



Verification Report – UK Producer
Case ER0081: Welded Tubes and Pipes

Period of Investigation (POI):	<i>1 October 2024 – 30 September 2025</i>
Injury Period:	<i>1 October 2021 – 30 September 2025</i>
Date of report:	<i>9 April 2026</i>
Case team contact details:	ER0081@traderemedies.gov.uk
Interested party verified:	Tata Steel UK (TSUK)

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



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Executive Summary

The Trade Remedies Authority (TRA) is conducting an expiry review into Welded Tubes & Pipes imported into the United Kingdom (UK) from the Republic of Belarus (Belarus) and the People's Republic of China (PRC), pursuant to Regulation 70 of The Trade Remedies (Dumping & Subsidies) (EU Exit) Regulations 2019 ('the Regulations').

The purpose of this review is to consider whether injury to a UK industry in the goods would be likely to continue or recur if the application of an anti-dumping amount were to expire.

More information about the case can be found on the public file: [Case ER0081 public file](#).

Tata Steel UK (TSUK), the Applicant to this review and a major domestic producer of the goods subject to review, returned a completed, domestic producer questionnaire ('questionnaire response').

The TRA sought to verify the completeness, relevance and accuracy of the information submitted for the purpose of the review. Below is a summary of the activities undertaken:

- We requested information from TSUK through a questionnaire and supporting evidence, which formed the basis of our verification work.
- We verified the information provided by TSUK against external sources, including Companies House, and through desk-based analysis of the submitted materials and a site visit.
- We reviewed the company's information and corporate associations, the product concerned, and both cost and sales data, before concluding with an injury likelihood assessment.
- We have identified no high-risk issues, and any small areas that required further clarification were dealt with swiftly by TSUK.

Based on our findings for the verification activity undertaken, the TRA have a reasonable level of assurance on the completeness, relevance and accuracy of the information provided by TSUK and we can use it for the purpose of this review.

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 review. 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 of the goods subject to review is continuing or is likely to recur; injury has been removed, or reduced, in whole or in part due to the application of the anti-dumping amount; and the circumstances of the relevant exporting countries are such that the injury caused by the dumped goods is likely to continue or recur. This will form the basis for determining whether the application of the anti-dumping amount to the goods subject to review should be extended, or otherwise varied, and to assess whether and why we consider that the variation of the application of that amount, would meet the economic interest test of the UK.

We carried out verification activities remotely and 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 review to obtain assurance upon which to base our case decisions.

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 TSUK. It details the conclusions reached regarding completeness, relevance, accuracy and provides an overall conclusion stating the level of assurance reached.

Confidential information

TSUK 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, TSUK 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 TSUK in its questionnaire response is complete, relevant, and accurate.



A. Company structure and associations

What information was considered
<ul style="list-style-type: none"> • Company information including date of incorporation, company structure, ownership and management; and • Associations with other companies.
<p><i>If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see Confidential information):</i></p>
How the information was checked
<p>We cross-checked information provided by TSUK against independent sources, including Companies House, audited financial statements, and TSUK's public website. The information reviewed was consistent across sources, with no discrepancies identified.</p> <p>TSUK also provided information on all relevant associated parties in its submission. We confirmed, with a reasonable level of assurance, that no additional associated parties were identified in the questionnaire responses, exhibits, annexes, or through open-source checks of TSUK's public-facing website.</p> <p>This work was undertaken to confirm the legal identity of the interested party and to ensure that no undisclosed associations existed which could affect dumping, injury, or economic interest assessments.</p>
<p><i>If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see Confidential information):</i></p>
Exceptions/Findings/Adjustments
N/A
<p><i>If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see Confidential information):</i></p>
Conclusions
<p>The information relating to company structure and associations provided by TSUK 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 dumping and injury likelihood assessments and for any other purpose within the review.</p>



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

B. Accounting Systems and Procedures

What information was considered

- Accountancy systems and applications;
- Accounting policies;
- Significant risks; and
- Sales / customer order 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):

How the information was checked

We confirmed TSUK’s financial accounting runs from 1 April to 31 March. TSUK’s accounts are prepared using multiple internal systems and were confirmed by PricewaterhouseCoopers LLP as compliant with UK GAAP.

During the verification visit, TSUK conducted a walkthrough of a sales transaction, which was requested without prior notice. TSUK were able to demonstrate how the transaction included in the sales transaction listing, which was provided in its original submission, was extracted from its internal systems. We confirmed the steps taken by TSUK and were satisfied with the explanations provided. No high-risk areas were identified.

These steps demonstrated the integrity of the systems that produced the data.

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

Exceptions/Findings/Adjustments

N/A

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

Conclusions



Based on the work performed, we have obtained a basic understanding of the relevant accounting systems of TSUK.

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 goods subject to review;
- Product Control Numbers (PCN) allocations; and
- TSUK's 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](#)):

How the information was checked

To confirm that TSUK had correctly identified all like goods and had not excluded any relevant products, the TRA undertook a series of PCN verification activities. This included comparing a risk-based sample of 15 invoices to source documents and relevant product specifications.

During the verification visit, TSUK also provided a walkthrough of its internal coding systems and demonstrated the methodology used to assign PCNs based on product characteristics. As part of this work, the TRA reviewed the method used to assign PCNs. We raised three queries relating to the formulas applied. TSUK provided satisfactory explanations in response, and we confirmed that the sampled products corresponded to its assigned PCNs.

In addition, we reviewed the list of goods provided by TSUK in the annex to confirm that all products fell within the scope of the review and did not exceed the maximum diameter of 168.3 mm. No additional in-scope products were identified through desk-based research.

Based on the desk-based and on-site verification activities, including the system walkthrough, review of PCN allocation method, and clarifications provided by TSUK, we were able to confirm that TSUK correctly assigned PCNs for the sample and we agreed the logic used to identify the like goods.

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



Exceptions/Findings/Adjustments

N/A

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

Conclusions

The information relating to the company's goods provided by TSUK 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 dumping and injury likelihood assessments and for any other purpose within the review.

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

D. Costs and Sales

What information was considered

- Sales transaction listing;
- Sales reconciliation;
- Injury data;
- Cost reconciliations;
- Management accounts;
- TSUK accountancy systems; and
- Audited financial statements.

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

How the information was checked

Sales - To check the accuracy and relevance of sales information we traced a sample of 15 transaction back to source documents. To identify the sample, we undertook an analytical review of the sales data to identify key trends and potential high-risk areas (none identified) and subsequently selected an appropriate risk-based sample of sales transactions for downwards verification. With some clarifications needed for PCN data we were able to match all the information in the sample to source documents.



To check the completeness and relevance of sales data submitted for the review we reconciled it up to the audited financial statements. TSUK also demonstrated how the sales for the like goods reconciles up to the total sales of the organisation.

Costs – to check the completeness of cost data we reconciled cost of sales up to the audited financial statements. TSUK uses a standard costing system. To provide us with the most relevant cost information, TSUK also incorporated variances from its ‘Strip’ upstream business unit and the ‘Corby’ site where tubes and pipes are formed from strip. We agreed with this approach. Therefore, cost relating to the like goods was reconciled on a per unit basis to the management accounts and then reconciled up to the total cost of sales for the organisation successfully.

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

Exceptions/Findings/Adjustments

N/A

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

Conclusions

The information relating to costs provided by TSUK 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 dumping and injury likelihood assessments and for any other purpose within the review.

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

F. Injury

What information was considered

- Injury section of the questionnaire annex;
- Management accounts; and
- TSUK financial statements.

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



How the information was checked

Sales

Total sales for the injury period were reconciled to TSUK's audited financial statements to confirm completeness at company level. For the like goods, sales data was traced to transaction-level detail and reconciled back to total company sales. This approach was adopted to ensure that injury assessments are based on complete and accurately classified sales data and that no material sales of the like goods were omitted.

Cost of Sales

Total cost of sales for the injury period was reconciled to the audited financial statements to confirm completeness. For the like goods, per-unit costs were derived using TSUK's standard costing system, incorporating relevant variances. These per-unit costs were agreed to management accounts and reconciled back to total company cost of sales. This approach was taken to ensure that costs attributed to the like goods are consistent with TSUK's normal cost accounting practices and are supported by audited records.

Stock

Stock figures for the company and for the like goods were agreed to TSUK's ledgers. We note that stock attributed to the like goods includes stock that can be converted into the like goods but may not be classified as like goods at the point of valuation. This was considered appropriate, as such stock remains economically relevant to the production and sale of the like goods and does not undermine the reliability of the injury analysis.

Profit

Profit figures were calculated using the verified sales, cost of sales, and AS&G data provided by TSUK. The TRA checked the calculations for mathematical accuracy and internal consistency to ensure that profit indicators used in the injury assessment are reliable.

Market Share

As the largest UK producer, TSUK calculated market share using its own verified sales data, an estimate of competitor sales, and publicly available import data from HMRC. This methodology was considered reasonable given market structure and data availability, and sufficient to support an indicative assessment of market share trends over the injury period.

Production output

Production output for the like goods was derived from sales data. This approach was considered appropriate given TSUK's confirmation that stock levels for the like



goods remain relatively stable and that stock movements do not materially affect production figures for the injury analysis.

Capacity and capacity utilisation

The like goods fall within a defined diameter range but are produced on shared production lines that also manufacture other goods. As there is no material difference in the production process, TSUK used the full capacity of the four relevant production lines in its calculations, notwithstanding that not all output from those lines are classed as like goods. This approach was considered appropriate to assess whether available production capacity *could* be utilised to produce the like goods and to evaluate overall capacity utilisation. TSUK demonstrated that, on this basis, production facilities remain underutilised.

Employment

TSUK provided us with the total employee count per profit centre. It then allocated employment to tubes products from head office and the upstream process based on sales volume. It then allocated employee count from the total ‘tubes’ related employees to the like goods based on sales volume as a portion of the total tubes sales. This allocation methodology was considered reasonable where direct attribution was not possible and provides a consistent basis for assessing employment trends across products.

Cash flow

Cash flow data was taken from TSUK’s management accounts at company level. TSUK did not provide cash flow figures for the like goods, as cash flows cannot be meaningfully segmented at product level without introducing artificial assumptions. The TRA considered this approach reasonable and consistent with normal accounting practice.

ROI

Return on investment was calculated using verified profit figures as a percentage of cost fixed assets. The cost of fixed asset values were matched to TSUK’s accountancy system for the injury period to ensure that ROI calculations are supported by audited financial information.

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

Exceptions/Findings/Adjustments

N/A

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



Conclusions

The information relating to injury factors provided by TSUK 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 dumping and injury likelihood assessments and for any other purpose within the review.

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



Conclusions

We assessed TSUK's corporate structure and ownership, its accounting systems, and the processes used to identify the like goods and to produce data for its submission. These verification activities enabled us to confirm that the information can be relied upon in the review.

Sales data was examined to ensure completeness, relevance, and accuracy, including reconciliation to audited financial statements and transaction-level testing on a sample basis. Cost data was similarly reviewed to confirm that costs attributed to the like goods were consistent with TSUK's accounting practices and supported by management reports and the audited financial statements. No issues were found.

Injury data was evaluated by relating it, where applicable, to accounting systems, management information, and the audited financial statements to ensure consistency and reliability. Again, no issues were found.

Overall, TSUK 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 review.



Annexes

Annex 1: Meetings

Date and duration	Type of authentication	Company representatives	TRA representatives
25/2/2026	<input type="checkbox"/> remote <input checked="" type="checkbox"/> on-site	[redacted]	[redacted]
17/3/26 for 2 days	<input type="checkbox"/> remote <input checked="" type="checkbox"/> on-site	[redacted]	[redacted]