



# Statement of essential facts

Review No. TD0063

Transition review of anti-dumping duties applying to certain Ironing Boards  
originating in the People's Republic of China (PRC)

25 September 2025



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## Section A: Introduction

### A1. Transition review

1. On 31 December 2020, the Secretary of State for International Trade (now Secretary of State for Business and Trade) (the Secretary of State) determined the anti-dumping measure on certain ironing boards originating in the People's Republic of China (PRC) imposed by the following European Union (EU) instrument was to be transitioned: [Commission Implementing Regulation \(EU\) 2019/1662](#).
2. This determination follows a [Call for Evidence](#) conducted by the Department for International Trade (now Department of Business and Trade) to identify anti-dumping and countervailing measures imposed by the EU that should be transitioned into the UK system.
3. The EU measure transitioned into UK law and as set out in [Taxation Notice 2020/35](#) took effect as a UK measure on replacement of EU trade duties. Under regulation 97C of the Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations<sup>1</sup> (the Regulations), this measure will continue until the Secretary of State publishes a notice accepting or rejecting a Trade Remedies Authority (TRA) recommendation following a transition review.
4. The Taxation Notice gives effect to the EU Trade Remedies measure specified in the [Notice of Determination 2020/35](#). The TRA conducts transition reviews to determine if the measures in the Taxation Notice should be varied or revoked in the UK.
5. The [Notice of Initiation](#) (NOI) was published on 30 September 2024. The scope of the measure transitioned by this review, as detailed within the NOI, is defined in [Section D: The goods subject to review and the UK like goods](#).

### A2. Statement of essential facts

6. The TRA makes this statement of essential facts (SEF) pursuant to regulation 62 of the Regulations, to set out the TRA's intended final recommendation to the Secretary of State; a summary of the facts considered by the TRA during the review; and those facts that have formed the basis of the TRA's intended final recommendation.
7. It should be read in conjunction with other public documents available for this case, which are available on the [public file](#).
8. This SEF also informs interested parties and contributors that have supplied information how the TRA has considered and used the information provided to it. The SEF provides details of the analysis forming the basis of the intended final

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<sup>1</sup> Statutory Instrument 2019/450, as amended.



recommendation and gives interested parties an opportunity to understand our findings.

9. Interested parties, contributors and any other person who has supplied information to the TRA are invited to make submissions in response to this SEF within 21 calendar days of the publication date of this SEF, i.e., before 23:59 hours (UK time) on 16 October 2025, as per Regulation 62(2) of the Regulations.
10. Any submissions received after this date may not be accepted by the TRA if to do so would significantly impede the progress of this transition review. Where the TRA rejects information for any reason, it will publish the reasons for rejection in the final recommendation.
11. Registered interested parties and contributors to the case can make submissions on the Trade Remedies Service online platform (TRS). These submissions must be accompanied by a non-confidential version of the submission for publication on the public file. Those not registered on the TRS may send submissions by email to [TD0063@traderemedies.gov.uk](mailto:TD0063@traderemedies.gov.uk). These submissions must also be accompanied by a non-confidential version for publication on the public file.
12. In exceptional circumstances it may not be possible to summarise confidential information. If this is the case, interested parties must provide a 'statement of reasons' setting out the reasons why the TRA should treat the information as confidential and why summarisation of the information is not possible, as defined under regulation 45(6)(b) of the Regulations.
13. For further information about our investigations, please see our [public guidance](#).

### **A3. Period of investigation and injury period**

14. The period of investigation (POI) is 1 July 2023 to 30 June 2024.
15. To assess injury, the TRA has chosen the period from 1 July 2020 to 30 June 2024 as the injury period (IP).

## **Section B: Summary and findings**

### **B1. Dumping likelihood**

16. In accordance with regulation 99A(1)(a) of the Regulations, the TRA assessed whether dumping of the goods subject to review would be likely to continue or recur if the relevant anti-dumping measure was no longer applied to those goods (the dumping likelihood assessment).



17. The TRA concluded that dumping of ironing boards originating in the PRC is likely to continue or recur if the anti-dumping measure under review were no longer applied to those goods. For further detail, see [Section E: Dumping likelihood](#).

## **B2. Injury likelihood**

18. In accordance with regulations 99A(1)(b) of the Regulations, the TRA assessed whether injury to the UK industry in the like goods would be likely to continue or recur if the relevant anti-dumping measure was no longer applied to the goods subject to review (the injury likelihood assessment).
19. The TRA concluded that injury to the UK industry in the like goods is likely to recur if the measure was no longer applied to the goods subject to review. For further detail, see [Section F: Injury likelihood](#).

## **B3. Economic interest test (EIT)**

20. In accordance with regulation 100(1E) of the Regulations, the TRA must advise the Secretary of State whether and why it considers that varying the anti-dumping amount in accordance with its intended final recommendation, or each option provided as part of its intended final recommendation, would meet the economic interest test (EIT).
21. In accordance with paragraph 25 of Schedule 4 to the Taxation (Cross-border Trade) Act 2018 (“the Act”), the EIT is met in relation to the application of an anti-dumping measure if the application of the measure is in the economic interest of the UK. The EIT is presumed to be met unless the TRA or, as the case may be, the Secretary of State is satisfied that the application of the measure is not in the economic interest of the UK.
22. The TRA considers that the proposed variation of the measure in accordance with our intended final recommendation meets the EIT (see regulation 100(1E) of the Regulations). For further detail, see [Section G: Economic Interest Test](#).

## **B4. Intended final recommendation**

23. The TRA’s intended final recommendation is to vary the application of the anti-dumping amount to the goods subject to review pursuant to regulations 100(1), (2)(a)(i) and 100A of the Regulations, so that it applies to those goods imported into the UK until 3 October 2029 – that is, five years subsequent to the date when the measure would have otherwise expired (3 October 2024) had no transition review been initiated.
24. We did not receive any compelling evidence providing reasons for us to consider whether it was appropriate to recalculate the anti-dumping amount. Furthermore, as it was not possible to recalculate the anti-dumping amount, due to the limitations in the data received from interested parties throughout the review process and a general



lack of participation from overseas producers and exporters, pursuant to regulation 100A(4)(b) of the Regulations, we intend to recommend maintaining the anti-dumping amounts applicable to the goods subject to review.

25. The description of the goods to which the measure applies (that is, the goods subject to review) is set out in [Section D: The goods subject to review and the UK like goods](#). We have not considered it necessary to vary the goods subject to review or the description of those goods, nor have we received any comments or indications that we should consider doing so.
26. We intend to recommend that the duties specified in [Annex 1](#), shall be maintained and applied to the goods subject to review imported under the UK tariff codes listed.
27. We intend to make this recommendation on the grounds that we have assessed that it is likely that dumping would continue in increased volumes if the measure were no longer applied to the goods subject to review; that is also likely that injury would recur to the UK industry in the like goods if the measure were no longer applied to the goods subject to review; and that we consider that the proposed variation of the measure in accordance with our intended final recommendation meets the EIT.
28. In reaching this intended final recommendation, we also considered the current and prospective impact of the measure, pursuant to regulation 100A(2)(b) of the Regulations.

## Section C: Background

### C1. Cooperation

29. The TRA invited interested parties and contributors to register in order to participate in the review.
30. The following two interested parties registered to the transition review:
  - The UK industry (name withheld by request); and
  - Ministry of Commerce (MOFCOM) – The Government of the PRC (GoC).

### C2. Use of information

31. The TRA has had regard to the information supplied by interested parties and contributors, provided that this information:
  - complied with the applicable statutory requirements and the TRA's public guidance;
  - was verifiable;



- could be used without undue difficulty; and
- was supplied within any applicable time limits and in a form that the TRA requested.

32. [Annex 2: Interested parties and contributors](#) contains a summary of information received from all interested parties and contributors.
33. Relevant non-confidential submissions made to this review were published and are available on the [public file](#).
34. Secondary source information was used in accordance with regulation 47(5) of the Regulations. This information was treated with special circumspection and, where practicable, verified using independent sources. This included, but was not limited to, official import statistics and data pertaining to relevant markets.

### **C3. Verification of data**

35. The TRA undertook verification activities in relation to the information provided by the cooperating interested parties, during which the completeness, relevance and accuracy of that information was assessed.
36. The TRA conducted on-site verification activities with the UK industry from 28 to 30 January 2025.
37. A non-confidential version of the verification report in respect of the UK industry is available on the [public file](#).

#### **C3.1 Analysis of trade data**

38. In this review, ironing boards are identified by reference to commodity codes at the 10-digit level. Although HMRC raw customs declarations data with 10-digit commodity codes (based on the country of origin) is not publicly available and may include erroneous declarations, what is publicly available at 8-digit or 6-digit level (based on the country of dispatch) will contain products outside the scope of this review. Where practicable, we have used 10-digit data, as this is specific to all goods within the scope of this review and therefore is the most appropriate option in these circumstances.
39. Trade data has been obtained using both Cost, Insurance and Freight (CIF) import data, and Free on Board (FOB) export data. Use of these international commercial terms (Incoterms) means the import/export values are not directly comparable to an Ex Works (EXW) price.
40. Our trade data considers country-of-origin. Where possible, we have compared country-of-origin to country-of-dispatch data.
41. We acknowledge there may be limitations in our analysis, but assess these are not significant enough to undermine our overall conclusions.



## Section D: The goods subject to review and the UK like goods

### D1. Goods subject to review

42. The goods subject to review are defined in regulation 2 of the Regulations as “the goods described in the relevant notice of initiation of a review under paragraph 1 of Schedule 3 of the Regulations”.
43. The goods subject to review are identified as certain Ironing Boards originating in the PRC and exported to the UK, described in the [NOI](#) as:

*“Ironing boards, whether or not free-standing, with or without a steam soaking or heating top or blowing top, including sleeve boards, and essential parts thereof, i.e. the legs, the top and the iron rest.”*

44. The commodity codes under which these goods are classified are:

**39 24 90 00 10**

**73 23 93 00 10**

**85 16 79 70 10**

**44 21 99 99 10**

**73 23 99 00 10**

**85 16 90 00 51**

### D2. UK Like goods

45. In accordance with paragraph 7 of Schedule 4 to the Taxation (Cross-border Trade) Act 2018 (as amended) (the Taxation Act), the TRA refers to UK ‘like goods’ as those goods which are like the goods subject to review in all respects or, if there are no such goods, goods that have characteristics which closely resemble those of the goods subject to review.

### D3. Assessment of the goods

46. We did not receive any submissions suggesting that the goods manufactured in the UK are not like the goods subject to review.
47. Our own analysis of questionnaire responses and sales data also demonstrated that the like goods have physical and commercial characteristics like those of the goods subject to review in all respects.
48. We are satisfied that the goods manufactured in the UK are like the goods subject to review for the purpose of this transition review.



## Section E: Dumping likelihood

### E1. Introduction

49. In accordance with regulation 99A(1)(a) of the Regulations, the TRA assessed the likelihood that the dumping of the goods subject to review would continue or recur if the anti-dumping amount were no longer applied to those goods.
50. We have assessed the likelihood of dumping on a countrywide basis.
51. This assessment considered:
  - whether the conditions for dumping exist ([E2](#)); and
  - whether the incentives for dumping exist ([E3](#)).
52. In assessing whether the conditions for dumping exist, the TRA considered:
  - whether dumped imports into the UK have continued whilst the measure has been in place ([E2.1](#));
  - production capacity (current and future) and production levels of the exporting industry ([E2.2](#));
  - inventory levels of the exporting industry ([E2.3](#)); and
  - ability of the exporting industry to shift production to the goods subject to review ([E2.4](#)).
53. In assessing whether incentives to dump exist, the TRA considered:
  - market prices in the UK and the overseas exporters' domestic market ([E3.1](#));
  - exports to third countries ([E3.2](#));
  - conditions in the exporters' domestic market ([E3.3](#));
  - how attractive the UK is to exporters ([E3.4](#)); and
  - whether exporters have previously circumvented or absorbed measures ([E3.5](#)).

## E2. Assessment of ability to export dumped goods

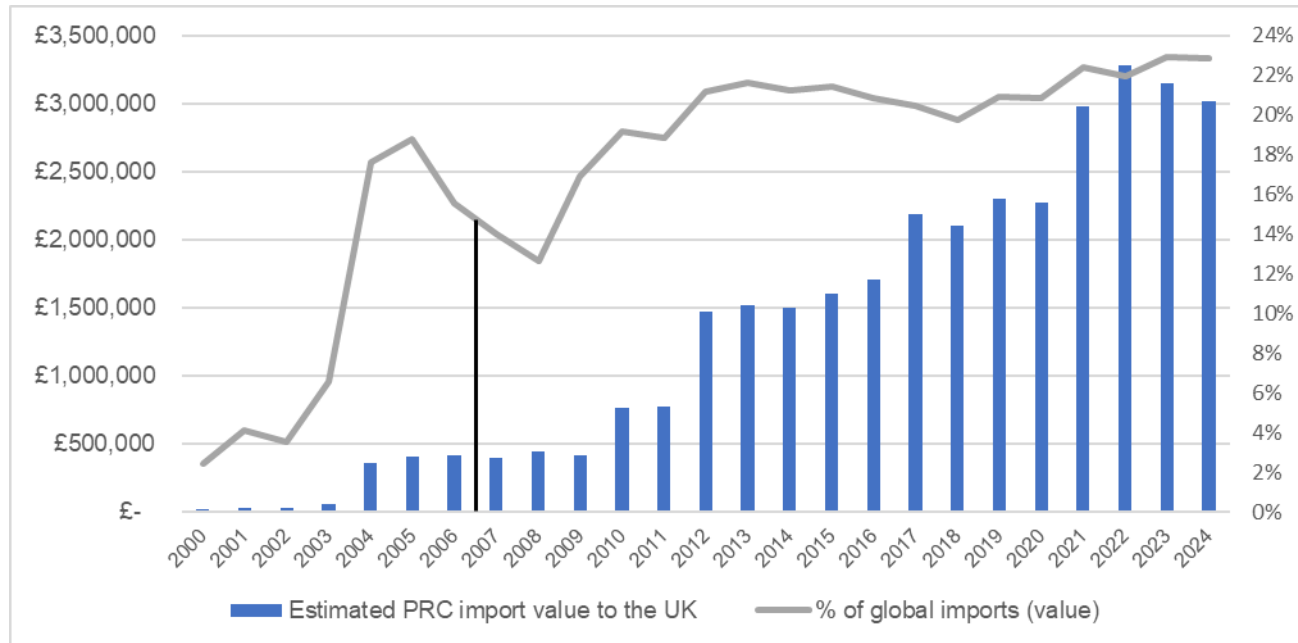
### E2.1 Continued dumping

54. We assessed whether there has been a continuation of imports of ironing boards into the UK from the PRC.
55. On [23 April 2007](#), the European Commission (EC) (which then included the UK) implemented definitive anti-dumping duties on imports of ironing boards originating in the PRC.
56. We have not been able to access 10-digit import data from before the start of the IP, but published, 8-digit import data from HMRC is available going back to 2000. Using the proportions of like goods (at 10-digits during the IP) to the 'parent' commodity code



published at 8-digit, we have been able to estimate both the value of the imported goods subject to review and the PRC's share of imports of ironing boards since 2000.

**Figure 1: Estimated import value of ironing boards from the PRC to the UK (£)**



Source: HMRC Overseas Trade in Goods Statistics (OTS).

The black vertical line indicates the imposition of the provisional anti-dumping measure on goods from the PRC industry in October 2006. NB, this data has been adjusted to reflect in-scope goods only using proportions developed using HMRC raw customs declarations data.

57. Following the imposition of the measure in 2007, we estimate that the PRC industry increased its overall exports of the goods subject to review to the UK and increased its overall share of exports to the UK (by value) from 14% in 2007 to 23% in 2024.
58. Based on the analysis that the TRA conducted using the HMRC raw customs declarations data, we assess that it is likely that imports of the goods subject to review fluctuated in terms of both value and volume over the IP, but that the PRC share of import volumes remained constant.

**Table 1: Imports of ironing boards to the UK (value and volume)**

	2020-21	2021-22	2022-23	2023-24 POI
PRC import value of the goods subject to review Index 2020-21 = 100	100	271	100	92
PRC share of all UK imports (value)	22.17%	32.16%	18.39%	20.00%
PRC import volume of the goods subject to review Index 2020-21 = 100	100	124	71	81
PRC share of all UK imports (volume)	17.9%	18.8%	14.0%	20.8%

Source: HMRC raw customs declarations data



59. Whilst these two datasets are based on different methodologies and are not directly comparable, both indicate that exports of the goods subject to review continued after the implementation of the anti-dumping measure in 2007.
60. Due to a lack of cooperation from the PRC industry, we do not have sufficient direct evidence to assess whether these goods were exported to the UK at dumped prices. That said, based on our analysis of the trend in import volumes and values above, together with our assessment of market prices in the UK in section E3.1 below, we assess that dumped imports of the goods subject to review may have continued during the IP and the POI.

## E2.2 Production capacity and production levels

61. We did not receive cooperation from the PRC industry and so have no direct evidence of its production capacity or production levels.
62. The [EC's 2019 expiry review](#) cited previous estimates of the PRC ironing board production capacity. This placed production capacity at around 8m pieces (40m kilogrammes) in or around 2013, which would equate to approximately 4.9x average UK annual consumption level (1.6m boards).
63. The UK industry provided an excerpt from Guangdong Wireking' Household Supplies' marketing materials (included in the [public file](#) and corroborated [here](#) and [here](#)) in which the UK industry indicated that it alone had a capacity of approximately 4.7m boards a year: 2.9x the UK's annual consumption.
64. Global trade data is insufficiently granular to identify ironing boards as defined above in section [D1](#).
65. For illustrative purposes, as an example of a similar industry operating in the PRC, we assessed the global trade in 'other metal furniture' products (HS code 9403 20). Whilst these are different, out-of-scope goods belonging to a separate product class, we assessed that there are substantial similarities in the production methods and trade behaviour adopted by these two industries in the PRC. As such, an assessment of the production and trade of other metal furniture could provide valuable insight into the likely behaviour of the PRC ironing boards industry, as far as such an assessment is supported by the limited data available to us. Finally, we note that the USITC applied anti-dumping measures on 'folding metal tables and chairs' from the PRC in [2002](#) (however, although this was renewed in [2007](#), measures were ultimately [revoked](#) in 2012 due to the domestic industry in the United States of America (USA) not participating in the sunset review), and Vietnam applied anti-dumping measures on table and chair products from the PRC in [2023](#).
66. This assessment indicated that the global exports of 'other metal furniture' products were worth approximately £18.8 billion in 2024, with the PRC industry being the largest exporter, making up 48.9% of global export value. The second largest exporter, Germany, accounted for only 7.6% of global value.



67. This also indicated that the compound annual growth rate (CAGR) for other metal furniture from the PRC was 5.8% between 2015 and 2024. Assessing the example provided by this parallel / overlapping industry, together with the PRC's capacity to produce ironing boards estimated by the EC in its 2019 expiry review, we assess that the production capacity of the ironing board industry in the PRC has also likely increased from that previous estimation and beyond the 8m units volume per year.
68. We assess that the scale of the PRC industry is likely to be substantial. Estimates from the EC investigations indicate that the PRC industry could have supplied nearly 5x the UK's current consumption of ironing boards in 2013, and our analysis of parallel / overlapping industries has suggested this capacity will have likely increased since then. As such, based on the evidence available to us, we assess that the scale of the PRC industry would allow it to export the goods subject to review at dumped prices.

### **E2.3 Inventories**

69. We did not receive cooperation from the PRC industry and so have no direct evidence of its inventories. We were also not able to identify any third-party sources that would allow us to estimate the PRC industry's inventories. We have not been able to assess this factor.

### **E2.4 Ability to shift production to the goods subject to review**

70. We did not receive cooperation from the PRC industry and so have no direct evidence of its manufacturing processes.
71. We visited the UK industry in the like goods and gained an overview of the manufacturing process. We assessed that the manufacturing of ironing boards was straightforward and noted that:
- all the metal components were assembled on one site using bespoke equipment and relatively few specialised staff;
  - the UK industry had invested heavily in automation to minimise the impact of increasing employment costs;
  - the frame's raw materials consisted primarily of unfinished coiled steel and stainless steel wire, and;
  - the fabric components were made at a different site but were composed of only two or three materials and were of simple construction.
72. The UK industry's [questionnaire response](#) confirmed that the main cost drivers of ironing boards were steel and staffing costs which each made up a third of the total cost each, with all other costs making up the final third. This was in keeping with our observations.
73. We noted that the UK industry had started to manufacture clothes drying racks in the ironing board factory, using similar materials and only limited re-calibration of existing equipment.



74. We were able to access a [promotional video by ironing board manufacturer Jiangmen Baieryi](#) showing the manufacture of various metal tube-based goods. We could not positively identify ironing boards in this video, but the manufacturing processes are in keeping with our understanding of ironing board manufacture and demonstrate that a wide variety of tubular metal goods can be produced in general ‘homeware goods’ factories from relatively similar raw materials.
75. We assess that the simple construction of ironing boards allows manufacturing overlap with other metal household goods. We assess that it would be straightforward for manufacturers of other household goods to shift production to produce ironing boards.
76. In combination with the scale of the ‘other metal furniture’ industry discussed above, this supports an assessment that PRC exporters would be able to export goods at dumped prices.

### **E3. Assessment of incentives to export dumped goods to the UK**

#### **E3.1 Market prices in the UK and the overseas exporters’ market**

77. As we did not have cooperation from PRC exporters, we do not have reliable data on market prices in the PRC.
78. We were able to calculate indicative prices of in-scope goods from HMRC raw customs declarations data and the UK industry’s questionnaire response over the IP. Both of these datasets are confidential and cannot be published.
79. These calculations indicate that PRC import prices of the goods subject to review (and steel ironing boards in particular) were very similar to and occasionally lower than the UK domestic price and / or the global third country import price over the IP.
80. These price levels suggest an ongoing opportunity for the PRC industry to assert itself in the UK market with competitive pricing. This creates a potential commercial incentive for the PRC industry to target the UK with lower priced goods to gain market share.
81. Further to this, based on the conclusions drawn by the EC, as set out in [Commission Implementing Regulation \(EU\) 2019/1662](#), the TRA considered whether a particular market situation (PMS) may exist in the ironing board industry in the PRC. We provided interested parties and contributors (including the government of the exporting country) an opportunity to provide comments relating to PMS in their PSQ responses. MOFCOM submitted a PSQ response, but did not have any comments relating to a PMS.
82. In addition to the findings from the EC, a PMS in the PRC was found in previous TRA investigations (such as aluminium extrusions, optical fibre cables, excavators, and



biodiesel) in various areas such as labour, capital, land, government influence, raw materials, and energy.

83. Therefore, the TRA considers it likely that a PMS may exist in the ironing boards market in the PRC which means that PRC domestic prices would not be wholly determined by market forces. However, given that the dumping margin is not being recalculated in this transition review, we did not quantify the PMS or its exact impact.

### **E3.2 Exports to third countries**

84. We did not have cooperation from the PRC industry and so have no direct evidence of its global exports.
85. We were not able to identify any third-party sources that would allow us to estimate the PRC industry's exports of ironing boards to third countries.
86. We were able to assess export data for the parallel 'other metal furniture' products category from the PRC as discussed above, which we considered for illustrative purposes only.
87. The leading export market for 'other metal furniture' from the PRC in 2024, by value, was the USA, which accounted for 26.7%.
88. Germany and the Netherlands' combined share of imports of other metal furniture originating in the PRC in 2024 would make the EU the second largest export market if it were considered a trade entity by these statistics.
89. The UK was the PRC's third largest market in 2024 for 'other metal furniture' from the PRC, although it would be fourth (after Malaysia) if the EU were considered a trade entity in these statistics.
90. Both the USA and the EU have considered it necessary to maintain anti-dumping measures on ironing boards from the PRC.

### **E3.3 Conditions in the overseas exporters' domestic market**

91. We did not receive cooperation from the PRC industry and so have no direct evidence of conditions in the PRC domestic market.
92. Secondary sources indicate that the PRC industry is predicated on export sales rather than domestic demand.
93. The [EC expiry review 2013](#) stated that,

*“(62) The information collected in the framework of the US sunset review shows that the Chinese producers are highly export oriented. This seems to be partly confirmed by the findings of the current expiry review where the sole exporting producer was not active in the Chinese domestic market, but exclusively export oriented.*



*(63) The extension of the anti-dumping measures by the US following the US sunset review is an indication that the dumping practice of Chinese exporting producers on other markets may be replicated on the Union market if the existing measures were to be lifted."*

94. No further evidence was produced by exporters for the [EC's 2019 expiry review](#).
95. We assess that based on the facts available, the PRC industry is still predominately geared towards export sales and would therefore have an incentive to utilise any advantage to increase its market share in the UK.

### **E3.4 Attractiveness of the UK market to overseas exporters**

96. In section [E2.2](#), we noted that the PRC output was estimated to be 8m units in or around 2013.
97. Based on the analysis that the TRA conducted using the HMRC raw customs declarations data, the TRA has arrived at the conclusion that the UK consumes approximately 1.6m ironing boards a year and that the trade in ironing boards is worth more than £21m a year<sup>2</sup>.
98. Were the PRC industry to have stayed the same size since then 2013, today's annual UK imports would represent about 16% of its output.
99. Were the PRC industry as defined above to capture 100% of UK market consumption, the UK would represent 22% of its exports.
100. As we have no international pricing data, we are unable to assess the relative attractiveness of the UK market in comparison to other markets.
101. The TRA understand that the USA have had a trade measure on ironing boards (referred to as 'ironing tables' by the USA) from the PRC since [2004](#). In addition, the USA government has implemented high and unpredictable tariffs on all imports originating in the PRC. This leads to an increased possibility of trade deflection as PRC exporters may seek more profitable and stable destinations for their output.
102. As indicated above, the UK was one of the PRC's largest markets for the parallel industry of 'other metal furniture' in 2024.
103. We assess that the UK would be an even more attractive and likely destination for deflected goods due to the USA tariffs.

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<sup>2</sup> UK consumption is a sum of imports and UK production volume in kg, divided by 5kg which is the working average weight used by the UK industry. Both figures were drawn from HMRC raw customs declarations data and the UK industry questionnaire for the IP and cannot be published.



### **E3.5 Whether overseas exporters have previously or habitually circumvented or absorbed the effects of trade remedies measures**

104. The UK industry provided us with two examples of PRC exporters claiming that they could avoid the effects of trade remedies measures. These are included in its [submission](#) and included:

- A screenshot (public file) from the Kenries website which claimed that its associated factory in Vietnam:  
*“mainly produce various type of ironing board, the Vietnam company avoids anti-dumping duty agreement between China and European Union countries and US markets and has lower labor cost as well as favor local preferential policies. We source raw materials with price advantage from china and take advantage of favorable labors and local charges in Vietnam to bring customers a competitive price than other Chinese factories.”*
- An Alibaba listing of Wireking ironing boards including an image claiming to be ‘duty free’ to the EU and US markets. We confirmed this by visiting [Wireking’s company profile on Alibaba](#) which explicitly claims “no anti-dumping duty for EU, UK and US markets”.

105. Based on the facts available, we assess that it is likely that overseas exporters have habitually circumvented or absorbed the effects of trade remedies measures and that it is possible that PRC-manufactured ironing boards may be entering the UK via other jurisdictions.

### **E4. Conclusion on dumping likelihood**

106. We assess that PRC exporters have both the ability and the incentive to export the goods subject to review at dumped prices to the UK.

107. We assess that, on the balance of probabilities, dumping of ironing boards originating in the PRC is likely to continue or recur if the anti-dumping measure under review were no longer applied to those goods.

## **Section F: Injury likelihood**

### **F1. Introduction**

108. In accordance with regulation 99A(1)(b) of the Regulations, the TRA must assess whether injury to a UK industry in the like goods would be likely to continue or recur if the anti-dumping measure were no longer applied to the goods subject to review.

109. To conduct the injury likelihood assessment, we considered:

- The current state of the UK industry ([F3](#));
- Other causes of vulnerability ([F4](#));
- Undercutting of the UK industry ([F5](#));
- Domestic and international market conditions ([F6](#)); and



- Historic injury data ([F7](#)).

110. There were high levels of imports of the goods subject to review from the PRC during the IP. The following analysis has been conducted in the context of a UK market that was being protected by the anti-dumping measure under review across the IP. We have analysed the injury factors during this time and considered what may happen if the measure were revoked.

## F2. Definition of the UK industry

111. In accordance with paragraph 6(1) of Schedule 4 of the Act, the UK industry is defined as:

- a) all the producers in the UK of like goods, or
- b) those of them whose collective output of like goods constitutes a major proportion of the total production of those goods in the UK.

112. There is one known producer of the like goods in the UK. We determined that this sole UK producer constitutes the UK industry for this review.

## F3. The current state of the UK industry

113. We received a full [questionnaire response](#) from the UK industry and considered the following injury indicators:

- actual and potential decline in sales, profits, output, market share, productivity, return on investments or utilisation of capacity;
- factors affecting domestic prices of the like goods;
- the magnitude of the margin of dumping; and
- actual and potential negative effects on cash flow, inventories, employment, wages, growth, the ability to raise capital or investments.

### F3.1 Actual and potential decline in sales

**Table 4: UK Sales of like goods (by value)**

	2020-21	2021-22	2022-23	2023-24
UK sales of like goods (Indexed from 2020-21)	100	110	110	88

Source: UK industry questionnaire annex

114. Sales towards the beginning of the IP were almost certainly adversely affected by COVID-19 (as discussed in the [COVID-19](#) section below), with the increase in sales between 2020-21 and 2021-22 representing a recovery from that event. Sales then decreased in the POI, resulting in a decrease of 12% over the IP.



115. Given that the decline in sales between 2022-23 and 2023-24 cannot wholly be attributed to COVID-19, it is an indicator of worsening health within the UK industry in the like goods.

### F3.2 Actual and potential decline in outputs

**Table 5: UK output of like goods**

	2020-21	2021-22	2022-23	2023-24
UK output of like goods (Indexed from 2020-21)	100	85	85	59

Source: UK industry questionnaire annex. Disclaimer: It should be noted that this data accounts for all like goods produced, including those that were exported, as these could not be differentiated or segregated.

116. The UK industry's output decreased by 41% over the IP, even though output stabilised in 2022-23 compared to the previous year.

### F3.3 Actual and potential decline in profits

**Table 6: UK Net Operating Profits after Tax (NOPAT) (UK sales of like goods)**

	2020-21	2021-22	2022-23	2023-24
NOPAT (UK sales of like goods) (Indexed from 2020-21)	100	2	106	20
Average NOPAT margin (Indexed from 2020-21)	100	29	118	6

Source: UK industry questionnaire annex

117. UK industry profits and profit margins for domestic sales of like goods decreased by 80% and 94% respectively over the IP, as seen in the table above.

### F3.4 Actual and potential decline in market share

**Table 7: UK estimated market share**

	2020-21	2021-22	2022-23	2023-24
UK estimated market share (Indexed from 2020-21)	100	70	94	91

Source: UK industry questionnaire annex and HMRC raw customs declarations data

118. Based on the analysis that the TRA conducted using the HMRC raw customs declarations data, the TRA has assessed that the UK industry's market share is likely to have dropped significantly between 2020-21 and 2021-22 following a significant increase in imports. Despite signs of recovery, the UK industry's estimated market share had fallen by 9% over the IP.

### F3.5 Actual and potential decline in productivity

119. Productivity is generally measured as: total output of domestically sold like goods divided by the number of staff involved in the manufacture of those goods. As output could not be differentiated between output destined for sale in the UK market vs export market, we have calculated productivity as domestic sales (kg and £) divided by the number of full-time equivalent employees (FTEs) for the like goods in each year over the IP.



**Table 8: UK industry productivity**

	2020-21	2021-22	2022-23	2023-24
<i>Productivity by volume (kg/FTE) Indexed to 2020-21</i>	100	99	99	89
<i>Productivity by value (£/FTE) Indexed to 2020-21</i>	100	115	119	108

Source: UK industry questionnaire annex

120. Over the IP, UK industry productivity by volume decreased by 11% but productivity by value increased by 8%.

### F3.6 Actual and potential decline in return on investment

**Table 9: UK industry return on investment (ROI)**

	2020-21	2021-22	2022-23	2023-24
<i>UK industry ROI (Indexed from 2020-21)</i>	100	-3	86	-69

Source: UK industry questionnaire annex

121. ROI fluctuated drastically over the IP, but ultimately declined significantly over the IP, falling by 169%.

### F3.7 Actual and potential decline in utilisation of capacity

**Table 10: UK industry capacity and utilisation**

	2020-21	2021-22	2022-23	2023-24
<i>UK industry capacity (Indexed from 2020-21)</i>	100	100	100	100
<i>UK industry capacity utilisation (Indexed from 2020-21)</i>	100	94	91	72

Source: UK industry questionnaire annex

122. As output could not be differentiated between output destined for domestic sales in the UK or export sales, we have calculated capacity utilisation as domestic sales (kg) divided by the capacity (kg).

123. Production capacity remained constant throughout the IP, as the UK industry's operations did not expand nor contract. However, capacity utilisation declined significantly, falling by 28% over the IP.

124. As stated in the UK industry's [questionnaire response](#) (section E1, Q5), "it is possible to increase capacity through additional shifts to meet higher demand", and on the other hand, "there is a minimum volume at which it becomes unprofitable to continue producing the like goods".

### F3.8 Factors affecting the domestic price of the like goods

**Table 11: UK industry average price per kg (UK sales of like goods)**

	2020-21	2021-22	2022-23	2023-24
<i>UK industry average £/kg (Indexed from 2020-21)</i>	100	116	120	122

Source: UK industry questionnaire annex



125. We have assessed that both output and sales were likely affected by the COVID-19 pandemic and so may distort price figures, especially in 2020-21. Following the (COVID-19 affected) year 2020-21, prices rose by 16% in 2021-22, whereafter they stabilised with little fluctuation.
126. As stated in its [questionnaire response](#) (section E1, Q4), the UK industry “faced rising production costs due to: sharp increases in steel prices, escalating energy prices, increases in the national living wage, and broader inflationary pressures.” Also, “these factors have driven cost increases for UK-produced goods in excess of (range 20% to 30%) and in some cases as much as (range 40% to 50%)”. Furthermore, “without the existence of the trade measure it would not have been possible to pass on these input costs increases, retailers would have simply replaced UK produced product with the goods subject to review.”
127. The UK industry stated that its ironing boards are “primarily sold through bricks-and-mortar retailers, which remain a major sales channel”, and “retailers have come to use these cheaper imported goods as their benchmark when setting prices, as they allow for higher profit margins. As a result, we are compelled to compete with these prices, or we risk losing our position in the market.”
128. Although the price per kg for the UK industry increased over the IP, the UK industry faced cost increases between 20-50% and would struggle to pass on cost increases if the measure were to be revoked.

### **F3.9 The magnitude of the margin of dumping**

129. As it has not been possible to recalculate the dumping margins, we have not been able to assess the magnitude of the margin of dumping over the IP.
130. Our analysis in section [F5](#) (undercutting) identified that whilst the prices of PRC imports are not consistently below the UK industry’s prices across the IP, there are instances where imports from the PRC are priced below the UK domestic price and the broader global import prices of like goods.
131. We concluded in [Section E: Dumping likelihood](#) that PRC exporters are likely to have both the ability and incentives to export dumped goods subject to review to the UK.
132. Additionally, the historic volume of imports of ironing boards from the PRC appears to have been largely unaffected by the imposition of the measure in 2007. Therefore, we assess that it is likely that the current measure provides the UK industry a degree of protection from the effect of imports of the goods subject to review.



### F3.10 Actual and potential negative effects on cash flow

133. The UK industry was unable to provide data on net cash flows pertaining specifically to the sale of like goods. We have instead analysed the UK industry’s cash flow figures for its entire business, in table 12.

**Table 12: UK industry cash flow and balance**

	2020-21	2021-22	2022-23	2023-24
<i>Net cash flow for all goods (Indexed from 2020-21)</i>	100	-93	928	781
<i>Cash balance at end of period (Indexed from 2020-21)</i>	100	80	76	62

Source: UK industry questionnaire annex

134. Although the indexed data is positive in 2020-21, the UK industry’s net cash flow was negative in the first two years of the IP, potentially due to the COVID-19 pandemic and associated factors such as the Coronavirus Job Retention Scheme (furlough).

However, net cash flow improved significantly in the final two years. The company’s cash balance reduced steadily over the IP.

135. Notwithstanding the negative cash flow in the first two (COVID-19 affected) years of the IP, the cash flow figures of the company appear relatively healthy. However, the figures are not specific to the production of like goods, which represent only a fraction of the company’s total operations, and the data provides us with insufficient evidence to make an informed assessment of this factor.

### F3.11 Actual and potential negatives effect on inventories

**Table 13: Inventory of UK-manufactured like goods at end of period**

	2020-21	2021-22	2022-23	2023-24
<i>UK inventory of like goods (£) (Indexed from 2020-21)</i>	100	152	182	128
<i>UK inventory of like goods (kg) (Indexed from 2020-21)</i>	100	71	72	58

Source: UK industry questionnaire annex

*Disclaimer: It should be noted that this data accounts for all inventories, including those that were exported, as these could not be differentiated or segregated*

136. Although inventories by value increased by 28% over the IP, inventories by volume decreased by 42% (similar to output) which aligns with the UK industry’s statement that the vast majority of its like goods are made to order, and that it therefore holds minimal stocks of finished products.

137. In light of the above, and given that stocks are not considered an important factor by the UK industry itself, it is difficult to draw any substantive conclusions on this factor.



### F3.12 Actual and potential negative effects on employment

**Table 14: Number of FTEs allocated to the production of like goods**

	2020-21	2021-22	2022-23	2023-24
Number of FTEs for like goods (Indexed from 2020-21)	100	100	93	72

Source: UK industry questionnaire annex

Disclaimer: It should be noted that this data does not differentiate between the number of FTEs engaged in the production of like goods destined for sale in the UK market vs the export market.

138. Employment figures steadily decreased by 28% over the IP, correlating with decreasing output.

### F3.13 Actual and potential negative effects on wages

**Table 15: UK industry's median wage for FTEs engaged in activities related to the like goods**

	2020-21	2021-22	2022-23	2023-24
Median wage (Indexed from 2020-21)	100	103	114	128
Real median wage (Indexed from 2020-21)	100	94	106	124

Source: UK industry questionnaire annex. Disclaimer: It should be noted that this data does not differentiate between wages for FTEs engaged in the production of like goods destined for sale in the UK market vs the export market.

139. In 2021-22, most likely owing to post-COVID-19 inflationary pressures, wages decreased in real terms. Over the next two years, however, they rose sharply, with an overall real terms increase of 24% over the IP.

### F3.14 Actual and potential negative effects on growth

**Table 16: Turnover for the whole company and turnover related to UK sales of like goods**

	2020-21	2021-22	2022-23	2023-24
Turnover for whole company (£)	100	83	94	82
Turnover from UK sales of like goods (£)	100	110	110	88

Source: UK industry questionnaire annex

140. Turnover for the whole company decreased by 18% over the IP, and turnover related to domestic sales of like goods also fell by 12% over the IP.

### F3.15 Actual and potential negative effects on the ability to raise capital or investments

**Table 17: Investments in UK production of like goods**

	2020-21	2021-22	2022-23	2023-24
Total investments (£)	100	77	47	66
Replacement investments (£)	100	49	51	76
Replacement investments as a % of total investments	86%	55%	94%	100%

Source: UK industry questionnaire annex



141. Total investments into the production of like goods declined steadily over the IP, although it recovered slightly in the POI.
142. It must be acknowledged, however, that by 2023-24, replacement investments accounted for 100% of investment spending by the UK industry. With the exception of 2021-22, in which such investments made up 55% of the total, the vast majority of investment in the IP comprised of replacement investments.
143. The UK industry also provided data on company-wide investments, which further contextualise the above data.

**Table 18: Company-wide investments of the UK industry**

	2020-21	2021-22	2022-23	2023-24
<i>Total investments (£)</i>	100	67	53	46
<i>Investment in like goods as % of total</i>	100	115	89	142
<i>Like goods sales in the UK as % of total turnover</i>	100	132	117	108

Source: UK industry questionnaire annex

144. Investment into the production of like goods is generally proportional to the significance of like goods production to the business, as reflected in like goods sales as a % of the company's overall turnover. Therefore, to increase investments in this part of the business, the company would likely have to reallocate funding from other operations in a disproportionate manner.

### **F3.16 Conclusions on the state of the UK industry**

145. Given that almost all the injury indicators show a declining trend over the IP, and that the current state of the UK industry is predicated on 18 years of the current anti-dumping measure being in force, this indicates that the UK industry is in relatively poor health and is therefore vulnerable to a likelihood of injury recurring if the current measure is no longer applied to the goods subject to review.

## **F4. Other causes of vulnerability**

### **F4.1 COVID-19**

146. We assess that the COVID-19 pandemic was a considerable disruptive event for a limited, well-defined period of time.
147. We note that during the IP, the UK industry experienced its worst performance across a variety of injury indicators in the POI (2023-24), by which time the industry should have recovered from the disruption of the COVID-19 pandemic. Moreover, most of the factors assessed in section [F3](#) indicate a declining trend in the overall health of the UK industry over the IP. We assess, therefore, that the poor health of the industry regarding these factors cannot be attributed to COVID-19.
148. We do not assess that the effect of the COVID-19-related restrictions is currently contributing to the vulnerability of the UK industry. As such, barring a return of public



health restrictions in the UK, any vulnerability to a likelihood of recurrence of injury based on an increase in the importation of the dumped goods subject to review is unlikely to be linked to the effects of the COVID-19 pandemic.

#### **F4.2 Imports from third countries**

149. Based on the analysis that the TRA conducted using the HMRC raw customs declarations data, the TRA has assessed that the PRC was likely the largest exporter of the goods subject to review by a significant margin, and that other major exporters included Türkiye, Latvia, and Germany.
150. Our analysis of imports from third countries suggests that the average price of imports from some countries is lower than that of the PRC. This is consistent with the findings from a previous case, [AS0020](#), regarding imports of subsidised ironing boards from Türkiye.
151. Overall, we assess that imports from third countries may be an additional source of vulnerability, although we cannot determine the amount to which they are contributing to the vulnerability of the UK industry.

#### **F4.3 Conclusions on other causes of vulnerability**

152. We have considered the effects of COVID-19 and imports from third countries. We do not assess that the effect of the COVID-19-related restrictions is currently contributing to the vulnerability of the UK industry. However, we assess that imports from third countries may be an additional source of vulnerability, although we cannot determine the amount to which they are contributing to the vulnerability of the UK industry.

#### **F5. Undercutting of the UK industry**

153. According to regulation 2 of the Regulations, price undercutting occurs when the price of the goods subject to review is lower than the price of the like goods in the UK. In the event of undercutting, the UK industry may be forced to reduce its prices to compete against lower priced imports or risk losing market share. This may also prevent prices of like goods in the UK from rising to a level that the UK industry would otherwise achieve.
154. Based on the analysis that the TRA conducted using the HMRC raw customs declarations data, the TRA has arrived at the conclusion that average prices of PRC imports are likely to have undercut the prices of the UK industry over the IP.
155. Therefore, we assess that undercutting of the UK industry happened during the IP and would be likely to continue to a greater degree were the measure on the goods subject to review to no longer be applied.



## **F6. Domestic and international market conditions**

### **F6.1 UK market conditions**

156. Based on the analysis that the TRA conducted using the HMRC raw customs declarations data, the TRA has arrived at the conclusion that:

- the estimated value of the UK ironing boards market is roughly £21 million;
- the majority of UK demand is likely fulfilled by imports; and
- iron or steel ironing boards likely dominate the market, followed by electric, then plastic, then wooden ironing boards.

157. Ironing boards are predominantly consumer goods, although the UK industry confirmed to us in its [questionnaire response](#) that it mostly sells to distributors rather than direct to consumers.

#### **F6.1.1 Interchangeability / competition with goods beyond scope**

158. We considered competition from functional alternatives to ironing boards. The goods description is fairly broad and covers all ironing boards.

159. The UK industry uses steel to produce the majority of the components of the like goods, including the top, legs, and rest, with plastic used for the feet and foam, felt and fabric for the cover. The majority of ironing boards sold in the UK use the same materials for their components. Alternate materials are often used for the legs and tops of the boards, such as metal (iron, aluminium and steel), plastic, and wood. However, there are no alternate materials that fall out of the scope of the commodity codes for this review.

160. Moreover, we did not identify any alternative products out of scope that could functionally replace, or compete with, the goods within scope. While ironing presses can be used for the ironing of clothes, they cannot be considered as a direct replacement for ironing boards, given that they perform the ironing function itself – such products may more accurately be considered as alternatives to irons. Moreover, ironing presses available for retail consumers are significantly more expensive than the like goods and goods subject to review, occupying a different segment of the market.

161. As such, we consider competition from out-of-scope products to be a neutral factor in our assessment.

#### **F6.1.2 Consumer preferences**

162. We assessed the decisions that UK consumers make when buying ironing boards.

163. The UK industry explained that it has identified and caters to three main groups of consumers:



- a. 'Enthusiasts' who iron all their clothes routinely and often, and therefore demand high quality boards with large surfaces that can be used to iron any garment effectively.
- b. 'Anti Ironers' who iron clothes only when necessary, for whom low price and ease of storage are the most important factors.
- c. Consumers who iron clothes for a whole household, who require boards with large surfaces and additional features that allow for greater efficiency when ironing in bulk.

164. The UK industry offers a broad range of products at different price points in order to appeal to these different groups of consumers, with full sized ironing boards listed for sale on its website between £29.99 and £64.99, in addition to smaller tabletop boards for lower prices.

165. Based on the analysis that the TRA conducted using the HMRC raw customs declarations data alongside information from the UK industry, we assess that it is likely that many of the cheaper products on the market are sold in the £15-20 range and that it is likely that the majority of consumers prefer these lower-priced products compared to higher quality (but more expensive) options.

166. Furthermore, as stated in the UK industry's [questionnaire response](#), "post-pandemic, while the market began to stabilise, long-term changes in consumer behaviour have suppressed demand. A key factor is the widespread adoption of working from home, which has contributed to more casual clothing choices and reduced the frequency of garment pressing. Additionally, lifestyle trends favouring low-maintenance fabrics and a more relaxed approach to clothing have further diminished volumes." And, whilst "nearly all households will have an ironing board", this may become less common as consumers choose alternative options such as hand steamers to smooth an increasingly smaller volume of clothing. This could reduce the need for ironing boards and likely decrease overall consumption in the UK. This may result in the UK market becoming more difficult to operate in, as companies selling ironing boards will have to compete more fiercely to capture an increasingly shrinking pool of potential consumers.

167. Whilst we assess that there are many functional and aesthetic factors that ultimately cause a consumer to purchase one good over another, these are nearly impossible to account for, and in most cases these factors appear to be leveraged directly against price.

168. In this regard, we assess that price is the most significant factor driving consumer preferences.

## **F6.2 International market conditions**

169. Two other jurisdictions have measures against ironing boards from the PRC: [USA](#) and [the EU](#).



170. The TRA assessed international supply and demand figures drawn from [GTT](#). However, this data was insufficiently granular to be of use in assessing the global trade in the goods subject to review.
171. We therefore do not believe that any meaningful conclusions can be drawn on this factor.

## F7. Historic injury data

172. The TRA has considered whether the UK industry suffered injury in the past as a result of dumped imports of ironing boards originating in the PRC.
173. We did not receive any information from the UK industry regarding historic injury. We have therefore used information from secondary sources to make our assessment.
174. One producer of ironing boards that ceased UK production was Bradley & Co. Ltd (Beldray) (est. 1945), which closed down in 2005 *“due to financial underperformance, which was compounded by competition from China”*<sup>3</sup>.
175. The [initial EU investigation](#) in 2007 into dumping of ironing boards from China concluded that the Union had suffered injury. In the [publication of the provisional measure](#) in 2006, it is stated that “most of the (EU) production is located in Italy, Poland, and the United Kingdom”, and reference is made to the UK industry, indicating that injury to the UK industry was considered as part of the assessment, and supported the conclusions made.
176. A [subsequent expiry review](#) in 2013 concluded that the initial measure had “only partly helped the Union industry to recover from the injury suffered” and that it was “still exposed to the injurious effect of the dumped imports from the PRC”. The UK industry was included in the sample of EU producers for this review, indicating that evidence of injury to the UK industry from the dumping of ironing boards from the PRC was again considered and formed part of the basis of this conclusion.
177. A notable closure of a major UK producer (citing imports from the PRC) immediately before the [EC’s 2013 expiry review](#) suggests that the industry (which included the UK) had suffered injury as a result of PRC imports.

## F8. Conclusion on injury likelihood

178. To determine whether injury would be likely to continue or recur if the anti-dumping measures no longer applied to the goods subject to review, we have conducted a holistic assessment of:

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<http://www.historywebsite.co.uk/Museum/metalware/beldray/beldray08.htm#:~:text=They%20remained%20the%20ultimate%20owners,in%20some%20guise%2C%20live%20on>.



- The current state of the UK industry ([F3](#));
- Other causes of vulnerability ([F4](#));
- Undercutting of the UK industry ([F5](#));
- Domestic and international market conditions ([F6](#)); and
- Historic injury data ([F7](#)).

179. We assessed that the data that we have for the UK industry strongly indicates that it is vulnerable to a recurrence of injury if the anti-dumping measure in place on the goods subject to review were no longer to apply.
180. We considered whether there were any other factors that could contribute to injury to the UK industry by assessing the effects of COVID-19 and third country imports. We assessed that whilst both factors have caused or had the potential to cause disruption to the UK industry, their effect was temporally limited and were not so substantial that they would constitute an independent source of vulnerability in the future.
181. We assessed that undercutting of the UK industry happened during the IP and would be likely to continue to a greater degree were the measure on the goods subject to review to no longer be applied.
182. We assessed that the majority of UK demand is likely fulfilled by imports, that demand for ironing boards has declined (even if for an indeterminate period), due to long-term changes in consumer behaviour and subsequent changes in working patterns and lifestyle trends, and that price is the most significant factor driving consumer preferences.
183. We assessed that the UK industry has suffered injury from imports into the UK of ironing boards originating in the PRC for extended periods over the last 20 years, including in the period during which the measure has been in place.
184. Overall, we assess that it is likely, on the balance of probabilities, that injury is likely to recur to the UK industry in the like goods if the measure were no longer applied to the goods subject to review.



## Section G: Economic Interest Test

### G1. Introduction

185. Pursuant to regulation 100(1E) of the Regulations, the TRA must advise the Secretary of State whether and why it considers that varying the anti-dumping amount in accordance with our intended final recommendation would meet the EIT. The aim of the EIT is to determine whether making a recommendation to vary the measure on the goods subject to review is in the economic interest of the UK.

186. In accordance with paragraph 25 of Schedule 4 to the Taxation Act, the EIT is met in relation to the application of an anti-dumping remedy if the application of the remedy is in the economic interest of the United Kingdom. The EIT is presumed to be met unless we are satisfied that the application of the remedy is not in the economic interest of the UK.

187. In line with paragraph 25(4) of Schedule 4 to the Taxation Act, we have taken account of the following factors in conducting the EIT:

- the injury caused by the dumping of goods subject to review to the UK industry in the like goods and the benefits to that UK industry in removing that injury;
- the economic significance of affected industries and consumers in the UK;
- the likely impact on affected industries and consumers in the UK;
- the likely impact on particular geographic areas, or particular groups, in the UK;
- the likely consequences for the competitive environment, and for the structure of markets for goods, in the UK; and
- such other matters as the TRA considers relevant.

#### G1.1 Evidence base

188. The UK industry's submitted [questionnaire response](#) is relevant to the EIT. The TRA also conducted a business survey, however no evidence was received.

189. The TRA has supplemented the UK industry's submission with background research and collated additional data and information from sources such as Companies House, Dun & Bradstreet (D&B), Office for National Statistics (ONS) and HMRC.

### G2. Supply chain overview / Products affected by the measure

190. Figure 2 (below) illustrates the ironing boards supply chain in the UK market. According to evidence submitted, raw materials used in the production include several inputs such as steel, foam, fabric and other materials as shown in the diagram below<sup>4</sup>. The producer demonstrated that 90% of their sales were to downstream businesses who then sell to private individuals. This includes well-known retailers such as Aldi,

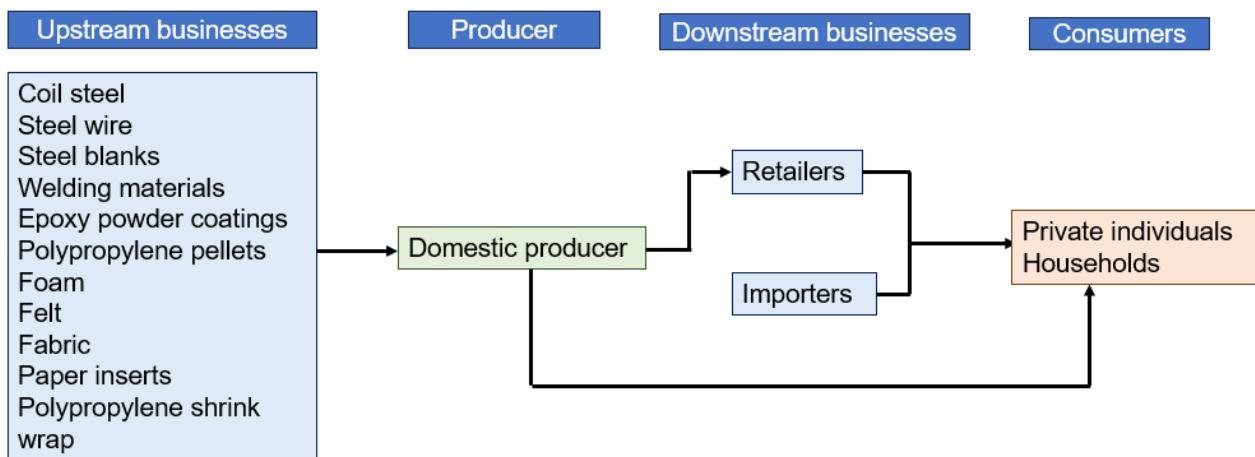
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<sup>4</sup> UK industry Questionnaire Non-Confidential - [Trade Remedies Service, Annex H2.1](#)



Argos, and Asda<sup>5</sup>. While 10% were to direct consumers through online sales channels<sup>6</sup>.

**Figure 2: Supply chain for the ironing board industry in the UK**



Source: UK industry questionnaire response

### G3. Injury caused by dumping and benefits to UK industry in removing injury

191. [Section F](#) sets out the injury likelihood assessment. This concluded that injury to the UK industry in the like goods would be likely to recur if the anti-dumping amount were no longer applied to the goods subject to review.
192. The application of the varied measure is likely to help prevent this injury to the UK industry.

### G4. Economic significance of affected industries and consumers in the UK

193. This section sets out the relative size and significance of the affected industry and consumers within the like goods supply chain. From the available evidence, the TRA identified the following groups to be potentially affected by the proposed measure:

- **Upstream businesses:** businesses that provide inputs in the production of ironing boards, these include suppliers of steel, fabric, foam and epoxy powder;
- **UK producer** of ironing boards;
- **Retailers and importers:** including brand importers and wholesalers; and
- **Consumers:** private individuals, households and commercial users.

<sup>5</sup> UK industry Questionnaire Non-Confidential - [Trade Remedies Service, Annex H1.1](#)

<sup>6</sup> UK industry Questionnaire Non-Confidential - [Trade Remedies Service, Section H1](#)



194. It should be noted that we observed an overlap between the importer and retailer groups. Several retailers are importers, so we chose to analyse these two groups together.

#### **G4.1 Upstream businesses**

195. The main raw materials used by the producer were supplied by UK-based businesses. The TRA did not receive any submissions from upstream businesses. The TRA identified known upstream businesses from the UK industry's [questionnaire response](#). Based on the value of transactions, the TRA selected four upstream businesses.

196. These businesses supply raw materials and energy to several industries, the available evidence suggests on average less than 1% of the turnover of these upstream businesses comes from sales to the UK ironing boards producer. Therefore, the like good is unlikely to be very important for these businesses.

197. Overall, due to mixed financial performance in recent years, the selected businesses demonstrated medium to high vulnerability to negative economic shocks. The low average EBITDA margin of 2%, in particular, shows this.

#### **G4.2 UK producer**

198. There is only one known UK producer in the UK market which constitutes the UK industry for the purposes of this review, as stated in section [F2](#). They also produce other household products. Evidence suggests the like goods are not their main product, however during the POI, more than 14% of their total sales were from sales of the like goods so it is likely that the like goods are important to their business. Also, around 16% of their total domestic sales were sales of the like goods.

199. During 2019-2023, the TRA estimates the producer employed around 300 people (whole business, including employees dedicated to the production of goods other than the like goods sold domestically in the UK), had an average GVA of circa £45m and an average EBITDA margin of 7% per year. The financial data implies moderate vulnerability to economic shocks with decline in sales, profits, GVA and EBITDA in 2022 from its peak in 2020. However, these increased in 2023.

#### **G4.3 Importers and retailers**

200. Having considered the evidence submitted by the UK industry and the HMRC trader search, the TRA analysed these two groups together because: several retailers also import the like goods; no importers participated in the case; and the TRA was unable to identify all importers based on published eight-digit commodity codes data given the like goods are identified at the ten-digit commodity code level.

201. From the UK industry's [questionnaire response](#), the TRA was aware of 81 downstream businesses including importers and retailers purchasing the like goods directly from the UK industry. Several businesses were well-known retailers located



across the UK. The TRA selected two retailers which accounted for more than one-third of the UK industry's sales of the like goods.

202. During 2020-2024, the two businesses had an average employment of 245,409. Their combined GVA was £49.7m and their average EBITDA was 6%. On average, less than 1% of the selected downstream businesses' turnover is related to the like goods. This suggests that the like goods are not important to downstream businesses.
203. One of the selected businesses saw its lowest EBITDA, profit and GVA figures in 2023 then reach their peak in 2024. While another selected business has shown declining EBITDA and sales during recent years. The TRA concludes that downstream businesses of the like goods are likely to have a medium-high level of vulnerability to negative economic impacts.

#### **G4.4 Consumers**

204. According to the evidence submitted by the UK industry, the majority of their sales were to retailers and less than 10% of sales were direct to end users. The UK industry stated that they do not believe that the tariff would be passed on to consumers and did not mention substitutes for the ironing boards.
205. Ironing boards do not represent a large proportion of household expenditure. In the year to March 2023, the ONS estimates that UK households spent less than 1% of their total weekly expenditure on household appliances<sup>7</sup>. This group includes ironing boards but it is a large category. So actual expenditure on ironing boards themselves is significantly less.
206. The ONS estimates there were 28.6 million households in the UK in 2024<sup>8</sup>. According to evidence submitted by stakeholders during this case and HMRC raw customs declarations data, around 1.1 million ironing boards were sold in the UK during the POI. Assuming only one ironing board is purchased by any one household, this suggests that around 4% of UK families purchased an ironing board during the POI.
207. The TRA concluded that ironing boards are not an important product for households in terms of expenditure.

#### **G4.5 Summary table**

208. Table 19 presents evidence on the economic significance of segments of the ironing boards supply chain. Based on the comparative metrics set out in the table, we concluded that ironing boards are an important product for the UK industry.

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<sup>7</sup> ONS, 2023, [Family spending in the UK: April 2022 to March 2023](#)

<sup>8</sup> ONS, 2024, [Families and households in the UK](#)



**Table 19: Summary table for the significance metrics for affected industries**

	Upstream businesses	UK industry	Retailers and importers
<b>Total known businesses</b>	16	1	81
<b>Total selected</b>	4	1	2
<b>Questionnaire responses</b>	0	1	0
<b>Estimated significance of ironing boards</b>	Overall not important, somewhat important for one coil steel supplier (UK industry raw material purchases vs upstream business turnover)	Important (revenue from the like goods vs total turnover for the business)	Not important (like goods purchases as % of turnover)
<b>Total employment of selected businesses</b>	257	308	245,409
<b>Total GVA of selected businesses (£ million)</b>	23.08	12.8	7.958
<b>Average EBITDA margin for selected businesses (%)</b>	2%	7%	6%
<b>Vulnerability to economic shocks</b>	Medium to high vulnerability to negative economic impact shock	Medium vulnerability to negative economic impact shock	Medium to high vulnerability to negative impact shock

Sources: Questionnaire responses, Companies House, and Dun & Bradstreet.

Methodology: The importance of the like goods to each of the groups was estimated using the comparison metrics set out in brackets for each group. GVA was estimated by summing operating profits, employment costs, depreciation, and amortisation. Average EBITDA margin was estimated by dividing the sum of operating profit, depreciation, and amortisation by turnover. The assessment of vulnerability to negative economic impacts was made by looking at financial data from the most recent five accounts.

## G5. Likely impact on affected industries and consumers

209. In this section, we assess the overall impact that the proposed variation of the measure might have on producers and consumers. This is done from the perspective of the UK industry, its UK suppliers and UK customers. In line with [Green Book](#) guidance for appraising government policies, the impact on the profits of foreign businesses and welfare of foreign consumers is not considered in this analysis, although consideration is given to how the prices of imports would change in response to changes in the measure.



### **Impact on the UK industry**

210. In the sections above, the TRA found that the average prices of PRC imports are likely to have undercut the prices of the UK industry over the IP. The UK industry has also seen its profits and capacity utilisation fall significantly in recent years and have stated in their [questionnaire response](#) that despite investment in automation they're not able to compete with the price of goods subject to review.
211. This suggests that if the measure were revoked, it is likely that the UK industry would cease producing ironing boards, close the factory where they're produced, and, as they've stated, import them instead to sell under their brand, resulting in the loss of UK manufacturing jobs.
212. As well as the direct impact on their revenue from ceasing production of ironing boards, the UK industry has stated in their questionnaire response that if they're not able to offer UK made ironing boards to their customers this could affect existing customer relationships. Sales of complementary products could fall, thus further damaging profitability.

If they did continue to produce ironing boards, given the similarity of the goods under review to their own and the price sensitivity of the retailers they sell to (as stated in their questionnaire response), it's likely that they'd need to reduce prices to compete. This would likely lead to a loss in revenue and a further worsening of profit margins.

### **Impact on upstream suppliers**

213. As noted in table 19 above, ironing boards are typically not that important to the upstream businesses that supply the UK industry.
214. If the UK industry were to stop manufacturing ironing boards as a result of the measure being revoked then it's likely that one of their coil steel suppliers would suffer an adverse impact, at least temporarily. But the overall impact on upstream suppliers, even if they exited the market completely, is unlikely to be significant.

### **Impact on Importers/Retailers**

215. Importers pay the tariff that is currently applied to the goods under review from the PRC. If the measure were revoked, it's likely that importers or retailers who purchase their ironing boards from the PRC would pass on at least some of these savings to customers attracting higher demand for the products and increasing the share of PRC ironing boards in the UK market. The extent to which these savings are passed on depends on the degree of competition between importers/retailers of PRC ironing boards in the UK market. If competition is weak, these businesses are likely to be able to keep some of these savings for themselves in the form of higher profits. If competition is strong then they're likely to have to pass them on or they'll be undercut by competitors that do and lose market share. Given the number and variety of



businesses that sell ironing boards – from large supermarkets to small independent hardware stores – it's likely that the import/retail market is fairly competitive and a significant proportion of the saving should be passed on.

216. Overall, the impact on the profits of importers and retailers who buy their ironing boards from the PRC is likely to be positive but modest.

### **Impact on UK consumers**

217. UK consumers are likely to gain if the measure is revoked as the price they pay for ironing boards from the PRC falls. As discussed above, the price reduction will depend on the degree of competition in the retail market. From the consumers' perspective this also applies to the level of competition between PRC ironing boards and those from the UK and the rest of the world (RoW). If lower priced ironing boards from the PRC prompt UK and/or RoW producers to lower their prices then consumers could benefit further.
218. That said, given that ironing boards are an item that households buy infrequently, and typically only cost between £15 and £65, it's unlikely that these impacts will be significant on either a household or aggregate level.

### **Conclusion on the likely impact on affected industries and consumers**

219. Varying the measure, as opposed to revoking it, is likely to positively affect the UK industry, but negatively affect UK importers/retailers and consumers. All else equal, the UK industry is likely to see current profit margins maintained, and is likely to continue production as opposed to exiting the market. UK importers/retailers and consumers are likely to face higher priced PRC ironing boards than they would if the measure were revoked, and as a result, potentially higher priced ones from the UK and RoW also. But given households' infrequent purchases of this product these adverse impacts are likely to be modest, especially in the context of their overall expenditure.

## **G6. Likely impact on particular geographic areas or particular groups in the UK**

220. This section explores how the impacts of the proposed measure are likely to be geographically distributed and whether any particular groups might be disproportionately impacted.

### **G6.1 Likely impact on particular areas**

221. The TRA has assessed the geographical significance of the different business groups by looking at how many people they employ by Travel to Work Area (TTWAs).
222. For each affected group, the TRA estimated the percentage of local employment from businesses to identify any areas where employment accounted for a material



proportion of local employment (more than 1% of the working age population of a TTWA).

223. The TRA used three sources of evidence for our employment analysis:

- Questionnaire responses: these included data on total employment by site for the UK industry
- D&B business directory: this provides the location of known sites and estimates of employment by site for listed companies; and
- ONS estimates of working age population by TTWA.

224. The TRA did not find any areas where the estimated employment from affected groups constituted a significant proportion of the working age population of any TTWA. The selected businesses were either small or very large (like the two selected retailers). The larger businesses had many sites spread across the UK.

## **G6.2 Likely impact on particular groups**

225. The TRA considered the likely impact on particular groups including those with protected characteristics as defined by the Equality Act 2010.

226. No party provided any evidence with respect to potential impacts on any particular groups, either as workers or consumers.

227. Therefore, the TRA concluded that there is no evidence to suggest that varying the measure would have any obvious impacts on groups with protected characteristics or other particular groups.

## **G7. Likely consequences for the competitive environment and for the structure of markets for goods in the UK**

228. The assessment of likely consequences for the competitive environment and structure of the UK market considers four areas:

- The impact on the number or range of suppliers;
- The impact on the ability of suppliers to compete;
- The impact on incentives to compete vigorously; and
- The impact on the choices and information available to consumers.

229. Using HMRC import data combined with the UK industry sales data, the TRA estimates that the UK industry accounted for around a third of all sales of ironing boards in the UK market during the POI. The UK industry mentioned that even with the anti-dumping measure there are an increasing number of new brands that have entered the UK market<sup>9</sup>.

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<sup>9</sup> UK industry Questionnaire Non-Confidential - [Trade Remedies Service, Section E1](#)



230. The TRA estimated a Herfindahl Hirschman Index (HHI) score of over 1,200, which suggested that the market is concentrated<sup>10</sup>. Nevertheless, the market remains competitive, even with the anti-dumping measure in place, given the continued imports of ironing boards from more than 100 countries (PRC and third countries).
231. Revoking the measure could make the market less concentrated if the UK industry were to cease production of the like goods - they have a large market share. But this would not necessarily significantly improve competition as the market is already served by a wide range of producers from other countries. The TRA does not expect there to be any impact on the ability of suppliers to compete if the measure was varied as proposed.
232. The TRA does not believe that varying the measure as proposed or revoking the measure would have any impact on the incentives of different suppliers to compete vigorously in the UK market.
233. Given the wide range of suppliers and products in the market the TRA does not expect any significant impact on the choices available to consumers if the measure is varied as proposed.

## **G8. Such other matters as the TRA considers relevant**

234. Within the EIT, the TRA considers any other factors additional to those set out in the legislation which have implications in concluding whether the proposed measure is in the economic interest of the UK.
235. The TRA has found no evidence of any other relevant factors, and no evidence was submitted to it by interested parties.

## **G9. Form of measure**

236. The current measure is an ad valorem tariff ranging from 18.1% to 42.3% covering all products imported under the commodity codes set out in section [D1](#) from the PRC<sup>11</sup>.
237. As stated above, the TRA did not receive any compelling evidence providing reasons for us to consider whether it was appropriate to recalculate the anti-dumping amount. The TRA is unable to consider varying the form of the measure if we do not recalculate the anti-dumping amount.

## **G10. Conclusion on the Economic Interest Test**

238. In accordance with paragraph 25 of Schedule 4 to the Act, the EIT is met in relation to the proposed measure if the application of the proposed measure is in the economic

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<sup>10</sup> [CC3 \(Revised\), Guidelines for market investigations: Their role, procedures, assessment and remedies](#)

<sup>11</sup> [Taxation notice 2020/35: Anti-dumping duty on ironing boards originating in the People's Republic of China](#)



interest of the UK. This test is presumed to be met unless the TRA is satisfied that the application of the remedy is not in the economic interest of the UK.

239. Following the dumping and injury likelihood assessments, in sections [E](#) and [E](#) respectively, the TRA has considered whether varying the existing measure would be in the economic interests of the UK.
240. The assessment of economic significance found the like goods are important to the UK industry but not to upstream businesses, retailers or importers. Most selected businesses were found to be moderately-highly vulnerable to economic shocks as described in table 19.
241. When considering the impacts on affected businesses and consumers it is likely that varying the measure would benefit the UK industry but adversely affect importers, retailers and consumers. But given the likely competitive nature of the retail market and household's infrequent purchases of ironing boards the negative impacts are not likely to be significant.
242. In Section [G6](#), the TRA found no evidence of significant impacts on particular geographic areas, or particular groups in the UK.
243. In the section on competition, the TRA concluded that if the measure was varied as proposed, this was not likely to impact the competitive environment and the structure of the UK market for the like goods. Revoking the measure could make the market less concentrated, but this would not necessarily improve competition as the market is already served by a wide range of producers from over 100 countries.
244. Overall, the TRA has not found evidence of negative impacts which are disproportionate to the need to remove injury to the UK industry. Based on the evidence available and having considered all of the factors listed in the legislation, pursuant to regulation 100(1E) of the Regulations, the TRA advises the Secretary of State that the TRA considers that the variation of the measure in accordance with our intended final recommendation meets the EIT.



## Section H: Findings and Intended Final Recommendation

### H1. Findings

245. The TRA has found that it is likely, on the balance of probabilities, that dumping of the goods subject to review would continue or recur if the anti-dumping amounts were no longer applied to those goods.
246. The TRA also found that it is likely, on the balance of probabilities, that injury to the UK industry in the like goods would recur if the anti-dumping amounts were no longer applied to the goods subject to review.
247. The TRA considers that the proposed variation of the measure in accordance with our intended final recommendation meets the Economic Interest Test (see regulation 100(1E) of the Regulations).

### H2. Intended Final Recommendation

248. Our intended final recommendation is to vary the application of the anti-dumping amounts under regulations 100(1), (2)(a)(i) and 100A of the Regulations. As we did not receive any compelling evidence to cause us to consider whether recalculation was appropriate, and as it has not been possible to recalculate the anti-dumping amounts, we intend to recommend maintaining the anti-dumping amounts pursuant to regulation 100A(4)(b) of the Regulations for a period of five years from 3 October 2024, that is, the date when the measure would have otherwise expired had no transition review been initiated (see [Taxation Notice 2020/35](#); see also regulation 97C of the Regulations).
249. We intend to make this final recommendation on the grounds that we have assessed that it is likely that dumping of the goods subject to review would continue or recur if the anti-dumping measure were no longer applied to those goods; that injury is likely to recur to the UK industry in the like goods if the measure were no longer applied to the goods subject to review; and that we consider that the variation of the measure in accordance with our intended final recommendation meets the EIT.
250. [Annex 1](#) specifies the duties to be maintained and applied to the goods described or imported under the UK customs codes detailed therein. We intend to recommend maintaining the form and levels of the transitioned UK measure.



## Annex 1: Duty amount and additional TAP codes

Foreign country	Overseas exporter	Duty amount	Additional TAP code
The PRC	Foshan City Gaoming Lihe Daily Necessities Co., Ltd, Foshan	34.9%	A782
The PRC	Greenwood Houseware (Zhuhai) Ltd, Guangdong	22.7%	A953
The PRC	Guangdong Wireking Household Supplies Co., Ltd, Foshan	18.1%	A785
The PRC	Guangzhou Power Team Houseware Co., Ltd, Guangzhou	39.6%	A783
The PRC	Since Hardware (Guangzhou) Co., Ltd, Guangzhou	35.8%	A784
The PRC	Zhejiang Harmonic Hardware Products Co., Ltd, Quzhou	26.5%	A786
The PRC	All other overseas exporters (residual rate)	42.3%	A999

## Annex 2: Interested parties and contributors

*Summary of information received from interested parties and contributors*

#	Name	Information received	Status
1	The UK industry	- <a href="#">Registration of interest</a> - <a href="#">Questionnaire response*</a>	UK producer
2	Ministry of Commerce, P.R.C. (MOFCOM)	- <a href="#">Registration of interest</a>	Foreign government

\* Note: the TRA uploaded these files on behalf of the relevant party due to technical issues.