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COUNCIL REGULATION (EC) No 2334/97

of 24 November 1997

imposing a definitive anti-dumping duty on certain imports of flat pallets of wood originating in the Republic of Poland and collecting definitively the provisional duty imposed

(OJ L 324, 27.11.1997, p. 1)

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►**M1**	Council Regulation (EC) No 2079/98 of 24 September 1998	L 266	1	1.10.1998

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COUNCIL REGULATION (EC) No 2334/97

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imposing a definitive anti-dumping duty on certain imports of flat pallets of wood originating in the Republic of Poland and collecting definitively the provisional duty imposed

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 384/96 of 22 December 1995 on protection against dumped imports from countries not members of the European Community ([1]), and in particular Articles 9 (4) and 10 (2) thereof,

Having regard to the proposal presented by the Commission after consulting the Advisory Committee,

Whereas:

A. **PROVISIONAL MEASURES**

(1) The Commission, by Regulation (EC) No 1023/97 ([2]) (hereinafter referred to as the Provisional Regulation) imposed provisional duties on certain imports into the Community of flat pallets of wood falling within CN code ex 4415 20 20 and originating in Poland. In addition, undertakings offered by certain exporters in connection with those imports were accepted by the Provisional Regulation. The product scope of these undertakings was limited to a certain type of flat pallets of wood, i.e. EUR-pallets.

(2) By Regulation (EC) No 1632/97 ([3]), the Commission amended the Provisional Regulation by adding a provision whereby genuine new Polish exporters can be allocated the weighted average duty applicable to cooperating companies not included in the sample of exporters investigated and can have undertakings accepted with regard to exports of EUR-pallets.

(3) By Regulation (EC) No 1633/97 ([4]), pursuant to the abovementioned new provision, the Commission further amended the Provisional Regulation by including a number of genuine new exporters in the list of companies receiving the weighted average duty and by accepting undertakings from some of these new exporters.

B. **SUBSEQUENT PROCEDURE**

(4) Following the imposition of provisional anti-dumping duties, several interested parties submitted comments in writing. The parties who so requested were granted an opportunity to be heard by the Commission. The Commission continued to seek and verify all the information it deemed necessary for the purpose of its definitive findings.

(5) Parties were informed of the essential facts and considerations on the basis of which it was intended to recommend the imposition of definitive anti-dumping duties and the definitive collection of amounts secured by way of provisional subsequent to this disclosure.

([1]) OJ L 56, 6. 3. 1996, p. 1. Regulation as amended by Regulation (EC) No 2331/96 (OJ L 317, 6. 12. 1996, p. 1).
([2]) OJ L 150, 7. 6. 1997, p. 4.
([3]) OJ L 225, 15. 8. 1997, p. 11.
([4]) OJ L 225, 15. 8. 1997, p. 13.

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(6) The comments submitted by the interested parties were duly examined and, where deemed appropriate, taken into account in making the definitive findings.

C. **PRODUCT CONCERNED AND LIKE PRODUCT**

(7) According to recitals (8) and (9) of the Provisional Regulation the product under consideration is flat wooden pallets, falling under CN code ex 4415 20 20 and originating in Poland.

It appeared that the provisional anti-dumping duty on wooden pallets was not applied consistently by the customs authorities. For example, while some customs offices applied the provisional anti-dumping duty on used and repaired pallets, others did not. It was also reported that the anti-dumping duty had in some cases been applied to pallets when they were loaded with other goods for the purpose of importing these goods into the Community.

(8) Despite the fact that used and repaired pallets have a similar use and physical characteristics closely resembling the product concerned, i.e. newly produced pallets, the investigation has shown that newly produced pallets on the one hand and used and repaired pallets on the other hand differ substantially in terms of the perception by potential pallet users and channels through which they are usually sold.

(9) On the basis of the foregoing, it is concluded that used and repaired pallets cannot be considered to be like products in accordance with Article 1 (4) of the Basic Regulation and therefore these pallets are not covered by the scope of the current investigation. It follows that anti-dumping measures should not apply to used and repaired pallets but only to imports of newly produced flat wooden pallets originating in Poland.

In addition, as regards flat pallets of wood originating in Poland which are loaded with other goods for the purpose of importing these goods into the Community, the Commission is of the opinion that these should be treated as used pallets provided that the pallets represent only a minor proportion of the total value of the loaded goods imported.

D. **DUMPING**

1. **Normal value**

(10) As set out in recital 16 of the Provisional Regulation, in constructing normal values for pallets other than the EUR-pallet, the weighted average profit margin relating to domestic sales found for two investigated companies which had representative and profitable domestic sales was used for other Polish exporters not having made representative and/or profitable domestic sales, in accordance with Article 2 (6) (a) of the Basic Regulation.

(11) Two of these other Polish exporters claimed that the domestic sales used as a basis for determining this weighted average profit margin might not be representative due to circumstances which are specific to the two companies having made these sales and which might thus have generated exceptionally high profit levels. However, the investigation has shown that the sales used to calculate the weighted average profit margin have been made in sufficient quantities and in the ordinary course of trade, and that the resulting profit margin can be considered to reasonably reflect the actual amounts of profit realized on the Polish market.

(12) With regard to the remaining aspects of normal value, in the absence of any new argument raised by the interested parties, the methodology and the findings as described in recitals 16 to 18 of the Provisional Regulation are confirmed.

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2. **Export price**

(13) Following disclosure of the provisional findings, two Polish exporters, for whom export prices have been constructed in accordance with Article 2 (9) of the Basic Regulation, and their related importer in the Community have claimed that the adjustments made for selling, general and administrative (SG& A) expenses and profit were excessive in respect of the amounts actually attributed to the product under investigation.

(14) As regards profits, the Commission has re-examined the issue and has sought additional information and evidence from independent importers of wooden pallets on profits made in the investigation period, i.e. the calendar year 1994 (hereinafter referred to as the 'IP'). As a result of this re-examination the findings made for the purpose of the provisional measures are confirmed and, therefore, retained as definitive findings.

(15) In the Provisional Regulation, the amount of SG& A expenses was determined by allocating these expenses to the product concerned on the basis of turnover. This allocation key was used in the absence of a specific, historically utilized allocation or any other more appropriate method. The company also agreed to this approach during the on-the-spot verification. Afterwards the importer proposed a different allocation of SG& A expenses based on an estimated apportionment of all cost items to the product concerned and other activities of the company. However, given that it has not been shown that the new allocation method has been historically used, the claim had to be rejected and preference given to the allocation of costs on the basis of turnover, in accordance with Article 2 (5) of the Basic Regulation.

(16) With regard to the remaining aspects concerning the determination of the export price, in the absence of any new argument raised by the interested parties, the methodology and the findings as described in recitals 19 to 21 of the Provisional Regulation are confirmed.

3. **Comparison**

(17) In the absence of any new argument raised by the interested parties, the methodology and the findings made with regard to the comparison between the export price and the normal value as described in recitals 22 to 25 of the Provisional Regulation are confirmed.

4. **Dumping margins**

(18) As set out in recital 27 of the Provisional Regulation, a single dumping margin was allocated to the two Polish exporters which are both related to the same importer in the Community, in order to preclude the possibility that future exports to the Community might be channelled through the company having the lower margin. The single dumping margin applicable to both Polish exporters concerned was calculated on the basis of the weighted average of the individual dumping margins found for each company.

(19) As a result of the revision of the methodology provisionally used to weigh the two margins, the definitive single dumping margin to be applied to both companies amounts to 5,9 % instead of 6,3 %.

(20) As regards the dumping margins found for the Polish exporters in the sample, namely the margin applicable to cooperating exporters not investigated and the margin applicable to non-cooperating exporters not investigated, in the absence of any new argument, the methodology and findings as set out in recitals 26 and 28 to 31 of the Provisional Regulation are confirmed.

(21) In view of the above, the definitive dumping margins are as follows:

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1. Investigated companies included in the sample:	
— P.P.H.i.U. Eldagran, Slawoborze	4,9 %
— Intur-Kfs, Spolka z o.o., Inowroclaw	9,7 %
— Z.P.H. Palettenwerk Kazimierz Kozik, Bystra Podhalanska	4,0 %
— RSP Rzecko, Choszczno	0,0 %
— Sabelmar Import-Export, Konczyce Male	9,8 %
— Paletex, Roman Panasiuk, Warszawa	9,8 %
— Tor-Pal, Spolka z o.o., Kwidzyn	0,0 %
— Z.P.P.D., Zielona Gora	10,6 %.
2. Individually treated companies (PPHU Alpa, Spolka z o.o., Dobrzyca and PPHU Palimex, Spolka z o.o., Wloszakowice)	5,9 %.
3. Cooperating companies not investigated	6,3 %.
4. Non-cooperating companies	10,6 %.

E. **DETERMINATION OF THE COMMUNITY INDUSTRY**

(22) As no new arguments were received in connection with the definition of the Community industry as set out in recital 32 of the Provisional Regulation, the qualification of the complaining industry as the Community industry for the purposes of the current investigation is confirmed.

F. **INJURY**

(23) A main submission with regard to injury was received from two related Polish exporters. They claimed that the Commission only analysed the changes in consumption between the beginning and the end of the period covered by the examination of injury, thus not taking into account the variations which had occurred between 1992 and the IP. According to these exporters, the trends concerning consumption and other injury factors such as sales, market share and production, observed between 1992 and the IP, corroborated the fact that the Community industry did not suffer any injury.

(24) As a matter of principle it should be recalled that in anti-dumping investigations the time period on which the analysis and the determination of injury is based covers a period of several years. As mentioned in recital 6 of the Provisional Regulation, in the investigation at issue this period covered the time from 1 January 1991 to the end of the IP, namely 31 December 1994.

As set out in recitals 51 to 53 of the Provisional Regulation, injury has been assessed and determined in the light of the evidence available for the period covering the analysis of injury by considering the development and trends of the various injury factors throughout this entire period.

(25) The analysis of injury has shown that dumped imports have continuously increased both in absolute terms (+ 87 %) as well as in terms of Community market share (+ 83 %) from 1991 to the IP (1994).

(26) As regards prices, it has been found that Polish pallet prices decreased significantly over the above period, i.e. by 26 %. Furthermore, during the IP an average price undercutting level of 14 % was found to exist.

(27) As far as the situation of the Community industry is concerned, the investigation has shown that all the injury factors investigated and analysed in detail, namely sales, production, capacity utilization, market share, profitability, price trends and employment have continuously deteriorated since 1991.

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The imports under investigation therefore had a considerable impact on both the Community market and the Community industry. As mentioned in recital 51 of the Provisional Regulation this conclusion was reached despite the fact that the Community industry's production, capacity utilization and sales improved from 1993 up to the IP due to the fact that this improvement was only the result of a recovery of Community consumption back to the level prevailing in 1991. Other factors, notably the development of the Community industry's market shares, prices and profitability, clearly showed a negative trend which can only be explained by the existence of the dumped imports. The argument raised by the Polish exporters could therefore not be accepted.

(28) As there is no concrete or positive evidence which would allow the modification of the provisional conclusion made by the Commission whereby the Community industry had suffered material injury within the meaning of Article 3 of the Basic Regulation, this conclusion is confirmed.

G. **CAUSATION OF INJURY**

(29) As far as the analysis of the causal link between dumping and injury is concerned, the abovementioned Polish exporters claimed that this analysis was not consistently based on data relating to the whole Community.

In this respect reference is made to recitals 54 to 69 of the Provisional Regulation where it was established that a causal link between dumping and injury existed on a Community-wide level. The Provisional Regulation also pointed out that the aforementioned conclusion had been reinforced and confirmed by a more detailed and thorough analysis carried out in specific Member States referred to as 'selected markets' in the Provisional Regulation. This analysis clearly showed that the claim made by these two exporters could not, therefore, be accepted.

(30) In the absence of any further argument, the findings set out in the Provisional Regulation are confirmed indicating that in accordance with Article 3 (6) of the Basic Regulation dumped imports have caused material injury to the Community industry.

H. **COMMUNITY INTEREST**

(31) As no new arguments were received in connection with the Community interest analysis made in the Provisional Regulation, the provisional findings are confirmed.

I. **ANTI-DUMPING MEASURES**

(32) Based on the above conclusions on dumping, injury, causal link and Community interest, it was considered what form and level of anti-dumping measures would have to be taken in order to remove the trade-distorting effects of injurious dumping and to restore effective competitive conditions on the Community market.

(33) Since the level of prices at which the injurious effects of the imports would be removed was higher than the dumping margins found in the investigation, the level of the measures should be based on the dumping margins.

(34) As already mentioned in recital 2, the Commission has, at the provisional stage of the investigation, accepted undertakings pursuant to Article 8 of the Basic Regulation in respect of the EUR pallet. Pursuant to these undertakings, the Polish exporters have, inter alia, offered not to sell EUR pallets below a certain minimum price. The undertakings also contain strict monitoring provisions. Furthermore, it will be recalled that exports of pallet types other than the EUR pallet made by exporters from which an undertaking was accepted as well as all other exports of the

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product concerned to the Community made by other exporters were subject to a provisional anti-dumping duty.

(35) It is now definitively confirmed that the combined effect of the undertakings and the anti-dumping duty is considered sufficient to remove the injurious effects of dumping. Since the investigation has now been concluded, definitive anti-dumping duties will be imposed in case of violation or withdrawal of an undertaking given by any exporter. The level of the duty for the EUR-pallet type in case of such breach or violation would be the same as the duty applicable to imports of other types of pallet.

(36) On the above basis, and, where applicable, in parallel with undertakings accepted, definitive duties, in the form of ad valorem duties, should be imposed.

J. **NEW EXPORTERS**

(37) As already mentioned in recital 3 above, the Commission, by Regulation (EC) No 1633/97 amending the Provisional Regulation, allocated the weighted average duty imposed on cooperating exporters not investigated to a number of genuine new exporters. By that Regulation (EC) No 1633/97 the Commission accepted undertakings with regard to EUR pallets from some of these new exporters, thus exempting them from any provisional duty with regard to that type of pallet.

This treatment of genuine new exporters is definitively confirmed.

(38) In the meantime, the Commission has received further applications from allegedly new exporters. Those applicants which provided sufficient evidence showing that they are genuine new exporters should be made subject to the weighted average definitive duty. Furthermore, the new exporters from which the Commission has accepted an undertaking under Commission Decision 97/797/EC [1] should be exempted from any anti-dumping duty with regard to that type of pallet.

(39) A provision should be included in this Regulation whereby, through an amendment thereto, any genuine new exporters who may come forward in the future should be made subject to the weighted average duty and should be exempted from any duty in cases where the Commission accepts undertakings from those exporters.

K. **COLLECTION OF THE PROVISIONAL DUTIES**

(40) In view of the magnitude of the dumping margins found for the exporting producers and in the light of the seriousness of injury caused to the Community industry, it is considered necessary that the amounts secured by way of provisional anti-dumping duties should be definitively collected at the level of the definitive duties for newly produced flat pallets of wood originating in Poland. Amounts secured in excess of the level of the definitive duties and amounts secured for repaired, used and loaded pallets should be released,

HAS ADOPTED THIS REGULATION:

Article 1

1. A definitive anti-dumping duty is hereby imposed on imports of new flat pallets of wood falling within CN code ex 4415 20 20 (Taric code: 4415 20 20*10), originating in Poland. This duty shall not apply to imports of used and of repaired flat pallets of wood.

[1] See page 36 of this Official Journal.

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Flat pallets of wood which are loaded with other goods for the purpose of importing those goods into the Community shall be treated as used pallets provided that the goods in question are the main purpose of the import and that the pallets represent only a minor proportion of the total value of the goods imported.

2. The rate of definitive anti-dumping duties applicable to the net, free-at-Community frontier prices, before duty, shall be as follows:

Manufacturer	Rate of duty	Taric Additional Code
Zielonogorskie Przedsiebiorstwo Przemyslu Drzewnego, PL-65-950 Zielona Gora	10,6 %	8013
Firma 'Sabelmar' — Leszek Sabela, PL-43-525 Konczyce Male	9,8 %	8014
P.P.H.U. 'Alpa' Sp. z o.o., PL-76-038 Dobrzyca	5,9 %	8015
P.P.H.U. 'Palimex' Sp. z o.o., PL-64-140 Wloszakowice	5,9 %	8015
P.W. 'Intur-KFS' Sp. z o.o., PL-88-100 Inowroclaw	9,7 %	8016
'Paletex' Produkcja Palet, Roman Panasiuk, PL-01-601 Warszawa	9,8 %	8014
Przedsiebiorstwo Produkcyji Handlu I Uslug S.C. 'Eldagran', Mr M. Zeminski, PL-78-314 Slawoborze	4,9 %	8017
Z.P.H. 'Palettenwerk' — K. Kozik, PL-34-789 Bystra Podhalanska	4,0 %	8018
Przedsiebiorstwo Produkcyjno Handlowe, 'Tor-Pal' Sp. z o.o., PL-82-500 Kwidzyn	0 %	8020
Rolnicza Spoldzielnia Produkcyjna Rzecko, PL-73-200 Choszczno	0 %	8020
Companies listed in Annex I to this Regulation	6,3 %	8019
Others	10,6 %	8900

3. Unless otherwise specified, the provisions in force concerning customs duties shall apply.

Article 2

Notwithstanding Article 1, the duties shall not apply to imports of one specific pallet type, namely the EUR pallet, being a flat pallet of wood, marked by the registered mark 'EUR' and the initials of the approving railway, manufactured, exported to the Community and invoiced to buyers established in the Community by the companies listed in Annex II to this Regulation in respect of which undertakings have been accepted by Commission Regulation (EC) No 1023/97 and Commission Decision 97/797/EC.

Article 3

The amounts secured by way of provisional anti-dumping duty under Regulation (EC) No 1023/97 shall be definitively collected at the duty rates definitively imposed. Amounts secured in excess of the definitive rate of anti-dumping duty and amounts secured for repaired, used and loaded pallets shall be released.

Article 4

1. Where any party provides sufficient evidence to the Commission that:

— it did not export to the Community or produce the goods described in Article 1 (1) during the investigation period,

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— it is not related to any of the exporters or producers in the exporting country which are subject to the anti-dumping duties imposed by this Regulation,

— it has actually exported to the Community the goods concerned after the investigation period, or it has entered into an irrevocable contractual obligation to export a significant quantity to the Community,

then the Council, acting by simple majority on a proposal submitted by the Commission after consulting the Advisory Committee, may amend this Regulation by adding that party to the list of companies in Annex I.

2. Where the Commission accepts undertakings with regard to the EUR pallet from any party mentioned in paragraph 1 with regard to the EUR pallet, the Council, acting by simple majority on a proposal submitted by the Commission after consulting the Advisory Committee, may amend this Regulation by adding that party to the list of companies in Annex II.

Article 5

This Regulation shall enter into force on the day following that of its publication in the *Official Journal of the European Communities*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

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ANNEX I

Manufacturer

1. ‘Baum-Holz’ Sp.zo.o., Olsztyn
2. ‘DAST’ GmbH, Poznan
3. Drew-Pol Export-Import, Wodarz Norbert, Murow
4. E. Dziurny — C. Nowak S.C., Snietnica
5. F.P.H. ‘Tina’, Katowice
6. F.P.H. Tadeusz Fischer, Maly Gleboczek
7. F.P.U.H. ‘Rol-Mar’, Adam Piatek, Klodzko
8. Z.P.H.U. Miroslaw Przybyiek, Klonowa
9. Internationale Paletten Company Sp., Lebork
10. ‘Kross-Pol’ Sp.zo.o., Kolobrzeg
11. P.P.U.H. ‘Drewmax’ Sp.zo.o. (formerly P.P.H. ‘Drewnex’), Krakow
12. P.P.H. ‘GKT’ S.C., Majdan Mowy
13. P.P.H. ‘Pamadex’, Ligota
14. P.P.H. ‘Unikat’, Aleksandrow IV 697
15. P.P.H.U. ‘Adapol’ S.C., Wolomin
16. P.P.U.H. ‘Alwa’ Sp.zo.o., Tychowo
17. P.P.U.H. ‘SMS’ — St. Mrozowicz, Suleczyno
18. P.T.H. ‘Mirex’, Kolobrzeg
19. P.W. ‘Peteco’ Sp.zo.o., Warszawa
20. Parafia Rzymsko-Katolicka, B. Niepokalaneg Dzialalnose Gospodaroza, Nowy Sacz
21. Produkcja Palet ‘A. Adamus’, Kuznia Grabowska
22. Produkcja Skup Palet Drewnanych, Stanislaw Lachowicz, Majdan Sieniawski 170
23. Przedsiebiorstwo ‘Amesko’, Andrzej Skora, Trzebnica
24. P.H.U. ‘Justyna’, Gubin
25. P.H.U. ‘Akropol’, Krakow
26. P.H.U. Produkcyjne ‘Lech’, Lech Szwez, Zary
27. Przedsiebiorstwo Obrobki Drewna ‘Palet-Pol’ Sp.zo.o., Dabrowka WLKP
28. P.P.H. Zygmunt Skibinski, Kowal
29. P.P.H.U. ‘AWA’ Sp.zo.o., Nowy Sacz
30. Przedsiebiorstwo Wielobranzowe, Zdziolaw Milocki, Ostroda
31. ‘Scanproduct’ SA., Czarny Dunajec
32. SC ‘Bed’, Dariusz Zuk, Krasienin
33. S.U.T.R. ‘Rol Trak’, Prochowice
34. Stolarstwo Export-Import, Tadeusz Swirski, Dlugopole Zdroj
35. Torunskie Przedsiebiorstwo Przemyslu Drzewnego w Toruniu, Adam Wisniewski, Torun
36. ‘Transdrewneks’ Sp.zo.o., Grudziadz-Owczarki
37. W.Z.P.U.M. ‘Euro-Tech’, Rakszawa
38. Wytwazanie Skrzyn i Opakowan Drewnianych, Malgorzata i Ryszard Nowak, Piaszyna
39. Zaklad Produkcyjno Bohuszko, Ryszard Bohuszko, Osno
40. Z.P.H. ‘Maw’ SC., Andrzej Kulej, Lubomierz
41. Zaklad Uslugowo-Handlowy ‘Rolmex’, E. Cackowski, Lipno
42. Zaklad Wielobranzowy Produkcyjno Uslugowy, Ryszard Potoniec, Muszyna
43. Zaklad Przerobu Drewna S.C., Drawsko Pomorskie
44. Z.P.H.U. ‘Drewex’ S.C., Asnieszka Pawlaczyk, Skwierzyna
45. Z.P.H.U. ‘Sek-Pol’ Sp.zo.o., Tarnobrzeg
46. ‘Euro-Mega-Plus’ Sp.zo.o., Kielce
47. ‘C.M.C.’, Sp.zo.o., Andrychow

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48. Wyrob, Sprzedaz, Skup Palet, Josef Kolodziejczyk, Aleksandrow IV 704
49. Firma Produkcyjno Transportowa Marian Gierka, Brodnica
50. Z.P.H.U. 'Drewnex' S.C., Zelazkow 45 b
51. Import-Export 'Elko' Sp.zo.o., Kalisz
52. P.P.H.U. 'Probox', Import-Export, Kalisz
53. Drewpal S.C., Stawiszyn
54. Zaman S.C., Radom
55. 'Marimpex', Pulawy
56. 'AVEN' Sp.zo.o., Kostrzyn
57. P.P.H.U. 'Eurex' S.C., Godynice
58. P.H. 'Drewex' S.C., Lebork
59. MACED Sklad Palet, J. Macionga, Miastko
60. ENKEL S.C., Pulawy
61. PAL-PACK Sp.zo.o., Wierzchowo
62. Produkcja Stolarska Posrednictwo Export-Import, W.i.T. HENSOLDT, Lebork
63. Biuro Uslugowo-Handlowe, Wieslaw Rzezniczek, Lebork
64. P.P.U.H. 'DREWPOL', Braszewice
65. PTN Kruklanki Sp.zo.o., Kruklanki
66. WEDAM S.C., Stezyca
67. Import-Export Jan Sibinski, Czajkow
68. Zaklad Produkcyjny 'Tarta', Lubsko
69. Firma 'Krausdrew', Cewice
70. 'Lidal' S.C., Miastko
71. Zaklad Przerobu Drewna Import-Export, Stanislaw Kociolek, Ladek Zdroj
72. P.P.H.U. 'Alk', Bierzwnik
73. 'Empol' S.C., Jastrzebniki 37
74. Zaklad Producji Drzewnej Nr. 1, Export-Import, Julian Bartkowski, Sanok
75. P.P.H. 'Drewex', Czarnkow
76. 'ZAP' Przedsiebiorstwo Handlowe-Uslugowe Sp.C, Wschowa
77. P.P.H.U. 'Opal', Zygmunt Podgorski, Bukowsko 41
78. 'Algepa-Pol', Sp.zo.o., Lubsko
79. P.P.H. 'A-Produkt' S.C., Resko
80. PPH 'Paletex' Sibinski Jaroslaw, Klonowa
81. Euro-Handels Sp.zo.o., Szczecin
82. Firma 'KIKO' S.C., Poznan
83. 'Enkel' Waldemar Wnuk, Pulawy
84. Sliwka Lucyna, Klodzko
85. Firma Borkowski S.C. Export-Import, Grabow n. Prosna
86. Produkcja — Skup Elementow i Palet, Stanislaw Gorecki, Czajkow
87. 'Prodpalet' Handel, Boleslawiec
88. Z.P.H.U. 'Drexport' S.C., Olecko, Osiedle Lesk
89. 'Bilusa' Sp.zo.o, Klodawa
90. Pawel Bilko 'Pablo', Klodawa
91. ZPW 'Gober' Sp.zo.o., Gorzow Wlkp.
92. Kisiel Malgorzata 'Drew-Pal', Dobra Now
93. P.W. 'Remag', Zlocieniec
94. PPUH PAL-POL S.C., Prabuty
95. Firma 'A.C.S.' S.C., Kamien
96. Zaklad Produkcji Skrzyn i Opakowan Drewnianych Szuta Marian, Kawcze

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ANNEX II

Manufacturer	Taric additional code
1. 'Baum-Holz' Sp.zo.o., Olsztyn	8570
2. E. Dziurny — C. Nowak S.C., Snietnica	8571
3. F.P.H. 'Tina' S.C., Katowice	8572
4. Firma 'Sabelmar' S.C., Konczyce Male	8573
5. Z.P.H.U. Miroslaw Przybyiek, Klonowa	8574
6. Internationale Paletten Company Sp., Lebork	8575
7. 'Kross-Pol' Sp.zo.o., Kolobrzeg	8576
8. P.P.U.H. 'Drewmax' Sp.zo.o. (formerly P.P.H. 'Drewnex'), Krakow	8577
9. P.P.H. 'GKT' SC., Majdan Nowy	8584
10. P.P.H. 'Pamadex', Ligota	8585
11. P.P.H. 'Unikat', Aleksandrow IV 697	8586
12. P.P.H.U. 'Adapol' SC., Wolomin	8587
13. P.P.H.U. 'Alpa' Sp.zo.o., Dobrzyca	8588
14. P.P.U.H. 'Alwa' Sp.zo.o., Tychowo	8589
15. P.P.H.U. 'Palimex' Sp.zo.o., Wloszakowice	8590
16. P.P.U.H. 'SMS' — St. Mrozowicz, Suleczyno	8591
17. P.T.H. 'Mirex', Kolobrzeg	8597
18. P.W. 'Intur-KFS' Sp.zo.o., Inowroclaw	8662
19. P.W. 'Peteco' Sp.zo.o., Warszawa	8690
20. 'Paletex' Produkcja Palet, Roman Panasiuk, Warszawa	8691
21. Produkcja Palet 'A. Adamus', Kuznia Grabowska	8692
22. P.H.U. 'Akropol', Krakow	8713
23. P.P.H. Zygmunt Skibinski, Kowal	8693
24. 'Scanproduct' SA., Czarny Dunajec	8715
25. S.U.T.R. 'Rol Trak', Prochowice	8714
26. 'Transdrewneks' Sp.zo.o., Grudziadz-Owczarki	8716
27. W.Z.P.U.M. 'Euro-Tech', Rakszawa	8725
28. Z.P.H. 'Palettenwerk' — K. Kozik, Bystra Podhalanska	8726
29. Zaklad Przerobu Drewna S.C., Drawsko Pomorskie	8745
30. Z.P.H.U. 'Sek-Pol' Sp.zo.o., Tarnobrzeg	8526
31. 'Euro-Mega-Plus' Sp.zo.o., Kielce	8527
32. 'C.M.C.' Sp.zo.o., Krakow	8528
33. Wyrob, Sprzedaz, Skup Palet, Josef Kolodziejczyk, Aleksandrow IV 704	8529
34. Firma Produkcyjno Transportowa Marian Gierka, Brodnica	8530
35. Z.P.H.U. 'Drewnex' S.C., Zelazkow 45 b	8531

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Manufacturer	Taric additional code
36. Import-Export 'Elko' Sp.zo.o., Kalisz	8532
37. P.P.H.U. 'Probox', Import-Export, Kalisz	8533
38. Drewpal S.C., Stawiszyn	8534
39. Zaman S.C., Radom	8535
40. 'Marimpex', Pulawy	8537
41. 'AVEN' Sp.zo.o., Kostrzyn	8558
42. P.P.H.U. 'Eurex' S.C., Godynice	8538
43. MACED Sklad Palet, J. Macionga, Miastko	8539
44. ENKEL S.C., Pulawy	8540
45. Produkcja Stolarska Posrednictwo Export-Import, W.i.T. HENSOLDT, Lebork	8541
46. P.P.U.H. 'DREWPOL', Braszewice	8834
47. PTN Kruklanki Sp.zo.o., Kruklanki	8556
48. WEDAM S.C., Stezyca	8557
49. Import-Export Jan Sibinski, Czajkow	8559
50. P.P.H.U. 'Alk', Bierzwnik	8561
51. 'Empol' S.C., Jastrzebniki 37	8560
52. Euro-Handels Sp.zo.o., Szczecin	8440
53. PPH 'Paletex' Sibinski Jarosklaw, Klonowa	8441
54. Firma 'KIKO' S.C., Poznan	8443
55. 'Enkel' Waldemar Wnuk, Pulawy	8444
56. Sliwka Lucyna, Klodzko	8445
57. Firma Borkowski S.C. Export-Import, Grabow n. Prosna	8446
58. Produkcja — Skup Elementow i Palet, Stanislaw Gorecki, Czajkow	8483
59. 'Bilusa' Sp.zo.o., Klodawa	8484
60. PPUH PAL-POL C.S., Prabuty	8485
61. Firma 'A.C.S.' S.C., Kamien	8486