



Trade Remedies
Authority

Anti-Dumping Questionnaire: UK Producer Case ER0081 Expiry Review of Welded Tubes and Pipes exported from the Republic of Belarus and the People's Republic of China

Period of Investigation (POI):	01 October 2024 to 30 September 2025 (01/10/2024 – 30/09/2025)
Injury period:	01 October 2021 to 30 September 2025 (01/10/2021 – 30/09/2025)
Deadline for response:	26 February 2026
Contact details:	ER0081@traderemedies.gov.uk
Completed on behalf of:	Tata Steel UK

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 annexes. Please note that you will have to provide **Confidential** and **Non-Confidential** versions of the questionnaire and annexes, 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 **26 February 2026**.

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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.

This expiry review is in reference to the [Trade Remedies Authority's notice 2023/09: anti-dumping duty on Welded Tubes and Pipes from the Republic of Belarus \(Belarus\) and the People's Republic of China \(PRC\)](#). The review will consider whether dumping of Welded Tubes and Pipes exported from Belarus or the PRC is likely to continue or recur; and, whether injury to the UK industry is likely to continue or recur if the goods were no longer subject to the current anti-dumping amount.

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 whether the current measure is still needed. This will inform whether the anti-dumping measure should be extended.

The information your company provides will help us to reach a fair and proportionate decision. To note, we use the term 'company' in this questionnaire to cover all businesses including sole traders.

How do I respond?

Detailed guidance on how to complete the questionnaire is provided in the instructions section below and on the Guidance tab of the annexes.

Please provide all the information requested by **26 February 2026**. 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 questions relating to our processes, please contact our Trade Remedies Advisory Service on contact@traderemedies.gov.uk.

If you have any specific questions relating to the case, now or while you're completing the questionnaire, please contact the case team at ER0081@traderemedies.gov.uk.

Instructions on completing this questionnaire

Preparing your response

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

If you think you will not 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. Further guidance and a glossary of terms can be found on the guidance tab of the annexes, along with examples of how to present data for confidential and non-confidential responses, formatting of figures, and overviews of what each section relates to.

Your company will need to substantiate all claims with relevant data and information. You will be asked to attach supporting documents in appendices to supplement your responses: retain all these documents, your completed spreadsheet annexes, and any calculations you made when developing your responses for use during the verification of your response.

Please also note the following points:

- Please provide all formulas and calculations used within your questionnaire response. Space has been provided in the Guidance page of the annexes for you to do so.
- 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.
- 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.

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.

Preparing confidential and non-confidential versions

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

It is your responsibility to ensure that the non-confidential version does not contain any confidential information. 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:

- 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 investigation (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 <https://www.trade-remedies.service.gov.uk/public/case/ER0081/#public-file>.

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 investigation covers all subsidiaries and any other associated companies involved in the import, production, sale, Research & Development 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 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

The TRA will verify, as far as possible, the information provided to it. 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 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 formulas and steps used in your calculations and other related material/documentation as it may be asked for during verification.

In some circumstances, verification may be conducted remotely.

We intend to conduct verification between 01 March 2026 and 01 May 2026. Please indicate any dates when you would be unable to host a verification visit.

TSUK will be able to host a verification visit on w/c 16 March.

Appendix reference:

Once verification is complete, the TRA will prepare a report and share a draft with you. The TRA will then ask you to prepare a non-confidential copy of the report for

Confidential

Non-Confidential

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 Welded Tubes and Pipes exported from Belarus or the PRC, described as:

Welded Tubes & Pipes, of iron or non-alloy steel, of circular cross-section and of an external diameter not exceeding 168.3 mm, excluding line pipe of a kind used for oil or gas pipelines, casing and tubing of a kind used in drilling for oil or gas, precision tubes and tubes and pipes with attached fittings suitable for conducting gases or liquids for use in civil aircraft.

These Welded Tubes and Pipes are currently classifiable within the following CN code(s):

7306304120

7306304920

7306307280

7306307780

These codes are only given for information and are subject to change.

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.

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 Belarus or the PRC 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.

SECTION A: Company structure and operations

In this section, we ask you about your company structure and operations, as we aim to understand how your company and any associated companies operate.

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:

Company information	
Legal name of company:	Tata Steel UK Limited
Legal structure (e.g., limited company, sole trader, partnership etc):	Private Limited Company
Year of establishment:	26/07/1988
Other operating names:	-
Company registration number:	02280000
Place of registration:	London, UK
Address of main site:	Port Talbot
Postcode:	SA13 2NG
Contact details	
Name (point of contact):	[Personal details redacted]
Job title:	[Personal details redacted]
Business address:	18 Grosvenor PI, London SW1X 7HS
Telephone No:	[Personal details redacted]
Email:	[Personal details redacted]
Website:	Home Tata Steel UK

2. If you have appointed an external party to act on your behalf in this review, please provide their details and attach a letter confirming the TRA should contact them directly:

Name:	N/A
Address:	
Telephone No.:	
Email:	
Confirm they have signed authority to act (Yes/No):	
Appendix reference:	

A2 About your company

1. Is your company:

- A producer of the like goods in the UK
- An importer of the goods subject to review from (country)
- An importer of like goods from other countries (excluding country)
- A mixture of the above (please specify)

If your company both produces and imports the goods, provide approximate proportions of the goods you have sold in the UK market that you have domestically produced and those that you imported during the Period of Investigation (POI).

Tata Steel UK Limited (TSUK) is a UK producer of the goods subject to review, which it manufactures at a single production site in the UK located in Corby.

Appendix reference:

2. We need to check the legal establishment of your company. Supply the latest copies of the following documents:

- a) Articles of association (held by Companies House).
- b) Certificate of incorporation (issued by Companies House).
- c) Any relevant Business License(s) issued by the competent authority for your industry.

Clearly specify what you are submitting and provide appendix references for your attachments in the box below.

TSUK provides the Articles of association in Appendix A2(a) and the Certificate of incorporation in Appendix A2(b).

Appendix reference: A2(a), A2(b)

3. Provide details of any changes in the legal form (for example, changing from a private company to a public company, from a limited company to a Limited Liability Partnership (LLP)) and/or structural changes (for example, mergers, acquisitions, change in ownership and/or sales) of your business during the injury period.

Date	Type of change	Explanation of change
N/A		

+Add additional rows as required.

4. List and explain any authorisations your company has been required to obtain to produce goods subject to review or sell the like goods. Examples 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.

None specific to the product concerned.

Appendix reference:

A3 Organisational structure

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](#).

1. Please complete the "**Related parties**" tab in the **annex** for your:
 - Company's worldwide corporate structure and affiliations.
 - All companies in the group associated with the like goods.
 - Types of control in non-group entities (e.g. Directorship, Shareholding)
2. If your company is part of a group (e.g. parent company with subsidiaries, joint-ventures, common ownership): you can
 - a) Provide a diagram showing the complete ownership structure. [Note: the diagram of corporate structure should be for the company's ultimate parent company].
 - b) List all related companies involved in the production or sale of the like goods and a description of the functions performed by each company within the organisation; and
 - c) Specify which company within the group owns the production facility(ies)
 - d) Specify which company within the group carries out the sales of the goods

Please refer to TSUK's legal structure and organisational structure in Appendices.
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Appendix reference: A3-2(1) & A3-2(2)

3. Provide the following:
 - a) List all production and department's locations and addresses (including town/city and county) involved in the production of the like goods for domestic and export markets.
 - b) Locations where the like goods are supplied, distributed or sold for both domestic and export markets.
 - c) State if any of the production locations closed during the injury period. If your company permanently or temporarily closed or disposed of any facilities or

assets affecting your production of the like goods during the POI, indicate the date, location and reasons for such an action and whether it resulted in any job losses.

- A) Tata Steel Corby Works (PO Box 101 Weldon Road, Corby, Northants NN17 5UA);
 B) Tata Steel Port Talbot (Port Talbot, Neath Port Talbot, SA13 2NG).

Appendix reference:

A4 Operational links with other companies or persons

1. Complete the table below if your company has established long-term agreements over the injury period or relationships with any company/companies located in the UK, Belarus or the PRC, 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.

Company name and address	Nature of agreement	Company registration number and place of registration	Appendix Number of contract
Texturing Technology Limited PO Box 22, Texturing Technology Ltd Central Road, Tata Steel Site Margam, Port Talbot, West Glamorgan, Wales, SA13 2YJ	Joint venture of TSUK and Court Holdings Limited of Canada involved in preparation of rolls for Port Talbot, Llanwern, Trostre and Shotton.	02684488	A5.1

+Add additional rows if required

2. If your company has long-term agreements with other companies/persons for the supply of goods destined for internal sale, can you:
- Provide copies of the contracts as evidence of these agreements.
 - Explain how the prices of the internal sales have been determined.

N/A

Appendix reference:

A5 Accounting practices

1. What accounting standards have been adopted by your company (e.g. IFRS)?

Do your accounting practices differ in any way from UK generally accepted accounting principles (UK GAAP)? If yes, provide details.

N/A

Appendix reference:

2. If any changes have occurred with respect to your accounting practices and/or policies during the injury period, please explain the changes. The explanation should include dates and the reasons for those changes along with the financial impact of those changes on your like goods.

N/A

Appendix reference:

3. State your financial accounting period (e.g. 01 January to 31 December)?

1 April – 31 March

Appendix reference:

4. Has your accounting period changed during the injury period?
If yes, describe these changes.

N/A

Appendix reference:

5. For your company and any associated parties involved in the production, marketing or sales of your like goods, attach copies of your financial statements and audit reports covering the injury period.

If your financial statements are unaudited, explain why this is the case.

TSUK provides copies of the annual accounts applicable to the injury period starting from 1 April 2021 up to 31 March 2025.

TSUK does not produce a cash flow as we take an exemption not to produce one. TSUK does prepare a cash flow for another purpose but this is not exactly linked to the published accounts.

Appendix reference: A5-5(1), A5-5(2), A5-5(3), A5-5(4), A5-5(5)

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

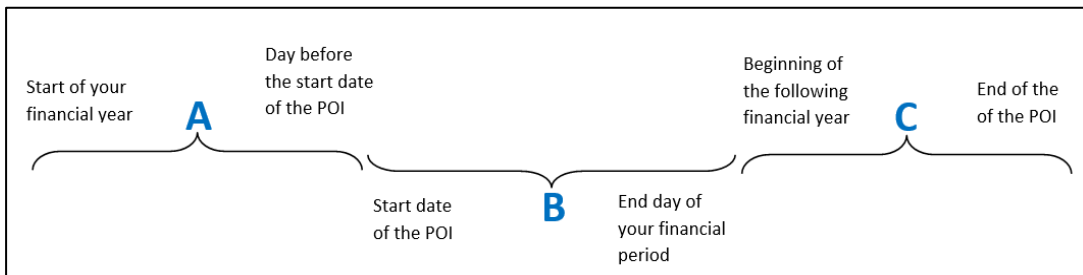
Please refer to Appendix A5-6.

Appendix reference:

7. Please attach a copy of your company’s trial balance (in original and spreadsheet form) covering the POI. If your financial year is fully aligned with the POI, this is all that is required.

Where your financial period is not aligned with the POI, please provide trial balances (in original and spreadsheet form) to cover the following periods:

- A. The trial balance which starts from the beginning of your financial year and ends on 30/09/2024;
- B. The trial balance which starts from 01/10/2024 to the end of your financial year; and
- C. The trial balance which starts from the beginning of your following financial year and ends on 30/09/2025.



Non-confidential summary: information about TSUK’s accounting systems and tools, as well as their functionality.]

Appendix reference: A5-7

Note:

For your company and any associated parties involved in the production, marketing or sales of the like goods, you will need to provide the sources and workings (explaining how the sources were used) to produce the annex information for the like goods for the POI.

This information helps us reconcile your data.

Please retain all workings and excel formulas to facilitate verification of your data.

SECTION B: About your goods

We ask you about your products to identify whether your goods constitute UK like goods and to gain a better understanding of how the goods you produce relate to the goods subject to review.

1. Please complete the '**Company's like goods**' tab in the **annex**.

This tab collects information on:

- Your like goods and the internal coding system,
- Essential characteristics of the product (i.e. physical, commercial)
- Commodity code.

2. Describe how your company's internal coding system has identified the like goods. Please provide demonstrable example(s) (e.g. screenshots).

Please refer to Appendix B2 for a description of codes and characteristics used on the Company's like goods tab.

[Confidential – information related to TSUK's product identification process.]

Appendix reference: B2

3. List all production standards, international and/or domestic, (e.g. ISO, GMP, IATF) your company currently conforms to, for the like goods.

BS EN10210; BS EN10219; BS EN10255; BS EN10217-2; ANSI API-5L, ISO 3183 depending on the application. Construction products are required to be CE or UKCA marked. Pressure products manufactured by TSUK under the standards EN10255 & 10217 comply with the Pressure Equipment Directive (PED).

Appendix reference:

4. If there are differences in physical and commercial characteristics within your range of like goods which cause distinguishable differences in price, explain those differences and the effect they have on price.

Supply any relevant evidence (e.g. sales brochures, input costs, or other promotional material).

[Confidential – information related to TSUK's production processes.]

The warm imported product is a direct competitor to our hot-finished product despite it having lower quality.

[Confidential – information related to TSUK's offering and customer support.]

Appendix reference:

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

<p>TSUK produces a number of steel goods in addition to the like goods. Please see a breakdown per production facility below:</p>

- | |
|--|
| <ul style="list-style-type: none"> • Port Talbot: steelmaking and processing mills at Port Talbot producing hot rolled, hard iron for further process. • Llanwern: finishing hot rolled steel into further products in the production chain, including hot rolled skin passed and pickled, cold rolled full hard coil and galvanising coil. • Shotton: galvanised metallic, pre-finished (organic coated) steel and building products at Shotton in North Wales. • Trostre: tin mill products. • Hartlepool: large diameter steel tubes (not in scope of the present review). |
|--|

Appendix reference:

SECTION C: Costs and Production

C1 Cost to make and sell

This section is about costs to make and sell your like goods. We use this information to understand the costs to produce and sell the goods on the UK market, and where appropriate to carry out injury and economic analyses.

1. Please complete the "**Costs to make**" and the "**AS&G**" (Administrative, Sales & General expenses) tabs in the **annex** for the POI for:

- All goods produced by you
- All like goods produced by you
- All like goods produced by you and sold in the UK.

If you are not able to provide exact cost to make figures for domestically produced and domestically sold like goods, provide reasonable approximate figures and explain your method below. If you cannot provide reasonable approximate figures, explain why below. Please provide all workings and retain excel formulas to facilitate verification of your data.

[Non-confidential summary: information about TSUK's cost components and costing systems]
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Appendix reference:

2. If your company has a costing structure that transfers accumulated product costs from one process to another, provide details (e.g. at cost, internal transfer pricing, etc.).

[Non-confidential summary: detailed information about TSUK's costing solution and processes.]

Appendix reference:

C2 Cost reconciliation

1. Please complete the “**Cost Reconciliation**” tab in the **annex**.

Provide all documents that were used as a data source to complete the tab.

Attach relevant documentation (for example, a screenshot from your accounting system, a general ledger file, financial statements, etc.) If the documents include spreadsheets, all formulas used must be retained.

Please refer to Appendix A5-7.

Appendix reference: A5-7

2. Describe and include diagrams/flow-charts where available, the main stages of the production process (e.g. raw material sourcing, manufacturing, assembly, packaging, distribution, etc.) for your like goods from initial inputs to final output.

Clearly indicate:

- i) Stages taking place in the UK;
- ii) Stages taking place outside the UK, and location;
- iii) Any stages that are outsourced to external companies.

TSUK provides a simple flow diagram in Appendix C2-2 and highlighted the flow for the like goods. Please see a description of the process below.

For Steel Manufacturers, there are typically three distinct processing areas. A heavy end, a steel plant and rolling/finishing mills.

In the heavy end, basic raw materials, coal, coke, iron ore and limestone transformed into a homogenous material called hot metal. This is a liquid iron product that is the core ingredient into all our steel.

[Non-confidential summary: information about TSUK's purchases of raw materials]

This liquid iron is passed to the steel plant. At this stage scrap is added and carbon driven out of the iron to make the steel. This scrap would typically be internally generated, but there is recycled materials from the tinplate industry was used, as well as some other purchased scrap, the source of which can vary and could have been bought from with the UK or Europe. TSUK is then able to use finishes and fluxes made up of alloys and other elements to chemically change the quality of the steel.

This liquid steel now starts to take on properties that will define the areas in which it can be used. Now the material is "Cast" into slabs. These slabs will vary in length and width and will, as a result, also define their usages. Each slab will have a unique ID to be traced and its chemical composition recorded to ensure appropriate usage. We will have different additives for various grades, these will be bought from various places, so defining exactly the source of the raw materials for a particular sale is impossible.

[Non-confidential summary: information about TSUK's purchases of substrate]

As the material moves into the mills, the first mill that all products go through is a hot mill. This process reheats the slab and shapes it to a width (which is partly determined by the slab width) and gauge and the weight is the remaining factor of the slab length. This product, hot rolled coil, can be sold, further processed to skin pass or pickle to be sold as hot rolled or can be sent for further processing.

The material will arrive via train at Corby and the production process varies depending on tube dimension and application. This category covers both our small conveyance tube and our small circular structural hollow sections.

[Non-confidential summary: detailed information about TSUK's production processes related to WTP]

A diagram showing the production process is attached at Appendix C3-1.

Appendix reference:

3. Explain at what stage in the production process is the most value added to your like goods.

If you are aware that the production process of the like goods is materially different from the process used in Belarus or the PRC, explain the differences?

TSUK is not aware of any material differences.

Appendix reference:

C3 Purchases of like goods and/or goods subject to review

- Please complete the "**Purchases of like goods**" tab in the **annex**. This tab collects information relating to your company's total annual purchases over the injury period of:
 - Like goods purchased from other UK producers,
 - Like goods purchased from third countries,
 - Goods subject to review.

All figures should be reported net of recoverable tax. For each year list every country you have purchased from in a separate row.

N/A

Appendix reference:

2. How often (e.g. monthly, quarterly, yearly, one off purchase etc) do you purchase:

- Like goods purchased from other UK producers,
- Like goods purchased from third countries,
- Goods subject to review.

N/A

Appendix reference:

3. Describe how these purchases fit into your business model.

Attach copies of any agreements or contracts that you have relating to your purchases of like goods and/or goods subject to review.

N/A

Appendix reference:

SECTION D: Sales

D1 Domestic sales

1. Please provide Transaction by Transaction (T by T) data by completing the "**T-by-T domestic sales**" tab in the **annex**.

The data provided should reflect only domestic sales of like goods and/or goods subject to review.

Contact the case team (ER0081@traderemedies.gov.uk) if you cannot provide information in sufficient detail.

D2 Sales reconciliation

In this section, we ask you about your total sales during the POI. This includes sales of the like goods in the UK and your export markets, as well as sales of any other goods you might produce.

1. Please complete the '**Sales reconciliation**' tab in the **annex**.

Provide all documents that were used as a data source to complete the tab.

Attach any relevant documentation (for example, a screenshot from your accounting system, a general ledger file, financial statements, etc.) If the documents include spreadsheets, all formulas used must be retained.

Please refer to the completed tab.

Appendix reference: A5-7

D3 Distribution channels and price setting

1. How is the price of the like goods determined?

Provide supporting evidence (examples; price lists, individual customer or per-job price negotiations, prices directly following market prices etc.) for your sales of the like goods during the POI.

TSUK does not have published price lists. The price of the like goods is negotiated with customers.

Appendix reference:

2. If price reductions have been applied to any of your domestic sales of your UK 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).

[Confidential – information related to TSUK’s rebates]
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Appendix reference:

3. Do your sales usually include delivery in the price?

If yes, explain how you calculate delivery costs and prices?

[Confidential – information related to TSUK’s pricing and price negotiations]

Appendix reference:

4. Select examples of domestic sales of like goods to two different customers included in "**T-by-T domestic sales**" tab 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.

TSUK has provided documentation as requested:

[Confidential – information related to TSUK’s individual customers]

Appendix reference: D3-4

SECTION E: Injury to your company

In this section, we assess the impact of the dumped goods on UK industry during the injury period, by considering economic factors including but not limited to: sales, profits, output, market share, productivity, return on investments, utilisation of capacity, cash flow, stock (finished goods inventories), employment, wages, growth, ability to raise capital and investments.

E1 Material injury

1. Please complete the 'injury' tab in the **annex**

Provide all documents that were used as a data source to complete the tab. Attach any relevant documentation (e.g., a screenshot from your accounting system, a general ledger file, financial statements, etc.) If the documents include spreadsheets, all formulas used must be retained.

Include explanations within the “**injury**” tab in the **annex**, explaining how each economic factor was calculated; for any factors that require further explanation/have a more detailed level of complexity. Use the box below, and/or attach further explanations to this submission.

Please refer to Section 5 of TSUK’s request for an expiry review.

Appendix reference: E1-1(1), E1-1(2), E1-1(3), E1-1(4), E1-1(5), E1-1(6), E1-1(7)

2. Can you describe - with reference to the injury factors - how you think the current measures are having an impact on your business?

Please refer to Section 5 of TSUK’s request for an expiry review.

Appendix reference:

3. Would your company suffer from injury if the existing anti-dumping measure on the goods subject to review expired?

If yes; describe the type and extent of the injury considering the economic injury factors identified at the start of **Section E**.

Provide supporting evidence where available.

Please refer to Section 5 of TSUK’s request for an expiry review.

Appendix reference:

4. Explain the key factors that have affected the profit levels during the injury period (for the like goods).

Please refer to Section 5 of TSUK's request for an expiry review.

Appendix reference:

5. For your like goods only, state what level of profit, before tax and as a percentage of turnover, your company would expect to achieve in the absence of injury.

Would your level of profit, before tax, as a percentage of turnover for the like goods be affected if the existing anti-dumping measure on the goods subject to review expired? Describe the nature of any change and substantiate your claims with evidence.

Please refer to Section 5 of TSUK's request for an expiry review.

Appendix reference:

6. What factors impact price setting of your current sales price for the like goods?

Please refer to Section 5 of TSUK's request for an expiry review.

Appendix reference:

7. Would there be any other effects on your industry and/or company if the existing anti-dumping measure on the goods subject to review was to expire?

Substantiate your claims with evidence.

Please refer to Section 5 of TSUK's request for an expiry review.

Appendix reference:

8. Is your company currently suffering injury which is not due to the goods subject to review?

If yes, list any factors that have caused injury to your business and explain their impact. Examples of other factors include:

- Volume and prices of imports not sold at dumped prices;
- Contraction in demand or changes in patterns of consumption;
- Restrictive trade practices of, and competition between, third country and UK producers;
- Developments in technology;
- Export performance and the productivity of the UK.

Substantiate your claim(s) with evidence.

Please refer to Section 5 of TSUK's request for an expiry review.

Appendix reference:

E2 Likelihood of Injury

1. Do you have any information (for individual companies and/or the industry) about the:

- production volumes;
- capacity;
- utilisation of capacity;

among Belarussian or PRC producers and exporters of the goods subject to review during the POI?

If yes, provide estimates and substantiate with evidence where possible.

Please refer to Section 5 of TSUK's request for an expiry review.

Appendix reference:

2. Do you know how capacity and capacity utilisation among exporters of the goods subject to review have changed during the injury period, and might change in the next 5 years? Provide evidence if available.

Please refer to Section 5 of TSUK's request for an expiry review.

Appendix reference:

3. Do you have any information on the stock volumes of the goods subject to review/like goods in the domestic markets of Belarus or the PRC? If yes, provide estimates and substantiate with evidence where possible.

Please refer to Section 5 of TSUK's request for an expiry review.

Appendix reference:

4. Are there any other goods that can be produced using the same manufacturing equipment/processes, that are not the like goods/goods subject to review? How feasible would it be to shift production to the like goods/goods subject to review?

Please refer to Section 5 of TSUK's request for an expiry review.

Appendix reference:

5. In respect of UK consumer preference, are there any differences between the goods you produce (like goods), and the goods subject to review? what impact do these differences have?

Please refer to Section 5 of TSUK's request for an expiry review.

Appendix reference:

6. Are there any differences between your UK manufactured like goods and the goods subject to review?

Explain in terms of: quality, specifications/standards, price, and anything else you consider relevant. Provide supporting evidence where possible.

Please refer to Section 5 of TSUK's request for an expiry review.

Appendix reference:

7. How easy/difficult is it for an overseas producer from Belarus or the PRC to produce goods that meet the UK requirements/standards for the like goods? Explain and provide supporting evidence where possible.

Please refer to Section 5 of TSUK's request for an expiry review.

Appendix reference:

8. Do you have any information on the trends and projections of demand for the relevant goods:
- in the UK
 - in the overseas exporters markets

Please refer to Section 5 of TSUK's request for an expiry review.

Appendix reference:

SECTION F: Dumping

1. Do you have any information about the domestic price of the goods subject to review in Belarus or the PRC?

If yes, provide information and evidence where possible (e.g. sales catalogues, price lists, invoices, quotes, market intelligence or sales correspondence, etc.)

Please refer to Section 4 of TSUK's request for an expiry review.

Appendix reference:

2. Do you have any information about the export price to:
- the UK of the goods subject to review from Belarus or the PRC?
 - other countries apart from either Belarus or the PRC?

Do you consider these to have been sold at dumped prices? Provide evidence where possible (e.g. sales catalogues, price lists, invoices, quotes or sales correspondence etc).

Please refer to Section 4 of TSUK's request for an expiry review.

Appendix reference:

3. Are you aware of any incentives for overseas producers to export the goods subject to review? If yes, provide details and any supporting evidence.

Please refer to Section 4 of TSUK's request for an expiry review.

Appendix reference:

4. Are you aware of any circumvention of trade remedies measures in relation to the goods subject to review? If yes, provide details and any supporting evidence.

Please refer to Section 4 of TSUK's request for an expiry review.

Appendix reference:

5. Are you aware of any countries that have imposed trade remedies measures on the goods subject to review? If yes, provide details and any supporting evidence that you may have.

What impact has this had on the country/countries that have imposed and have not imposed trade remedies measures on the goods subject to review (e.g., whether trade flows have reduced or been re-routed to other countries).

Provide supporting evidence where possible.

Please refer to Section 4 of TSUK's request for an expiry review.

Appendix reference:

SECTION G: Particular Market Situation (PMS)

If a PMS exists, the TRA may determine the normal value by determining the costs of production plus a reasonable amount for administrative, selling, general costs, and for profits. Adjustments may also be made to these figures using data from an appropriate, representative third country.

If you have any concerns or information about the possible existence of a PMS in Belarus or the PRC, and specific details of distortions, please provide details below.

Please refer to Section 4.1.1 of TSUK's request for an expiry review.

Appendix reference:

SECTION H: Understanding the UK market and impacts of the measure expiring

This section collects information to understand the competitive landscape and how the market works for Welded Tubes and Pipes. It is also used to assess the economic impact of the existing measure being extended.

H1 Changes in the last five years

1. Have there been any significant changes affecting your business / the market in the last five years? These changes may include:
 - Changes to market share;
 - Changes to consumer demand or preference;
 - Supply chain disruptions;
 - Increases or decreases in the number of market participants;
 - Regulatory changes;
 - Changes in taxation; or
 - Any other relevant factors (please specify).

Due to the current conditions, our market share has stayed fairly static until last year. The market appears to have stayed relatively stable over the last 5 years. [Non-confidential summary: information related to TSUK's view of the market]

Appendix reference:

H2 Understanding the market

1. Describe the end-use(s) of Welded Tubes and Pipes. If there are multiple uses, list them, and estimate what proportion of sales goes toward each use type.

The like goods are used mainly by fabrication and installation companies in a number of different end-use applications. The conveyance tube being mainly used in applications such as heating, ventilation, air conditioning and fire defence. The structural hollow sections are used in construction applications such as handrails, scaffolding, and fencing.

Appendix reference:

2. Give details of any goods which are complementary to Welded Tubes and Pipes (e.g. tennis rackets and tennis balls)?

All TSUK's material will need to go through a hot mill and forms part of the wider TSUK orderbook.

From the Corby production and asset utilisation perspective, the complementarity is most significant within the welded tube and pipe product family itself.

[Non-confidential summary: information related to interconnection between various products manufactured by TSUK]

In this sense, different shapes and specifications of welded tubes and pipes are operationally complementary to each other.

Appendix reference:

3. Based on your knowledge, approximately, how many:

- UK based companies produce Welded Tubes and Pipes;
- Foreign companies sell Welded Tubes and Pipes in the UK?

Are these producers typically large, small, or a mix of both?

There are 2 UK based companies capable of producing these types of cold formed tube. We are the only UK based company to be able to supply hot finished tube.

There are a number of manufacturers outside the UK that import tube into this category (from 47 countries), the largest importers of which are based in Turkey, Italy, India and UAE. Due to the large number of suppliers into this market, we are unable to confirm the number of foreign companies but we would estimate that there are 8 major players. The majority of these manufacturers are large due to the production equipment required to produce tube.

Importantly, China and Belarus used to have very significant presence in the European markets before the imposition of the measures and, if the measures are revoked, will certainly be able to re-enter the UK market without any challenges.

Appendix reference:

4. Based on your knowledge, approximately what volume of Welded Tubes and Pipes are sold in the UK each year? [State your unit for quantity].

[Non-confidential summary: information related to TSUK's view of the market]

Appendix reference:

5. How similar are Welded Tubes and Pipes produced by different producers? Explain any significant differences (e.g. branding, packaging, quality, or other features).

This varies by producer. TSUK is the only producer offering the technical support to the full supply chain (from stockholders to end clients) in the UK. In addition, our conveyance tube is shot blasted and primed before painting which ensures a better paint adhesion. We are not aware of any companies that do this.

TSUK is also one of very few hot finished tube producers, since other companies mainly produce warm tube as a substitute for this product. Warm tube is not heated to normalizing temperatures as a final process, but to a lower temperature which does not homogenise the mechanical properties of the tube. As stated above, for this process a different, and a more expensive substrate is used.

There is no difference in our cold formed tube vs other suppliers.

Appendix reference:

6. How easy is it for businesses to start production of Welded Tubes and Pipes? Are there any barriers to starting production? For example:

- irrecoverable past investments;
- technology, regulatory barriers;
- inability to reach the minimum production scale to operate feasibly;
- high upfront or long duration investment before starting production;
- skills shortages; or
- prohibitive start costs associated with continuous production etc.

Production of WTP requires high initial investment, process know-how, supply chain quality (i.e. specific grades and dimensions of substrate used in the manufacturing of WTP) and certification and approval processes.

Appendix reference:

7. How easy is it for businesses to stop production of Welded Tubes and Pipes? Are there any barriers to stopping production? For example:

- labour related costs;
- regulatory exit requirements;
- irrecoverable past investments;
- long-term contracts with buyers or suppliers and any penalty termination costs;
- government interventions (e.g. subsidies); or
- bankruptcy regimes etc.

There is no regulatory prohibition on ceasing production of welded tubes and pipes in the UK. However, exit is constrained by material employment, contractual and

financial consequences. Workforce reductions trigger redundancy, consultation and potential pension liabilities, which can be substantial and time-sensitive. Long-term supply, energy and customer contracts may include minimum volume or termination cost exposure. Environmental and health & safety obligations must be satisfied on shutdown, including waste management and site compliance. In practice, the principal barriers are labour costs, contract exit liabilities and financing covenant implications, rather than any formal legal restriction on closure.

Over the past 20 years, TSUK has invested significant time and effort to remediate the former integrated works areas of the Corby site. There are now far fewer environmental constraints to a full site closure than there would have been 20 years ago.

Appendix reference:

8. If the price of all of Welded Tubes and Pipes in the UK were to increase, would consumers significantly reduce their demand? and why?

A general increase in the price of Welded Tubes and Pipes in the UK would not be expected to result in a significant reduction in demand.

Demand for welded tubes and pipes is derived from the above-mentioned downstream sectors, including construction, infrastructure, energy, etc. It is primarily driven by project activity, technical requirements and macroeconomic conditions rather than short-term price movements. These products typically represent a relatively small share of total project costs, meaning moderate price increases are unlikely to affect overall project viability.

Furthermore, the measures have been in place for a number of years and market participants have adjusted accordingly. A continuation of the measures would not alter the prevailing competitive or pricing conditions in the UK market. We therefore do not expect that an extension would lead to any price increase, nor would it have any material impact on demand.

Appendix reference:

9. Do consumers buy Welded Tubes and Pipes from the cheapest producer, or are there other factors that influence their decision such as quality and service?

Price is the primary driver in purchasing decisions for welded tubes and pipes. Customers are highly price-conscious and benchmark suppliers closely.

However, price is considered within clear technical and commercial parameters. Compliance with applicable standards and customer specifications is mandatory, particularly for safety- or performance-critical applications. In addition, reliability of

supply, lead times, brand reputation and technical support also influence purchasing decisions.

In short, while price is the main determinant, procurement decisions are not based on price alone and must be assessed against quality, compliance and service requirements.

Appendix reference:

10. How easy is it for producers to increase or decrease production in response to changing market conditions such as increased demand?

Exporting producers have significant production capacity, including substantial spare capacity, as described in TSUK's application for review.

Given this excess capacity, exporting producers are able to increase output without additional investment and can readily redirect volumes to export markets, including the UK, in response to changes in market conditions. Production in this sector is capital-intensive, and once capacity is installed, there is a strong commercial incentive to maximise utilisation.

Accordingly, exporting producers are well placed to increase production and exports to the UK quickly and materially should market conditions permit.

Appendix reference:

11. Describe any major changes in demand or preferences for Welded Tubes and Pipes and their causes over the injury period? For example:

- Prices of good;
- Price of substitutes and complementary goods;
- Consumer preferences and tastes;
- Technological developments; or
- Taxes and subsidies etc.

N/A

Appendix reference:

12. Do you foresee any major changes in demand or preferences for Welded Tubes and Pipes in the next five years?

Due to market dynamics there is a move to larger diameter conveyance tube (for data centres and tall buildings) which will result in a reduction in demand for small size welded tubular products.

Appendix reference:

13. What are the major distribution and marketing channels within the UK market for Welded Tubes and Pipes?

[Non-confidential summary: TSUK supplies the majority of its volume to established distribution channels in the UK, and some export markets. TSUK also sells to a small number of specialist end users]

Appendix reference:

14. Which types of businesses and consumers use Welded Tubes and Pipes in the UK market, and for what purposes?

Please refer to the answers above.

Appendix reference:

15. Do Welded Tubes and Pipes from either Belarus or the PRC compete directly with the Welded Tubes and Pipes you produce, or are there any factors which may mean UK consumers do not opt for the cheapest priced Welded Tubes and Pipe products?

Can you explain?

Yes – there is direct competition between WTP from Belarus and the PRC and TSUK's products.

Appendix reference:

16. Are there any government regulations or tax incentives which significantly affect the production or sales of Welded Tubes and Pipes, if yes, give details?

N/A

Appendix reference:

17. Describe any developments in technology affecting the characteristics, demand or the production process of Welded Tubes and Pipes.

N/A

Appendix reference:

18. Describe any other factors which influence the market for Welded Tubes and Pipes which you have not already mentioned (e.g. seasonality).

N/A

Appendix reference:

H3 Changes affecting your business / the market

1. Please complete the “**UK domestic companies**” tab in the **annex**. This tab collects any information you may have about companies:

- that produce Welded Tubes and Pipes in the UK;
- involved in the importation, distribution, or sale of Welded Tubes and Pipes from third countries;
- that produce or sell raw materials used in the production of Welded Tubes and Pipes in the UK;
- that purchase the Welded Tubes and Pipes, including those that use Welded Tubes and Pipes in their products or services; and/or those that sell on the Welded Tubes and Pipes either to other businesses or to final consumers.

2. Please complete the "**Employment by site**" tab in the **annex**, providing employment figures in full-time equivalents (FTE) for each of your company's UK sites or facilities.

Please refer to Appendix H3-2.

Appendix reference: H3-2

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

[Confidential – information related to TSUK's manning allocation]

Appendix reference:

4. How important is the production of Welded Tubes and Pipes to your company?

The production of WTP is of strategic importance to TSUK. Stable and continuous production at the Corby site underpins the overall viability and competitiveness of TSUK's tube operations. WTP provides a critical downstream outlet for TSUK's upstream steelmaking and rolling assets, helping to ensure volume stability, internal demand security, and efficient utilisation of hot-rolled and downstream feedstock. Each of TSUK's downstream products (incl. WTP) are crucial for TSUK's wider product portfolio to remain viable and ensure sufficient utilisation of our upstream assets.
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Any prolonged disruption or reduction in WTP production would have a material adverse impact on TSUK's broader value chain, increasing exposure to market volatility, reducing economies of scale, and undermining the commercial sustainability of upstream operations. Conversely, maintaining stable WTP production at Corby supports operational resilience, protects employment and skills, and reinforces TSUK's integrated production model, which remains central to its long-term industrial and strategic objectives.

Appendix reference:

5. How would you expect an increase in the prices of the imported Welded Tubes and Pipes to affect:

- a) Domestic prices of Welded Tubes and Pipes;
- b) UK production of Welded Tubes and Pipes.

a) Domestic prices of WTP

TSUK does not expect any significant changes to domestic prices of WTP. Trade defence measures are already in place and reflected in current market pricing. As such, any adjustment in import prices would largely be absorbed within the existing pricing framework, and there is no reason to expect a material upward impact on domestic prices as a result of the measures.

b) UK production of WTP

Even in the event of an increase – quod non – in import prices, the impact on UK production of WTP would be positive from a structural and long-term perspective. Improved price conditions would support the sustainability and viability of domestic production, enabling continued investment, stable utilisation of capacity, and the preservation of skills and employment. This, in turn, would reinforce the resilience of the UK welded tube and pipe industry.

Appendix reference:

6. How would your company be affected if the existing anti-dumping measure was to expire including:

- a) by site (this is only relevant if you company operates across more than one site);
- b) on domestic sales of Welded Tubes and Pipes; or
- c) on your plans for investment/expansion.

b) Impact on domestic sales of WTP

In the absence of the existing anti-dumping measure, TSUK would expect prices of WTP in the UK market to rapidly decline to unsustainable levels. This would be driven by the re-entry of unfairly priced imports, leading to severe price undercutting and erosion of market conditions for domestic producers. Such a development would

materially undermine the commercial viability of UK-produced welded tubes and pipes and significantly distort fair competition in the domestic market.

c) Impact on plans for investment and expansion

The expiry of the anti-dumping measure would have a profoundly negative effect on TSUK's investment outlook. The resulting market instability and margin compression would place even ongoing and committed investments at risk, as the business case for continued capital expenditure would be fundamentally weakened. This would undermine long-term planning, discourage further investment, and jeopardise the sustainability of domestic production.

Appendix reference:

7. Would there be any indirect effects (e.g. price increases, consumers switching to substitute products, input costs, reduced innovation,) on your industry and/or business if the existing anti-dumping measure was to expire. Comment on the effect if the measure was to expire.

The expiry of the existing anti-dumping measure would give rise to a range of adverse indirect effects on the UK WTP industry and TSUK's business in particular. A renewed influx of dumped imports would distort market conditions, placing sustained downward pressure on prices and margins across the value chain. This would weaken the financial position of domestic producers, limiting their ability to maintain operational efficiency, invest in innovation, and respond to evolving customer requirements. In addition, as explained by TSUK above, stable production of WTP is necessary for TSUK to maintain its wider orderbook, particularly at the Corby site. Any negative impact on the viability of WTP production or sales will have a significant impact on Corby and the upstream assets.

Reduced profitability and heightened market uncertainty would also increase cost pressures, as domestic producers would be forced to focus on short-term survival rather than long-term optimisation, efficiency improvements, or product development. Over time, this would result in reduced innovation, lower resilience of the domestic supply base, and a gradual erosion of industrial capability and skills.

Furthermore, the loss or weakening of domestic production capacity would increase the UK's reliance on imports, reducing supply chain security and increasing exposure to external shocks, geopolitical risks, and future price volatility. Any short-term price effects arising from increased imports would therefore be outweighed by longer-term harm to competition, industrial sustainability, and the strategic interests of the UK manufacturing sector.

Appendix reference:

8. Do you know of any related industries that would be affected if existing anti-dumping measure was to expire?

1. The upstream industry

The upstream industry is composed of the producers of the main raw material, HR steel coil. For the UK market this is essentially Tata Steel UK (Port Talbot) [Confidential – information related to TSUK’s profitability] and would be adversely affected by a decision to repeal the existing antidumping measures. The continuation of existing antidumping measures will help maintain fair market conditions for such upstream suppliers, helping to ensure that hot rolled coil sourcing by tube manufacturers remains within the UK with all the benefits to the UK economy this brings. A decision to repeal existing antidumping measures is likely to increase the risk of uneconomically priced imports, thereby forcing tube producers to cut product costs in order to compete and survive in this market. Ultimately, the UK industry will be forced to further cut production and close lines which will have a clearly detrimental effect on upstream suppliers.

2. Downstream industries

For stockists, distributors and other intermediaries, the continuation of anti-dumping measures would have little impact. Firstly, the existing measures are not intended to exclude imports from the market, but only to restore fair competition and ensure they are not sold at injuriously dumped prices. Secondly, other alternative sources exist: TSUK has under-utilised capacity, and other import sources will continue to be unaffected. Such intermediary parties have been dealing with these anti-dumping measures for over 10 years with no ill-effects and without the market suffering any shortage whatsoever.

Were the measures to be terminated, this would create disruption and uncertainty in the market, with the only beneficiaries likely to be opportunists without any regard to the longer-term consequences for the market.

Appendix reference:

9. To what extent would you expect any changes in prices of Welded Tubes and Pipes to be passed onto final consumers?

TSUK would not expect any material changes in prices of WTP to be passed on to final consumers. Welded tubes and pipes typically represent a relatively small proportion of the total cost of finished or downstream products in which they are used, and pricing is influenced by a range of factors beyond the cost of the pipe itself.

Moreover, current market prices already reflect the existence of the anti-dumping measure, and domestic pricing dynamics are well established. As such, any marginal price movements at the producer level would be limited and unlikely to translate into noticeable price changes for end users. In contrast, maintaining the measure supports price stability, supply reliability, and a competitive domestic industry, which ultimately benefits consumers over the longer term.

Appendix reference:

10. Are there any other factors that you think we should be aware of in investigating or considering the impacts if the existing anti-dumping measure was to expire.

Please refer to TSUK's request for review which covers a broad range of factors relevant for the present review.

Appendix reference:

H4 Impacts on groups with protected characteristics

1. As a public body, the TRA has an obligation under the Equality Act 2010 to ensure that the potential effects of measures on different groups or individuals with characteristics are considered. The Public Sector Equality Duty (PSED) 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 any of these groups or any other particular group might be disproportionately affected if the existing anti-dumping measure was to extend or expire

N/A

Appendix reference:

Checklist

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

Section	Section title	Have you responded to all questions? [Yes or No]
Section A	Company structure and operations	Yes
Section B	About your goods	Yes
Section C	Costs and production	Yes
Section D	Sales	Yes
Section E	Injury to your company	Yes
Section F	Dumping	Yes
Section G	Particular Market Situation	Yes
Section H	Understanding the UK market and impacts of the measure expiring	Yes

+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
A2(a)	A2(a)
A2(b)	A2(b)
A3-2(1)	A3-2(1)
A3-2(2)	A3-2(2)
A5-5(1)	A5-5(1)
A5-5(2)	A5-5(2)
A5-5(3)	A5-5(3)
A5-5(4)	A5-5(4)
A5-5(5)	A5-5(5)
A5-6	A5-6
A5-7	A5-7
B2	B2
C2-2	C2-2
D3-4	D3-4
E1-1(1)	E1-1(1)
E1-1(2)	E1-1(2)

E1-1(3)	E1-1(3)
E1-1(4)	E1-1(4)
E1-1(5)	E1-1(5)
E1-1(6)	E1-1(6)
E1-1(7)	E1-1(7)
H3-2	H3-2

+Add additional rows as required

Glossary

Terms

Term	Definition
Accounting period	Time frame used for financial reporting. Transactions that fall within a given date range form part of the statements or reports for that accounting period.
Accounting policies	Specific principles, bases, conventions, rules and practices applied by an entity in preparing and presenting financial statements.
Accounting system	Set of accounting processes with integrated procedures and controls which a business uses to record its basic financial transactions. Many businesses use accounting software to carry out this process.
Administrative, selling and general costs (AS&G)	Expenses that keep a business running but are not directly tied to producing goods.
Amortization	Gradual reduction of any amount, such as the periodic writedown of a loan or the cost of an intangible asset.
Associated parties	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 .
By products	Products which are produced incidentally in the process of manufacturing something else.
Complementary good	Goods that are usually used/ consumed together. e.g. tennis rackets and tennis balls.
Consolidated accounts	Set of financial statements that combine the financial information of a parent company and its subsidiaries into a single, unified report. This aggregated report details the assets, liabilities, income, and expenses of the group as one single economic entity.
Cost allocation	The assigning of a cost to several products or departments.
Cost centre	A physical area or a department or function in an organisation for which costs can be related to. They do not necessarily generate revenues but incur costs for example - Assembly area, HR etc. More about this is the next session.
Cost to make and sell	Sum of the cost of production or manufacture, and the selling, general and administration costs associated with the sale of those goods.
Direct labour cost	Variable cost (i.e. the value varies with the level of production) that is for specific work that can be traced to an end product.
Direct material	Materials that are directly used in the production process of goods and services of a company.
Dumping	Dumping is when goods are imported into a country and sold at a price that is below their 'normal value' in the country they are exported from.

Earnings Before Interest Depreciation Tax and Amortization (EBIDTA)	This is a company's earnings before deducting interest, depreciation, tax and amortisation.
Export price	Selling price of the goods concerned. This could be from sales to a UK importer or a third party for export to the UK in accordance with Regulation 15 of The Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations 2019 .
Extraordinary costs	Costs related to significant and unusual events or transactions that are both unusual and infrequent in nature (e.g. losses from early debt repayment, intangible assets write-offs, legal settlements, start-up)
First in first out (FIFO)	The costs associated with materials that were booked into inventory first will be the first to be used in the production process.
Flow chart	Type of diagram that represents a workflow or process.
General ledgers	A ledger containing the consolidated balances of all ledger accounts used by a business to keep track of its financial transactions and to prepare financial reports.
Generally accepted accounting principles (GAAP)	Accounting rules and standards published by a country's financial reporting authority.
Goods concerned	Goods concerned are the goods imported into the UK from the exporting country that are subject to a TRA investigation.
Goods subject to review	Goods subject to review are the goods imported into the UK from the exporting country that are subject to a TRA review. These goods are described in the notice of initiation of a review and have the same meaning as provided in Regulation 2 of the Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations 2019 .
Indirect cost	Any cost that cannot be traced to a specific product and must be assigned using an allocation method.
Injury	This is defined as a significant overall impairment (or the threat of it) to UK producers of like or directly competitive goods. There is no minimum requirement for how long this needs to have been the case.
Injury period (IP)	The injury period typically covers the period of investigation plus the 36 months (three years) immediately before it, generally totalling 48 months. Unless the TRA considers that it is appropriate to use an alternative period in accordance with Regulation 30(4) of the Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations 2019
Intangible asset	Asset without physical substance that will provides future economic benefits.
Inventory	A broader term which includes finished goods stock: assets which are held for sale in the ordinary course of business, but also work in the process of production for such sale (work in progress), and materials or supplies to be consumed in the production or rendering of services.

Joint products	Two or more products that are generated within a single production process. These products would usually have undifferentiated cost.
Last in first out (LIFO)	A valuation method whereby the costs associated with materials that were booked into inventory last will be the first to be used in the production process.
Like goods	Goods which are like the goods concerned or goods subject to review in all respects, or with characteristics closely resembling them.
Management accounts	Management accounts are financial reports produced for the business owners and managers.
Normal value	The normal value is the price at which the goods are sold domestically in the exporting country or territory.
Operating Expenses	Expenses are expenses incurred by a business through its normal business operations.
Overheads	Indirect production costs which are incurred in the course of making a product/service that cannot be traced to a specific product and must be assigned using an allocation method (e.g. factory rent, factory insurance, factory depreciation and production salaries).
Period of Investigation (POI)	During every investigation, we analyse industry data relating to a specific time period before the case initiated – this is the period of investigation. This is usually a period of one year, with the period ending as close as possible to the date of initiation.
Product Control Numbers (PCN)	Identifiers created on the basis of the main characteristics differentiating the sub-categories of goods within the scope of the investigation.
Profit Before Tax (PBT)	Profit Before Tax (PBT), also called pre-tax profit or Earnings Before Tax (EBT), is a company's earnings after deducting all operating and non-operating expenses (like COGS, salaries, interest) but before subtracting income taxes.
Quarter	An associated three-month period of a year e.g. 1 January – 31 March, 1 April – 30 June, etc.
Related party	A related party is a person or an entity that is related to the reporting entity: A person or a close member of that person's family is related to a reporting entity if that person has control, joint control, or significant influence over the entity or is a member of its key management personnel. The legal definition is laid out in Regulation 128 of the Customs (Import Duty) (EU Exit) Regulations 2018 .
Return on investment (ROI)	Performance measure that indicates how much profit or loss is generated for each unit of capital invested, essentially showing the return relative to the initial cost. ROI is expressed as a percentage.
Statement of financial position (SOFP)	Financial statement that summarises a company's assets, liabilities, and equity on a particular date – usually at the end of a financial month or financial year. This is commonly known as a Balance sheet.

Statement of profit or loss (SOPL)	Also called an income statement, this report shows your business's revenues and expenses. Expenses are subtracted from revenues to show your business's profit or loss figure, also known as net income. This is commonly known as an Income Statement or a Profit and Loss.
Stock	Refers to finished goods only.
Sub-ledgers	Accounting record that shows transactional level information that underpins totals and balances shown in a company's trial balance. For example, a sales receivable ledger would detail all of the individual transactions that make up the sales receivable balance.
Transfer pricing	Setting of prices between divisions of a group.
Trial balance	A trial balance is a list of ledger balances shown in debit and credit columns. It lists the balances on ledger accounts and totals them. Total debits should equal total credits.
UK like goods	Goods which are like the goods concerned or goods subject to review in all respects, or with characteristics closely resembling them which have been produced in the UK.

Incoterms

Term	Definition
Ex Works (EXW)	<p>Ex works is when the seller places the goods at the disposal of the buyer at the seller's premises or at another named place (such as, works, factory or warehouse).</p> <p>The seller does not need to load the goods on any collecting vehicle. Nor does it need to clear them for export, where such clearance is applicable.</p>
Free Carrier (FCA)	<p>The seller delivers the goods to the carrier or another person nominated by the buyer at the seller's premises or another named place.</p> <p>The parties are well advised to specify as explicitly as possible the point within the named place of delivery, as the risk passes to the buyer at that point.</p>
Free Alongside Ship (FAS)	<p>The seller delivers when the goods are placed alongside the vessel, for example, on a quay or a barge nominated by the buyer at the named port of shipment.</p> <p>The risk of loss of or damage to the goods passes when the products are alongside the ship. The buyer bears all costs from that moment onwards.</p>
Free on Board (FOB)	<p>The seller delivers the goods on board the vessel nominated by the buyer at the named port of shipment or procures the goods already so delivered.</p> <p>The risk of loss of or damage to the goods passes when the products are on board the vessel. The buyer bears all costs from that moment onwards.</p>

Cost and Freight (CFR)	<p>The seller delivers the goods on board the vessel or procures the goods already so delivered.</p> <p>The risk of loss of or damage to the goods passes when the products are on board the vessel.</p> <p>The seller must contract for and pay the costs and freight necessary to bring the goods to the named port of destination.</p>
Cost, Insurance, and Freight (CIF)	<p>The seller delivers the goods on board the vessel or procures the goods already so delivered. The risk of loss of or damage to the goods passes when the products are on the ship.</p> <p>The seller must contract for and pay the costs and freight necessary to bring the goods to the named port of destination.</p> <p>The seller also contracts for insurance cover against the buyer's risk of loss of or damage to the goods during the carriage.</p> <p>The buyer should note that under CIF the seller is required to obtain insurance only on minimum cover. Should the buyer wish to have more insurance protection, it will need either to agree as much expressly with the seller or to make its own extra insurance arrangements.</p>
Carriage paid to (CPT)	<p>The seller delivers the goods to the carrier or another person nominated by the seller at an agreed place if any such site is agreed between parties.</p> <p>The seller must contract for and pay the costs of carriage necessary to bring the goods to the named place of destination.</p>
Carriage and insurance paid to (CIP)	<p>The seller has the same responsibilities as CPT, but they also contract for insurance cover against the buyer's risk of loss of or damage to the goods during the carriage.</p> <p>The buyer should note that under CIP the seller is required to obtain insurance only on minimum cover. Should the buyer wish to have more insurance protection, it will need either to agree as much expressly with the seller or to make its own extra insurance arrangements.</p>
Delivered at Place (DAP)	<p>The seller delivers when the goods are placed at the disposal of the buyer on the arriving means of transport ready for unloading at the named place of destination.</p> <p>The seller bears all risks involved in bringing the goods to the named place.</p>

Delivered at Place Unloaded (replaces Incoterm® 2010 DAT) (DPU)	<p>DPU replaces the former Incoterm® DAT (Delivered at Terminal). The seller delivers when the goods, once unloaded are placed at the disposal of the buyer at a named place of destination.</p> <p>The seller bears all risks involved in bringing the goods to, and unloading them at the named place of destination.</p>
Delivered Duty Paid (DDP)	<p>The seller delivers the goods when the goods are placed at the disposal of the buyer, cleared for import on the arriving means of transport ready for unloading at the named place of destination.</p> <p>The seller bears all the costs and risks involved in bringing the goods to the place of destination. They must clear the products not only for export but also for import, to pay any duty for both export and import and to carry out all customs formalities.</p>

Source: HM Revenue & Customs - Customs valuation Incoterms
<https://www.gov.uk/guidance/customs-valuation/incoterms>