

COMMISSION IMPLEMENTING REGULATION (EU) 2019/2131**of 28 November 2019****amending Implementing Regulation (EU) 2019/1198 imposing a definitive anti-dumping duty on imports of ceramic tableware and kitchenware originating in the People's Republic of China following an expiry review pursuant to Article 11(2) of Regulation (EU) 2016/1036 of the European Parliament and of the Council**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2016/1036 of the European Parliament and of the Council of 8 June 2016 on protection against dumped imports from countries not members of the European Union ⁽¹⁾ ('the basic Regulation'), and in particular Articles 13(3) and 14(5) thereof,

Whereas:

1. PROCEDURE**1.1. Existing measures**

- (1) By Council Implementing Regulation (EU) No 412/2013 ⁽²⁾ ('the original Regulation'), as amended by Commission Implementing Regulation (EU) 2017/1932 ⁽³⁾, the Council imposed a definitive anti-dumping duty on imports of ceramic tableware and kitchenware originating in the People's Republic of China ('China' or 'the PRC'). The individual anti-dumping duties in force ranged from 13,1 % to 23,4 %. All non-sampled cooperating exporting producers listed in an Annex to that Regulation received a duty of 17,9 % and all other exporting producers were subject to the residual duty of 36,1 %. These measures will hereinafter be referred to as 'the original measures' and the investigation that led to the measures imposed by the original Regulation will be hereinafter referred to as 'the original investigation'.
- (2) By Commission Implementing Regulation (EU) No 803/2014 ⁽⁴⁾, four Chinese exporting producers received the non-sampled cooperating duty of 17,9 % and were added to the list of exporting producers from China in the Annex to the original Regulation.
- (3) By Commission Implementing Regulation (EU) 2017/2207 ⁽⁵⁾, another four Chinese exporting producers received the non-sampled cooperating duty of 17,9 % and were added to the list of exporting producers from China in the Annex to the original Regulation.
- (4) By Commission Implementing Regulation (EU) 2019/1198, the Commission maintained the original measures pursuant to Article 11(2) of the basic Regulation ⁽⁶⁾. These measures will hereinafter be referred to as 'the measures in force' and the expiry review investigation will be hereinafter referred to as 'the last investigation'.

⁽¹⁾ OJ L 176, 30.6.2016, p. 21.

⁽²⁾ Council Implementing Regulation (EU) No 412/2013 of 13 May 2013 imposing a definitive anti-dumping duty and collecting definitively the provisional duty imposed on imports of ceramic tableware and kitchenware originating in the People's Republic of China (OJ L 131, 15.5.2013, p. 1).

⁽³⁾ Commission Implementing Regulation (EU) 2017/1932 of 23 October 2017 amending Council Implementing Regulation (EU) No 412/2013 imposing a definitive anti-dumping duty and collecting definitively the provisional duty imposed on imports of ceramic tableware and kitchenware originating in the People's Republic of China (OJ L 273, 24.10.2017, p. 4).

⁽⁴⁾ Commission Implementing Regulation (EU) No 803/2014 of 24 July 2014 amending Council Implementing Regulation (EU) No 412/2013 imposing a definitive anti-dumping duty and collecting definitively the provisional duty imposed on imports of ceramic tableware and kitchenware originating in the People's Republic of China (OJ L 219, 25.7.2014, p. 33).

⁽⁵⁾ Commission Implementing Regulation (EU) 2017/2207 of 29 November 2017 amending Council Implementing Regulation (EU) No 412/2013 imposing a definitive anti-dumping duty and collecting definitively the provisional duty imposed on imports of ceramic tableware and kitchenware originating in the People's Republic of China (OJ L 314, 30.11.2017, p. 31).

⁽⁶⁾ Commission Implementing Regulation (EU) 2019/1198 of 12 July 2019 imposing a definitive anti-dumping duty on imports of ceramic tableware and kitchenware originating in the People's Republic of China following an expiry review pursuant to Article 11(2) of Regulation (EU) 2016/1036 (OJ L 189, 15.7.2019, p. 8).

1.2. Ex-officio initiation

- (5) In early 2019, the Commission analysed available evidence on the patterns and channels of sales of ceramic tableware and kitchenware since the imposition of the original measures. The comparison of export figures between 2014 and 2018 revealed a sharp rise or fall in the exports of certain exporting producers, which constituted an indicator for channelling practices. Moreover, in some cases, the actual exports from certain exporting producers exceeded the declared production. There was also the issue of the misuse of company-specific TARIC additional codes.
- (6) From these indicators, it appeared that certain exporting producers currently subject to the residual duty of 36,1 % and exporting producers subject to an individual duty were selling their ceramic tableware and kitchenware via other exporting producers subject to a lower duty.
- (7) The change in the pattern of trade regarding exports from China of ceramic tableware and kitchenware, following the imposition of the original measures, for which there was insufficient due cause or economic justification other than the imposition of the duty, would appear to have stemmed from the above-mentioned channelling practices. Furthermore, the evidence available to the Commission pointed to the fact that the remedial effects of the existing anti-dumping measures on the product concerned were being undermined both in terms of quantities and prices. Indeed, the volumes of imports of the product under investigation, as defined in recital (15), increased for certain exporting producers significantly between 2014 and 2018. Moreover, in some cases, the actual exports from certain exporting producers exceeded their declared production. In addition, there was sufficient evidence that the imports of the product under investigation were at prices below the non-injurious price established in the investigation that led to the existing measures.
- (8) Finally, the Commission had sufficient evidence at its disposal that the exports of the product under investigation were dumped in relation to the normal value previously established.
- (9) Therefore, the Commission determined, after having informed the Member States, that sufficient evidence existed for the initiation of an investigation pursuant to Article 13 of the basic Regulation. As a result, the Commission adopted Regulation (EU) 2019/464 ⁽⁷⁾ (the 'initiating Regulation'), launching on its own initiative an investigation on the possible circumvention of the anti-dumping measures on imports of ceramic tableware and kitchenware originating in China imported under the 50 TARIC additional codes listed in the Annex to the initiating Regulation. These TARIC additional codes had been attributed to 50 exporting producers that were either groups of companies or individual companies from the PRC ('companies').
- (10) The Commission also directed customs authorities to register imports of ceramic tableware and kitchenware imported under the 50 TARIC additional codes listed in the annex to the initiating Regulation.

1.3. Investigation

- (11) The Commission notified the authorities of the PRC, the 50 exporting producers listed in the Annex to the initiating Regulation and the Union industry about the initiation of the investigation. It also sent questionnaires to the 50 exporting producers listed in this Annex, asking also information in respect of any related company, located in the People's Republic of China. Interested parties were given the opportunity to make their views known in writing, as well as to request a hearing.
- (12) The above-mentioned 50 exporting producers listed in the Annex to the initiating Regulation were subject to the following anti-dumping duties:
 - 48 of them belonged to the group of non-sampled cooperating exporting producers with a rate of duty of 17,9 %;
 - The two remaining exporting producers had individual rates of duty of 22,9 % and 23,4 %.

⁽⁷⁾ Commission Implementing Regulation (EU) 2019/464 of 21 March 2019 initiating an investigation concerning possible circumvention of anti-dumping measures imposed by Council Implementing Regulation (EU) No 412/2013 on imports of ceramic tableware and kitchenware originating in the People's Republic of China, and making such imports subject to registration (OJ L 80, 22.3.2019, p. 18).

1.4. Reporting period and investigation period

- (13) The investigation period covered the period from 1 January 2015 to 31 December 2018 (the 'IP'). For the IP data were collected to investigate, inter alia, the alleged change in the pattern of trade and the practice, process or work behind it. For the period from 1 January 2018 to 31 December 2018 (the reporting period or 'the RP'), more detailed data were collected in order to examine the possible undermining of the remedial effect of the measures in force and the existence of dumping.

2. RESULTS OF THE INVESTIGATION

2.1. General considerations

- (14) Pursuant to Article 13(1) of the basic Regulation, the Commission analysed whether there was a change in the pattern of trade with respect to individual exporting producers in the PRC, whether this change stemmed from a practice, process or work for which there was insufficient due cause or economic justification other than avoiding the imposition of the duty, whether there was evidence of injury or that the remedial effects of the duty were being undermined in terms of prices and/or quantities of the product under investigation, and whether there was evidence of continued dumping.

2.2. Product concerned and product under investigation

- (15) The product concerned is ceramic tableware and kitchenware, currently falling under CN codes ex 6911 10 00, ex 6912 00 21, ex 6912 00 23, ex 6912 00 25 and ex 6912 00 29 (TARIC codes 6911 10 00 90, 6912 00 21 11, 6912 00 21 91, 6912 00 23 10, 6912 00 25 10 and 6912 00 29 10) and originating in the People's Republic of China ('the product concerned').

The following products are excluded:

- ceramic condiment or spice mills and their ceramic grinding parts,
 - ceramic coffee mills,
 - ceramic knife sharpeners,
 - ceramic sharpeners,
 - ceramic kitchen tools to be used for cutting, grinding, grating, slicing, scraping and peeling, and
 - cordierite ceramic pizza-stones of a kind used for baking pizza or bread.
- (16) The product under investigation is the same as 'the product concerned' defined in the previous recital, currently falling under the same CN and TARIC codes as the product concerned and imported under the TARIC additional codes listed in the Annex to the initiating Regulation ('the product under investigation').

2.3. Detailed findings of the investigation for the 50 exporting producers

2.3.1. *The 13 companies that did not submit questionnaire replies*

- (17) 13 out of 50 exporting producers did not submit any questionnaire replies.
- (18) The Commission qualified these 13 exporting producers as non-cooperating pursuant to Article 18(1) of the basic Regulation and consequently based its findings for them on the facts available as explained in the next recital.
- (19) All 13 exporting producers, subject to a rate of duty of 17,9 %, had sharply increased their exports between 2014 and 2018, or exported above their capacity, as declared in the framework of the sampling exercise during the last expiry review investigation. In the absence of any economic justification other than circumvention practices, the Commission concluded that these exporting producers are engaged in channelling practices. Therefore, it is appropriate that their company-specific TARIC additional codes should be repealed and that these exporting producers should be subject to the residual rate of duty of 36,1 %.
- (20) Moreover, three of the 13 exporting producers were related to three other exporting producers having the non-sampled cooperating rate of duty of 17,9 % because of their own individual TARIC additional code.

- (21) Consequently, to avoid the risk of channelling practices via these related companies, before disclosure, the Commission preliminarily concluded that it was appropriate that their company-specific TARIC additional code should be repealed. The residual rate of duty of 36,1 % should also be applied to the three related exporting producers.
- (22) Following disclosure, one of the three companies came forward and claimed that it was not related to one of the companies that did not submit a questionnaire reply. At a hearing of 10 October 2019 and in a subsequent letter of 21 October 2019, it explained that its sampling reply from the expiry review had wrongly indicated that both companies were related, although in reality they were just business partners. Upon request of the Commission, the company provided the documents about its company structure and shareholders, which showed that indeed no such relationship exists. Absent the relationship and in view of that company's demonstration that its increased export activity was in line with an increase of its production capacity in 2016, the Commission concluded that it was not necessary to repeal the company-specific TARIC additional code of this company.
- (23) Consequently, following disclosure, the Commission finally concluded that the residual rate of duty of 36,1 % should be applied to:
- The 13 out of 50 exporting producers that did not submit any questionnaire replies (see recital (19) before), and;
 - The two exporting producers that were related to two out of these 13 exporting producers and that had their own company-specific TARIC additional codes.

2.3.2. *The 18 exporting producers that submitted highly deficient questionnaire replies*

- (24) When analysing the questionnaire replies from the 37 exporting producers who did submit replies, the Commission found 18 of them to have submitted highly deficient replies as explained in the following recitals.
- (25) A first exporting producer submitted partial information and declared on 28 April 2019 that it had ceased producing the product concerned in August 2018. The Commission informed the company on 3 June 2019 that only exporting producers are entitled to an individual TARIC additional code. Therefore, it intended to remove its TARIC additional code and to treat the company as any other company under the TARIC additional code 'B999' in the future. The company did not submit further comments.
- (26) A second exporting producer, also subject to an anti-dumping duty of 17,9 %, provided via several submissions in April and May 2019 a questionnaire reply. This reply indicated that the exporting producer only had one related company. The Commission crosschecked that reply with other publicly available sources of information. It established that there were other related companies within this group, which had not been disclosed by the company in its questionnaire reply. The exporting producer was informed of that finding in a deficiency letter of 24 June 2019. Subsequently, the exporting producer admitted on 28 June 2019 that it was also related to another company. However, the exporting producer group did not fill out the requested questionnaire reply for the latter company within the set time-limits. Therefore, the Commission informed the exporting producer on 8 July 2019 that it would make its findings based on facts available ⁽⁸⁾, and that the company had the right to request a hearing with the Hearing Officer in Trade Proceedings. The exporting producer did not submit further comments.
- (27) A third exporting producer informed the Commission on 5 July 2019 that it was unable to answer to the Commission's deficiency letter and that it was well aware of the adverse consequence of not replying. Therefore, the Commission informed the exporting producer on 9 July 2019 that it would make its findings based on facts available ⁽⁹⁾ and that the company had the right to request a hearing with the Hearing Officer in Trade Proceedings. The exporting producer did not submit further comments.

⁽⁸⁾ This exporting producer could not provide any evidence for an economic justification for its exports in 2018 other than channelling the product concerned produced by other Chinese exporting producers.

⁽⁹⁾ The company did not provide within the time-limits set the necessary information in the questionnaire reply concerning, inter alia, the financial, sales and production data. As a result, this exporting producer could not provide any evidence for an economic justification for its exports in 2018 other than channelling.

- (28) The 15 remaining exporting producers which had submitted highly deficient replies received each a letter between 27 May and 18 July 2019 detailing the reasons why the Commission preliminary concluded that their replies were highly deficient. Recurring issues which led to the Commission's preliminary assessment that these 15 replies were highly deficient include the following:
- Not providing the requested financial information such as the financial statements, trial balances, a breakdown of sales quantities and values;
 - Providing incomplete, contradictory or only partial financial information, as regards the production process, production quantity and/or production capacity, the procurement of raw materials;
 - Not replying to specific questions of the questionnaire;
 - Not providing the requested official documents, such as the business licence, the proof of registration, the income tax returns;
 - Not disclosing all related companies of the Group, despite the specific request in the questionnaire reply, and consequently, not providing the necessary questionnaire replies for these related companies.
- (29) Each of these 15 exporting producers was also informed through the same letter that:
- They had the right to provide further explanations in response to the Commission's preliminary assessment within a one-week timeline from the sending of the letter, pursuant to Article 18(4) of the basic Regulation;
 - The Commission intended to make its final findings based on facts available as provided under recitals (21) to (23) of the initiating Regulation.
- (30) Subsequently, of these 15 exporting producers,
- Three did not contest the Commission's preliminary assessment;
 - Six provided answers to the Commission's preliminary assessment. In all cases the answers were unsatisfactory, false and/or misleading;
 - One exporting producer admitted that it had stopped production after May 2018 and that it had become a trader of the product concerned.
- (31) Two other (out of these 15) exporting producers provided subsequently some additional documents, although their replies could still not be considered to be fully complete. Nevertheless, the Commission decided to carry out verification visits at the premises of these two exporting producers. During these verification visits, the Commission identified issues at both exporting producers, respectively the non-disclosure of related companies and incorrect declarations on the transformation of certain types of the product concerned. Therefore, the Commission informed on 7 August 2019 both exporting producers that it would maintain its intention to apply Article 18 of the basic Regulation. The Commission pointed to the fact that the exporting producers could not provide any evidence for an economic justification for their exports in 2018 other than channelling the production from other Chinese exporting producers. In the same letter, the Commission also informed both exporting producers that they were entitled to request a hearing with the Hearing Officer in Trade Proceedings by 16 August 2019 at the latest. Both companies did not request a hearing by the set deadline.
- (32) On 1 August 2019, another exporting producer submitted additional information as a reaction to the preliminary assessment of the Commission that its questionnaire reply was insufficient. The Commission analysed this additional information. However, some issues such as its failure to provide complete information on all its related companies remained unanswered. Therefore, on 13 August 2019, the Commission informed the exporting producer that it would maintain its intention to apply Article 18 of the basic Regulation. The Commission pointed in this respect to the fact that the exporting producer did not provide any evidence for its exports during 2018, which were more than four times higher than the tonnage the exporting producer actually produced during the same period. In the same letter, the Commission also informed the exporting producer that it was entitled to request a hearing with the Hearing Officer in Trade Proceedings by 23 August 2019 at the latest. The exporting producer did not reply by the set deadline.
- (33) By letters of 18 May and 26 June 2019, the Commission informed another exporting producer about the deficiencies of its replies with respect to the required documentation and about its intention to apply Article 18 of the Basic Regulation. On 2 July 2019, the exporting producer stated that it had provided all the required information and provided again its financial statements from 2015 to 2018, but did not fill out the questionnaire in respect of its related company. On 12 and 22 August 2019, it seized the Hearing Officer of the issue. By letter of

27 August 2019, the Commission informed the exporting producer about the reasons why its additional information of 2 July was still highly incomplete and therefore the Commission maintained its intention to apply Article 18 of the basic Regulation. The Commission pointed to the fact that this exporting producer could not provide any evidence for an economic justification for its exports in 2018 other than channelling the production from other Chinese exporting producers. In the same letter, the Commission informed the exporting producer of the possibility to follow up their request for a hearing by 2 September 2019 at the latest. The exporting producer did not reply by the set deadline. It sent an email to the Commission on 10 September 2019 with an attachment concerning the cancellation of its related company. By letter of 13 September 2019, the Commission reiterated that it maintained its intention to apply Article 18 of the basic Regulation as the latest submission did not offer any new information and the reply remained highly incomplete. As a result, it was concluded that this exporting producer could not provide any evidence for an economic justification for its exports in 2018 other than channelling.

- (34) Finally, one exporting producer requested a hearing with the Commission services, which took place on 18 July 2019. During this hearing, the exporting producer submitted the questionnaire reply of its Hong Kong trader and provided additional documentation and clarifications. After the hearing, this exporting producer provided on the specific request of the Commission all requested documents which showed that it did not engage in channelling practices by selling the product concerned from other unrelated exporting producers under its own TARIC additional code. As a result, the Commission did not maintain its intention to apply Article 18 of the basic Regulation for this exporting producer.
- (35) In summary, 17 out of the 18 exporting producers were duly informed about the consequences of their partial or non-cooperation under recitals (21) to (23) of the initiating Regulation. Therefore, for these 17 companies, the Commission based its findings on the facts available, inter alia, on the data regarding trends in exports to the Union (see for details recital (36)), and on its assessment of the level of deficiency in their questionnaire replies) pursuant to Article 18(1) of the basic Regulation.
- (36) Of these 17 exporting producers,
- 15 had a rate of duty of 17,9 %, and had either sharply increased their exports between 2014 and 2018 or exported above their capacity;
 - The two remaining exporting producers, that had individual rates of duty of 22,9 % and 23,4 %, higher than the non-sampled cooperating rate of duty of 17,9 %, had decreased their exports between 2014 and 2018.

In the absence of any economic justification other than circumvention practices, the Commission concluded that these exporting producers are engaged in channelling.

- (37) Consequently, it is appropriate that the residual duty of 36,1 % should be applied to these 17 exporting producers that initially had a lower duty as explained in recital (12), and their company-specific TARIC additional codes should be repealed. Only one exporting producer was found not to be engaged in circumvention practices as explained in recital (34), and therefore should maintain its individual TARIC additional code and its rate of duty of 17,9 %.
- (38) Following disclosure, three of these 17 companies submitted comments, which were not accepted by the Commission for the reasons set out in recitals (39) to (41) below.
- (39) One company argued that the questionnaire reply had not been properly filled out due to an ‘incomplete understanding of the questionnaire’ and a ‘lack of understanding of the work of the production department of the company’. It therefore requested to resubmit the questionnaire reply. In this respect, it should be pointed out that the company had ample opportunity to come forward during the investigation. On 3 June 2019, the Commission had informed it of its intention to repeal the company-specific TARIC additional code in view of the deficiencies identified. The Commission advised the company that it had the right to provide further explanations. Absent any reply, the Commission communicated on 26 June 2019 that ‘your company did not provide within the time-limits set the necessary information in the questionnaire reply concerning, inter alia, the financial and production data.’ Following disclosure, the company had another three weeks to submit the necessary data and comments. No additional information was received within those time limits. Therefore, it is appropriate to repeal the company-specific TARIC additional code, as already announced to that company on 3 and 26 June 2019.

- (40) Following disclosure, the second company claimed in an email of 11 October 2019 that it had been fully cooperating, and referred in this respect to its earlier submissions on 28 April and 6 June 2019. It also confirmed in this email that the company is a trading company as per its business licence and that it did not undertake in any channelling practices. In this respect, it should be pointed out that only exporting producers can receive a company-specific TARIC additional code. As the company itself had acknowledged that it was a trader, it is appropriate to repeal the company-specific TARIC additional code, as already announced to that company on 3 and 26 June 2019.
- (41) Finally, the third company claimed that it had been fully cooperating and that it is not involved in channelling practices. In this respect, it should be recalled that the Commission had already informed the company about the deficiencies in its questionnaire reply on 28 May and 26 June 2019. Moreover, on 27 August 2019, the Commission had again explained to the company that many other issues, as outlined in the first letter of 28 May, had remained unanswered. When the last deadline had passed, the Commission informed the company on 13 September 2019 that it failed to provide the requested documents. As a result, the company did not provide sufficient evidence for an economic justification for its increased exports to the Union in 2018 other than channelling production from other Chinese tableware producers. Therefore, it is appropriate to repeal the company-specific TARIC additional code, as already announced to that company on 28 May 2019, 26 June 2019 and 13 August 2019.
- (42) In addition, before disclosure, the Commission noted that three of the 17 exporting producers were related to four other companies having each their own individual TARIC additional code and thus having the non-sampled cooperating duty of 17,9 %.
- (43) Consequently, to avoid the risk of channelling practices via these related companies, the Commission concluded at that stage that it was appropriate that their company-specific TARIC additional code be repealed. The residual duty of 36,1 % should also be applied to the four related companies that initially had all the lower non-sampling cooperating rate of duty of 17,9 %.
- (44) Following disclosure, all four related companies provided comments on the Commission's preliminary assessment that they were related to companies that submitted a highly deficient questionnaire reply, as set out in recitals (45) and (46) below.
- (45) Three of these four companies provided evidence that they were not related to the companies that had submitted a highly deficient reply. The Commission analysed the documentation and concluded that the three companies are indeed not related. Therefore, it is appropriate not to repeal the company-specific TARIC additional code of these three companies.
- (46) The remaining fourth company (company A) came also forward. At a hearing of 10 October 2019 and in a subsequent letter of 18 October 2019, it claimed that the repeal of its own company-specific TARIC additional code was neither legally warranted nor factually justified. It also submitted that there was no risk of intercompany channelling between itself and its related companies (inter alia companies B and C ⁽¹⁰⁾). Moreover, it enquired about additional guarantees and commitments that would allow the Commission's monitoring of ceramic tableware produced by the company and imported under its company-specific TARIC additional code.
- (47) The Commission rejected the claim. According to the definition of related companies in Article 127 of Commission Implementing Regulation (EU) 2015/2447 ⁽¹¹⁾, the fourth company (company A) is related to the one that filled out a highly deficient questionnaire reply (company B). At the time of the initiation, there was a strong financial tie, and after the divestment of the shareholding shortly thereafter the relationship continued by virtue of family bonds. Moreover, the company A wrote in its letter of 18 October 2019 that *'there is still a family relation (i.e. husband and wife)'* between one of the current shareholders of that company and one of the current shareholders of the other

⁽¹⁰⁾ It should be noted that the letter of 18 October 2019 from company A mainly refers to its relationship to company B, and less to its relationship it has with company C.

⁽¹¹⁾ Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (OJ L 343, 29.12.2015, p. 558).

companies, thereby confirming that they are related. It follows that company's B omission to report all related companies in a questionnaire reply can also be attributed to company A. Together, they missed the opportunity to share relevant facts with the Commission, despite a letter of 28 May 2019 to company B to do so. In addition, the past behaviour of the company A indicates that there is a strong risk for intra-company channelling between the related companies. That company increased its exports from 1 657 tonnes in 2014 to 3 929 tonnes in 2018, for which there was no economic justification. Finally, the Commission noted that the possibility to offer an undertaking under Article 8 of the basic Regulation does not exist for anti-circumvention cases under Article 13 of the basic Regulation. Accordingly, it is appropriate to repeal A's company-specific TARIC additional code.

- (48) Moreover, following disclosure, one (company (C)) out of the two companies (companies (B) and (C)) that submitted highly deficient replies and that were related to the remaining fourth company (A), as mentioned in recital (46), came also forward. It requested the Commission to reconsider its intention of applying Article 18 of the basic Regulation. In this respect, it alleged that the main legal base of the Commission's intention to apply Article 18 of the basic Regulation was that it had identified another related company. Moreover, the company claimed that there was only a remote connection between both companies.
- (49) For the same reasons set out above in recital (47), the company C also missed the opportunity to share relevant facts with the Commission, despite a letter of 28 May 2019 to the company to do so. In addition, it is incorrect to claim, in the context of Article 18 of the basic Regulation, that the specific disclosure letter of 27 September 2019 mainly referred to the relationship between companies A and C. The specific disclosure letter mentions specifically that the main reasons to apply Article 18 of the basic Regulation were set out in the letters of 28 May 2019 and 11 June 2019 to the company, where all failures to prove non-circumvention were listed.
- (50) Consequently, following disclosure, to avoid the risk of channelling practices via related companies, the Commission finally concluded that it is appropriate that the company-specific TARIC additional code of the company, mentioned in recital (46) is also repealed. The residual duty of 36,1 % should also be applied to the remaining related company that initially had the lower non-sampling cooperating rate of duty of 17,9 %.

2.3.3. *The 19 exporting producers that submitted complete questionnaire replies*

- (51) The remaining 19 exporting producers submitted complete questionnaire replies and verification visits were subsequently carried out at their premises during the period from July to September 2019.
- (52) 17 out of these 19 exporting producers were not found to be engaged in circumvention practices. A large majority of them were established before the imposition of measures against the PRC. The questionnaire replies and the on-spot verifications of, among other factors, production and capacity data, production facilities, costs of production, purchases of raw materials, semi-finished and finished goods and export sales to the Union, confirmed that all 17 exporting producers were only exporting goods manufactured by them.
- (53) With respect to the remaining two exporting producers, the Commission did not find them to be engaged in circumvention practices but identified the following issues as detailed in recitals (54) and (55).
- (54) For the first group, the Commission noted that it had one trading company, which is the parent company, and two exporting producers, all three located at the same premises in China. It also noted that the individual TARIC additional code (with a rate of duty of 17,9 %) had been attributed only to the parent company. As TARIC additional codes have to be attributed to exporting producers, it is appropriate that the Commission now transfers the TARIC additional code from the trading parent company to the two exporting producers of the group pursuant to Articles 2(1) and 9(5) of the basic Regulation.
- (55) In the second group, which also had another related company with its own individual TARIC additional code (with a rate of duty of 17,9 %), the Commission noted a systematic misdeclaration of origin during its verification of the warehouse. Employees were packing the product concerned into inner and outer boxes on which was printed misleading information regarding the country of origin and the producer. The country of origin mentioned was Singapore and the producer, a company located in the same country. The purchase order was received from a trader

established in Hong Kong. The shipment itself was destined for a third country outside the EU, where there are also anti-dumping measures in force on tableware originating from China. The Commission checked at the premises of the companies all supporting documents concerning some selected export sale transactions to the Union and analysed in addition the export data from Singapore to the Union. The Commission could not establish that such illegal behaviour was applied for export sales destined for the EU. Therefore, in the absence of evidence of fraud regarding the EU market, the Commission concluded that the goods produced by both exporting producers and destined for the EU are correctly declared to be of Chinese origin, and thereby did not evade the applicable EU anti-dumping duties.

- (56) Consequently, it is appropriate that 18 out of the 19 exporting producers that submitted complete questionnaire replies and were visited at their premises maintain their duty of 17,9 %. Moreover, for one of these 19 exporting producers, as laid down in recital (54), it is appropriate that the Commission should transfer the TARIC additional code from the trading parent company to the two exporting producers of the group pursuant to Articles 2(1) and 9(5) of the basic Regulation.

2.4. Change in the pattern of trade

2.4.1. Degree of cooperation and determination of the trade volumes in China

- (57) In the recent expiry review, the Commission analysed the development of the import volumes from the PRC into the Union with reference to Eurostat data, which provide countrywide figures. In the present anti-circumvention investigation it was necessary to assess company-specific data. Such data are available in the database, set up pursuant to Article 14(6) of the basic Regulation. This database gathers the data reported each month to the Commission by Member States on imports of products subject to investigation under each TARIC additional code, as well as the measures, including registration. The Commission therefore used data from the 14(6) database to identify the change in the pattern of trade by comparing exporting producers with higher and lower duties for the purpose this investigation.
- (58) The exporting producers subject to this investigation accounted for 26 % of the total Chinese export volumes of the product under investigation to the Union in the RP, as reported by the 14(6) database. 48 of them had received the non-sampled cooperating duty of 17,9 %.
- (59) As explained in recital (51), only 19 exporting producers cooperated by submitting complete questionnaire replies. Moreover, as explained in recital (34), one additional exporting producer that initially submitted a highly deficient questionnaire reply maintained finally its individual duty of 17,9 %. These 20 exporting producers, all subject to the non-sampled cooperating duty of 17,9 %, accounted for 10 % of the total Chinese imports during the RP.

2.4.2. Change in the pattern of trade in China

- (60) Table 1 shows the volume of imports of the product concerned from the PRC into the Union from 1 January 2015 to the end of the reporting period in an aggregate amount.

Table 1

Total import volumes from the PRC (in tonnes) into the Union

	2015	2016	2017	2018
Volume of imports	348 003	376 286	403 071	383 460
<i>Index</i>	100	108	116	111

Source: EU Import statistics based on the 14(6) database.

- (61) The volume of total imports from the PRC increased on an aggregate basis by 11 % over the IP and went from 348 003 tonnes in 2015 to 383 460 tonnes during the RP.

- (62) As explained in sections 2.3.1 and 2.3.2, the Commission noted that the exporting producers had either sharply increased their exports between 2014 and 2018, or exported above their capacity, as declared in the framework of the sampling exercise during the last expiry review investigation. In the absence of any economic justification other than circumvention practices, the Commission based its findings for these 30 exporting producers on the facts available, inter alia, data regarding their trends in exports to the Union, and the level of deficiency in their questionnaire replies pursuant to Article 18(1) of the basic Regulation and concluded that all of them are involved in circumvention practices. These 30 exporting producers accounted for 16 % of the total Chinese imports during the RP.
- (63) The 30 exporting producers engaged in circumvention increased their sale volumes to the Union from 52 497 tonnes in 2015 to 63 227 tonnes in 2018. This increase by more than 20 % is in clear contrast with the increase of all Chinese imports into the Union by about 11 %, as laid down in the table in recital (60) of this Regulation.
- (64) In addition, when differentiating between these 30 exporting producers on the basis of their applicable duty rate, a change in the pattern of trade was noted with reference to the period 2015 – 2018, as follows:
- The 28 exporting producers subject to the non-sampled cooperating rate of duty (17,9 %) and engaged in circumvention practices increased their sales volume to the Union by about 12 600 tonnes on an aggregate level (or an average increase in sales volume to the Union per exporting producer of 450 tonnes), whereas the remaining exporting producers subject to the non-sampled cooperating rate of duty (about 370 exporting producers in total) ⁽¹²⁾ increased their sales volume to the Union by only about 20 000 tonnes during the same period (or an average increase in sales volume to the Union per exporting producer of 54 tonnes);
 - The two exporting producers with individual cooperating rates of duty, of 22,9 % and 23,4 % (higher than the non-sampled cooperating duty of 17,9 %) decreased their sales volume to the Union by about 1 900 tonnes, whereas the other three exporting producers with individual rates of duty (not targeted by this investigation) increased their sales volume by 1 450 tonnes. The latter exporting producers had received a – relatively lower – individual duty of respectively 13,1 %, 17,6 % and 18,3 % in the initial investigation.
- (65) These changes in trade flows to the Union constitute a change in the pattern of trade between individual exporting producers in the country subject to measures and the Union, which stems from a practice, process or work for which the investigation did not bring to light any due cause or economic justification other than the avoidance of the residual or the higher duty in force on tableware and kitchenware originating in the PRC.

2.4.3. Nature of the circumvention practice in China

- (66) Article 13(1) of the basic Regulation requires that the change in the pattern of trade stem from a practice, process or work for which there is insufficient due cause or economic justification other than the imposition of the duty. The practice, process or work includes, inter alia, the reorganisation by exporters or producers of their patterns and channels of sales in the country subject to measures in order to have their products exported to the Union through producers benefiting from an individual duty lower than that applicable to the products of the manufacturers.
- (67) As explained in sections 2.3.1 and 2.3.2, the Commission concluded that 30 out of the 50 exporting producers are involved in channelling practices. These represented 16 % of the total import volumes into the Union during the reporting period, as reported by the 14(6) database.
- (68) The Commission also received in 2018 evidence from the Slovenian customs authorities, showing that the product concerned was imported to the Union by another exporting producer (with a lower duty) than the one that actually manufactured it (with a higher duty). Moreover, during its analysis in the framework of a new exporter review, the Commission also collected evidence of a similar channelling practice whereby the product concerned was on the basis of the packaging labelling imported to the Union by another exporting producer (with a lower duty) than the one that actually manufactured it (with a higher duty). This confirms the findings of the investigation.

⁽¹²⁾ As mentioned in footnote 4, more than 400 exporting producers are subject to the non-sampled cooperating rate of duty of 17,9 %.

- (69) In light of the considerations above, the Commission established that channelling practices of the product under investigation were taking place on a wide scale.

2.5. Insufficient due cause or economic justification other than the imposition of the anti-dumping duty

- (70) The investigation did not bring to light any due cause or economic justification for the channelling practices other than the avoidance of the residual or the higher duty in force on tableware and kitchenware originating in the PRC.

2.6. Evidence of dumping

- (71) In accordance with Article 13(1) of the basic Regulation, the Commission examined whether there was evidence of dumping in relation to the normal value previously established for the like product.
- (72) In both the original Regulation and the last, most recent expiry review, dumping was established. The Commission decided to use the data from the more recent expiry review for establishing the normal value.
- (73) In accordance with Articles 2(11) and 2(12) of the basic Regulation, the average normal value as established in the expiry review Regulation was compared with the weighted average export prices during the RP of the 30 producers found to be circumventing the measures as reported in the 14(6) database.
- (74) Since these export prices were below the normal value, the existence of dumping was confirmed.

2.7. Undermining the remedial effect of the anti-dumping duty

- (75) Finally, in accordance with Article 13(1) of the basic Regulation, the Commission examined whether the imported products from the 30 exporting producers found to be involved in circumventing practices had, in terms of quantities and prices, undermined the remedial effects of the measures in force.
- (76) In recital (205) of the last expiry review Regulation as mentioned in recital (4), the Commission established that the Union consumption amounted to 634 255 tonnes during the expiry review investigation period (1 April 2017 to 31 March 2018), which is the most recent figure on Union consumption the Commission has in its possession and a useful indicator for the Union consumption of the year 2018. Using this figure, the market share of the imports of the 30 exporting producers engaged in circumvention practices, that amounted to 63 227 tonnes in 2018 according to the 14(6) database, is around 10 % of the total Union market, which is a significant percentage.
- (77) Regarding prices, the average non-injurious price was not established in the expiry review. Therefore, the average cost of production of the Union industry as established in the expiry review investigation was compared with the weighted average CIF prices of the 30 producers found to be circumventing the measures during this investigation's RP as reported in the 14(6) database.
- (78) Since the CIF prices were below the average cost of production of the Union industry, the circumventing imports were undermining the remedial effects of the duty in terms of prices.
- (79) The Commission therefore concluded that the channelling practices described above undermined the remedial effects of the measures in force both in terms of quantities and prices.

3. MEASURES

- (80) Given the above, the Commission concluded that the definitive anti-dumping duty imposed on imports of ceramic tableware and kitchenware originating in the PRC has been circumvented by means of channelling practices via certain Chinese exporting producers subject to a lower duty.
- (81) Pursuant to Article 13(1) of the basic Regulation, the residual anti-dumping duty on imports of the product concerned originating in the PRC should therefore be extended to imports of the same product declared to be manufactured by certain companies subject to a lower duty, as they are actually being produced by companies subject to a higher individual duty or to the residual duty of 36,1 %.

- (82) It is therefore appropriate to extend the measure as established in Article 1(2) of the Commission Implementing Regulation (EU) 2019/1198 ⁽¹³⁾ under ‘all other companies’, which is a definitive anti-dumping duty of 36,1 % applicable to the net, free-at-Union- frontier price, before duty.
- (83) Pursuant to Articles 13(3) and 14(5) of the basic Regulation, which provides that any extended measures should apply to imports which entered the Union under registration imposed by the initiating Regulation, duties should be collected on the registered imports of ceramic tableware and kitchenware originating in the PRC that were imported into the Union under the TARIC additional codes of the 30 producers found to be channelling. The amount of anti-dumping duties to be retroactively collected should be the difference between the residual duty of 36,1 % and the amount that that company paid.

4. STRENGTHENING OF THE IMPORT REQUIREMENTS AND MONITORING

- (84) The Commission compared the submitted export data in the questionnaire replies to the data as reported in the 14 (6) database. It noted that for some Chinese exporting producers the reported data in the 14(6) database were higher than the reported data in the questionnaire replies.
- (85) The Commission compared the latter data also with other sources during the on-spot verifications, such as income and VAT tax returns. In many cases, it identified differences between the submitted and subsequently verified export data in the questionnaire replies on the one hand and the reported data in the 14(6) database on the other hand.
- (86) In recital (5), the Commission referred to the misuse of the TARIC additional codes, which are company-specific. Such misuse might explain the above-mentioned differences in the export data as described under recitals (71) and (72).
- (87) The Commission therefore raised the issue of the potential misuse of the company-specific TARIC additional codes with representatives of those exporting producers where the Commission believed, based on its verifications, that their TARIC additional codes were being misused by other companies, rather than the exporting producers themselves being engaged in channelling practices.
- (88) On 4 July 2019, the issue of the potential misuse of the TARIC additional codes was also discussed with the Chinese authorities and the China Chamber of Commerce for Import and Export of Light Industrial Products & Arts-Crafts (hereafter ‘the Chamber’).
- (89) Based on these discussions, the Commission considered that special measures were needed to reduce the risk of any misuse of the company-specific TARIC additional codes, in particular by strengthening import requirements and monitoring in respect of the imports of Chinese kitchenware and tableware to the EU. Given that many Chinese producers are exporting to the EU only via unrelated traders, it is appropriate to strengthen the current system as follows.
- (90) The importer should be required to provide the following documents to the customs authorities of the Member States:
- If the importer buys directly from the Chinese exporting producer, the import declaration must be accompanied by the commercial invoice bearing a declaration of the exporting producer as specified in Annex 2 (‘manufacturer declaration for direct export sale’);
 - If the importer buys from a trader or other intermediate legal person, whether located in mainland China or not, the import declaration must be accompanied by the commercial invoice from the manufacturer to the trader bearing a declaration of the manufacturer as specified in Annex 3 (‘manufacturer declaration for indirect export sale’) and by the commercial invoice from the trader to the importer.

⁽¹³⁾ Commission Implementing Regulation (EU) 2019/1198 of 12 July 2019 imposing a definitive anti-dumping duty on imports of ceramic tableware and kitchenware originating in the People’s Republic of China following an expiry review pursuant to Article 11(2) of Regulation (EU) 2016/1036 (OJ L 189, 15.7.2019, p. 8).

- (91) While presentation of these documents is necessary for the customs authorities of the Member States to apply the individual rates of anti-dumping duty to imports, these documents are not the only element to be taken into account by the customs authorities. Indeed, even if presented with these documents meeting all the requirements, the customs authorities of Member States must carry out their usual checks and may, like in all other cases, require additional documents (shipping documents, etc.) for the purpose of verifying the accuracy of the particulars contained in the declaration and ensure that the subsequent application of the lower rate of duty is justified, in compliance with customs law.
- (92) Moreover, following the discussions as referred to in recital (88), on 9 August 2019, the Commission sent a letter to the Chinese authorities and the Chamber, proposing them to collaborate in strengthening the import requirements and monitoring system. On 1 September 2019, the Chinese authorities and the Chamber accepted to participate in a new enforcement system as follows: each exporting producer with a duty other than 36,1 % would be asked to send a copy of its commercial invoice to the Chamber, that on its turn would submit an annual report to the Commission concerning the export data to the EU of these exporting producers.
- (93) Following disclosure, the European Ceramic Industry Association commented that it welcomed the detailed findings in the General Disclosure Document and that it supported the proposed actions, such as the monitoring of imports and requiring a series of documents that the Member States will be collecting at Customs.

5. DISCLOSURE

- (94) The Commission informed all interested parties of the essential facts and considerations leading to the above conclusions and invited the parties to comment. The oral and written comments submitted by the parties were taken into consideration. None of the arguments presented gave rise to a modification of the definitive findings.
- (95) The measures provided for in this Regulation are in accordance with the opinion of the Committee established by Article 15(1) of Regulation (EU) 2016/1036,

HAS ADOPTED THIS REGULATION:

Article 1

1. The definitive anti-dumping duty of 36,1 % applicable to 'all other companies' imposed by Article 1(2) of Commission Implementing Regulation (EU) 2019/1198 on imports of ceramic tableware and kitchenware, excluding ceramic condiment or spice mills and their ceramic grinding parts, ceramic coffee mills, ceramic knife sharpeners, ceramic sharpeners, ceramic kitchen tools to be used for cutting, grinding, grating, slicing, scraping and peeling, and cordierite ceramic pizza-stones of a kind used for baking pizza or bread, currently falling under CN codes ex 6911 10 00, ex 6912 00 21, ex 6912 00 23, ex 6912 00 25 and ex 6912 00 29 (TARIC codes 6911 10 00 90, 6912 00 21 11, 6912 00 21 91, 6912 00 23 10, 6912 00 25 10 and 6912 00 29 10) and originating in the People's Republic of China, is as of 23 March 2019 extended to imports declared by the companies listed in the following table. Their TARIC additional codes as mentioned in Article 1(2) and Annex I of Implementing Regulation (EU) 2019/1198, listed in the following table shall be repealed and replaced by TARIC additional code B999.

Company	TARIC Additional Code (repealed and replaced)
CHL Porcelain Industries Ltd	B351
Guangxi Province Beiliu City Laotian Ceramics Co., Ltd	B353
Beiliu Chengda Ceramic Co., Ltd	B360
Beiliu Jiasheng Porcelain Co., Ltd	B362
Chaozhou Lianjun Ceramics Co., Ltd	B446

Company	TARIC Additional Code (repealed and replaced)
Chaozhou Xinde Ceramics Craft Factory	B484
Chaozhou Yaran Ceramics Craft Making Co., Ltd	B492
Evershine Fine China Co., Ltd	B514
Far East (Boluo) Ceramics Factory, Co. Ltd	B517
Fujian Dehua Rongxin Ceramic Co., Ltd	B543
Fujian Dehua Xingye Ceramic Co., Ltd	B548
Profit Cultural & Creative Group Corporation	B556
Guangxi Beiliu Guixin Porcelain Co., Ltd	B579
Guangxi Beiliu Rili Porcelain Co., Ltd	B583
Hunan Huawei China Industry Co., Ltd	B602
Hunan Wing Star Ceramic Co., Ltd	B610
Joyye Arts & Crafts Co. Ltd	B619
Liling Rongxiang Ceramic Co., Ltd	B639
Meizhou Gaoyu Ceramics Co., Ltd	B656
Ronghui Ceramic Co., Ltd Liling Hunan China	B678
Shenzhen Donglin Industry Co., Ltd	B687
Shenzhen Fuxingjiayun Ceramics Co., Ltd	B692
Shenzhen Good-Always Imp. & Exp. Co. Ltd	B693
Tangshan Daxin Ceramics Co., Ltd	B712
Tangshan Redrose Porcelain Products Co., Ltd	B724
Xuchang Jianxing Porcelain Products Co., Ltd	B742
Yuzhou Huixiang Ceramics Co., Ltd	B751
Yuzhou Ruilong Ceramics Co., Ltd	B752
Zibo Fuxin Porcelain Co., Ltd	B759
Liling Taiyu Porcelain Industries Co., Ltd	B956

2. Due to their relationship to the companies listed in the table above, the definitive anti-dumping duty of 36,1 % applicable to 'all other companies' imposed by Article 1(2) of Implementing Regulation (EU) 2019/1198 on imports of ceramic tableware and kitchenware, excluding ceramic condiment or spice mills and their ceramic grinding parts, ceramic coffee mills, ceramic knife sharpeners, ceramic sharpeners, ceramic kitchen tools to be used for cutting, grinding, grating, slicing, scraping and peeling, and cordierite ceramic pizza-stones of a kind used for baking pizza or bread, currently falling under CN codes ex 6911 10 00, ex 6912 00 21, ex 6912 00 23, ex 6912 00 25 and ex 6912 00 29 (TARIC codes 6911 10 00 90, 6912 00 21 11, 6912 00 21 91, 6912 00 23 10, 6912 00 25 10 and 6912 00 29 10) and originating in the People's Republic of China, is as of 23 March 2019 also extended to imports declared by the companies listed in the following table. Their TARIC additional codes as mentioned in Annex I of Implementing Regulation (EU) 2019/1198 and which are listed in the following table shall be repealed and replaced by TARIC additional code B999.

Company	TARIC Additional Code (repealed and replaced)
Guandong Songfa Ceramics Co., Ltd	B573
Guangxi Xin Fu Yuan Co., Ltd	B588
Liling Jiaxing Ceramic Industrial Co., Ltd.	B632

3. The table in Article 1(2) of Commission Implementing Regulation (EU) 2019/1198 is hereby replaced by the following table:

Company	Duty (%)	TARIC Additional Code
Hunan Hualian China Industry Co., Ltd; Hunan Hualian Ebillion Industry Co., Ltd; Hunan Liling Hongguanyao China Industry Co., Ltd; Hunan Hualian Yuxiang China Industry Co., Ltd.	18,3 %	B349
Guangxi Sanhuan Enterprise Group Holding Co., Ltd	13,1 %	B350
Shandong Zibo Niceton-Marck Huaguang Ceramics Limited; Zibo Huatong Ceramics Co., Ltd; Shandong Silver Phoenix Co., Ltd; Niceton Ceramics (Linyi) Co., Ltd; Linyi Jingshi Ceramics Co., Ltd; Linyi Silver Phoenix Ceramics Co., Ltd; Linyi Chunguang Ceramics Co., Ltd; Linyi Zefeng Ceramics Co., Ltd.	17,6 %	B352
Companies listed in Annex 1	17,9 %	
All other companies	36,1 %	B999

4. Annex I to the Implementing Regulation (EU) 2019/1198 is hereby replaced by the Annex 1 to this Regulation.

5. The duty extended by paragraph 1 of this Article shall be collected on imports registered in accordance with Article 2 of Implementing Regulation (EU) 2019/464 and Articles 13(3) and 14(5) of Regulation (EU) 2016/1036, for all companies listed in the table under paragraph 1 of this Article.

The amount of anti-dumping duties to be retroactively collected shall be the difference between the residual duty of 36,1 % and the amount that was actually paid.

6. Annex II to Implementing Regulation (EU) 2019/1198 is hereby replaced by the Annexes 2 and 3 to this Regulation. The application of the individual anti-dumping duty rates for the companies mentioned in paragraph 3 shall be conditional upon presentation to the customs authorities of the Member States of the following documents:

- a) If the importer buys directly from the Chinese exporting producer, the import declaration must be accompanied by the commercial invoice bearing a declaration of the exporting producer as specified in Annex 2 ('manufacturer declaration for direct export sale');
- b) If the importer buys from a trader or other intermediate legal person, whether located in mainland China or not, the import declaration must be accompanied by the commercial invoice from the manufacturer to the trader bearing a declaration of the manufacturer as specified in Annex 3 ('manufacturer declaration for indirect export sale') and by the commercial invoice from the trader to the importer.

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

Article 2

Customs authorities are hereby directed to discontinue the registration of imports, established in accordance with Article 2 of Implementing Regulation (EU) 2019/464.

Article 3

This Regulation shall enter into force on the day following that of 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.

Done at Brussels, 28 November 2019.

For the Commission
The President
Jean-Claude JUNCKER

ANNEX 1

Cooperating Chinese exporting producers not sampled

Company	TARIC Additional Code
Amaida Ceramic Product Co., Ltd.	B357
Asianera Porcelain (Tangshan) Ltd.	B358
Beiliu Changlong Ceramics Co., Ltd.	B359
Beiliu City Heyun Building Materials Co., Ltd.	B361
Beiliu Quanli Ceramic Co., Ltd.	B363
Beiliu Shimin Porcelain Co., Ltd.	B364
Beiliu Windview Industries Ltd.	B365
Cameo China (Fengfeng) Co., Ltd.	B366
Changsha Happy Go Products Developing Co., Ltd.	B367
Chao An Huadayu Craftwork Factory	B368
Chaoan County Fengtang Town HaoYe Ceramic Fty	B369
Chao'an Lian Xing Yuan Ceramics Co., Ltd.	B370
Chaoan Oh Yeah Ceramics Industrial Co., Ltd.	B371
Chaoan Shengyang Crafts Industrial Co., Ltd	B372
Chaoan Xin Yuan Ceramics Factory	B373
Chao'an Yongsheng Ceramic Industry Co., Ltd.	B374
Guangdong Baodayi Porcelain Co., Ltd.	B375
Chaozhou Baode Ceramics Co., Ltd,	B376
Chaozhou Baolian Ceramics Co., Ltd.	B377
Chaozhou Big Arrow Ceramics Industrial Co., Ltd.	B378
Chaozhou Boshifa Ceramics Making Co., Ltd.	B379
Chaozhou Cantake Craft Co., Ltd.	B380
Chaozhou Ceramics Industry and Trade General Corp.	B381
Chaozhou Chaofeng Ceramic Making Co., Ltd.	B382
Chaozhou Chengxi Jijie Art & Craft Painted Porcelain Fty.	B383
Chaozhou Chengxinda Ceramics Industry Co., Ltd.	B384
Chaozhou Chenhui Ceramics Co., Ltd.	B385
Chaozhou Chonvson Ceramics Industry Co., Ltd.	B386
Chaozhou Daxin Arts & Crafts Co., Ltd.	B387
Chaozhou DaXing Ceramics Manufactory Co., Ltd	B388
Chaozhou Dayi Ceramics Industries Co., Ltd.	B389
Chaozhou Dehong Ceramics Making Co., Ltd.	B390
Chaozhou Deko Ceramic Co., Ltd.	B391
Chaozhou Diamond Ceramics Industrial Co., Ltd.	B392
Chaozhou Dongyi Ceramics Co., Ltd.	B393
Chaozhou Dragon Porcelain Industrial Co., Ltd.	B394

Company	TARIC Additional Code
Chaozhou Fairway Ceramics Manufacturing Co., Ltd.	B395
Chaozhou Feida Ceramics Industries Co., Ltd.	B396
Chaozhou Fengxi Baita Ceramics Fty.	B397
Chaozhou Fengxi Dongtian Porcelain Fty. No 2	B398
Chaozhou Fengxi Fenger Ceramics Craft Fty.	B399
Chaozhou Fengxi Hongrong Color Porcelain Fty.	B400
Chaozhou Fengxi Jiaxiang Ceramic Manufactory	B401
Guangdong GMT Foreign Trade Service Corp.	B402
Chaozhou Fengxi Shengshui Porcelain Art Factory	B403
Chaozhou Fengxi Zone Jinbaichuan Porcelain Crafts Factory	B404
Chaozhou Fromone Ceramic Co., Ltd.	B405
Chaozhou Genol Ceramics Manufacture Co., Ltd.	B406
Chaozhou Good Concept Ceramics Co., Ltd.	B407
Chaozhou Grand Collection Ceramics Manufacturing Co. Ltd.	B408
Chaozhou Guangjia Ceramics Manufacture Co., Ltd.	B409
Chaozhou Guidu Ceramics Co., Ltd.	B410
Chaozhou Haihong Ceramics Making Co., Ltd.	B411
Chaozhou Hengchuang Porcelain Co., Ltd.	B412
Chaozhou Henglibao Porcelain Industrial Co., Ltd.	B413
Chaozhou Hongbo Ceramics Industrial Co., Ltd.	B414
Chaozhou Hongjia Ceramics Making Co., Ltd.	B415
Chaozhou Hongye Ceramics Manufactory Co., Ltd.	B416
Chaozhou Hongye Porcelain Development Co., Ltd.	B417
Chaozhou Hongyue Porcelain Industry Co., Ltd.	B418
Chaozhou Hongzhan Ceramic Manufacture Co., Ltd.	B419
Chaozhou Hua Da Ceramics Making Co., Ltd.	B420
Chaozhou Huabo Ceramic Co., Ltd.	B421
Chaozhou Huade Ceramics Manufacture Co., Ltd.	B422
Chaozhou Huashan Industrial Co., Ltd.	B423
Chaozhou Huayu Ceramics Co., Ltd.	B424
Chaozhou Huazhong Ceramics Industries Co., Ltd.	B425
Chaozhou Huifeng Ceramics Craft Making Co., Ltd.	B426
Chaozhou J&M Ceramics Industrial Co., Ltd.	B427
Chaozhou Jencymic Co., Ltd.	B428
Chaozhou Jiahua Ceramics Co., Ltd.	B429
Chaozhou Jiahuabao Ceramics Industrial Co., Ltd.	B430
Chaozhou JiaHui Ceramic Factory	B431

Company	TARIC Additional Code
Chaozhou Jiaye Ceramics Making Co., Ltd.	B432
Chaozhou Jiayi Ceramics Making Co., Ltd.	B433
Chaozhou Jiayu Ceramics Making Co., Ltd.	B434
Chaozhou Jin Jia Da Porcelain Industry Co., Ltd.	B435
Chaozhou Jingfeng Ceramics Craft Co., Ltd.	B436
Guangdong Jinqiangyi Ceramics Co., Ltd.	B437
Chaozhou Jinxin Ceramics Making Co., Ltd.	B438
Chaozhou Jinyuanli Ceramics Manufacture Co., Ltd.	B439
Chaozhou Kaibo Ceramics Making Co., Ltd.	B440
Chaozhou Kedali Porcelain Industrial Co., Ltd.	B441
Chaozhou King's Porcelain Industry Co., Ltd.	B442
Chaozhou Kingwave Porcelain & Pigment Co., Ltd.	B443
Chaozhou Lemontree Tableware Co., Ltd.	B444
Chaozhou Lianfeng Porcelain Co., Ltd.	B445
Chaozhou Lianyu Ceramics Co., Ltd.	B447
Chaozhou Lianyuan Ceramic Making Co., Ltd.	B448
Chaozhou Lisheng Ceramics Co., Ltd.	B449
Chaozhou Loving Home Porcelain Co., Ltd.	B450
Chaozhou Maocheng Industry Dve. Co., Ltd.	B451
Chaozhou MBB Porcelain Factory	B452
Guangdong Mingyu Technology Joint Stock Limited Company	B453
Chaozhou New Power Co., Ltd.	B454
Chaozhou Ohga Porcelain Co., Ltd.	B455
Chaozhou Oubo Ceramics Co., Ltd.	B456
Chaozhou Pengfa Ceramics Manufactory Co., Ltd.	B457
Chaozhou Pengxing Ceramics Co., Ltd.	B458
Chaozhou Qingfa Ceramics Co., Ltd.	B459
Chaozhou Ronghua Ceramics Making Co., Ltd.	B460
Guangdong Ronglibao Homeware Co., Ltd.	B461
Chaozhou Rui Cheng Porcelain Industry Co., Ltd.	B462
Chaozhou Rui Xiang Porcelain Industrial Co., Ltd.	B463
Chaozhou Ruilong Ceramics Co., Ltd.	B464
Chaozhou Sanhua Ceramics Industrial Co., Ltd.	B465
Chaozhou Sanming Industrial Co., Ltd.	B466
Chaozhou Santai Porcelain Co., Ltd.	B467
Chaozhou Shuntai Ceramic Manufactory Co., Ltd.	B468
Chaozhou Songfa Ceramics Co., Ltd.	B469

Company	TARIC Additional Code
Chaozhou Sundisk Ceramics Making Co., Ltd.	B470
Chaozhou Teemjade Ceramics Co., Ltd.	B471
Chaozhou Thyme Ceramics Co., Ltd.	B472
Chaozhou Tongxing Huajiang Ceramics Making Co., Ltd	B473
Guangdong Totye Ceramics Industrial Co., Ltd.	B474
Chaozhou Trend Arts & Crafts Co., Ltd.	B475
Chaozhou Uncommon Craft Industrial Co., Ltd.	B476
Chaozhou Weida Ceramic Making Co., Ltd.	B477
Chaozhou Weigao Ceramic Craft Co., Ltd.	B478
Chaozhou Wingoal Ceramics Industrial Co., Ltd.	B479
Chaozhou Wood House Porcelain Co., Ltd.	B480
Chaozhou Xiangye Ceramics Craft Making Co., Ltd.	B481
Chaozhou Xin Weicheng Co., Ltd.	B482
Chaozhou Xincheng Ceramics Co., Ltd.	B483
Chaozhou Xingguang Ceramics Co., Ltd.	B485
Chaozhou Wenhui Porcelain Co., Ltd.	B486
Chaozhou Xinkai Porcelain Co., Ltd.	B487
Chaozhou Xinlong Porcelain Industrial Co., Ltd.	B488
Chaozhou Xinyu Porcelain Industrial Co., Ltd.	B489
Chaozhou Xinyue Ceramics Manufacture Co., Ltd.	B490
Chaozhou Yangguang Ceramics Co., Ltd.	B491
Chaozhou Yinhe Ceramics Co., Ltd.	B493
Chaozhou Yongsheng Ceramics Manufacturing Co., Ltd.	B494
Chaozhou Yongxuan Domestic Ceramics Manufactory Co., Ltd.	B495
Chaozhou Yu Ri Ceramics Making Co., Ltd.	B496
Chaozhou Yuefeng Ceramics Ind. Co., Ltd.	B497
Chaozhou Yufeng Ceramics Making Factory	B498
Chaozhou Zhongxia Porcelain Factory Co., Ltd.	B499
Chaozhou Zhongye Ceramics Co., Ltd.	B500
Dabu Yongxingxiang Ceramics Co., Ltd.	B501
Dapu Fuda Ceramics Co., Ltd.	B502
Dapu Taoyuan Porcelain Factory	B503
Dasheng Ceramics Co., Ltd. Dehua	B504
De Hua Hongshun Ceramic Co., Ltd.	B505
Dehua Hongsheng Ceramic Co., Ltd.	B506
Dehua Jianyi Porcelain Industry Co., Ltd.	B507
Dehua Kaiyuan Porcelain Industry Co., Ltd.	B508

Company	TARIC Additional Code
Dehua Ruyuan Gifts Co., Ltd.	B509
Dehua Xinmei Ceramics Co., Ltd.	B510
Dongguan Kennex Ceramic Ltd.	B511
Dongguan Shilong Kyocera Co., Ltd.	B512
Dongguan Yongfuda Ceramics Co., Ltd.	B513
Excellent Porcelain Co., Ltd.	B515
Fair-Link Limited (Xiamen)	B516
Far East (chaozhou) Ceramics Factory Co., Ltd.	B518
Fengfeng Mining District Yuhang Ceramic Co. Ltd. ('Yuhang')	B519
Foshan Metart Company Limited	B520
Fujian Jiashun Art&Crafts Co., Ltd.	B521
Fujian Dehua Chengyi Ceramics Co., Ltd.	B522
Fujian Dehua Five Continents Ceramic Manufacturing Co., Ltd.	B523
Fujian Dehua Fujue Ceramics Co., Ltd.	B524
Fujian Dehua Full Win Crafts Co., Ltd.	B525
Fujian Dehua Fusheng Ceramics Co., Ltd.	B526
Fujian Dehua Gentle Porcelain Co., Ltd.	B527
Fujian Dehua Guanhong Ceramic Co., Ltd.	B528
Fujian Dehua Guanjie Ceramics Co., Ltd.	B529
Luzerne (Fujian) Group Co., Ltd.	B530
Fujian Dehua Hongda Ceramics Co., Ltd.	B531
Fujian Dehua Hongsheng Arts & Crafts Co., Ltd.	B532
Fujian Dehua Hongyu Ceramic Co., Ltd.	B533
Fujian Dehua Huachen Ceramics Co., Ltd.	B534
Fujian Dehua Huaxia Ceramics Co., Ltd.	B535
Fujian Dehua Huilong Ceramic Co., Ltd.	B536
Fujian Dehua Jingyi Ceramics Co., Ltd.	B537
Fujian Dehua Jinhua Porcelain Co., Ltd.	B538
Fujian Dehua Jinzhu Ceramics Co., Ltd.	B539
Fujian Dehua Lianda Ceramic Co., Ltd.	B540
Fujian Dehua Myinghua Ceramics Co., Ltd.	B541
Fujian Dehua Pengxin Ceramics Co., Ltd.	B542
Fujian Dehua Shisheng Ceramics Co., Ltd.	B544
Fujian Dehua Will Ceramic Co., Ltd.	B545
Fujian Dehua Xianda Ceramic Factory	B546
Fujian Dehua Xianghui Ceramic Co., Ltd.	B547
Fujian Dehua Yonghuang Ceramic Co., Ltd.	B549

Company	TARIC Additional Code
Fujian Dehua Yousheng Ceramics Co., Ltd.	B550
Fujian Dehua You-Young Crafts Co., Ltd.	B551
Fujian Dehua Zhenfeng Ceramics Co., Ltd.	B552
Fujian Dehua Zhennan Ceramics Co., Ltd.	B553
Fujian Jackson Arts and Crafts Co., Ltd.	B554
Fujian Jiamei Group Corporation	B555
Fujian Province Dehua County Beatrot Ceramic Co., Ltd.	B557
Fujian Province Yongchun County Foreign Processing and Assembling Corporation	B558
Fujian Quanzhou Longpeng Group Co., Ltd.	B559
Fujian Dehua S&M Arts Co., Ltd., and Fujian Taigu Ceramics Co., Ltd.	B560
Fung Lin Wah Group	B561
Ganzhou Koin Structure Ceramics Co., Ltd.	B562
Global Housewares Factory	B563
Guangdong Baofeng Ceramic Technology Development Co., Ltd.	B564
Guangdong Bening Ceramics Industries Co., Ltd.	B565
Guangdong Daye Porcelain Co., Ltd.	B566
Guangdong Dongbao Group Co., Ltd.	B567
Guangdong Huaxing Ceramics Co., Ltd.	B568
Guangdong Quanfu Ceramics Ind. Co., Ltd.	B569
Guangdong Shunqiang Ceramics Co., Ltd.	B570
Guangdong Shunxiang Porcelain Co., Ltd.	B571
Guangdong Sitong Group Co., Ltd.	B572
GuangDong XingTaiYi Porcelain Co., Ltd.	B574
Guangdong Yutai Porcelain Co., Ltd.	B575
Guangdong Zhentong Ceramics Co., Ltd.	B576
Guangxi Baian Ceramic Co. Ltd.	B577
Guangxi Beiliu City Ming Chao Porcelain Co., Ltd.	B578
Guangxi Beiliu Huasheng Porcelain Ltd.	B580
Guangxi Beiliu Newcentury Ceramic Llc.	B581
Guangxi Beiliu Qinglang Porcelain Trade Co., Ltd.	B582
Guangxi Beiliu Xiongfa Ceramics Co., Ltd.	B584
Guangxi Beiliu Yujie Porcelain Co., Ltd.	B585
Guangxi Beiliu Zhongli Ceramics Co., Ltd.	B586
Guangxi Nanshan Porcelain Co., Ltd.	B587
Guangxi Yulin Rongxing Ceramics Co., Ltd.	B589
Guangzhou Chaintime Porcelain Co., Ltd.	B590

Company	TARIC Additional Code
Haofa Ceramics Co., Ltd. of Dehua Fujian	B591
Hebei Dersun Ceramic Co., Ltd.	B592
Hebei Great Wall Ceramic Co., Ltd.	B593
Henan Ruilong Ceramics Co., Ltd	B594
Henghui Porcelain Plant Liling Hunan China	B595
Huanyu Ceramic Industrial Co., Ltd. Liling Hunan China	B596
Hunan Baihua Ceramics Co., Ltd.	B597
Hunan Eka Ceramics Co., Ltd.	B598
Hunan Fungdeli Ceramics Co., Ltd.	B599
Hunan Gaofeng Ceramic Manufacturing Co., Ltd.	B600
Hunan Huari Ceramic Industry Co., Ltd	B601
Hunan Huayun Ceramics Factory Co., Ltd	B603
Hunan Liling Tianxin China Industry Ltd.	B604
Hunan Provincial Liling Chuhua Ceramic Industrial Co., Ltd.	B605
Hunan Quanxiang Ceramics Corp. Ltd.	B606
Hunan Rslee Ceramics Co., Ltd	B607
Hunan Taisun Ceramics Co., Ltd.	B608
Hunan Victor Imp. & Exp. Co., Ltd	B609
Hunan Xianfeng Ceramic Industry Co.,Ltd	B611
Jiangsu Gaochun Ceramics Co., Ltd.	B612
Jiangsu Yixing Fine Pottery Corp., Ltd.	B613
Jiangxi Global Ceramic Co., Ltd.	B614
Jiangxi Kangshu Porcelain Co.,Ltd.	B615
Jingdezhen F&B Porcelain Co., Ltd.	B616
Jingdezhen Yuanjing Porcelain Industry Co., Ltd.	B617
Jiyuan Jukang Xinxing Ceramics Co., Ltd.	B618
Junior Star Ent's Co., Ltd.	B620
K&T Ceramics International Co., Ltd.	B621
Kam Lee (Xing Guo) Metal and Plastic Fty. Co., Ltd.	B622
Karperry Industrial Co., Ltd. Hunan China	B623
Kilncraft Ceramics Ltd.	B624
Lian Jiang Golden Faith Porcelain Co., Ltd.	B625
Liling Gaojia Ceramic Industry Co., Ltd	B626
Liling GuanQian Ceramic Manufacture Co., Ltd.	B627
Liling Huahui Ceramic Manufacturing Co., Ltd.	B628
Liling Huawang Ceramics Manufacturing Co., Ltd.	B629
Liling Jiahua Porcelain Manufacturing Co., Ltd	B630
Liling Jialong Porcelain Industry Co., Ltd	B631

Company	TARIC Additional Code
Liling Kaiwei Ceramic Co., Ltd.	B633
Liling Liangsheng Ceramic Manufacture Co., Ltd.	B634
Liling Liuxingtang Ceramics Co., Ltd	B635
Liling Minghui Ceramics Factory	B636
Liling Pengxing Ceramic Factory	B637
Liling Quanhu Industries General Company	B638
Liling Ruixiang Ceramics Industrial Co., Ltd.	B640
Liling Santang Ceramics Manufacturing Co., Ltd.	B641
Liling Shenghua Industrial Co., Ltd.	B642
Liling Spring Ceramic Industry Co., Ltd	B643
Liling Tengrui Industrial and Trading Co., Ltd.	B644
Liling Top Collection Industrial Co., Ltd	B645
Liling United Ceramic-Ware Manufacturing Co., Ltd.	B646
Liling Yonghe Porcelain Factory	B647
Liling Yucha Ceramics Co., Ltd.	B648
Liling Zhengcai Ceramic Manufacturing Co., Ltd	B649
Linyi Jinli Ceramics Co., Ltd.	B650
Linyi Pengcheng Industry Co., Ltd.	B651
Linyi Wanqiang Ceramics Co., Ltd.	B652
Linyi Zhaogang Ceramics Co., Ltd.	B653
Liveon Industrial Co., Ltd.	B654
Long Da Bone China Co., Ltd.	B655
Meizhou Lianshunchang Trading Co., Ltd.	B657
Meizhou Xinma Ceramics Co., Ltd.	B658
Meizhou Yuanfeng Ceramic Industry Co., Ltd.	B659
Meizhou Zhong Guang Industrial Co., Ltd.	B660
Miracle Dynasty Fine Bone China (Shanghai) Co., Ltd.	B661
Photo USA Electronic Graphic Inc.	B662
Quanzhou Allen Light Industry Co., Ltd.	B663
Quanzhou Chuangli Craft Co., Ltd.	B664
Quanzhou Dehua Fangsheng Arts Co., Ltd.	B665
Quanzhou Haofu Gifts Co., Ltd.	B666
Quanzhou Hongsheng Group Corporation	B667
Quanzhou Jianwen Craft Co., Ltd.	B668
Quanzhou Kunda Gifts Co., Ltd.	B669
Quanzhou Yongchun Shengyi Ceramics Co., Ltd.	B670
Raoping Bright Future Porcelain Factory ('RBF')	B671
Raoping Sanrao Yicheng Porcelain Factory	B672

Company	TARIC Additional Code
Raoping Sanyi Industrial Co., Ltd.	B673
Raoping Suifeng Ceramics and Glass Factory	B674
Raoping Xinfeng Yangda Colour Porcelain FTY	B675
Red Star Ceramics Limited	B676
Rong Lin Wah Industrial (Shenzhen) Co., Ltd.	B677
Shandong Futai Ceramics Co., Ltd.	B679
Shandong Gaode Hongye Ceramics Co., Ltd.	B680
Shandong Kunlun Ceramic Co., Ltd.	B681
Shandong Zhaoding Porcelain Co., Ltd.	B682
Shantou Ceramics Industry Supply & Marketing Corp.	B683
Sheng Hua Ceramics Co., Ltd.	B684
Shenzhen Baoshengfeng Imp. & Exp. Co., Ltd.	B685
Shenzhen Bright Future Industry Co., Ltd. ('SBF')	B686
Shenzhen Ehome Enterprise Ltd	B688
Shenzhen Ever Nice Industry Co., Ltd.	B689
Shenzhen Fuliuyan Porcelain Co., Ltd.	B690
Shenzhen Full Amass Ind. Dev. Co. Ltd	B691
Shenzhen Gottawa Industrial Ltd.	B694
Shenzhen Hiker Housewares Ltd.	B695
Shenzhen Hua Mei Industry Development Ltd	B696
Shenzhen Mingsheng Ceramic Ltd.	B697
Shenzhen Senyi Porcelain Industry Co. Ltd.	B698
Shenzhen SMF Investment Co., Ltd	B699
Shenzhen Tao Hui Industrial Co., Ltd.	B700
Shenzhen Topchoice Industries Limited	B701
Shenzhen Trueland Industrial Co., Ltd.	B702
Shenzhen Universal Industrial Co., Ltd.	B703
Shenzhen Zhan Peng Xiang Industrial Co., Ltd.	B704
Shijiazhuang Kuangqu Huakang Porcelain Co., Ltd.	B705
Shun Sheng Da Group Co., Ltd. Quanzhou Fujian	B706
Stechcol Ceramic Crafts Development (Shenzhen) Co., Ltd.	B707
Taiyu Ceramic Co., Ltd. Liling Hunan China	B708
Tangshan Beifangcidu Ceramic Group Co., Ltd.	B709
Tangshan Boyu Osseous Ceramic Co., Ltd.	B710
Tangshan Chinawares Trading Co., Ltd	B711
Tangshan Golden Ceramic Co., Ltd.	B713
Tangshan Haigelei Fine Bone Porcelain Co., Ltd.	B714
Tangshan Hengrui Porcelain Industry Co., Ltd.	B715

Company	TARIC Additional Code
Tangshan Huamei Porcelain Co., Ltd.	B716
Tangshan Huaxincheng Ceramic Products Co., Ltd.	B717
Tangshan Huyuan Bone China Co., Ltd.	B718
Tangshan Imperial-Hero Ceramics Co., Ltd.	B719
Tangshan Jinfangyuan Bone China Manufacturing Co., Ltd.	B720
Tangshan Keyhandle Ceramic Co., Ltd.	B721
Tangshan Longchang Ceramics Co., Ltd.	B722
Tangshan Masterwell Ceramic Co., Ltd.	B723
Tangshan Shiyu Commerce Co., Ltd.	B725
Tangshan Xueyan Industrial Co., Ltd.	B726
Tangshan Yida Industrial Corp.	B727
Tao Yuan Porcelain Factory	B728
Teammann Co., Ltd.	B729
The China & Hong Kong Resources Co., Ltd.	B730
The Great Wall of Culture Group Holding Co., Ltd Guangdong	B731
Tienshan (Handan) Tableware Co., Ltd. ('Tienshan')	B732
Topking Industry (China) Ltd.	B733
Weijian Ceramic Industrial Co., Ltd.	B734
Weiyee Ceramics Co., Ltd.	B735
Winpat Industrial Co., Ltd.	B736
Xiamen Acrobat Splendor Ceramics Co., Ltd.	B737
Xiamen Johnchina Fine Polishing Tech Co., Ltd.	B738
Xiangqiang Ceramic Manufacturing Co., Ltd. Liling City Hunan	B739
Xin Xing Xian Xinjiang Pottery Co., Ltd.	B740
Xinhua County Huayang Porcelain Co., Ltd.	B741
Yangjiang Shi Ba Zi Kitchen Ware Manufacturing Co., Ltd.	B743
Yanling Hongyi Import N Export Trade Co., Ltd.	B744
Ying-Hai (Shenzhen) Industry Dev. Co., Ltd.	B745
Yiyang Red Star Ceramics Ltd.	B746
China Yong Feng Yuan Co., Ltd.	B747
Yongchun Dahui Crafts Co., Ltd.	B748
Yu Yuan Ceramics Co., Ltd.	B749
Yuzhou City Kongjia Porcelain Co., Ltd.	B750
Zeal Ceramics Development Co., Ltd, Shenzhen, China	B753
Zhangjiakou Xuanhua Yici Ceramics Co., Ltd. ('Xuanhua Yici')	B754
Zhejiang Nansong Ceramics Co., Ltd.	B755

Company	TARIC Additional Code
Zibo Boshan Shantou Ceramic Factory	B756
Zibo CAC Chinaware Co., Ltd.	B757
Zibo Fortune Light Industrial Products Co., Ltd.	B758
Zibo GaoDe Ceramic Technology & Development Co., Ltd.	B760
Zibo Hongda Ceramics Co., Ltd.	B761
Zibo Jinxin Light Industrial Products Co., Ltd.	B762
Zibo Kunyang Ceramic Corporation Limited	B763
Liling Xinyi Ceramics Industry Ltd.	B957
Gemmi (Shantou) Industrial Co., Ltd.	B958
Jing He Ceramics Co., Ltd	B959
Fujian Dehua Huamao Ceramics Co., Ltd	C303
Fujian Dehua Jiawei Ceramics Co., Ltd	C304
Fujian Dehua New Qili Arts Co., Ltd	C305
Quanzhou Dehua Hengfeng Ceramics Co., Ltd	C306
Fujian Dehua Sanfeng Ceramics Co. Ltd	C485

ANNEX 2

Manufacturer declaration for direct export sale

A declaration signed by an official of the manufacturer, in the following format, must appear on the valid commercial invoice referred to in Article 1(6)(a):

- (1) The name and function of the official of the manufacturer.
- (2) The following declaration: 'I, the undersigned, certify that the (volume in kg) of ceramic tableware and kitchenware sold for export to the European Union covered by this invoice was manufactured by (company name and address) (TARIC additional code) in the People's Republic of China. I declare that the information provided in this invoice is complete and correct.'
- (3) Date and signature.

ANNEX 3

Manufacturer declaration for indirect export sale

A declaration of the Chinese manufacturer, signed by an official of the manufacturer issuing the invoice for this transaction to the trader, in the following format, must appear on the commercial invoice of the manufacturer to the trader referred to in Article 1(6)(b):

- (1) The name and function of the official of the manufacturer.
 - (2) The following declaration: 'I, the undersigned, certify that the (volume in kg) of the tableware and kitchenware sold to the trader (name of the trader) (country of the trader), covered by this invoice, was manufactured by our company (company name and address) (TARIC additional code) in the People's Republic of China. I declare that the information provided in this invoice is complete and correct.'
 - (3) Date and signature.
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