



Verification report – Overseas Exporter Case NE0043: Ceramic Tableware from China

Period of Investigation (POI):	1 September 2022 to 31 August 2023
Injury Period:	N/A
European Union Period of Investigation (EU POI):	1 January 2011 to 31 December 2011
Date of report:	19 February 2024
Case team contact details:	NE0043@traderemedies.gov.uk
Company verified:	Hunan Jewelmoon Ceramics Co., Ltd (the Applicant)

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



Introduction

The Trade Remedies Authority (TRA) is conducting a new exporter review of anti-dumping duties on imports of ceramic tableware originating in the People's Republic of China (PRC).

When conducting this review, in accordance with regulation 71(3) of The Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations 2019 (the Regulations), we will consider if the Applicant:

- is related to any overseas exporter:
 - who is subject to the application of an anti-dumping amount in respect of the Goods Subject to Review; or
 - who exported the Goods Subject to Review into the European Union during the EU period of investigation; and
- exported the Goods Subject to Review to the European Union during the EU period of investigation and:
- is exporting the Goods Subject to Review to the UK.

The scope of this verification activity included all of these conditions, and set out to verify the relevance, completeness, and accuracy of financial and other relevant data included in the [Application](#) and an [additional submission](#).

Verification

We set out to verify information provided by Hunan Jewelmoon Ceramics Co., Ltd (the Applicant) in two stages:

1. **Office assessment:** an analysis of the information received to ensure completeness and relevance; and
2. **Verification activities:** a comparison of a representative sample of transactions to source documentation to confirm the relevance as well as the accuracy of information.



A. Office Assessment

A1 Export activities to the EU

During the office assessment stage, we analysed the sales listing that accompanied the [additional submission](#), and reconciled it to the financial statements. We did note however that the statements were not audited. We asked for the destination of all the goods sold during the EU POI to be included in the sales listing and found that no sales in the EU POI were shipped to an EU country.

A2 Relation to other overseas exporters

Details of the Applicant's share ownership was provided in the [Application](#). This was reviewed by the TRA. The TRA researched the names of the Applicant's directors and shareholders together with the exporters cited in the EU case through the companies' websites. The TRA cross-referenced the following: phone numbers, addresses, products (via web pages) and proximity to other producers. There was no evidence found of any relationship with an existing company subject to the measure.

A3 Export activities to the UK

The Applicant provided proof of exporting the goods subject to review to the UK by providing copies of bill of lading and commercial invoices on sales to the UK, which described the goods exported as "ceramic tableware". The sales were in the POI of the current review, and after the conclusion of the EU POI.

The Applicant's website shows that the goods they have for sale (crackle glaze and reactive glaze stoneware) fall within the definition of the goods subject to review.

The TRA considers the sales to be commercially significant shipments and not "sample sales". This is based on commercially sensitive information.

B. Verification Activities

We set out to compare information in their [Application](#) and office assessment to source documentation. The Applicant informed us that it was not able to provide any source documentation as it does not have any source documentation from 2011. This is because the company only formed in the months leading up to the EU POI, and due to the fact that 12 years expired since the EU POI.

The Applicant offered to provide alternative documentation including those used by the European Commission in COMMISSION IMPLEMENTING REGULATION (EU) 2022/269. We asked the Applicant to send all of this documentation. Unfortunately none of the information was related to the information we set out to verify.

We do however note that from the documentation received, it is clear that the Applicant was formed in November 2010, around 2 months before the EU POI. It is therefore reasonable to conclude that the documentation and accountancy systems were not fully set up by the time the EU POI started.



Conclusion

We set out to verify information and we received all the detail relating to the information in the [Application](#). We performed a reconciliation between the sales listing and the unaudited financial statements which gave us some assurance that the sales listing was complete. We were not able to verify the accuracy of the information as the source documents could not be made available.

Given that we are confident that the company only formed in the months leading up to the EU POI, and due to the fact that 12 years expired since the EU POI, the TRA considers, with the information available, that the Applicant meets the conditions as set out in regulation 71(3) of the Regulations, namely that it:

- did not export the goods subject to review to the EU during the EU POI on which the current measure is based;
- is not related to an overseas exporter who is subject to the current measure and who exported the goods subject to review to the EU during the POI on which the current measure is based; and
- is exporting the goods to the UK.