



Verification report – Overseas Exporter Case AD0058: Biodiesel originating in the People’s Republic of China

Period of Investigation (POI):	1 April 2023 – 31 March 2024
Injury Period:	1 April 2020 – 31 March 2024
Date of report:	8 April 2025
Case team contact details:	AD0058@traderemedies.gov.uk
Interested Party verified:	Xiamen Zhuoyue Biomass Energy Co., Ltd

For further details, please see the [Notice of initiation](#) on the public file.



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Executive Summary

On 26 March 2024, the TRA received an application lodged by the Renewable Transport Fuel Association (RTFA) alleging that biodiesel imported into the UK from the People's Republic of China (PRC) has been or is being dumped and that the dumping has caused or is causing injury to the UK industry in the goods.

The dumping investigation was initiated by the TRA on 5 June 2024, and the original notice of initiation (NOI) was published on that date.

More information about the case can be found on the [public file](#).

Xiamen Zhuoyue Biomass Energy Co., Ltd (Xiamen Zhuoyue), a PRC producer and exporter of the goods concerned, returned a completed, exporter questionnaire ('questionnaire response'). It is part of the Zhuoyue Group which is a China-based group made up of four companies that is mainly engaged in the research, development, manufacture and sales of biodiesel and derivative products.

The TRA sought to verify the completeness, relevance and accuracy of the information submitted.

The TRA:

- conducted a walkthrough of the accounting system to understand the system and assess how much reliance we can place on information produced by the system and submitted to us for the purpose of the investigation;
- compared questionnaire responses and other accompanying evidence and information to open sources such as Xiamen Zhuoyue's websites, to corroborate the information submitted for the investigation;
- compared information and data provided with the financial statements to ensure financial information submitted is consistent with data that is subject to internal controls.

Based on the verification activity undertaken the TRA have a reasonable level of assurance on the completeness, relevance and accuracy of the information provided by Xiamen Zhuoyue, and that we can use it for the purpose of this investigation.

Purpose of verification

The purpose of the TRA's verification activity is to determine whether the information provided by interested parties is complete, relevant, and accurate and can be used in our investigation. This verification report sets out the conclusions reached for each component part that covers the scope of our work. It also provides an overall conclusion stating the level of assurance reached.



The information verified may then be considered in our assessments and analysis to determine whether dumping has occurred and if this is causing injury to the UK industry. This will form the basis for establishing appropriate measures where necessary, and to assess whether these are in the UK's economic interest.

We carried out verification activities onsite. The TRA did not seek to verify all information provided, but undertook the work considered appropriate and possible within the time constraints of the investigation to obtain assurance upon which to base our case decision.

This verification report documents the work completed, providing an overview of the range and scope of verification procedures performed, for each component part that covers the scope of our work, on the information submitted by Xiamen Zhuoyue. It details the conclusions reached regarding completeness, relevance, accuracy and provides an overall conclusion stating the level of assurance reached.

Confidential information

Xiamen Zhuoyue must provide a non-confidential version of the verification report marked as 'non-confidential' in the header.

If any information contained in the verification report is considered confidential, Xiamen Zhuoyue should delete or redact those sections and provide a non-confidential summary of the information which has been removed. It must provide reasons as to why the particular information is considered confidential (see also [public guidance](#)).

The non-confidential version of the verification report will be placed on the public file.



Verification

Please find below a summary of work completed by the TRA to determine whether the information provided by Xiamen Zhuoyue in their questionnaire response is complete, relevant, and accurate.

A. Company structure and associations

What information was considered

We considered the following information from the questionnaire:

- Company details
- General company structure, ownership, and management
- Associations with other companies.
- Accounting practices and policies

If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):

Not applicable.

How the information was checked

Company details

The TRA cross-checked company details with documents submitted by Xiamen Zhuoyue and publicly available information. These documents include Xiamen Zhuoyue's independently audited financial statements for the year ending December 2023, and company brochure. We found that the information submitted in their questionnaire was consistent with the documents and information published on Xiamen Zhuoyue's company website and in its audited financial statements.

General company structure, ownership and management

The TRA cross-checked the company structure, ownership and management with documents submitted by Xiamen Zhuoyue and publicly available information. We found that the information submitted in their questionnaire was consistent with documents submitted by Xiamen Zhuoyue and information that is available publicly. Xiamen Zhuoyue is wholly owned by their parent company Longyan Zhuoyue New Energy Co. Ltd (Longyan Zhuoyue). Longyan Zhuoyue is itself owned by Longyan Zhuoyue Investment Co Ltd., Hong Kong Zhuoyue International Holding Company Ltd and public shareholders.

Associations with other companies

Xiamen Zhuoyue has other associated parties who are wholly owned subsidiaries of Longyan Zhuoyue. We cross-checked the information that Xiamen Zhuoyue submitted on associated parties, with publicly available information.



Accounting practices and policies

The financial statements for Xiamen Zhuoyue are prepared in accordance with Chinese Generally Accepted Accounting Principles (GAAP) also known as the Chinese Accounting Standards (CAS). CAS is based on two specific standards: Accounting Standards for Business Enterprises (ASBEs) and Accounting Standards for Small Business Enterprises (ASSBEs). Xiamen Zhuoyue’s independently audited accounts for year ending December 2023 have been prepared in accordance with the requirements of the Accounting Standards for Business Enterprises (ASBEs).

If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):

Not applicable.

Exceptions/Findings/Adjustments

None.

If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):

Not applicable.

Conclusions

The information relating to company structure and associations provided by Xiamen Zhuoyue is verifiable. Based on the work performed, we have a reasonable level of assurance that the information can be treated as complete, relevant, and accurate and can therefore be used by the TRA in publications and for any other purpose within the investigation.

If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):

Not applicable.



B. Accounting Systems and Procedures

What information was considered

- Information Technology Systems and Applications
- Accounting policies, significant risks, and chart of accounts
- Sales / customer order process and procedures
- Purchase order / invoice approval process and procedures

If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):

Not applicable.

How the information was checked

Systems Walkthrough

The TRA conducted an online walkthrough of Xiamen Zhuoyue’s financial system on 02 December 2024, to review how its costs and sales are tracked and recorded.

Xiamen Zhuoyue uses a financial management system called [redacted – commercially sensitive information]. During the walkthrough, Xiamen Zhuoyue took us through two sales transactions and one purchase transaction. It provided screenshots and evidence of its processes and was able to provide a full description of system functionality.

We were able to gain an understanding of the end-to-end processes of the system and relevant controls. The information helped us understand the level of reliance we can place on the information extracted from the system and to plan adequate verification procedures.

If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):

The redacted information involves Xiamen Zhuoyue’s financial management system name. The disclosure of the information would harm Xiamen Zhuoyue’s interests.

Exceptions/Findings/Adjustments

None.

If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):

Not applicable.

Conclusions

Based on the work performed, we have obtained a basic understanding of the relevant accounting and associated business systems of Xiamen Zhuoyue. This enabled us to plan appropriate verification procedures.



If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):



C. Goods

What information was considered

- Goods description and comparability to the like goods made and sold in the UK
- PCN allocations
- Internal coding system

If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):

Not applicable.

How the information was checked

Goods description and comparability to the like goods made and sold in the UK

Xiamen Zhuoyue categorises its products according to biodiesel type ([redacted – commercially sensitive information]). During verification we established that biodiesel [redacted – commercially sensitive information] had been assigned a PCN, whereas it was treated as a by-product by UK producers in the investigation. To maintain consistency across the investigation, we asked Xiamen Zhuoyue to reallocate this product as a by-product, which resulted in a resubmission of data.

PCN allocations and internal coding systems

Xiamen Zhuoyue’s goods have been assigned to one PCN based on the feedstock, CFPP (Cold Filter Plugging Point) and blend rate. Xiamen Zhuoyue provided biodiesel testing documents for the biodiesel that its produces, which allowed us to have confidence in the PCN allocation. [redacted – commercially sensitive information]. We found the method for allocating the goods concerned to PCNs to be reasonable.

Visit to the production facility and observed operations

We visited the production facilities during verification in February 2025 and were able to view the storage and preparation of raw materials, the production process, the quality control procedures, the storage of finished goods, and the site facilities. The operations we observed were consistent with the information submitted within the questionnaire.

If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):

The redacted information involves Xiamen Zhuoyue’s product names and sales activities. The disclosure of the information would harm Xiamen Zhuoyue’s interests.

Exceptions/Findings/Adjustments

None.



If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):

Not applicable.

Conclusions

The information relating to the company's goods provided by Xiamen Zhuoyue is verifiable. Based on the work performed, we have a reasonable level of assurance that the information relating to the goods produced by Xiamen Zhuoyue as submitted in the questionnaire can be treated as complete, relevant, and accurate and can therefore be used by the TRA in calculations and for any other purpose within the investigation.

If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):

Not applicable.



D. Costs

What information was considered

- Cost reconciliations
- Sample tests of relevant cost components such as
 - major inputs,
 - direct labour,
 - manufacturing overheads,
 - Administration, Selling and General (AS&G) costs
- Depreciation and amortisation policies and methods
- Cost allocations for any by-products
- Associated party transactions and arm's length prices

If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):

Not applicable.

How the information was checked

Cost reconciliations

To check the completeness of the cost data submitted by Xiamen Zhuoyue we reconciled it upwards to the audited financial statements. The financial year for Xiamen Zhuoyue is from 1 January to 31 December, which does not align with the POI for this investigation. However, Xiamen Zhuoyue was able to provide a trial balance for the POI which was extracted from its accounting system. We aligned the financial statements for Xiamen Zhuoyue to the POI using its trial balance and then reconciled the total cost of all goods sold by Xiamen Zhuoyue as reported in its questionnaire annex to its aligned financial statements.

Sample testing

We tested a sample of:

- raw materials purchases
- direct labour costs
- by-product sales
- other direct costs
- manufacturing overheads
- administration, selling and general (AS&G) costs.

For each sampled raw material transaction we requested source documentation, including purchase order, invoice, bank remittance and delivery note. We were able to reconcile the direct labour costs to the trial balances. We selected two months of payroll to sample test and found no issues. For the other four categories listed above, we requested the invoice as source documentation for the sampled transactions. We were able to match the source documentation to the sampled transactions and found no issues.



Depreciation and amortisation policies and methods

Xiamen Zhuoyue uses the straight-line method of depreciation. We reviewed Xiamen Zhuoyue’s depreciation costs against the asset listing. Xiamen Zhuoyue provided a list of all assets being depreciated showing the total asset purchase cost, the accumulated depreciation to date and a list of the monthly depreciation charge recognised in the profit and loss accounts. We found the depreciation costs to be consistent with the information submitted in the questionnaire.

Cost allocation for by-products

It became clear to us during the verification visit that one of the products assigned a PCN by Xiamen Zhuoyue was treated as a by-product by UK producers. To maintain consistency between cases, we asked Xiamen Zhuoyue to reallocate this product as a by-product. We therefore suggested it restate the annex which it agreed to.

Additionally, Xiamen Zhuoyue accounts for by-product sales as part of its sales in its accounts, but for consistency we asked Xiamen Zhuoyue to show its by-products as recoupment of costs.

The sales revenue for by-products was identified in the trial balances and has been used to offset the cost to make. Once these changes had been made, we assessed the methodology used to allocate costs to PCNs and found the method to be reasonable.

Associated party transactions and arm’s length prices

Xiamen Zhuoyue purchase from associated supplier Xiamen Zhuoyue Biomass Energy Co., Ltd Tong’an Branch. There is no external proof of payment notice sent between subsidiaries. In lieu of this, we asked that Xiamen Zhuoyue walk us through the sales in the accounts receivable in the Tong'an accounts to check that it agrees with Xiamen Zhuoyue. We found no issues. We found that the purchases were made at arm’s length prices, using a universally respected third-party commodity index, [SCI199](#).

If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):

Not applicable.

Exceptions/Findings/Adjustments

None.

If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):

Not applicable.

Conclusions



The information relating to costs provided by Xiamen Zhuoyue is verifiable. Based on the work performed, we have a reasonable level of assurance that the information can be treated as complete, relevant, and accurate and can therefore be used by the TRA for the calculations and for any other purpose within the investigation.

If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):

Not applicable.



E. Sales

What information was considered

- Domestic and export sales reconciliations
- Sample of relevant sales transaction
- Price reductions
- Sales allocations for any by-products and/or joint products
- Associated party sales

If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):

Not applicable.

How the information was checked

Sales reconciliation

To check the completeness of the sales data submitted by Xiamen Zhuoyue, we reconciled upwards to the audited financial statements. The financial year for Xiamen Zhuoyue is from 1 January to 31 December, which does not align with the POI for this investigation. However, Xiamen Zhuoyue was able to provide a trial balance for the POI which was extracted from its accounting system. We aligned the financial statements for Xiamen Zhuoyue to the POI using its trial balance and then reconciled the total sales revenue for all goods sold by Xiamen Zhuoyue as reported in its questionnaire annex to its aligned financial statements.

Sample testing

We tested a sample of domestic and export sales. For each sampled sales transaction, we requested source documentation, including: sales order, invoice, bank receipt and delivery note. We were able to match the source documentation to the sampled transactions and found no issues.

Price reductions

Xiamen Zhuoyue confirmed that there are no price reductions or rebates for domestic sales. We checked the company's records and trial balances and did not find evidence of any price reductions or rebates, which is consistent with Xiamen Zhuoyue's questionnaire response.

Associated party sales

Xiamen Zhuoyue sold biodiesel to its parent company Longyan Zhuoyue during the POI, for export to the UK. We found that the purchases were made at arm's length prices, to calculate prices it used a third-party commodity index. However, subsidiaries did not send remittance advices to each other following intercompany payments. Instead of paying for particular invoices they move cash where it is needed and post it to the intercompany account. In lieu of remittance advices, we asked that Xiamen Zhuoyue walk us through the sales in the accounts of both



Xiamen Zhuoyue and Longyan Zhuoyue to confirm the two accounts agree.
[redacted – commercially sensitive information]

If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):

The redacted information involves Xiamen Zhuoyue’s sales activities. The disclosure of the information would harm Xiamen Zhuoyue’s interests.

Exceptions/Findings/Adjustments

None.

If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):

Not applicable.

Conclusions

The information relating to sales provided by Xiamen Zhuoyue is verifiable. Based on the work performed, we have a reasonable level of assurance that the information can be treated as complete, relevant, and accurate and can therefore be used by the TRA for calculations.

If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):

Not applicable.



F. Fair Comparison

What information was considered

List the information that you extracted from the questionnaire and verified:

- Expenses and allocation method
- Discounts and rebates
- Transportation, insurance, handling, loading and ancillary costs
- Packaging costs
- Credit
- After sales costs
- Commissions
- Level of trade
- Differences in physical characteristics

If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):

Not applicable.

How the information was checked

We sought to understand whether there were differences between domestic sales prices and export sales prices that would affect comparability.

Expenses

We have checked the allocation of interest expenses as reported in Xiamen Zhuoyue's AS&G figures in the questionnaire response. We established that interest income relates to the level of cash reserves built up over time and held in foreign currency. This, if included as reduction of costs, would affect the comparability of their data with other producers.

Discounts and rebates

We are satisfied that Xiamen Zhuoyue did not offer any discounts or rebates during the POI which would affect comparability.

Transportation, insurance, handling, loading and ancillary costs

We established that only domestic sales to the customer Taikoo included additional handling costs. We established that these sales constitute an experimental trial and are priced accordingly. Aside from sales to Taikoo, Xiamen Zhuoyue does not have any other insurance, handling, loading or ancillary costs that would affect comparability.

Export sales transportation

Domestic freight is reported for the sales that are shipped directly from Xiamen to the shipping terminal and Xiamen Zhuoyue provided source documents to evidence the negotiated price for domestic freight.



CIF values

[redacted – commercially sensitive information]

Domestic sales transportation

[redacted – commercially sensitive information]. Domestic freight cost depends on factors such as distance, quantity and is specific to each transaction.

Packaging costs

[redacted – commercially sensitive information]. We established that these sales constitute an experimental trial and affect comparability.

Credit

[redacted – commercially sensitive information].

After sales costs

We established that there are no after sales costs which would impact price comparability.

Commissions

We established that there are no commissions which would affect comparability.

Level of trade

Xiamen Zhuoyue sell to distributors, end users and producers. Customers are classified according to their end use. We are satisfied that there is no difference in selling price between different customer types which affects comparability.

Differences in physical characteristics

We established that the lower quality biodiesel that Xiamen Zhuoyue sells domestically is being treated as a by-product by UK producers in the investigation. As set out under 'Goods', the company has now reallocated this product as a by-product. There are no other differences in physical characteristics that effect comparability. Export sales to the UK have an additional cost for quality checks which will affect price comparability.

If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):

The redacted information involves Xiamen Zhuoyue's activities and expenses. The disclosure of the information would harm Xiamen Zhuoyue's interests.

Exceptions/Findings/Adjustments

We established that the CIF value has been calculated based on the ARA CIF value. We will need to make an adjustment to the CIF value to take into consideration transport costs from ARA to the UK.

We established that sales to [redacted – commercially sensitive information] are



experimental, and there are differences in prices which will affect comparability. We recommend that these transactions are excluded from our calculations as it is not representative of Xiamen Zhuoyue's domestic business during the POI. Xiamen Zhuoyue agreed.

We established that interest income relates to the level of cash reserves. The interest income does not relate to the cost to make and sell of the goods for the purposes of the investigation.

If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):

The redacted information involves the name of Xiamen Zhuoyue's customer. The disclosure of the information would harm Xiamen Zhuoyue's interests.

Conclusions

The information relating to fair comparison provided by Xiamen Zhuoyue is verifiable. Based on the work performed, we have a reasonable level of assurance that the information can be treated as complete, relevant, and accurate except for the inclusion of interest earned and can therefore be used by the TRA in calculations.

If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):

Not applicable.



G. Other

What information was considered

As reported in Annex III, costs data relating to:

- Land use
- Energy
- Employment
- Raw materials
- Loans and export contingent loans

If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):

Not applicable.

How the information was checked

We checked the cost data submitted to us in Questionnaire Annex III. These checks covered the areas outlined below.

Land-use rights

We gained an understanding of how costs associated with Xiamen Zhuoyue's land-use rights work in practice. We checked contracts and land certificates for Xiamen Zhuoyue's land-use rights as listed in the questionnaire annex and we have a reasonable level of assurance that the figures have been reported accurately in the annex. [\[redacted – commercially sensitive information\]](#)

Employment

Xiamen Zhuoyue provided a walkthrough of the employment figures provided in Annex III. Xiamen Zhuoyue advised that the employment figures were provided on a [\[redacted – commercially sensitive information\]](#) basis, rather than on a weekly basis as requested in the annex. We gained a reasonable level of assurance on the labour costs reported in Annex III by reconciling the labour cost reported for direct labour to the figures for direct labour submitted in Annex II CTM, and the figures did correspond.

Energy

Xiamen Zhuoyue provided a walkthrough of its electricity and gas costs to reconcile the figures in Annex III to the energy purchases listed in Annex II. Gas reconciled and the company explained why electricity would not reconcile perfectly given its processes. We were satisfied with this explanation, and we have a reasonable level of assurance on Xiamen Zhuoyue's energy purchase prices.

Raw materials

Xiamen Zhuoyue produce biodiesel using [\[redacted – commercially sensitive information\]](#). Longyan advised that [\[redacted – commercially sensitive information\]](#). Other feedstocks used by Xiamen Zhuoyue are [\[redacted – commercially sensitive information\]](#). Unit prices are derived from the raw material purchases annex



submitted by Xiamen Zhuoyue, and Xiamen Zhuoyue has provided unit prices for each feedstock. These unit prices are derived from the raw materials listing in Annex II. As outlined in Costs above, we checked a sample of transactions from this listing and we have a reasonable level of assurance on the accuracy of the information provided and it can be relied upon for the purposes of the investigation.

Loans and export contingent loans

Xiamen Zhuoyue advised that it did not receive loans or export contingent loans during the POI.

If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):

The redacted information involves information on land use right and raw materials. The disclosure of the information would harm Xiamen Zhuoyue’s interests.

Exceptions/Findings/Adjustments

None.

If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):

Not applicable.

Conclusions

The information relating to other factors provided by Xiamen Zhuoyue is verifiable. Based on the work performed, we have a reasonable level of assurance that the information can be treated as complete, relevant, and accurate and can therefore be used by the TRA for calculations.

If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):

Not applicable.



Conclusions

We gained an understanding of Xiamen Zhuoyue, its operations, and associations by checking submitted documents and publicly available information. We checked the company has correctly allocated its goods across PCNs, with no errors or omissions.

We conducted upwards cost verification, by reconciling the figures submitted to the audited financial statements. We gained a reasonable level of assurance over the completeness and relevance of the cost to make and sell information submitted within the questionnaire. We gained a reasonable level of assurance on the accuracy and relevance of the costs data set and assessed the reasonableness of the allocation of costs to the like goods by tracing a sample of transactions back to source documents.

We conducted upwards sales verification, by reconciling figures submitted to the audited financial statements. We gained a reasonable level of assurance on the completeness of the sales data for the like goods submitted within the questionnaire. We gained a reasonable level of assurance on the accuracy and relevance of the detailed sales transactions listing, by tracing sampled transactions back to source documents.

We determined that the information provided by Xiamen Zhuoyue can be relied upon in relation to the dumping and injury margin calculations.

Xiamen Zhuoyue provided sufficient and appropriate evidence, which enabled us to conduct verification work on a sample basis as detailed in the above sections. Based on the work performed, we have a reasonable level of assurance that the information provided in its questionnaire response is complete, relevant, and accurate for the purpose of this investigation.



Annexes

Annex 1: Meetings

Date and duration	Type of Verification	Company representatives	TRA representatives
02/12/2024 to 03/12/2024	<input checked="" type="checkbox"/> remote <input type="checkbox"/> on-site	[redacted – contains personal information]	[redacted – contains personal information]
11/02/2025 to 14/02/2025	<input type="checkbox"/> remote <input checked="" type="checkbox"/> on-site	[redacted – contains personal information]	[redacted – contains personal information]