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COUNCIL REGULATION (EC) No 452/2007

of 23 April 2007

imposing a definitive anti-dumping duty and collecting definitively the provisional duty imposed on imports of ironing boards originating in the People's Republic of China and Ukraine

(OJ L 109, 26.4.2007, p. 12)

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►**M2**	Implementing Regulation of the Council (EU) No 270/2010 of 29 March 2010	L 84	13	31.3.2010

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imposing a definitive anti-dumping duty and collecting definitively the provisional duty imposed on imports of ironing boards originating in the People's Republic of China and Ukraine

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]) (the basic Regulation) and in particular Article 9 thereof,

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

Whereas:

A. **PROCEDURE**

1. **Provisional measures**

(1) On 30 October 2006, the Commission imposed by Regulation (EC) No 1620/2006 ([2]) (the provisional Regulation) a provisional anti-dumping duty on imports into the Community of ironing boards originating in the People's Republic of China and Ukraine (the countries concerned). This Regulation entered into force on 1 November 2006.

(2) It is recalled that the investigation of dumping and injury covered the period from 1 January 2005 to 31 December 2005 (the investigation period or IP). The examination of trends relevant for the injury analysis covered the period from 1 January 2002 to the end of the IP (the period considered).

2. **Subsequent procedure**

(3) Following the imposition of a provisional anti-dumping duty on imports of ironing boards from the countries concerned, all parties received a disclosure of the essential facts and considerations on which the provisional Regulation was based (the provisional disclosure). All parties were granted a period within which they could make written and oral representations in relation to this disclosure.

(4) Some interested parties submitted comments in writing. Those parties who so requested were also granted an opportunity to be heard orally. The Commission continued to seek and verify all information it deemed necessary for its definitive findings.

(5) All interested parties were informed of the essential facts and considerations on the basis of which it was intended to recommend the imposition of a definitive anti-dumping duty and the definitive collection of amounts secured by way of the provisional duty (the final disclosure). The interested parties were also granted a period within which they could make representations subsequent to this disclosure. The oral and written comments submitted by the parties were considered and, where appropriate, the findings have been modified accordingly.

([1]) OJ L 56, 6.3.1996, p. 1. Regulation as last amended by Regulation (EC) No 2117/2005 (OJ L 340, 23.12.2005, p. 17).

([2]) OJ L 300, 31.10.2006, p. 13.

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B. **PRODUCT CONCERNED AND LIKE PRODUCT**

1. **Product concerned**

(6) It is recalled that, as set out in recital 12 of the provisional Regulation, the product concerned by this proceeding is ironing boards, whether or not free-standing, with or without a steam soaking and/or heating top and/or blowing top, including sleeve boards, and essential parts thereof, i.e. the legs, the top and the iron rest originating in the People's Republic of China and Ukraine (the product concerned).

(7) One party argued that the ironing boards with a steam soaking and/or heating top and/or blowing top should be excluded from the scope of the measures, since such models are sold at a minimum retail price of EUR 200, whilst the average retail price of an ironing board is EUR 35. It was also argued that the aforesaid models are often sold to the consumer as a package including a steam iron, in which case the average retail price is about EUR 500. As far as the price element is concerned, it is noted that prices per se, and in particular retail prices, are not a factor to be considered when assessing whether or not two or more product types (models) should be considered as one single product for the purpose of an anti-dumping proceeding. It is the basic physical characteristics and uses which are considered for this purpose and, to this end, such types are considered similar to those without steam soaking and/or heating top. As far as retail sales of ironing boards together with irons or steam irons are concerned, the investigation established that such retail sales method is occasionally being used for all different types of ironing boards and, in any event, the different prices of the various combinations cannot justify the exclusion of any ironing board type from the product scope of this proceeding.

(8) The same party also argued that the essential parts of the ironing boards should not be included in the scope of the measures, since there is allegedly no market for these parts in the Community and there are apparently no manufacturers of these parts in the People's Republic of China (the PRC) and Ukraine. This argument, which is as such not decisive for the definition of a product, was in any event not confirmed by the investigation. It was in fact established that a certain market for the essential parts of the ironing boards exists and that at least two known Chinese producers of ironing boards exported essential parts thereof to the Community.

(9) In view of the above, it is concluded that all types of ironing boards and the essential parts thereof mentioned in recital 6 above share the same basic physical and technical characteristics, have the same basic end-uses and compete with one another on the Community market. On this basis, recitals 12 and 13 of the provisional Regulation are hereby confirmed.

2. **Like product**

(10) In the absence of any comments, recital 14 of the provisional Regulation is hereby confirmed.

(11) In view of the above, it is definitively concluded that, in accordance with Article 1(4) of the basic Regulation, the product concerned and ironing boards, whether or not free-standing, with or without a steam soaking and/or heating top and/or blowing top, including sleeve boards, and the essential parts thereof produced and sold in the analogue country Turkey, as well as those produced and sold by the Community industry on the Community market are alike.

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C. **DUMPING**

1. **Market economy treatment (MET)**

(12) Following the imposition of provisional measures, one Chinese cooperating exporting producer claimed that it should have been granted MET. The company reiterated that the accounting practices set out in recital 25 of the provisional Regulation, which led to the rejection of MET of five Chinese exporting producers (three were rejected only for this reason), were not sufficiently material to affect the reliability of the accounts, which were in fact complete, and do not impact on the determination of the dumping margin.

(13) In this respect, it is noted that the aforesaid accounting practices used by the company were found during the on-the-spot verification visit to be in clear breach of the International Accounting Standards (IAS), namely IAS No 1, and could not be considered immaterial. No new evidence which could alter the findings set out in recital 25 of the provisional Regulation was submitted.

(14) In the absence of any other relevant and substantiated comment, recitals 15 to 28 of the provisional Regulation are hereby confirmed.

2. **Individual treatment**

(15) In the absence of any comments, recitals 29 to 34 of the provisional Regulation concerning individual treatment are hereby confirmed.

3. **Normal value**

3.1. *Analogue country*

(16) In the absence of any comments on the choice of Turkey as the analogue country, recitals 35 to 40 of the provisional Regulation are hereby confirmed.

3.2. *Determination of normal value for the exporting producers granted MET*

(17) It is recalled that the normal value determination for one Chinese and the sole Ukrainian exporting producer granted MET was based on the data these companies submitted on domestic sales and cost of production. These data were verified at the premises of the companies concerned.

(18) It is furthermore recalled that the Chinese and the Ukrainian exporting producer granted MET did not have sufficient representative domestic sales and that normal value was established according to Article 2(3) of the basic Regulation, i.e. normal value was constructed by adding to the manufacturing costs a reasonable amount for selling, general and administrative (SG&A) expenses and a reasonable margin of profit.

3.2.1. People's Republic of China

(19) With reference to recital 44 of the provisional Regulation, the Commission further examined the cost of production, and in particular the purchase prices of certain raw materials made of steel, reported by the Chinese producer granted initially MET. In this respect, the allegations and additional evidence received from certain parties following the provisional disclosure were also considered and verified. No divergence of the purchase prices of steel reported by the company concerned from the corre-

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sponding world prices was confirmed. The cost of production submitted by this company is therefore definitively accepted.

(20) In the absence of any other comments concerning normal value for the Chinese exporting producer granted MET, the findings set out in recitals 43 to 46 of the provisional Regulation are hereby confirmed.

3.2.2. Ukraine

(21) Following the imposition of provisional measures, the Ukrainian authorities requested the Commission to recalculate normal value for the sole Ukrainian exporter on the basis of sales on the Ukrainian market. It should be recalled that, for the sole Ukrainian exporting producer, the overall domestic sales of the product concerned during the IP were not made in representative quantities pursuant to Article 2(2) of the basic Regulation and, thus, normal value had to be constructed as mentioned in recital 18 above and as explained in recital 47 of the provisional Regulation.

(22) In the absence of any other comments concerning normal value for the sole Ukrainian exporting producer, the findings set out in recitals 47 to 49 of the provisional Regulation are hereby confirmed.

3.3. *Determination of normal value in the analogue country*

(23) One importer argued that the information received from just one producer in Turkey, the analogue country, does not suffice for the purpose of the determination of normal value and that given such insufficient grounds no anti-dumping duties shall be imposed. In this respect, it is noted that the basic Regulation, and in particular Article 2(7) thereof, does not preclude the imposition of the measures in case of low or no cooperation from producers in analogue countries. It is however added that, for the sake of ensuring as accurate a finding as possible, the Commission nevertheless compared the information received from the sole cooperating producer in the analogue country with the information received from another Turkish producer and from one US producer, which did not fully cooperate in the investigation but agreed to provide certain information on prices, costs and volume of sales, and from the Community industry. Such comparison confirmed that the data from the cooperating Turkish producer constitute an appropriate reasonable basis for the determination of normal value. This argument is therefore rejected. In the absence of any other comments in this respect, recitals 50 to 52 of the provisional Regulation are confirmed.

4. **Export price**

4.1. *People's Republic of China*

(24) Following the imposition of provisional measures, one exporting producer from the PRC referred to in recital 57 of the provisional Regulation maintained that its export sales via unrelated trading companies should not be excluded from the export price determination. However, the company failed to provide any additional verifiable evidence supporting its claims; in particular, the company failed to substantiate the final destinations of its sales via unrelated parties. The claim is therefore rejected.

(25) One other exporting producer from the PRC argued that its sales to the EC via its related Hong Kong based trading company should not have been disregarded. The company reiterated its initial claim on the non-exclusion of these particular sales from the calculation of the export prices, but it was not able to provide

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any new and verifiable information or explanation. It could not demonstrate that the reported export prices to independent customers in the Community were actually paid. Also, the Hong Kong trader's purchases were not reconcilable with its audited accounts. The claim is therefore rejected.

(26) The same party argued that the Commission should have used its own exchange rates when calculating export prices. In this respect, it is noted that the company reported all its transactions for each month using the exchange rate of the first working day of the month. This claim is rejected as the monthly average exchange rate used by the Commission in its calculations represents more accurately the real situation because it neutralises the effect of the use of a fixed rate of one only day in converting transactions that took place within a whole month.

(27) The Community industry alleged that the export prices reported by the cooperating exporting producers, and in particular the company referred to in recital 69 of the provisional Regulation, are wrong. However, the evidence submitted in this respect was either irrelevant or unverifiable or it did not show any discrepancies. The allegations are thus considered unfounded.

(28) In the absence of any other comments in this respect, recitals 53 to 58 of the provisional Regulation are hereby confirmed.

4.2. *Ukraine*

(29) Following the imposition of provisional measures, the Ukrainian authorities and the sole Ukrainian exporting producer claimed that when determining the export price, no deduction should be made for the related company's SG&A and profit, as Article 2(9) of the basic Regulation is not applicable in the present case. It was argued that Article 2(9) of the basic Regulation only applies to related importers located in the Community as its wording makes a clear distinction between 'importation and resale'. The sole Ukrainian exporting producer submitted that its related company acts as an export department, and both interested parties argued that the export price should be established on the basis of Article 2(8) of the basic Regulation. Furthermore, they argued that if the related company could not be considered as an export department of the exporting producer it should be considered as a sales agent.

(30) In reply to this, it should be noted that, for sales of the product concerned to the Community, the sole Ukrainian exporting producer consigned the product concerned directly to the Community, invoiced its related company in Switzerland for each consignment and received a relevant payment. Thus, the exporting producer performed all functions of an exporter. The related company in Switzerland negotiated sales contracts and invoiced the first independent buyer in the Community. The related company also performed all import functions in respect of the goods entering into free circulation in the Community, i.e. it undertook the customs clearing of the goods into the Community and incurred any costs for transporting the goods to the independent buyer in the Community as well as any warehousing in the Community where applicable. In this respect, this related company, though formally established outside the Community, has an EU VAT number and operates, inter alia, through its sales offices and several warehousing facilities in the Community. It should thus be considered as performing the functions of a related importer as set out in recital 59 of the provisional Regulation and not those of an exporter or a sales agent. Consequently, the claim should be rejected and the provisional findings confirmed.

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(31) In the absence of any other comments in this respect, recital 59 of the provisional Regulation is hereby confirmed.

5. **Comparison**

(32) Following the imposition of provisional measures, one Chinese exporting producer argued that certain important price differentials (e.g. the actual weight of the ironing board) were disregarded in comparing the normal value and the export price of different product types. In this respect, it is noted that the different product types were grouped in order to reflect the major physical characteristics and cost/pricedrivers on the one hand and to permit sufficiently representative matching of the exported types with the types sold by the cooperating Turkish producer on its domestic market on the other hand. The following main characteristics were considered for comparison purposes: type, size, construction and material of top, material of legs, presence and type of iron rest, presence of accessories like sleeve board, linen rack, socket. The weight and other criteria mentioned by the exporting producer in question are indirectly reflected in certain criteria considered for the comparison (by way of example, the weight is reflected in size of the top of the ironing board and its construction material). Consequently, the claim could not be accepted.

(33) Following the imposition of provisional measures, several parties requested more information concerning the adjustments to the normal value used for the exporting producers not granted MET. In this respect, it is noted that the specific disclosure documents communicated to each cooperating party gave an exhaustive list of the various adjustments granted and that as in all cases adjustments were made where this was proven to be warrant. In particular, the normal value based on the analogue country was adjusted downwards in order to eliminate the effects of (a) the differences in the physical characteristics described in recital 62 of the provisional Regulation, (b) the differences in the level of trade also described in recital 62 of the provisional Regulation and (c) the differences in the cost of the credit granted for the domestic sales under consideration. No other differences were established and, thus, no other adjustments were made.

(34) The sole Ukrainian exporting producer claimed that the Commission, when determining for comparison purposes the adjustments to the export price, made certain non-justified deductions in relation to certain elements concerning transport and credit costs. The Commission accepted the claim and revised the relevant adjustments accordingly.

(35) In the absence of any other comments in this respect, recitals 60 to 62 of the provisional Regulation are hereby confirmed.

6. **Dumping margins**

6.1. *People's Republic of China*

(36) In the light of the above, the definitive dumping margins, expressed as a percentage of the cif Community frontier price duty unpaid, are the following:

— Foshan City Gaoming Lihe Daily Necessities Co. Ltd., Foshan	34,9 %
— Guangzhou Power Team Houseware Co. Ltd., Guangzhou	36,5 %
— Since Hardware (Guangzhou) Co., Ltd., Guangzhou	0 %

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— Foshan Shunde Yongjian Housewares and Hardware Co. Ltd., Foshan	18,1 %
— Zhejiang Harmonic Hardware Products Co. Ltd., Guzhou	26,5 %
— all other companies	38,1 %.

6.2. *Ukraine*

(37) The revised definitive dumping margins, expressed as a percentage of the cif Community frontier price duty unpaid, are the following:

— Eurogold Industries Ltd, Zhitomir	9,9 %
— all other companies	9,9 %.

D. **INJURY**

1. **Community production**

(38) In the absence of any comments in this respect, recitals 72 and 73 of the provisional Regulation are hereby confirmed.

2. **Definition of the Community industry**

(39) In the absence of any comments in this respect, recitals 74 to 76 of the provisional Regulation are hereby confirmed.

3. **Community consumption**

(40) In the absence of any comments in this respect, recitals 77 and 78 of the provisional Regulation are hereby confirmed.

4. **Imports from the countries concerned**

(41) Following the imposition of provisional measures, one of the parties referred to in recital 83 of the provisional Regulation reiterated its claim to analyse the influence of the dumped imports from Ukraine separately from the dumped imports from the PRC, because there allegedly are fundamental differences as far as the price level and the import volume development are concerned. However, no further justification was submitted to support the claim. As regards prices, it is recalled that the absolute difference in the level of the prices between the two countries is not decisive in the context of the cumulative assessment since it may reflect a number of factors, including a different product mix of the imports from each country; price trends followed however a similar trend (see recital 84 of the provisional Regulation). As regards volumes, the volume of imports from each country was significant in the IP and it had an increasing trend over the period considered. The fact that the Ukrainian producer only started its production operation in 2003 is not relevant in establishing any injury in the IP. Consequently, the claim should be rejected again, and the cumulative assessment of the effects of the dumped imports set out in recitals 79 to 86 of the provisional Regulation confirmed.

(42) One importer argued that the import prices of the cooperating exporting producers from the PRC, as established by the Commission for the undercutting calculation (see recital 92 of the provisional Regulation), do not reflect certain unavoidable additional costs borne on importation from the PRC, such as the palletisation costs and the costs for storage, dispatching and transport from a transition warehouse to the importer's warehouse. In the case of the palletisation costs, the investigation has confirmed that such costs are indeed born in the Community,

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since ironing boards are normally shipped loose in containers from the PRC. The claim was thus considered warranted and the import prices of the cooperating exporting producers from the PRC were amended accordingly. In the case of all other additional costs mentioned above, the claim could not be accepted since such costs are rather specific for the importer concerned and are not necessarily borne by other importers. Moreover, such costs may be borne by Community producers as well. The provisional undercutting margins for the dumped imports from the PRC were accordingly amended as follows:

Country	Price Undercutting
PRC	29,2 %-44,2 %

(43) No comments were received concerning the 6,6 % undercutting found for Ukraine, which is hereby confirmed. In the absence of any other comments concerning the dumped imports from the countries concerned, recitals 87 to 92 of the provisional Regulation are hereby confirmed.

5. **Situation of the Community industry**

(44) Following the imposition of provisional measures, the complainants argued that its profit margin during the IP should not reflect the extraordinary and temporary management remuneration cuts of certain Community producers in the IP (see recital 100 of the provisional Regulation). In order to reflect consistently during the period considered the economic situation of the Community industry and since verified evidence in this respect was available, the claim was accepted. The figures and the provisional conclusions on the profitability of the Community industry were accordingly amended as follows:

	2002	2003	2004	IP
Pre-tax profit margin	6,8 %	6,4 %	0,7 %	2,1 %
Index: 2002 = 100	100	94	10	31

Source: verified questionnaire replies

(45) Thus, over the period considered profitability of the Community industry deteriorated. Profit margin in the IP was by 69 % lower than in 2002.

(46) Consequently, the return on investment and cash flow of the Community industry were amended in order to reflect the above described corrections to the remunerations and profit in the IP. The revised figures in the table below present a worse development of these two injury indicators in the IP than that set out in recitals 102 and 103 of the provisional Regulation:

	2002	2003	2004	IP
Return on investment	61,98 %	68,19 %	4,77 %	13,72 %
Index: 2002 = 100	100	110	8	22
Cash flow (EUR)	3 463 326	4 184 515	1 246 671	2 565 562

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	2002	2003	2004	IP
Index: 2002 = 100	100	121	36	74

Source: verified questionnaire replies

(47) In the absence of any other comments concerning the situation of the Community industry, recitals 94 to 107 of the provisional Regulation, modified as set out in recitals 44 and 46 above, are hereby confirmed.

6. **Conclusion on injury**

(48) The above revised factors, i.e. price undercutting, profitability, return on investment and cash flow of the Community industry in the IP, left unaffected the conclusions on all injury factors set out in the provisional Regulation confirming that the Community industry suffered material injury within the meaning of Article 3(5) of the basic Regulation. Therefore, and in the absence of any other comments in this respect, recitals 108 to 110 of the provisional Regulation are hereby confirmed.

E. **CAUSATION**

(49) Following the imposition of provisional measures, certain parties referred to in recital 134 of the provisional Regulation simply reiterated that the injury suffered by the Community Industry was self-inflicted. However, no new evidence and no new arguments were brought forward in this respect, and their claim was therefore rejected.

(50) In the light of the above and in the absence of any new comments concerning causation, recitals 111 to 141 of the provisional Regulation are hereby confirmed.

F. **COMMUNITY INTEREST**

1. **General remarks and Interest of the Community industry**

(51) In the absence of any comments in this respect, recitals 142 to 146 of the provisional Regulation are hereby confirmed.

2. **Interest of consumers**

(52) Following the provisional disclosure, one importer disagreed with certain assessments quoted in recital 148 of the provisional Regulation. In particular, it challenged the assumption made that (i) any burden of anti-dumping measures would be allocated evenly between the importers, retailers and consumers and, (ii) the total markup between import and retail price is around 500 %. It was argued that the burden will be fully passed on to consumers, since the importer's margin is already low and retailers are not likely to reduce their margin, although the latter is considerable. As far as the markup is concerned, it was argued that an ironing board imported at EUR 6,53 which is the average unit dumped import price at the Community frontier, will most likely be retailed at less than EUR 35, which is approximately the average retail price of an ironing board in the Community, and, thus, the analysis based on the average retail and import prices is misleading and shows unrealistic margins. It was also noted that the value added tax element was not considered in the calculation. According to this importer, the total markup would rather be at most 300 %.

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(53) In respect of the impact on the consumers, it should be recalled that no representations were received from consumers' organisations, neither before nor after the publication of the provisional Regulation. Regarding the importer's comments set out in recital 52 above, the following should be noted. Firstly, the importer in question admitted that any impact of anti-dumping measures on the consumers would be negligible, considering the useful life of an ironing board. In fact, even if the burden would be fully passed on to consumers, the latter would have to pay in addition on average around EUR 1,5 for a durable good with a useful life of at least five years (estimate being based on 2005 market shares and prices and on the definitive duty rates). Secondly, given the keen competition in this market, it is highly unlikely that any of the operators involved in importation and sale of the product concerned would absorb any of the anti-dumping duty imposed. Therefore, the scenario according to which the burden would be distributed evenly appears to be more realistic. Indeed, no other party involved in this proceeding disputed such assessment. Thus, the conclusion drawn in recital 149 of the provisional Regulation can be confirmed.

(54) In respect of the markups applied by the operators, it is hereby recalled that no retailer cooperated in the investigation and, thus, no detailed and verifiable evidence on the retail prices and on the margins applied at this stage was available. The assessment could therefore only be based on a comparison between the price of dumped imports, known from the questionnaire replies, and the average retail price, estimated on the basis of the information received from importers and the Community industry. According to this information, the average retail price refers to all such sales in the Community, including inter alia value added tax. The total markup applied by importers, retailers and any other operator involved in distribution of dumped imports to consumers thus established is around 450 %. Finally, it is recalled and reconfirmed that the individual markups may vary significantly from one operator to the other, but they are on average substantial, in particular in the retail stage.

(55) One Chinese exporting producer argued that the Community consumers should not be deprived of the high quality Chinese products sold at the most reasonable price. In this respect, reference is made to recital 53 above and recital 59 below and it is concluded that the Community market would not be deprived of such products.

(56) In the absence of any other comments in this respect, recitals 147 to 150 of the provisional Regulation are hereby confirmed.

3. **Interest of distributors/retailers**

(57) In the absence of any comments in this respect, reference is made to recitals 52 to 54 above and recital 151 of the provisional Regulation is hereby confirmed.

4. **Interest of the unrelated importers in the Community**

(58) Following the provisional disclosure, two importers referred to in recital 152 of the provisional Regulation came forward with comments concerning their interest. No other comments were received in this respect.

(59) One of these importers disagreed with the assessment concerning the allocation of the burden of anti-dumping measures and the level of the markups applied at different stages of the sale (see recitals 52 to 54 above). It submitted that it will not be able to absorb any of the additional cost and, thus, it will have to pass it on in full to retailers. Consequently, it may see its Community sales of the product concerned decreased and may allegedly even

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be forced to lay off employees. However, given the small contribution of the product concerned on its total turnover (less than 5 %), the size of this company and its position on Community and export markets, as well as its different sources of supply for the product concerned, any adverse effect on its business would certainly be minor.

(60) The importer referred to in recital 154 of the provisional Regulation reiterated that the impact of the measures on its business may be significant, even though its total sales of ironing boards do not represent more than 10 % of its total turnover. It argued that any loss of the market of ironing boards would result in even higher loss of the market of the covers which are produced by this company. It explained that ironing boards and their covers are closely linked even when not sold together, since most retailers prefer to buy these products from the same supplier. Thus, any loss of sales of the imported ironing boards equipped with covers produced by this importer would result in corresponding loss of sales of the company's replacement covers. In this respect it is accepted that the impact of the measures on certain Community sales of this importer might be significant. However, the impact on its total turnover will remain limited since ironing boards and replacement covers taken together represent around 30 % of its total turnover. Moreover, the impact will in part depend on the importer's export performance, since its re-exports of the product concerned are not negligible and these sales should normally not be affected by the measures.

(61) In this respect and with reference to recitals 152 to 156 of the provisional Regulation and recitals 52 to 54 above, the following definitive conclusions are drawn in respect of the impact of the anti-dumping measures on the situation of unrelated importers of ironing boards in the Community: (i) the importers would likely bear a somewhat higher burden than the retailers, (ii) the situation of certain importers could be affected more significantly, however (iii) on average the adverse impact of the measures would not be decisive for their operations and not disproportionate when compared with the expected benefits for the Community industry.

5. **Conclusion on Community interest**

(62) The above additional analysis concerning the interest of the consumers and unrelated importers in the Community has not altered the provisional conclusions in this respect. Even if in certain cases the burden could be fully passed on to consumers, any negative financial impact on the latter would in any event be negligible. It was further confirmed that any adverse impact on certain importers would not be decisive for their business. On this basis, it is considered that the conclusions regarding the Community interest as set out in recitals 157 to 162 of the provisional Regulation are not altered. In the absence of any other comments, they are therefore definitively confirmed.

G. **DEFINITIVE ANTI-DUMPING MEASURES**

1. **Injury elimination level**

(63) The complainants argued that the injury elimination level, as provisionally set out, was not sufficient to eliminate the injury to the Community industry. In particular, it was argued that: (a) the pre-tax profit margin used in the calculation is lower than the margin that could be reasonably achieved under normal conditions of competition, and (b) the cost of production, as calculated by the Commission for establishing the injury elimination level, does not reflect the actual cost of production of the different product types. As regards the profit margin that could

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reasonably be expected in the absence of injurious dumping, it is recalled that the 7 % margin is based on the profitability of the Community industry before the influx of the dumped imports (see recital 44 above). Such margin is thus considered reasonable and the Community industry did not provide any evidence to refute this. Its claim is therefore rejected. As regards the cost of production, it is noted that no precise and verifiable details on the actual cost of production per product type was submitted by the Community industry for the IP. Therefore, the cost of production per product type can only be based on the actual prices of each Community producer adjusted by the actual overall profit it realised in the IP for the like product. Given that the profit margin of the Community industry was revised as explained in recital 44 above, the injury elimination level was amended accordingly.

(64) It is recalled that the import prices of the Chinese cooperating exporting producers were amended as explained in recital 42 above. Thus, the injury elimination level for these exporters was also amended accordingly.

(65) In the absence of any other comments concerning the injury elimination level, recitals 164 to 166 of the provisional Regulation are hereby confirmed.

2. **Form and level of measures**

(66) In the light of the foregoing and in accordance with Article 9(4) of the basic Regulation, a definitive anti-dumping duty should be imposed at the level of the dumping margins found, since for all the exporting producers concerned the injury elimination level was found to be higher than the dumping margin.

(67) On the basis of the above, the definitive duty rates for the PRC and Ukraine are as follows:

Country	Company	Anti-dumping duty
PRC	Foshan City Gaoming Lihe Daily Necessities Co. Ltd., Foshan	34,9 %
	Guangzhou Power Team Houseware Co. Ltd., Guangzhou	36,5 %
	Since Hardware (Guangzhou) Co., Ltd., Guangzhou	0 %
	Foshan Shunde Yongjian Housewares and Hardware Co. Ltd., Foshan	18,1 %
	Zhejiang Harmonic Hardware Products Co. Ltd., Guzhou	26,5 %
	All other companies	38,1 %
Ukraine	All companies	9,9 %

(68) Following the disclosure of the essential facts and considerations on the basis of which it was intended to recommend the imposition of definitive anti-dumping measures, the sole exporting producer in Ukraine and four Chinese exporting producers not granted MET (one of which was not even granted individual treatment) proposed price undertakings in accordance with Article 8(1) of the basic Regulation. However, it is noted that the product concerned is characterised by a considerable number of product types, which often change depending on the orders of

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the customers and which have significant price variations between them. Moreover, the exporting producers sell together with the product concerned other products to the same customers thus creating a significant risk of cross compensation of prices. The nature of the product and its complex marketing make virtually impossible to establish meaningful minimum import prices for each product type, which could be properly monitored by the Commission without serious risk of circumvention. On the basis of the above, it was concluded that such undertakings are impractical and therefore they cannot be accepted. The parties were informed accordingly and given an opportunity to comment. However, their comments have not altered the above conclusion.

(69) The individual company anti-dumping duty rates specified in this Regulation were established on the basis of the findings of the present investigation. Therefore, they reflect the situation found during that investigation with respect to these companies. These duty rates (as opposed to the countrywide duty applicable to all other companies) are thus exclusively applicable to imports of products originating in the country concerned and produced by the companies and thus by the specific legal entities mentioned. Imported products produced by any other company not specifically mentioned in the operative part of this Regulation with its name and address, including entities related to those specifically mentioned, cannot benefit from these rates and shall be subject to the duty rate applicable to 'all other companies'.

(70) Any claim requesting the application of these individual company anti-dumping duty rates (e.g. following a change in the name of the entity or following the setting up of new production or sales entities) should be addressed to the Commission [1] forthwith with all relevant information, in particular any modification in the company's activities linked to production, domestic and export sales associated with, for example, that name change or that change in the production and sales entities. If appropriate, the Regulation will then be amended accordingly by updating the list of companies benefiting from individual duty rates.

3. **Collection of provisional duty**

(71) In view of the magnitude of the dumping margins found and in the light of the level of the injury caused to the Community industry, it is considered necessary that the amounts secured by way of the provisional anti-dumping duty imposed by the provisional Regulation, i.e. Regulation (EC) No 1620/2006, be collected definitively to the extent of the amount of the duty definitively imposed by the present Regulation. Where the definitive duty is lower than the provisional duty, the duty shall be recalculated and the amounts secured in excess of the definitive duty rate should be released,

HAS ADOPTED THIS REGULATION:

Article 1

1. A definitive anti-dumping duty is hereby imposed on imports of ironing boards, whether or not free-standing, with or without a steam soaking and/or heating top and/or blowing top, including sleeve boards, and essential parts thereof, i.e. the legs, the top and the iron rest originating in the People's Republic of China and Ukraine, falling within CN codes ex 3924 90 90, ex 4421 90 98, ex 7323 93 90, ex 7323 99 91, ex 7323 99 99, ex 8516 79 70 and ex 8516 90 00 (TARIC codes

[1] European Commission, Directorate General for Trade, Directorate H, J-79 5/17, Rue de la Loi/Wetstraat 200, B-1049 Brussels.

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3924 90 90 10, 4421 90 98 10, 7323 93 90 10, 7323 99 91 10, 7323 99 99 10, 8516 79 70 10 and 8516 90 00 51).

2. The rate of the definitive anti-dumping duty applicable to the net, free-at-Community-frontier price, before duty, for products manufactured by the companies listed below shall be as follows:

Country	Manufacturer	Rate of duty (%)	TARIC additional code
PRC	Foshan City Gaoming Lihe Daily Necessities Co. Ltd., Foshan	34,9	A782
▼M2 Guangzhou Power Team Houseware Co. Ltd., Guangzhou		39,6	A783
▼B Since Hardware (Guangzhou) Co., Ltd., Guangzhou		0	A784
Foshan Shunde Yongjian Housewares and Hardware Co. Ltd., Foshan		18,1	A785
Zhejiang Harmonic Hardware Products Co. Ltd., Guzhou		26,5	A786
▼M1 Greenwood Houseware (Zhuhai) Ltd		22,7 (*)	A953
▼M2 All other companies		42,3	A999
▼B Ukraine	All companies	9,9	—

►M1 (*) The duty hereby imposed shall be levied retroactively on imports of the product concerned which have been registered pursuant to Article 3 of Commission Regulation (EC) No 356/2009 (**). Customs authorities are hereby directed to cease the registration of imports of the product concerned originating in the People's Republic of China and produced by Greenwood Houseware (Zhuhai) Ltd.

(**) OJ L 109, 30.4.2009, p. 6. ◄

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

Article 2

Amounts secured by way of the provisional anti-dumping duty pursuant to Regulation (EC) No 1620/2006 on imports of ironing boards, whether or not free-standing, with or without a steam soaking and/or heating top and/or blowing top, including sleeve boards, and essential parts thereof, i.e. the legs, the top and the iron rest originating in the People's Republic of China and Ukraine, falling within CN codes ex 3924 90 90, ex 4421 90 98, ex 7323 93 90, ex 7323 99 91, ex 7323 99 99, ex 8516 79 70 and ex 8516 90 00 (TARIC codes 3924 90 90 10, 4421 90 98 10, 7323 93 90 10, 7323 99 91 10, 7323 99 99 10, 8516 79 70 10 and 8516 90 00 51) shall be definitively

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collected. The amounts secured in excess of the amount of the definitive anti-dumping duty shall be released.

Article 3

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

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