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By Trade Remedies Service and email

Trade Remedies Authority
Premier House,
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United Kingdom

AR0089@traderemedies.gov.uk

11 June 2026

Dear Sir or Madam,

Absorption Review AR0089 - certain excavators originating from the People's Republic of China

Comments to proposed sample

This submission is made on behalf of our clients in this review: Caterpillar (Xuzhou) Limited, Caterpillar SARL, Caterpillar SARL Singapore Branch, Caterpillar (China) Investment Co., Ltd (together -- "**Caterpillar**").

We write with reference to the Notification of Proposed Sample published by the Trade Remedies Authority ("TRA") on 4 June 2026 in the above-referenced review.

According to Regulation 72 of the Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations 2019 ("Regulations"), an absorption review is conducted *"to consider whether there has been a sufficient change to the export price or resale price of goods to reflect the application of an anti-dumping amount"*. It *"investigates whether an anti-dumping measure applied to the goods subject to review has been absorbed because the export prices of these goods have decreased or the resale prices of these goods have not increased enough for an anti-dumping measure to have its intended effect"*[1]. A finding of absorption necessarily requires a comparison between export prices in the original period of investigation and in the period of review.

[1] The TRA Guidance on Reviews of anti-dumping and countervailing measures, 5 November 2025.

Regulation 68(12) of the Regulations provides that, where it is not possible for the TRA to recalculate the anti-dumping amount, the TRA may determine that the amount should not be varied. Regulation 72(7) further provides that, following the conclusion of an absorption review, the TRA may determine that the level of an anti-dumping amount applicable to some or all of the goods subject to review should be (a) maintained or (b) varied.

In the notice of initiation of this review dated 30 March 2026, the TRA established the period of review as the period from 1 January 2025 to 31 December 2025. As stated in Caterpillar's registration form submitted on 14 April 2026, while Caterpillar (Xuzhou) Limited ("**CXL**") remains an overseas producer of the goods subject to review, during 2025 neither CXL nor its affiliates exported goods subject to review to the United Kingdom, and no goods subject to review were released to free circulation in the United Kingdom.

In the absence of any exports by Caterpillar during the period of review, it is not possible for the TRA to recalculate the anti-dumping amount applicable to Caterpillar. Accordingly, pursuant to Regulations 68(12) and 72(7)(b), the rate of anti-dumping duty assigned to Caterpillar should be maintained, regardless of the findings of the absorption review for the sampled Chinese exporting producers.

We remain at your disposal for any questions in connection with the above.

Yours faithfully,

Mayer Brown Europe-Brussels LLP