

Dumping Questionnaire (Importer)

Case AD0059: Certain engine oils and hydraulic fluids imported from Lithuania and the United Arab Emirates for New Cases and Transition reviews with Imports

Period of Investigation (POI):

1 April 2023 – 31 March 2024

Injury period:

1 April 2020 – 31 March 2024

Deadline for response:

03 July 2025

Contact details:

AD0059@traderemedies.gov.uk

Completed on behalf of:

The company name has been redacted for confidentiality.

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

Confidential

Non-Confidential – will be made publicly available

Your completed response must comprise this questionnaire and the corresponding annex. Please note that you will have to provide a **Confidential** and a **Non-Confidential** version of both the questionnaire and annex, as well as any additional documents you append. All documents should be uploaded to the Trade Remedies Service (www.trade-remedies.service.gov.uk) by 16 September 2024.

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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. The TRA has been established to provide the UK with its own independent trade remedies system.

This case is investigating the allegation that certain engine oils and hydraulic fluids from Lithuania and the United Arab Emirates are being dumped (exported to the United Kingdom (UK) at prices less than their normal value) and that this dumping is causing injury to the UK industry for these goods.

Why should I take part?

We are seeking your cooperation as a UK importer of the goods concerned to identify whether an anti-dumping duty may be required to counteract the effect of dumping.

The information your company provides will help us to reach a fair and proportionate decision.

How do I respond?

Detailed guidance on how to complete the questionnaire is provided in the [instructions](#) section below.

Please provide all the information requested by 16 September 2024. We may need to issue a deficiency notice if we determine that the information supplied in the questionnaire is incomplete or inadequate. We may also send a notice requesting clarification or supplementary information if necessary. Therefore, please provide as much detail as possible in your responses.

Where can I find more information?

Our [trade remedies guidance](#) provides general information about our investigations and processes we follow.

If you have any specific questions relating to the case, now or while you're completing the questionnaire, please contact the Case Team at AD0059@traderemedies.gov.uk

You can also find out more about the regulatory basis of our investigations. The TRA investigates cases under the provisions of *Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations 2019 as Amended by the Trade Remedies (Amendment) (EU Exit) Regulations 2019* and under the *Taxation (Cross-border Trade) Act 2018*.

Instructions on completing this questionnaire

Preparing your response

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

If you think you won't be able to complete the questionnaire within the required time, please contact the Case Team ahead of the deadline using the contact details on the cover of this questionnaire. You should outline the length of extension you need and the reasons why. We will notify you of our decision.

If we can accommodate an extension, we will publish a note on our [public file](#) to record both the request and the extension granted.

How to answer the questions

Please read and follow all the instructions carefully. Your company will need to substantiate all claims with relevant data and information. You may be asked to attach supporting documents in appendices to supplement your responses. To help us verify your information, please retain all these documents, your completed spreadsheet annex, and any calculations you made when developing your responses.

Please also note the following points:

- 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 rather than leaving the answer blank.
- Please complete the spreadsheet annex as requested. Annex are named to correspond to the relevant sections of this questionnaire and must be completed with reference to the instructions provided. If you feel you cannot present the information as requested, please contact your Case Team as soon as possible.
- Please provide all formulas and calculations used within your questionnaire response.
- If there is insufficient space in any part of the questionnaire to provide the details requested, or we ask for copies of additional information, please submit this information as appendices. Please ensure that any attachments are given a corresponding appendix reference in the title of the document and that these are referenced in the boxes provided.
- Any documents not in English should be accompanied by an English translation.
- Please provide all dates in the format DD/MM/YYYY (e.g., 23/05/2019).
- Unless otherwise stated, 'year' or 'calendar year' refers to the period 1 January – 31 December and 'quarter' refers to the associated three-month periods (e.g., 1 January – 31 March, 1 April – 30 June, etc).
- Identify all units of measurement and currencies used in tables, calculations, and lists, if not provided by the corresponding instructions, and use units of measurement consistently (e.g., do not use kg and metric tonnes interchangeably).

- For all numerical figures, where appropriate please express every third number with a comma (e.g., '1,300' for one-thousand three hundred, '1,300,000' for one million and three-hundred thousand).
- Please limit all sales/currency/income figures to two decimal places, apply a full point as a decimal separator and use the appropriate currency symbol or abbreviation (e.g., £1,300.00).
- 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.
- Please refer to the case number, AD0059, in any correspondence with the TRA.

Preparing confidential and non-confidential copies

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

Please see our guidance on [how to submit information](#) for further details on what can be considered confidential and how to prepare a non-confidential version of this questionnaire.

In preparing your response, please note the following:

- It is your responsibility to ensure that the non-confidential version does not contain any confidential information.
- 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 www.trade-remedies.service.gov.uk/public/cases.

Providing information from subsidiaries or associated parties

Section A of this questionnaire includes detailed questions about your company structure. Although this questionnaire is intended for your company, our investigation covers all subsidiaries and any other associated companies involved in the import, production, sale, R&D, distribution and/or supply of the like good and/or goods concerned.

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 importer of the goods concerned or the like goods, they should **also** complete an Importer questionnaire. Please make sure you provide your subsidiaries with access to it.
- If your subsidiaries or associated companies are not UK importers but are involved in the downstream sales of the goods concerned or 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 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 visits may be conducted remotely.

Please indicate any dates between October and December 2024, when you would be unable to host a verification visit.

Provided with Confidential version.

Appendix reference: N/A

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 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 investigation

Goods concerned

This investigation covers **certain engine oils and hydraulic fluids** exported from **Lithuania and the United Arab Emirates**, described as:

- Certain engine oils and hydraulic fluids. This includes passenger car motor oils, heavy duty commercial vehicle oils and hydraulic oils, grades: 5W-30, 5W-40, 0W-16, 0W-20, 0W-30, 10W-40, 10W-30, 20W-50, S40, S50, 15W-40, ISO32, ISO46, ISO68, HV32, HV46 and HV68.

These **certain engine oils and hydraulic fluids** are currently classifiable within the following CN code(s) **ex 27101981 and ex 27101983**. These codes are only given for information.

In this questionnaire, these goods will be referred to as '**the goods concerned**'. Any reference to goods 'concerned' in this questionnaire refers to the goods description above, regardless of the commodity code under which they are exported.

Like goods

In addition to seeking information about your company's export sales to the UK of the goods concerned, this questionnaire will also ask about your sales of like goods in your domestic market and to third countries. Any reference to '**like goods**' in this questionnaire refers to goods which are like the goods concerned in all respects, or with characteristics closely resembling them.

Please follow the instructions for each question to provide the appropriate information.

Product Control Numbers

The TRA uses Product Control Numbers (PCNs) to define and distinguish the different types of products that fall under the goods description above.

PCNs, which come in the form of an **alphanumeric code**, help to create a categorisation system so that comparisons can be made between goods produced in the domestic UK market and those produced in foreign markets.

In this questionnaire and the corresponding annex, you will be asked to assign PCNs representing the different types of products you import. When stating your PCNs, please do not use any spaces, dashes or other means of separation, and ensure you follow the order of characteristics outlined in the table below. Please use this PCN structure consistently throughout your questionnaire response, including the corresponding spreadsheet annex.

Code 1	Category 1 (oil grade)	Code 2	Category 2 (ACEA oil sequences)	Code 3	Category 3 (OEM Performance Levels)	Code 4	Category 4 (pack type)
11	Oil grade 5W30	A3	Light duty petrol A3	P01	VW 504.00/507.00, Porsche C30, BMW LL04	C01	Bulk (No Container)
12	Oil grade 5W40	A5	Light duty petrol A5	P02	MB 229.52, 229.51	C02	1000lt IBC
13	Oil grade 0W16	A7	Light duty petrol A7	P03	VW 508.00/509.00, Porsche C20	C03	Barrel - Plastic
14	Oil grade 0W20	B4	Light duty diesel B4	P04	No OEM Performance Level	C04	Barrel - Steel
15	Oil grade 0W30	B5	Light duty diesel B5	P05	Other OEM performance level	C05	20lt Drum - Plastic
16	Oil grade 10W40	B7	Light duty diesel B7	R06	Renault RN720, MB 226.51, MB 229.51	C06	20lt Drum - Steel
17	Oil grade 10W30	C2	Light duty both C2	R07	Ford WSS-M2C913-D, STJLR.03.5003	C07	25lt Drum - Plastic
18	Oil grade 20W50	C3	Light duty both C3	R08	Ford WSS-M2C950-A, STJLR.03.5007	C08	25lt Drum - Steel
19	Oil grade SAE 40	C4	Light duty both C4	R09	STJLR.03.5006, STJLR.51.5122	C09	5lt Plastic Bottle
20	Oil grade SAE 50	C5	Light duty both C5	R10	Renault RN17	C10	4lt Plastic Bottle
21	Oil grade 15W40	C6	Light duty both C6	R11	MB 229.51	C11	1lt Plastic Bottle
22	Oil grade ISO32	C7	Light duty both C7	R12	MB 229.3	C12	Other container size (please specify at question 1, below)
23	Oil grade ISO46	E1	Heavy duty E11	R13	PSA B71 2312		
24	Oil grade ISO68	E4	Heavy duty E4	R14	PSA B71 2010		
25	Oil grade HV32	E7	Heavy duty E7	R15	GM dexos 2		
26	Oil grade HV46	E8	Heavy duty E8	R16	GM dexos 1		
27	Oil grade HV68	F1	ACEA C2 & C3	R17	API SP		
30	Oil grade other	F2	ACEA C3 & C4	R18	CES 20078, Volvo VDS3, Caterpillar ECF-2		
		F3	ACEA C5 & C6	R19	Scania LDF-3		
		F4	ACEA A3 & B4	R20	API CK-4, Volvo VDS 4.5, Renault RLD-3, Mack EO-S 4.5		
		F5	ACEA A5 & B5	R21	API CK-4, Cummins CES 20086		
		F6	ACEA A7 & B7	R22	MB 228.51, DTFR 15C110		
		F8	API specification please contact us to allocate a category number	R23	Scania LDF-4		
		G1	Not applicable	R24	MAN M3677		
				R25	API CI-4		

Example: 0W30 C5 engine oil with no OEM performance level in a plastic barrel would be 15C5P04C03

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

N/A

2. Please comment on the suitability of the PCN structure in regard to your product range. This may include areas such as:
 - Categorisation of features
 - Number of Products included under “Other” which may exclude a fair comparison
 - Specialised products which may unduly influence the comparison

N/A

3. Please provide details of any manufacturing process differences which you feel may influence the PCN structure and the price comparison between the goods concerned and the like goods.

N/A

SECTION A: Company structure and operations

A1 Identity and contact details

1. Please complete the table below, ensuring that the point of contact given has the authority to provide this information:

Legal name of company:	The company name has been redacted for confidentiality.
Legal structure (e.g., limited company, sole trader, partnership etc):	Limited Company
Year of establishment:	Redacted – contains confidential information
Other operating names:	Redacted – contains confidential information
Company registration number:	Redacted – contains confidential information
Place of registration:	Redacted – contains personal information
Name (point of contact):	Redacted – contains personal information
Position:	Director
Address:	Redacted – contains confidential information
Telephone No:	Redacted – contains personal information
Email:	Redacted – contains personal information
Website:	Redacted – contains confidential information

2. If you have appointed an external party to act on your behalf in this investigation, please provide their details and attach a letter of authority confirming the TRA should contact them directly, (if you have not already done so).

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

A2 About your company

1. Please describe the role of your company, in the UK market, for the like goods and/or goods concerned, (e.g., buying or selling agent, importer/distributor, importer/wholesaler, importer/retailer or importer/end user).

Redacted to protect confidential information of our exporter.

Appendix reference: A.2.1.1

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

Date	Legal form	Explanation of change
No	No	There were no changes in the legal form of our business over the past 5 years.

+Add additional rows as required.

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

No

Appendix reference: N/A

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

Redacted – contains confidential information

Appendix reference: A2.4.1 & A2.4.2

A3 Organisational structure

1. Please complete **Annex A3 – Operational Structure** for your company's worldwide corporate structure and affiliations.

Please see additional notes in the annex for assistance on how to complete it.

2. Please explain, or demonstrate in a diagram, the legal structure of your company showing the internal hierarchical and organisational structure, all sites/locations and departments which are involved in the production, sales, R&D, supply and distribution of the like goods for domestic and export markets. Clearly indicate the different production stages carried out by your company, if any.

Redacted – contains confidential information.

Appendix reference: N/A

A4 Board members and principal shareholders

1. Please complete the table below for any shareholder with >5% holding in the company who also has interest in any organisation related to the production, marketing, administration, and sale of the like good in the UK, Lithuania, or the United Arab Emirates.

Name	Shareholding in company	Name of Other Companies in which person holds interest	Activity of other companies
Redacted – contains confidential information	Redacted – contains confidential information	Redacted – contains confidential information	Redacted – contains confidential information

+Add additional rows as required.

2. Please complete the table below for any members of the Board of Directors who also has interest in any organisation related to the production, marketing, administration, and sale of the like good in the UK, Lithuania, or the United Arab Emirates.

Name	Position on Board of Directors	Name of Other Companies in which person holds interest	Activity of other companies
Information's provided with the confidential form.	Information's provided with the confidential form.	Information's provided with the confidential form.	Information's provided with the confidential form.

+Add additional rows as required.

A5 Operational links with other companies or persons

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

If your company has long-term agreements with other companies for the supply of goods destined for internal sale, (e.g., captive use), please provide the contract to demonstrate this.

Company name and address	Nature of agreement	Company registration number and place of registration	Appendix Number of contract
Information's provided with the confidential form.	Information's provided with the confidential form.	Information's provided with the confidential form.	Information's provided with the confidential form.
Information's provided with the confidential form.	Information's provided with the confidential form.	Information's provided with the confidential form.	Information's provided with the confidential form.

+Add additional rows as required

A6 Accounting practices

1. Give the address where your company's accounting records are kept and can be verified by the TRA. If records are maintained in different locations, please indicate which records are kept at which location. If records are digital and do not have a physical location, please mark as N/A. If you part of a group of companies, or if you are owned by another company please also indicate where (and in which country), those accounts are held.

Records address	What records are held?
Redacted – contains confidential information	Full account records

+Add additional rows as required

2. Please give the financial year convention your company uses for its accounts (e.g. 1 January – 31 December). If any changes have occurred with respect to this period or in your accounting practices over the last four financial years, please describe these changes.

Redacted – contains confidential information	Appendix reference: N/A
----------------------------------------------	-------------------------

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

Yearly statements are attached to the confidential version. This information has been redacted to maintain confidentiality.	Appendix reference: A6.3.1 A6.3.2 A6.3.3 A6.3.4
-----------------------------------------------------------------------------------------------------------------------------	-------------------------------------------------------------

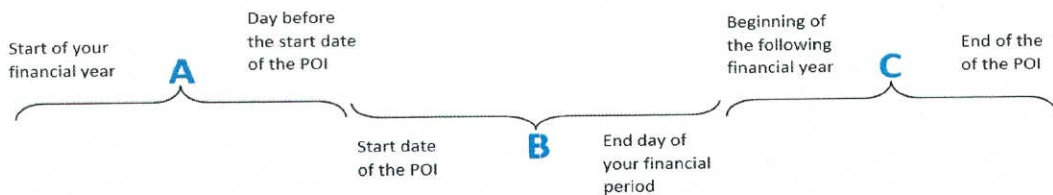
4. If your accounts are unaudited, please attach a copy of your unaudited financial statements for the injury period 1 April 2020 – 31 March 2024.

The same annual financial statements are provided in Appendices A6.3 and A6.4 as supporting documents in the confidential version. This information has been redacted from the non-confidential version to protect the company's financial confidentiality.

Appendix reference:
 A6.3.1
 A6.3.2
 A6.3.3
 A6.3.4

5. Please attach copies of your company's trial balance covering the POI and the most recent financial year. This includes, if for example your financial year ends 31 December 2023:

- the trial balance which covers the beginning of the financial year to 31 March 2023 (pre-POI);
- the trial balance which covers the financial year from 1 April 2023 to 31 December 2023 (part of the POI);
- the trial balance which covers the beginning of the next financial year to 31 December 2024 (part of the POI, from 1 January 2024 to the end of the 31 March 2024).



The trial balance documents are attached as supporting documents in the confidential version. This information has been redacted from the non-confidential version to protect the company's financial confidentiality.

Appendix reference:
 A6.5.1
 A6.5.2
 A6.5.3

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

- (i) POI and
- (ii) most recently completed financial year.

Redacted – contains confidential information

Appendix reference: N/A

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

Redacted – contains confidential information.

Appendix reference: N/A

8. Please provide a detailed description of your financial accounting system, explaining how sub-ledgers (e.g., costing, debtors, creditors) and other sales or production systems integrate with the general ledger. Please provide a description of how it links to the management accounting system, including any manual interventions. Please also attach:
- your company's chart of accounts; and
 - your company's cost centres.

Redacted – contains confidential information.

Appendix reference: N/A

9. Have you changed your financial policies during the injury period? If so, please explain the changes, including dates and the reasons for those changes along with the financial impact of those changes against the goods concerned.

We confirm that there have been no changes to our financial policies during the POI.

Appendix reference: N/A

A7 Your company's products

1. Please complete **Annex A7 – Your company's products**.

Please see additional notes in the annex for assistance on how to complete it.

Please describe how you assigned your products to the PCNs.

Redacted – contains confidential information

Appendix reference:
A7.1.1

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

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

Redacted – contains confidential information

Appendix reference: N/A

3. If your company does not use the same product codes across imports, sales, and invoicing, please explain how they differ.

Redacted – contains confidential information

Appendix reference: N/A

4. Please list all main categories of products produced and/or traded by your company and indicate;
- . which category covers the goods concerned?
 - . which incorporate the goods concerned or like goods?

Engine Oil, Hydraulics oil.

Appendix reference: N/A

5. Indicate in the box below any physical, commercial, or functional differences between the like goods and the goods concerned. If these differences cause distinguishable variations in price, explain those differences and the effect they have. Attach any relevant evidence.

Appendix reference: N/A

A8 Suppliers of the goods concerned/like goods

1. Please provide the contact details for each company that supplies you with the goods concerned/like goods. Include those suppliers from countries not under investigation, if applicable. If the supplier is not the manufacturer of the goods, please also provide the details of the manufacturer.

Supplier name	Address	Contact details (email and phone number)	Is the supplier the manufacturer of the goods?
This information has been included in the confidential version.	This information has been included in the confidential version.	This information has been included in the confidential version.	This information has been included in the confidential version.
This information has been included in the confidential version.	This information has been included in the confidential version.	This information has been included in the confidential version.	This information has been included in the confidential version.

This information has been included in the confidential version.	This information has been included in the confidential version.	This information has been included in the confidential version.	This information has been included in the confidential version.
-----------------------------------------------------------------	-----------------------------------------------------------------	-----------------------------------------------------------------	-----------------------------------------------------------------

+Add additional rows as required.

A9 Suppliers of other goods

1. Please provide the contact details for suppliers of any other goods that you import into the UK.

We have recently started to import some goods from Germany.

Supplier Name	Product supplied	Supplier Address	Contact details (email and phone number)
This information has been included in the confidential version.	This information has been included in the confidential version.	This information has been included in the confidential version.	This information has been included in the confidential version.
This information has been included in the confidential version.	This information has been included in the confidential version.	This information has been included in the confidential version.	This information has been included in the confidential version.

+Add additional rows as required.

SECTION B: Imports and forward orders

B1 Imports

1. Please complete **Annex B1- Imports** by country for the injury period for the goods concerned and like goods. Please provide the information on a CIF basis if possible.

Please see additional notes in the annex for assistance on how to complete it

2. If your imports in **Annex B1- Imports** have not been made on a CIF basis, please explain the basis on which they have been reported.

Redacted – contains confidential information.

Appendix reference
B1.2.1
B1.2.2
B1.2.3
B1.2.4
B1.2.5

B2 Imports reconciliation

1. Please complete the Imports reconciliation table in **Annex B2 – Imports reconciliation** starting from the bottom of the table and filling in only the white cells.

Please see additional notes in the annex for assistance on how to complete it.

B3 Details of import transactions

1. Please complete the **Annex B3 - Import transactions**, providing transaction level details of imports of the goods concerned from Lithuania and the United Arab Emirates during the POI.

Please see additional notes in the annex for assistance on how to complete it.

2. Please provide invoices and any supporting documents for two of the transactions stated within **Annex B3 – Import transactions**. Use the box below to give an overview of any supporting documents provided.

Redacted – contains confidential information

Appendix reference:
B3.2.1
B3.2.2
B3.2.3

3. Referring to the costs you stated in **Annex B3 – Import transactions**, for the goods concerned please indicate which costs were incurred by your company between frontier and arrival of the goods at your warehouse and categorise them as duties, import costs or post-import costs. Are these costs incurred as a percentage of the purchase price, or as a fixed amount per unit of the goods concerned?

Redacted – contains confidential information

Appendix reference:
B1.2.1
B1.2.2
B1.2.3
B1.2.4

B4 Forward orders

1. Please provide details in **Annex B4 – Forward orders** and attach copies of forward contracts/ongoing supply agreements for the goods concerned for up to one year ahead. Comment on these forward contracts – are they a usual way of doing business in your industry? Has there been any variation in the volume and value of forward contracts over time? If so, what has caused this variation?

Redacted – contains confidential information

Appendix reference: N/A

SECTION C: Sales and selling expenses.

C1 Sales of the goods concerned.

1. Please complete **Annex C1 – Sales**. Provide annual sales figures for the goods concerned imported from Lithuania and the United Arab Emirates and the like goods from all other countries imported into the UK by your company. Please state the value and quantity of these goods sold in the UK or re-exported during the injury period. Where known and if applicable, please state each source country of the like goods.

C2 Sales reconciliation

1. Please complete the Sales reconciliation table in **Annex C2 – Sales reconciliation** starting from the bottom of the table and filling in only the white cells.

Please see additional notes in the annex for assistance on how to complete it.

C3 Sales of goods incorporating the goods concerned and/or like goods.

1. If applicable, please complete **Annex C3- Sales incorporating the goods** providing information on the value and volume of goods produced by your company **incorporating** the goods concerned or like goods, where the good concerned or like goods are sourced from Lithuania and the United Arab Emirates and all other countries and the end product is sold in the UK or exported.

C4 Sales transactions

1. Please complete **Annex C4 – Sales transactions**. Please provide the requested information for the goods concerned you sold on the UK market during the POI.
2. Please provide invoices and any supporting documents for two of the transactions stated within **Annex C4 – Sales transactions**. Use the box below to give an overview of any supporting documents provided.

Redacted – contains confidential information

Appendix reference:
C4.2.1, C4.2.2, C4.2.3, C4.2.4, C4.2.5,
C4.2.6, C4.2.7, C4.2.8, C4.2.9, C4.2.10,

C4.2.11, C4.2.12, C4.2.13, C4.2.14,
C4.2.15, C4.2.16, C4.2.17

SECTION D: Cause of injury

The purpose of this section is to collect further information as to the cause of the alleged injury. Note that the information submitted at this point can only be taken into account if supported by **factual evidence**.

1. Aside from the imports of the goods concerned from the country under investigation, please provide details of any other reasons that could have resulted in the alleged injury suffered by the UK industry, for example: contraction in demand or changes in the pattern of consumption of the like goods in the UK or developments in technology.

Redacted – contains confidential information

Appendix reference: N/A

2. The following comments have been submitted as part of the registration process:
 1. “Prices are artificially low. They do not reflect market factors. Namely raw material costs. [...] To consistently sell large volumes of the concerned goods, that contain over 99% base oil in the formulation at close to 50% of the price of the market price of said base oil is odd.”
 2. “Our understanding is that the United Arab Emirates do not currently have in place any trade sanctions on Russian base oil and due to other sanctions in place this has then meant base oils being sold into Lubricant manufacturers in the UAE cheaper than the global base oil prices.”
 3. “We understand that prices are artificially low on the concerned goods [...] Our Base oil is sold with reference to ICIS and ARGUS published prices, adjusted with a formula, this is the norm in the refining industry. We understand that the selling prices for the finished imported concerned goods are often well below these metrics. We don’t see any reasonable logic for base oil being consistently available below what can reasonably be achieved, i.e.. Inline with the published prices.”
 4. “Base oils are tradeable commodities which have been affected by the introduction of sanctions against Russia. This has created an advantage for any country outside the EU/UK/USA and Canada to purchase lower priced raw material.”

These comments do not constitute an accusation of a particular market situation, as they are not specific nor evidenced.

However, we wish to provide parties with an opportunity to expand on, or rebut, the comments submitted to the investigation upon registration.

Regulation 7(4) of the dumping and subsidisation regulations sets out a non-exhaustive list of circumstances which might constitute a particular market situation:

- where prices are artificially low
- where there is significant barter trade
- where prices reflect non-commercial factors

A particular market situation could arise as a result of relationships between private sector parties. For example, in the case of barter trade between private companies where this covers a significant part of the domestic market (not international transactions), or where a significant part of domestic sales involves transactions between private companies engaged in non-commercial arrangements.

There may also be cases where the source of a particular market situation is government intervention in any of the following:

- the domestic market for the like goods
- an upstream market that inputs into the like goods
- a market indirectly providing inputs into the like goods, which results in artificially low sales prices in the domestic market of the like goods

Please explain whether you consider the cost of production and/or the price of the goods concerned are affected by a particular market situation. Please also provide relevant supporting evidence or supplementary sources (links to articles/official documents etc) that will demonstrate whether a distortion exists or not in the domestic market of the exporting country or territory.

No comment

Appendix reference:

3. If you have any other information which may be helpful to this investigation, please provide it below.

No comment

Appendix reference:

SECTION E: Economic Interest Test

The Economic Interest Test helps the TRA assess the economic impact of a measure compared to what would happen if it the measure was not in place. There are six factors which the TRA must consider as part of the Economic Interest Test:

- i) The injury caused by the importation of the dumped goods to UK industry and the benefits to that industry in removing the injury.
- ii) The economic significance of affected industries and consumers in the UK.
- iii) The likely impact on affected industries and consumers in the UK.
- iv) The likely impact on particular geographic areas, or particular groups, in the UK.
- v) The likely consequences for the competitive environment and for the structure of markets for goods in the UK.
- vi) Other matters that the TRA considers relevant.

The questions in this section will contribute to this assessment. Please provide information broken down by each of your company's UK sites/facilities, where relevant and possible.

E1 Background

1. If you have not already done so, please provide the names, legal addresses and telephone numbers of the following domestic companies:
 - Those that produce certain engine oils and/or hydraulic fluids in the UK;
 - Those that are involved in the importation, distribution, or sale of certain engine oils and/or hydraulic fluids from third countries.

Provided with registration form.

Appendix reference: N/A

2. Please provide an overview of your downstream supply chain. Please indicate who the consumers of certain engine oils and hydraulic fluids are, which industry and level of trade they relate to and whether they are companies or private individuals.

Provided with registration form.

Appendix reference: N/A

E2 Your company

3. Please complete **Annex E1 – Economic Interest Test**, providing employment figures in full-time equivalents (FTE) for each of your company's UK sites or facilities.
4. How would these employment figures be affected if an anti-dumping measure was imposed? Please support your claims with evidence.

Redacted – contains confidential information

Appendix reference:

5. How would your domestic sales of certain engine oils and hydraulic fluids be affected if an anti-dumping measure was imposed? Please support your claims with evidence. Would the effects differ between certain engine oils and hydraulic fluids?

Redacted – contains confidential information

Appendix reference:

6. How important are the imports of certain engine oils and hydraulic fluids to your company?

Redacted – contains confidential information.

Appendix reference:

E3 Potential impacts of a measure

7. Please describe how you would expect an increase in the import prices of certain engine oils and hydraulic fluids to affect each of the following. Where possible, please support your claims with evidence. Would the effects differ between certain engine oils and hydraulic fluids?

- Domestic prices of certain engine oils and hydraulic fluids in the UK;

Redacted – contains confidential information

Appendix reference:

- Total UK production of certain engine oils and hydraulic fluids;

No comment.

Appendix reference:

- Total imports of certain engine oils and hydraulic fluids from Lithuania and the United Arab Emirates and other third countries to the UK; and

No comment

Appendix reference:

- Total exports of certain engine oils and hydraulic fluids from the UK.

No comment.

Appendix reference:

8. Do you know of any related industries that would be affected if an anti-dumping measure was imposed? Would the effects differ between certain engine oils and hydraulic fluids?

Please consider in particular:

- Upstream industries – those who produce inputs (such as raw materials) needed for the production of certain engine oils and hydraulic fluids.

Redacted – contains confidential information

Appendix reference:

- Downstream industries – those who purchase certain engine oils and hydraulic fluids.

No comment.

Appendix reference:

- Industries for complimentary goods – those which would typically be bought alongside certain engine oils and hydraulic fluids (such as ink being bought with printers); and

No comment.

Appendix reference:

- Industries for substitute goods – those which might be bought instead of certain engine oils and hydraulic fluids (such as margarine instead of butter).

No comment.

Appendix reference:

9. To what extent would you expect any changes in prices of certain engine oils and hydraulic fluids to be passed onto final consumers? Would the effects differ between certain engine oils and hydraulic fluids?

Redacted – contains confidential information

Appendix reference:

10. Would your plans for investment or expansion in the UK over the next five years be affected if an anti-dumping measure was imposed? Please support your claims with evidence. Would the effects differ between certain engine oils and hydraulic fluids?

Redacted – contains confidential information

Appendix reference:

11. As a public body, the TRA has an obligation under the Equality Act 2010 to ensure that the possible effects of its activities on different people are considered. This public sector Equality Duty covers 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 the imposition of an anti-dumping measure might disproportionately affect any of these groups or any other particular group.

No comment.

Appendix reference:

12. How would the number or range of suppliers in the certain engine oils and hydraulic fluids market be affected if an anti-dumping measure was imposed? Please provide an explanation. Would the effects differ between certain engine oils and hydraulic fluids?

No comment.

Appendix reference:

13. How would the suppliers' ability to differentiate their products by price, quality, service or innovation in the certain engine oils and hydraulic fluids market be affected if an anti-dumping measure was imposed? Please provide an explanation. Would the effects differ between certain engine oils and hydraulic fluids?

No comment.

Appendix reference:

14. How would the cost of switching between suppliers in the certain engine oils and hydraulic fluids market be affected if an anti-dumping measure was imposed? Please provide an explanation. Would the effects differ between certain engine oils and hydraulic fluids?

No comment.

Appendix reference:

15. How would the suppliers' ability to set agreed prices between themselves or for certain consumers or products be affected if an anti-dumping measure was imposed? Please provide an explanation. Would the effects differ between certain engine oils and hydraulic fluids?

Redacted – contains confidential information

Appendix reference:

16. How would the choices of certain engine oils and hydraulic fluids available to consumers be affected if an anti-dumping measure was imposed? Please provide an explanation. Would the effects differ between certain engine oils and hydraulic fluids?

Redacted – contains confidential information

Appendix reference:

17. How would the ability of downstream businesses or consumers to make informed decisions be affected if an anti-dumping measure was imposed? Please provide an explanation. Would the effects differ between certain engine oils and hydraulic fluids?

No comment.

Appendix reference:

18. Are there any additional economic factors that you consider to be relevant for the Economic Interest Test in this investigation? Would the effects differ between certain engine oils and hydraulic fluids?

No comment.

Appendix reference:

SECTION F: Checklist and appendices

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

Section	Please tick if you have responded to all questions
Section A – Company structure and operations	✓
Section B – Imports and forward orders	✓
Section C – Sales and selling expenses	✓
Section D – Cause of Injury	✓
Section E – Economic Interest Test	✓

+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
A2.4.1	Redacted -Membership Certificate
A2.4.2	Redacted -Membership Certificate
A2.1.1	Redacted -Importer Certificate
A6.3.1	Redacted -Annual Account ending 30 APRIL 2020
A6.3.2	Redacted -Annual Account ending 30 APRIL 2021
A6.3.3	Redacted -Annual Account ending 30 APRIL 2022
A6.3.4	Redacted -Annual Account ending 30 APRIL 2023
A6.5.1	Redacted -Trial Balance Annual
A6.5.2	Redacted -Trial Balance April 2023
A6.5.3	Redacted -Trial Balance April 2024
A7.1.1	Redacted -PCN'S
B1.2.1	Redacted -Logistic Invoice
B1.2.2	Redacted -Logistic Invoice
B1.2.3	Redacted -Logistic Invoice
B1.2.4	Redacted -Logistic Invoice
B1.2.5	Redacted -Import Certificate
B3.2.1	Redacted -Commercial invoice
B3.2.2	Redacted -Packing List
B3.2.3	Redacted -Bill of Landing
C4.2.1	Redacted -Sales Invoice
C4.2.2	Redacted -Sales Invoice
C4.2.3	Redacted -Sales Invoice
C4.2.4	Redacted -Sales Invoice
C4.2.5	Redacted -Sales Invoice

C4.2.6	Redacted -Sales Invoice
C4.2.7	Redacted -Sales Invoice
C4.2.8	Redacted -Sales Invoice
C4.2.9	Redacted -Sales Invoice
C4.2.10	Redacted -Sales Invoice
C4.2.11	Redacted -Sales Invoice
C4.2.12	Redacted -Sales Invoice
C4.2.13	Redacted -Sales Invoice
C4.2.14	Redacted -Sales Invoice
C4.2.15	Redacted -Sales Invoice
C4.2.16	Redacted -Sales Invoice
C4.2.17	Redacted -Sales Invoice

+Add additional rows as required