Trade Remedies Authority

Absorption Review Questionnaire (Importer)

Case AR0089: Certain Excavators exported from the Republic of China

Period of Investigation (POI):	1 January 2025 – 31 December 2025
Deadline for response:	24 August 2026
Contact details:	AR0089@traderemedies.gov.uk
Completed on behalf of:	Liugong Machinery (UK) Limited

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

☐ Confidential
X 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 **10 August 2026.**

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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 absorption review concerns anti-dumping measures imposed in the Secretary of State's Trade remedies notice no. 2025/10.

The Secretary of State's public notice related to Certain excavators originating from the People's Republic of China (the PRC) and exported to the UK. This public notice gave effect to the Secretary of State's decision to accept the recommendation of the TRA to apply a definitive anti-dumping measure on certain excavators originating from the PRC. The public notice supersedes Trade remedies notice 2024/17: provisional anti-dumping duty on certain excavators from the PRC. The TRA recommendation was:

- to apply a definitive anti-dumping measure to the specified goods (see 'goods subject to the anti-dumping duty') originating from China, backdated to cover the period of the provisional measure from 21 December 2024 until 13 May 2025, plus a period of 5 years from the day after publication of this notice, ceasing 14 May 2030; and,
- to apply rates of the final anti-dumping measure on the goods specified in Annex 1 of this notice.

An application to initiate an absorption review (the Application) was subsequently made by JCB Heavy Products Limited (the Applicant). The Application states that since anti-dumping measures were imposed the prices of the goods subject to review have not meaningfully increased. Therefore, the Applicant considers that this means that PRC producers of the goods subject to review are absorbing the measures, which render these ineffective.

Why should I take part?

We are seeking your cooperation as a UK importer of the goods subject to review questionnaire to help us assess whether the alleged absorption has occurred. The TRA will consider a number of questions, including but not limited to:

- Has the anti-dumping measure had the desired effect, for example to remove injury?
- Have export prices of the goods subject to review decreased or increased less than would be expected, given the measure?
- Are there other factors (such as a lower raw material costs) that can explain the alleged lower resale prices?

The information your company provides will help the TRA 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 **10 August 2026**. The TRA may need to issue a deficiency notice if it is determined that the information supplied in the questionnaire is incomplete or inadequate. The TRA may also send a notice requesting clarification or supplementary information if necessary. Therefore, please provide as much detail as possible in your responses.

Non-cooperation

The TRA may consider an interested party to be non-cooperative if they fail to cooperate with an investigation, for example by not providing sufficient questionnaire responses or not meeting set time limits, or otherwise significantly impeding the progress of the investigation.

Where we have determined that an interested party has failed to cooperate with the investigation, we may disregard any information they have supplied. We will not find a party to be non-cooperative if we determine they have demonstrably acted to the best of their ability to cooperate with us.

If requested information is incomplete, unverifiable, inappropriately submitted or not supplied within a reasonable time, or is disregarded due to non-cooperation, we may be in a position of having to make determinations on the basis of the facts available, including those available from third party sources and/or those contained in the application for the initiation of the investigation by the domestic industry.

This could in turn lead to a result which is less favourable to the party in question – for instance, it may affect the duty rate that applies to them.

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 AR0089@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 the TRA can accommodate an extension, it 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, AR0089, in any correspondence with the TRA.

Due to the nature of the review, we are specifically considering what, if any, changes have occurred since 30 June 2023 (the end of POI in the previous AD0047 case). Where there have been no changes in the companies response please confirm this.

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 subject to review.

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 subject to review 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 subject to review 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, it may conduct verification visits. If the TRA needs 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 may be conducted remotely.

Please indicate any dates when you would be unable to host a verification visit during August/September 2026.

Not available on the following dates: [redacted – confidential business information]	
	Appendix reference:

Once verification is complete, the TRA will prepare a report and share a draft with you. We 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 subject to review

This review covers **goods** exported from the PRC, described as:

Self-propelled track-laying (i.e. tracked) excavators with a 360-degree revolving superstructure and with an operating weight of 11,000 kg (i.e., 11 tonnes) or more, but less than 80,000kg (80 tonnes).

These **goods** are currently classifiable within the following CN code(s):

8429 5210 00.

This code is only given for information.

In this questionnaire, these goods will be referred to as '**the goods subject to review'**. Any reference to goods subject to review 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 subject to review, 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 subject to review 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.

Category	Description	Basic Operating Weight
S	Small Excavators	>= 11 tonnes < 15 tonnes
M	Medium Excavators	>=15 tonnes < 20 tonnes
L	Large Excavators	>= 20 tonnes < 30 tonnes
XL	Extra-Large Excavators	>= 30 tonnes < 55 tonnes
XXL	Extra-Extra-Large Excavators	>= 55 tonnes < 80 tonnes
XXXL	Extra-Extra-Extra-Large Excavators	>= 80 tonnes

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

Electric battery excavators are technically, physically and operationally different to internal combustion engine machines. XXXL are no longer included in the scope of the goods concerned following their final negative determination and should be removed from the PCN.

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
   - cumber of Products included under “Other” which may exclude a fair comparison
   - specialised products which may unduly influence the comparison

The PCN structure does not reflect the range of machines available at Liugong, these are categorised primarily between internal combustion engines and battery electric.

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

The PCN does not reflect the difference between battery electric and internal combustion which is [redacted – confidential business information]. The components and technology are different, the assembly and manufacture is therefore different.

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:	Liugong Machinery (UK) Limited
Legal structure (e.g., limited company, sole trader, partnership etc):	Private limited company
Year of establishment:	2009
Other operating names:	
Company registration number:	07068266
Place of registration:	United Kingdom
Name (point of contact):	[redacted – confidential business information]
Position:	[redacted – confidential business information]
Address:	3 Bolde Close, Portsmouth PO3 5RD
Telephone No:	[redacted – confidential business information]
Email:	[redacted – confidential business information]
Website:	LiuGong Machinery Europe B.V.

A2 About your company

1. Describe any changes since 30 June 2023 to the role of your company, in the UK market, for the like goods and/or goods subject to review, (e.g., buying or selling agent, importer/distributor, importer/wholesaler, importer/retailer or importer/end user).

Continue to import machines which are within scope but these now include [redacted – confidential business information] imported.

	Appendix reference:

2. Please provide details of any changes since 30 June 2023 in the legal form of your business for example, mergers, acquisitions and/or sales

Date	Legal form	Explanation of change
N/A		

+Add additional rows as required.

3. List and explain any changes since 30 June 2023 to the authorisations your company has been required to obtain to produce, sell, or to export the goods subject to review. These may include licences, permits, permissions or mining concessions. Indicate if your company is subject to any direct or indirect, quantitative or other, restrictions on any of these activities.

None.

Appendix reference:

4. State whether your company is a current member of any representative organisations (e.g., trade bodies, associations, Chambers of Commerce). If so, provide a copy of the relevant documentation.

Construction Equipment Association See evidence attached

Appendix reference: Appendix 1.1

A3 Organisational structure

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

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

2. Please explain, or demonstrate in a diagram, any changes to the legal structure of your company since 30 June 2023 - 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.

N/A	
	Appendix reference:

A4 Board members and principal shareholders

1. Please complete the table below for any shareholder with >5% holding in the company during the POI that also has interest in any organisation related to the production, marketing, administration, and sale of the like good in the UK or the PRC.

Name	**Shareholding in company**	**Name of Other Companies in which person holds interest**	**Activity of other companies**
Liugong Hongkong Co Ltd	100%	• [redacted – confidential business information] • [redacted – confidential business information]	[redacted – confidential business information]

+Add additional rows as required

2. Please complete the table below for any members of the Board of Directors during the POI who also have an interest in any organisation related to the production, marketing, administration and sale of the like good in the UK or the PRC.

Name	**Position on Board of Directors**	**Name of Other Companies in which person holds interest**	**Activity of other companies**
[redacted – confidential business information]	[redacted – confidential business information]		

[redacted – confidential business information]	[redacted – confidential business information]	[redacted – confidential business information] [redacted – confidential business information]	[redacted – confidential business information]

+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 since 30 June 2023. This includes any company/companies located in the UK, the PRC 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 any new 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**
[redacted – confidential business information]	[redacted – confidential business information]	[redacted – confidential business information]	[redacted – confidential business information]
[redacted – confidential business information]	[redacted – confidential business information]	[redacted – confidential business information]	[redacted – confidential business information]
[redacted – confidential business information]	[redacted – confidential business information]	[redacted – confidential business information]	[redacted – confidential business information]

+Add additional rows as required

A6 Accounting practices

1. Give the address where your company's accounting records are kept. 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.

Records address	**What records are held?**
[redacted – confidential business information]	[redacted – confidential business information]
[redacted – confidential business information]	[redacted – confidential business information]

+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 since 30 June 2023, please describe these changes.

1 January – 31 December. There were no changes to accounting practices during 2025.
Appendix reference:

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 POI, including the financial statements and audit report.

[redacted – confidential business information]
Appendix reference:

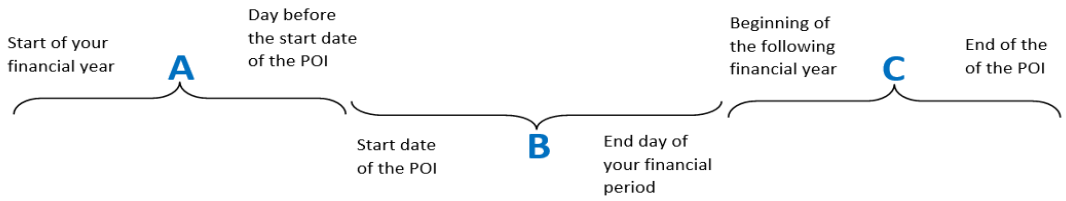
4. If your accounts are unaudited, please attach a copy of your unaudited financial statements for the POI.

Please see attached Appendix [redacted – confidential business information] .
Appendix reference: [redacted – confidential business information]

5. Please attach a copy of your company's trial balance (in original and spreadsheet form) covering the POI (1 January 2025 – 31 December 2025). If your financial year is fully aligned with the POI, this is all that is required.

Where your financial period is not aligned with the POI, please provide trial balances (in original and spreadsheet form) to cover the following periods:

- the trial balance which starts from the beginning of your financial year and ends on 31 December 2024;
- the trial balance which starts from 1 January 2025 to the end of your financial year; and
- the trial balance which starts from the beginning of your following financial year and ends on 31 December 2025.



Please see [redacted – confidential business information].	
	Appendix reference: [redacted – confidential business information]

6. For your company and any associated parties involved in the import, marketing or sales of the goods subject to review, and 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.

Please answer here Please see attached.	
	Appendix reference: [redacted – confidential business information]

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

N/A [redacted – confidential business information].	
	Appendix reference:

8. Please provide a detailed description of any changes to your financial accounting system since 30 June 2023. If applicable, explain how sub-ledgers (e.g., costing, debtors, creditors) and other sales or production systems now 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.

The Company uses [redacted – confidential business information].

Appendix reference: [redacted – confidential business information]

9. Have you changed your financial policies and/or accounting systems since 30 June 2023? Please explain any changes, including dates and the reasons for those changes along with the financial impact of those changes on the goods subject to review or like goods.

[redacted – confidential business information].

Appendix reference:

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.

2. Please explain any changes since 30 June 2023 to the internal coding system your company uses to classify your range of goods subject to review.

   Technical documentation (such as sales catalogues, safety standards, technical data, etc.) should be attached for each new model since 30 June 2023 where available.

Machines are categorised by model number. [redacted – confidential business information].

Appendix reference: [redacted – confidential business information]

3. If your company did not use the same product codes across imports, sales and invoicing, please explain how they differed during the POI.

N/A
Appendix reference:

4. Please list all main categories of products produced and/or traded by your company during the POI and indicate

   . which category covers the goods subject to review
   . which incorporate the goods subject to review or like goods

Excavators (includes goods subject to review) Wheel Loaders Skid Steers Mining Trucks Graders Rollers Forklifts Areial Work Platforms
Appendix reference:

5. Indicate in the box below any physical, commercial, or functional differences between the like goods and the goods subject to review. If these differences cause distinguishable variations in price, explain those differences and the effect they had during the POI. Attach any evidence you have that is relevant.

Like goods includes battery electric machines which are not manufactured in the UK. Differences cause distinguishable variation in price as well as being commercially, physically and functionally different. The TRA is referred to the reconsideration and appeal on this matter (further information can be supplied on request).
Appendix reference: [redacted – confidential business information] [redacted – confidential business information] Appendix 10.3

6. Indicate the relevance of the incorporated goods subject to review and/or like goods in relation to the finished product.

N/A	
	Appendix reference:

A8 Suppliers of the imported goods

1. Provide the contact details for each company that supplied you with the goods subject to review during the POI. Also, include suppliers of like goods from countries not under investigation, if applicable. If the supplier is not the manufacturer of the goods, please provide the details of the manufacturer in the table in section **A9** below.

Supplier name	**Address**	**Contact details (email and phone number)**	**Is the supplier the manufacturer of the goods?**
[redacted – confidential business information]	[redacted – confidential business information]	[redacted – confidential business information]	[redacted – confidential business information]

+Add additional rows as required

A9 Details of the manufacturer of the goods

1. For each supplier that is not a manufacturer of the goods subject to review in the table in section **A8** above, please provide the details of the manufacturer in the table below

Supplier	**Manufacturer name**	**Manufacturer Address**	**Contact details (email and phone number)**
[redacted – confidential business information]	[redacted – confidential business information]	[redacted – confidential business information]	
[redacted – confidential business information]	[redacted – confidential business information]	[redacted – confidential business information]	

+Add additional rows as required

SECTION B:
Imports and forward orders

B1 Imports

1. Please complete **Annex B1- Imports** by country for the POI for the goods subject to review 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 – confidential business information]

Appendix reference:

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 subject to review from the PRC 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 – confidential business information] [redacted – confidential business information]

Appendix reference:

[redacted – confidential business information] [redacted – confidential business information] [redacted – confidential business information]

3. Referring to the costs you stated in **Annex B3 – Import transactions**, for the goods subject to review 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 subject to review?

The Company may incur [redacted – confidential business information].
Appendix reference:

B4 Forward orders

1. Please provide details in **Annex B4 – Forward orders** and attach copies of forward contracts/ongoing supply agreements for the goods subject to review for 2026. 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 – confidential business information].
Appendix reference:

SECTION C:
Sales and selling expenses

C1 Sales of the goods subject to review

1. Please complete **Annex C1 – Sales**. Provide annual sales figures for the goods subject to review imported from the PRC 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 Imports 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 subject to review 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 subject to review or like goods, where the good subject to review or like goods are sourced from the PRC 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 subject to review 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 – confidential business information] [redacted – confidential business information]

[redacted – confidential business information].	
	Appendix reference: [redacted – confidential business information] [redacted – confidential business information] [redacted – confidential business information] [redacted – confidential business information] [redacted – confidential business information] [redacted – confidential business information]

SECTION D: 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	✓

+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**
Appendix 1.1	[redacted – confidential business information]
Appendix 2	[redacted – confidential business information]
Appendix 3	[redacted – confidential business information]
Appendix 4	[redacted – confidential business information]
Appendix 5	[redacted – confidential business information]
Appendix 6	[redacted – confidential business information]
Appendix 7	[redacted – confidential business information]
Appendix 8	[redacted – confidential business information]
Appendix 9.1	[redacted – confidential business information]
Appendix 9.2	[redacted – confidential business information]
Appendix 9.3	[redacted – confidential business information]
Appendix 9.4	[redacted – confidential business information]

Appendix 9.5	[redacted – confidential business information]
Appendix 10.1	[redacted – confidential business information]
Appendix 10.2 a and b	[redacted – confidential business information]
Appendix 10.3	[redacted – confidential business information]
Appendix 11.1	[redacted – confidential business information]
Appendix 11.2	[redacted – confidential business information]
Appendix 11.3	[redacted – confidential business information]
Appendix 11.4	[redacted – confidential business information]
Appendix 12.1	[redacted – confidential business information]
Appendix 12.2	[redacted – confidential business information]
Appendix 12.3	[redacted – confidential business information]
Appendix 12.4	[redacted – confidential business information]
Appendix 12.5	[redacted – confidential business information]
Appendix 12.6	[redacted – confidential business information]

+Add additional rows as required