include transaction-by-transaction information for 1 January 2022 – 31 December 2022 detailing your company's individual transfers of the finished like good for internal or captive use. You will need to use the [PCN table](#) to categorise each of these transfers by PCN.

Please see additional notes in the annex for assistance on completion.

2. Please comment on whether your captive use of the like goods has changed over time and what has caused any changes. Please attach evidence to support your answer where required.

None

Appendix reference:

SECTION E: Injury to your company

Injury to UK industry as a result of dumped imports could come in the form of:

- material injury to UK industry;
- threat of material injury to UK industry; or
- material retardation of the establishment of such an industry.

Type of injury	Description
Injury, material	Material injury is where there is evidence of the UK industry being injured by the dumped goods.
Injury, material retardation	This is a type of injury in which efforts to establish an industry have been materially hindered because of dumped goods. It may apply where there has been some production but not at sufficient levels to allow us to consider material injury, or where production has not even begun.
Injury, threat of	Injury which has not yet occurred but is clearly foreseen and imminent.

1. Would your company suffer from injury if the existing anti-dumping measure on the goods subject to review no longer applied? If so, please describe the nature and degree of the injury. If your company is already suffering injury, would the nature or source of the injury change if the measures were to no longer apply?

If the existing anti-dumping measures no longer applied, there would be a strong likelihood that this would lead to both reduced sales demand for our products and increased price competition. Reduced overall production levels would lead to increased costs per unit produced together with reduced selling prices would lead to reduced profit margins and reduced ability to continue to invest in the business.

Appendix reference:

2. How would your costs to make and sell change if the existing anti-dumping measure on the goods subject to review no longer applied, what measures would your company have to take to remain competitive. If possible, please provide annual estimates (e.g., projections or forecasts) for the next five years for any changes and use the text box below to explain the methods used to calculate these estimates.

If the existing anti-dumping measures no longer applied, in order to remain competitive we would need to review and almost certainly reduce overall employee numbers and levels of capital investment. Ultimately exit of the company from the market might occur if we could not forecast a viable business case for the company to remain profitable.

Appendix reference:

3. Please complete the section: **12) Injury** in the Annex. This should be completed in reference to your UK production of the like goods for the IP 1 January 2022 – 31 December 2019).
4. Please explain how you calculated and apportioned your average net operating profit after tax (NOPAT) for the like goods

The net operating profit is calculated from the statutory accounts, boms for raw materials and other costs are apportioned on what seems to be the best basis. The difference with the accounts is just written off as a difference as the company does not work to this level of detail

Appendix reference:

5. Please explain how you calculated and apportioned your finance costs (e.g., interest) incurred for the like goods.

Finance costs is the interest from the holding company. Given it is relatively small £34k it is apportioned on the number of tyres made

Appendix reference:

6. Please explain how you assess your stock levels. Indicate if your stock levels were abnormally high during the injury period. If so, provide an explanation.

Stock levels are assessed by stock checks and production is planned around the stock levels with a target level based on the time of year. Given that the workforce is therefore flexed to target a stock level there is no abnormally high stock levels

Appendix reference:

7. Please explain how you estimated your percentage of market share for the like goods.

We receive information on market share of our sales via the Europool system which is a European system whereby all major tyre manufacturers report their sales numbers and receive combined information of total sales levels. Not all manufacturers are part of this system but this does give some insight into total market share numbers.

Appendix reference:

8. Please explain how you calculated your production capacity and capacity utilisation for the like goods, and the cause of any significant variations.

Knowledge of the machinery and time available.

Appendix reference:

9. Please explain how you set your wages, and the causes of any significant variations.

In line with local market conditions with minimum wage legislation.

Appendix reference:

10. Please explain how your total employees involved in the UK manufacture of like goods are split across different sites/locations.

All production at one site in Bourne Lincolnshire.

Appendix reference:

11. For your like goods only, please state what level of profit, before tax and as a percentage of turnover, your company would expect to achieve in the absence of injury and explain how you arrived at this figure.

As a company our aspiration is to maximise profit within a framework of serving society with superior quality, and behaving ethically. As we have no control over competitor pricing we are not able to quantify the figure. However it would without doubt reduce the profit level.

Appendix reference:

12. Explain how you set your current sales price for your like goods. Is this the same as your target sales price? If not, please explain the reasons for this.

Sales prices are based on overall cost base and market conditions / competition.

Appendix reference:

13. Explain any variances between your actual and forecasted budgets over the injury period, with reference to your cash flow statements. Would your forecasted budgets be affected if measures on the goods subject to review were not applied? Please describe the nature of any change and substantiate your claims with evidence.

Prices would go down and hence the profit would decrease without the tariff. Actual and forecast were mainly influenced by Covid rather than any other factor.

Appendix reference:

14. Please complete the section: **13) Investments and ROI** in the Annex.

15. Please provide details of your typical source(s) of finance (e.g., loans, debt, share issues, bond issues etc.) for each category of investment relating to your company-wide investments.

From the support of Bridgestone Corporation.

Appendix reference:

16. Please describe any changes in your company's level and trends of returns on investment over the injury period. Please explain the nature and cause of this change and substantiate with supporting evidence e.g., funding proposals, loan approvals or other relevant financial documents.

Mainly affected by Covid but cheap imports damages profitability and investment.

Appendix reference:

17. Please complete the section: **14) Forward Sales Contracts** in the Annex.

Describe and attach copies of all forward sales contracts/ongoing supply agreements for like goods. Comment on these forward sales contracts – are they a usual way of doing business in your industry? Has there been any variation in the volume and value of forward sales contracts over time? If so, what has caused this variation?

None.

Appendix reference:

18. If your company is suffering from injury, please explain and indicate the degree to which this has been caused by the alleged subsidisation of the goods subject to review. Please also explain and indicate the degree to which any other factors might have caused the injury, for example:

- Volume and prices of imports that have not benefitted from a subsidy
- contraction in demand or changes in patterns of consumption

- restrictive trade practices of, and competition between, third country and UK producers
- developments in technology; and
- export performance and the productivity of the UK

Please substantiate your claim(s) with evidence.

<p>Over the last decade the retread market has suffered a significant decline from the huge increase in the import of low cost, single use tyres which are unsuitable for retreading. There are several retread manufacturers which have closed in this period.</p> <p>The company has continued to invest in technology and training to continue to remain as competitive as possible.</p>	Appendix reference:
---	---------------------

19. Would there be any direct effects on your industry and/or business if the current measures were to be revoked on the goods subject to review? If you assess that your company would suffer injury, please explain and indicate the degree to which you assess this would be caused by a recurrence of dumping of the goods subject to review.

<p>As mentioned elsewhere we feel that the import of tyres at artificially low prices, distorts the market and feeds a focus in certain parts of the market on initial purchase price rather than full long-term costs. The impact this can potentially have on the retread industry means that the sustainability benefits of the retread business may be lost and this would have an overall negative effect on the ability of the tyre and transport industries to meet their sustainability goals.</p>	Appendix reference:
--	---------------------

SECTION F: Subsidies

F1 General

1. The programmes being considered by this transition review are listed in the table below. Please use this section of the questionnaire to provide any information you have on the programmes listed. You can also provide information on any other subsidy programmes that you believe relate to the production and/or sale of the goods subject to review.

2. Subsidy programmes

No.	Subsidy Name	Subsidy Type
-----	--------------	--------------

1	Preferential loans	Direct transfer of funds
2	Preferential financing and insurance: bonds	Direct transfer of funds
3	Preferential financing and insurance: support for foreign investment	Direct transfer of funds
4	Preferential financing and insurance: export credit insurance	Direct transfer of funds
5	Provision of electricity for less than adequate remuneration	Government provision of goods and services for less than adequate remuneration (LTAR)
6	Provision of land use rights for less than adequate remuneration	Government provision of goods and services for less than adequate remuneration (LTAR)
7	Enterprise Income Tax ('EIT') reduction for High and New Technology Enterprises	Government revenue foregone or not collected
8	Enterprise Income tax (EIT) offset for research and development expenses	Government revenue foregone or not collected
9	Land use tax exemption	Government revenue foregone or not collected
10	Local tax discounts or refunds	Government revenue foregone or not collected
11	VAT exemptions and import tariff rebates for the use of imported equipment and technology	Government revenue foregone or not collected
12	Import duty drawback scheme for the purchase of natural rubber	Government revenue foregone or not collected
13	Energy saving, conservation and emission grants	Direct transfer of funds
14	Grants related to technological upgrading, renovation or transformation	Direct transfer of funds

15	Ad hoc grants provided by municipal/regional authorities	Direct transfer of funds
----	--	--------------------------

F2 Any other subsidy programmes

1. Please complete **Annex 15) Subsidies** providing as much information for each of the subsidies listed as possible. Please substantiate with any evidence if possible

Add additional lines for any further subsidy you would like the TRA to consider into the relevant tables depending on the type of subsidy it is (i.e., grants, loans etc).

2. Please provide any further information on subsidies that you feel is relevant to the review.

N/A	
	Appendix reference:

SECTION G: Supplementary questions

G1 Adjustments

1. If you are aware of any factors, other than the provision of subsidies, that could mean costs or profits of the goods subject to review are not substantially determined by market forces, please provide details and any supporting evidence.

N/A	
	Appendix reference:

G2 Economic Interest Test

The Economic Interest Test (EIT) 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 EIT:

- 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.

G3 Background

1. Please provide any known names, legal addresses and telephone numbers of the following domestic companies:
 - Those that produce the like goods in the UK.
 - Those that are involved in the importation, distribution, or sale of the like goods from third countries.

Producers of like goods (retreads) in UK:

Bandvulc Tyres Limited, Gillard Way, Lee Mill Industrial Estate, Ivybridge, Devon, PL21 9LN. (01752 429198)

Vaculug Tyres, Gonerby Hill Foot, Grantham, Lincolnshire, NG31 8HE. (01476 593095)

Michelin Tyres, Campbell Road, Stoke-on-Trent, ST4 4EY. (01782 402000)

G&S Tyres, Kingsbridge Road, Barking, Essex, IG11 0BD. (0208 4778388)

Top Treads, High Street, Crigglestone, Wakefield, WF4 5HT. (01924 257341)

Top Treads NW, Unit 12, Old Hall Road, Bromborough, Wirral, CH62 3NX. (07726 994229)

Truck Tyre Specialists, Warne Road, Winterstoke Commercial Centre, Weston Super Mare, BS23 3UU. (01934 622626)

Alba Tyre Management, 1-4 Weir Place, Kilbirnie, KA25 7EL. (01505 682222)

Alterevert Tyres, The Oaks, Main Road, Gilberdyke, Brough, East Yorkshire, HU15 2UP. (01430 441360)

We do not have details of any companies involved in import, distribution or sale of like goods from third countries.

Appendix reference:

2. Please provide an overview of your upstream supply chain for the like goods, (e.g., producers of raw materials). Where possible, please describe the number, location and size of UK producers at each stage.

<Commercially sensitive information>
Appendix reference:

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

<p>Customers of the like goods are logistics companies and bus companies of various sizes. In all cases the tyres would be sold to companies not private individuals.</p> <p>Tyres are generally sold into tyre dealers / service providers who will provide the fitting of the tyre onto the customer's wheels.</p> <p>They are considered to be final goods.</p> <p>A small part of our sales is supplied to agricultural wheel suppliers who fit tyres to rims and then supply as fitted units to agricultural equipment manufacturers.</p>
Appendix reference:

G4 Your company

4. Please complete the section: **16) Economic Interest Test** in the Annex. Please provide 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 should the anti-dumping measure be revoked? Please substantiate your claims with evidence.

<p>Employment numbers are a direct reflection of our overall sales levels and production requirements. Should the anti-dumping measures be revoked, we would expect a fall in total employment levels broadly in the same percentage level as our sales decrease.</p>
Appendix reference:

6. How would your domestic sales of the like goods be affected should the anti-dumping measure be revoked? Please substantiate your claims with evidence.

We would expect our domestic sales to be reduced should the anti-dumping measures be revoked on the basis of the increased low cost price competition causing disruption in the market.

Appendix reference:

7. How significant is the production of the like goods relative to your company's entire UK production?

Our entire production is of like goods.

Appendix reference:

G5 Potential impacts of a revocation of the measure

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

i) Domestic prices of the like goods.

Strong likelihood that domestic prices of like goods will be reduced to compete with the influx of lower priced tyres. This would lead to reduced profit margins as there would be no corresponding reduction in costs.

Appendix reference:

ii) Total UK production of the like goods.

Strong likelihood that overall UK production of the like goods would reduce as all companies will struggle to be profitable based on reduced selling prices with no reduction in costs.

Appendix reference:

iii) Total imports of the goods subject to review from the People's Republic of China and like goods from third countries to the UK.

Strong likelihood that imports of the goods subject to review would increase due to increased sales into areas of the market focussed purely on initial purchase price rather than overall lifetime costs of the product.

Imports of like goods from third party countries could be expected to reduce as sales demand would be affected by the same factors that would lead to a reduction in demand for like goods produced in the UK.

Appendix reference:

iv) Total exports of the like goods from the UK.

This would likely only be marginally affected unless there are differences in the market conditions of the countries being exported to. However overall reduced output levels from UK producers of like goods could lead to an increase in costs per unit produced, which would reduce potential for competitive supply of export products.

Appendix reference:

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

Please consider in particular:

- i) upstream industries – those who produce inputs (such as raw materials) needed for production of the like goods.

The related industries would be raw material suppliers of rubber compound and Precure tread compound. Ancillary suppliers such as repair materials and consumables. Casing suppliers to the UK retread industry. Essentially all elements of the overall supply chain into the retread industry.

Appendix reference:

- ii) downstream industries – those who purchase the like goods and/or the goods subject to review.

While customers for truck and bus tyres may see a reduction in their initial cost price for purchase of tyres, they may then see an overall increase in their overall costs due to reduced tyre performance. They may also have reduced opportunity for them to see their casings used for future retreading due to the unsuitability of many of these tyres for use in more than one life, which would see an increase in environmental disposal costs for customers.

Appendix reference:

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

Industries for complimentary goods would likely not be particularly affected.

Appendix reference:

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

No anticipated effect.

Appendix reference:

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

The likelihood would be the majority/entirety of the price reduction would be passed onto end user customers. This would reduce their initial purchase price of tyres but might well increase their overall operational costs in the long term.

Appendix reference:

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

As it would be expected that overall demand for retread tyres would be negatively affected, we would expect that any plans for investment/expansion would be similarly reduced.

Appendix reference:

12. 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:

- 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 continuation, variance, or revocation of the anti-dumping measure might disproportionately affect any of these groups or any other particular group.

None

Appendix reference:

13. Please explain whether and how revocation of the measure could affect the number or range of suppliers in the bus and lorry tyres market.

There would be a strong likelihood of reduction in number and range of suppliers, as it will be more difficult for the current number and range of suppliers to continue to be commercially viable.

Appendix reference:

14. Please explain whether and how revocation of the measure could affect suppliers' ability to differentiate their products by price, quality, service or innovation in the bus and lorry tyres market.

Revocation of the measure could lead some sectors of the market to become even further focused on low cost initial purchase price of tyres as the key purchasing factor. This would make it much more difficult for suppliers to be able to differentiate their products on other factors.

Appendix reference:

15. Please explain whether and how revocation of the measure could affect the cost of switching between suppliers in the bus and lorry tyres market.

Revocation of the measure would have little impact in this area.

16. How would the suppliers' ability to set agreed prices between themselves or for certain customers or products be affected if the anti-dumping measure was to no longer apply? Please provide an explanation.

Revocation of the measure would have little impact in this area.

Appendix reference:

17. How would the choices of goods available to consumers be affected if the existing anti-dumping measure was to no longer apply? Please provide an explanation.

The choice of goods available would be reduced if retread products ceased to be as readily available in the market.

Appendix reference:

18. Please explain whether and how revocation of the measure could affect the ability of consumers to make informed decisions.

If low cost, single use tyres become even more prevalent in the market there could become even more concentration on initial purchase price as the only differentiator between products and this

would negatively affect the ability of consumers to make informed decisions on the best long-term value for the tyres they are buying, especially in terms of the critical environmental factors.

Appendix reference:

19. Are there any additional economic factors that you consider to be relevant for the economic interest test in this review?

There would be additional economic costs of the end-of-life disposal of the increased quantity of tyres used due to the loss of retreading and the reduced mileage performance of low cost, single use tyres.

Appendix reference:

SECTION H: Next steps

Next steps

The questionnaire, spreadsheet annex and any appendices should be submitted through the Trade Remedies Service (www.trade-remedies.service.gov.uk) by 10 August 2023. The checklist in Section I of this questionnaire may help ensure your submission is complete.

A confidential and non-confidential version of the questionnaire and spreadsheet annex(es) must be submitted. You can find guidance on how to complete confidential and non-confidential versions in our guidance on [how to submit information](#).

SECTION I: 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	Y
Section B – About your goods	Y
Section C – Costs and production	Y
Section D – Sales	Y
Section E – Injury to your company	Y
Section F – Subsidies	Y
Section G – Supplementary questions	Y
Section H – Next steps	Y

+Add additional rows as required

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

Appendix reference	Document title

+Add additional rows as required

-  CONFIDENTIAL A3 2 Corporate legal structure EMIA Group March 2023
-  CONFIDENTIAL A6 Casing Invoice
-  CONFIDENTIAL A6 Compound Invoice
-  CONFIDENTIAL A6 Electricity Invoice
-  CONFIDENTIAL A6 Gas Invoice
-  CONFIDENTIAL A6 PCT Invoice
-  CONFIDENTIAL A6-3-1 Bulldog 2019 Final
-  CONFIDENTIAL A6-3-2 Bulldog Remoulds Ltd 2020 Full Accounts (002)
-  CONFIDENTIAL A6-3-3 Bulldog Remoulds 2021 - Full accounts
-  CONFIDENTIAL A6-3-4 Bulldog Remoulds 2022- Final accounts
-  CONFIDENTIAL A6-3-5 Raw Material Input Electricity Contact
-  CONFIDENTIAL A6-5 Tb 010122-311222
-  CONFIDENTIAL A6-6 Bulldog Managment Accounts
-  CONFIDENTIAL A6-8 Systems
-  CONFIDENTIAL D4- 7ALTMP_ERP_1 - 1403971150
-  CONFIDENTIAL D4-1 RET UK Price List (April 2022)
-  CONFIDENTIAL D4-1 RET UK Price List (Nov 2021)
-  CONFIDENTIAL D4-1 RET UK Price List (Oct 2022)
-  CONFIDENTIAL D4-7 1403969430
-  CONFIDENTIAL D4-7 1403971150
-  CONFIDENTIAL D4-7 ALTMP_ERP_2 - 1403969430
-  CONFIDENTIAL D4-7 Completed 'RTD Lodge Final Settlement Q1 22'
-  CONFIDENTIAL D4-7 RebateAuditReport_2023-08-30, 12-05-35
-  CONFIDENTIAL D6-6 Terms and Conditions 2022 - UK
-  CONFIDENTIAL TD0035 ProducerQuestionnaire Annex
-  CONFIDENTIAL TS0036 Producer Questionnaire Annex