



2025/2333

20.11.2025

COMMISSION IMPLEMENTING REGULATION (EU) 2025/2333

of 19 November 2025

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

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 Article 9(4) thereof,

Whereas:

1. PROCEDURE

1.1. Initiation

- (1) On 11 October 2024, the European Commission ('the Commission') initiated an anti-dumping investigation with regard to imports of hardwood plywood originating in the People's Republic of China ('the country concerned' or 'the PRC') on the basis of Article 5 of the basic Regulation. It published a Notice of Initiation in the *Official Journal of the European Union* ⁽²⁾ ('the Notice of Initiation').
- (2) The Commission initiated the investigation following a complaint lodged on 27 August 2024 by the Greenwood Consortium ('the complainant'). The complaint was made on behalf of the Union industry of hardwood plywood in the sense of Article 5(4) of the basic Regulation. The complaint contained evidence of dumping and of the resulting material injury that was sufficient to justify the initiation of the investigation.

1.2. Registration

- (3) The Commission made imports of hardwood plywood subject to registration by Commission Implementing Regulation (EU) 2024/3140 ⁽³⁾ ('the registration Regulation').

1.3. Provisional measures

- (4) In accordance with Article 19a of the basic Regulation, on 12 May 2025, the Commission provided parties with a summary of the proposed duties and details about the calculation of the dumping margins and the margins adequate to remove the injury to the Union industry. Interested parties were invited to comment on the accuracy of the calculations within three working days. No comments were received on the accuracy of the calculations.
- (5) On 10 June 2025, the Commission imposed provisional anti-dumping duties on imports of hardwood plywood originating in the People's Republic of China by Commission Implementing Regulation (EU) 2025/1139 ⁽⁴⁾ ('the provisional Regulation').

⁽¹⁾ OJ L 176, 30.6.2016, p. 21, ELI: <http://data.europa.eu/eli/reg/2016/1036/oj>.

⁽²⁾ Notice of initiation of an anti-dumping proceeding concerning imports of hardwood plywood originating in the People's Republic of China (OJ C, C/2024/6048, 11.10.2024, ELI: <http://data.europa.eu/eli/C/2024/6048/oj>).

⁽³⁾ Commission Implementing Regulation (EU) 2024/3140 of 17 December 2024 making imports of hardwood plywood originating in the People's Republic of China subject to registration (OJ L, 2024/3140, 18.12.2024, ELI: http://data.europa.eu/eli/reg_impl/2024/3140/oj).

⁽⁴⁾ Commission Implementing Regulation (EU) 2025/1139 of 6 June 2025 imposing a provisional anti-dumping duty on imports of hardwood plywood from the People's Republic of China (OJ L, 2025/1139, 10.6.2025, ELI: http://data.europa.eu/eli/reg_impl/2025/1139/oj).

1.4. Subsequent procedure

- (6) Following the disclosure of the essential facts and considerations on the basis of which a provisional anti-dumping duty was imposed ('provisional disclosure'), the China National Forest Products Industry Association ('CNFPIA') representing two Chinese exporting producers including the company Pizhou Jiangshan Wood ('Jiangshan Wood'), an ad hoc association representing seven exporting producers ('Certain Number of Cooperating Exporting Producers' or 'CEP'), an ad hoc association of 28 Chinese exporting producers ('Association of exporting producers' or 'the association'), the complainant, the user Keflico A/S ('Keflico'), the unrelated importer Questwood sp. z o.o ('Questwood'), the wholesaler and unrelated importer Ljungberg Fritzoe AB ('Ljungberg Fritzoe'), as well as the ad hoc association of EU unrelated importers and users, the Plywood Trade Interest Alliance ('PTIA'), the federation of unrelated importers, retailers and wholesalers, European Timber Trade Federation ('ETTF') and the German wholesalers, retailers and unrelated importers association Gesamtverband Deutscher Holzhandel ('GD Holz') filed written submissions making their views known on the provisional findings within the deadline provided by Article 2(1) of the provisional Regulation ⁽³⁾.
- (7) The parties who so requested, were granted an opportunity to be heard. Hearings took place with the complainant, PTIA, CNFPIA the Association of exporting producers, and Jiangshan Wood. The PTIA also submitted a post-hearing brief. Additionally, the PTIA requested a hearing with the Hearing Officer. The Hearing Officer heard the PTIA in writing and a subsequent hearing took place, following an additional request, on 16 October 2025, as explained in recital (11) below.
- (8) The Commission continued to seek and verify all the information it deemed necessary for its final findings. When reaching its definitive findings, the Commission considered the comments submitted by interested parties and revised its provisional conclusions where appropriate.
- (9) The Commission informed all interested parties of the essential facts and considerations on the basis of which it intended to impose a definitive anti-dumping duty on imports of hardwood plywood originating in the People's Republic of China ('final disclosure'). All parties were granted a period within which they could make comments on the final disclosure.
- (10) Following final disclosure, the Commission received comments from the association of exporting producers, CEP, CNFPIA, Jiangshan Wood, the PTIA, exporting producer Xuzhou Saintland Wood Inc ('Saintland Wood') and Andrex B.V. ('Andrex'), an importer and distributor of container spare parts and materials, including hardwood plywood container floors. The comments are addressed below in the respective sections.
- (11) Parties who so requested, were also granted an opportunity to be heard. Hearings took place with Jiangshan Wood on 9 October 2025 and the PTIA on 13 October 2025. In addition, the PTIA requested the intervention of the Hearing Officer with regard to the right to be heard by the Hearing Officer, the right to equal treatment, the right to comment and submit evidence; the right to access to open file, the right to be informed of the main facts and considerations on which the European Commission based its findings and the right to good administration ⁽⁴⁾. The hearing took place on 16 October 2025. The Hearing Officer did not request any further follow up action following the hearing held with the PTIA on 16 October 2025. On 21 October 2025, a hearing with the Hearing Officer was also requested by Jiangshan Wood. The hearing request could not be accommodated since it came outside of the deadlines stipulated in Sections 5.7 and 11 of Notice of Initiation and, due to its late submission, did not allow for the intervention of the Hearing Officer.

1.5. Claims on initiation

- (12) Following provisional disclosure, the PTIA claimed that its rights of defence were breached by the confidential treatment of the complaint. PTIA argued that the complainants had no specific product portfolios allowing the identification of individual injury factors and that the fact that the Commission did not present the injury data of sampled Union producers in ranges in the provisional Regulation demonstrated that the application of confidentiality at complaint stage was unreasonable.

⁽³⁾ The Spanish Timber Trade Federation ('AEIM') submitted a letter supporting the PTIA position, but they did not register as an interested party. Baukrane, a user, provided comments but did not register as an interested party.

⁽⁴⁾ t25.009783, Section: Procedure.

- (13) The PTIA's argument that the confidential treatment of data by indexation in ranges in the complaint breaches the rights of defence of the PTIA was rejected because data related to production, production capacity, capacity utilisation, cost of production, sales, inventories and employment was indeed presented in ranges in the complaint, however, it was always accompanied by the relevant index showing their percentage change. The treatment of data in such manner struck an adequate balance between the rights of the complainant for the confidential treatment of their most sensitive data and the right of defence of interested parties. In addition, requesting confidential treatment, of their sensitive data, i.e. its presentation using ranges, is a prerogative of interested parties in the proceeding. It was requested by the complainants at initiation and accepted by the Commission, due to the existence of specific types of products by the complainants, i.e. their specific product portfolios that would have allowed the identification of company sensitive data even when aggregated. At provisional stage, sampled Union producers did not request such confidential treatment. In the absence of other new elements, therefore, the Commission confirmed its findings and conclusions in recital (9) of the provisional Regulation.
- (14) Following provisional disclosure, the PTIA continued to dispute the representativeness of the complaint and requested the Commission to disclose its calculation of standing.
- (15) The Commission confirmed its findings on standing in recital (13) of the provisional Regulation. The note on standing ⁽⁷⁾ was added to the open file on the day of the initiation of the case. It included a list of EU producers and associations contacted by the Commission. The note did not specify the production and sales figures of individual producers. These details, in ranges, could be found in the individual standing replies ⁽⁸⁾. The note disclosed in sufficient detail the methodology used for the purpose of calculating standing pursuant to Article 5(4) of the basic Regulation. Specifically, Union producers expressly supporting the complaint accounted for more than 25 % of total production of the like product produced by the Union industry. The complaint was supported by Union producers whose collective output constituted more than 50 % of the total production of the like product produced by that portion of the Union industry expressing either support for or opposition to the complaint. No producer expressing opposition to the complaint came forward during the standing exercise. For the sake of transparency, the Commission further disclosed that the expressly supporting Union producers accounted for approximately 25 % to 30 % of the total production referred to above. Accordingly, the request was rejected. The Commission noted that PTIA did not provide any substantive evidence demonstrating the lack of standing of the complainants.
- (16) After the final disclosure, the PTIA resubmitted that the Commission had not disclosed sufficiently precise production data allowing for the calculation of the standing of the complainants. The PTIA claimed that in the case of data relating to nine complainants disclosing relevant data in ranges was unwarranted.
- (17) The Commission disclosed the production figures in ranges in order to protect the confidentiality of this sensitive, proprietary information. The Commission followed the standard procedure in anti-dumping investigations by disclosing such information in ranges. The number of complaining companies does not affect the obligation of the Commission to protect sensitive information. The Commission noted again that despite repeating the claims on standing, the PTIA did not submit any evidence demonstrating that the complainants lacked standing. The claim was, therefore, rejected.
- (18) Following provisional disclosure, the PTIA submitted that the Commission disregarded critical information relating to Union interest at provisional stage by not taking into account during its provisional assessment the PTIA submission of 15 January 2025 ⁽⁹⁾ rebutting the counterarguments submitted by the complainant ⁽¹⁰⁾ following PTIA's comments on initiation ⁽¹¹⁾. PTIA argued that it did not miss the deadline for submission of the data in question but, as a fallback argument, it referred to WTO case law ⁽¹²⁾, arguing that information submitted after the deadline cannot be automatically disregarded.

⁽⁷⁾ t24.008384.

⁽⁸⁾ See for example t24.008226 for Panguaneta.

⁽⁹⁾ t25.000896.

⁽¹⁰⁾ t25.000277.

⁽¹¹⁾ t24.009472, t24.010197 and t24.040502.

⁽¹²⁾ Appellate Body Report, US – Hot-Rolled Steel, paragraph 77; Appellate Body Report, US – Hot-Rolled Steel, paragraphs 74 and 77; see also Case T-633/11, *Guangdong Kito Ceramics and Others v Council* (paragraphs 70-91).

- (19) The Commission concluded that in view of the clarification provided about the deadline to rebut filings of other parties, the PTIA's argument that its rebuttal of the Greenwood Consortium's rebuttal of interested parties' comments met the deadline is incorrect.
- (20) In addition, and most importantly, the Commission did not disregard the substance of the said rebuttal. The claims on Union interest, already submitted by the PTIA on 25 November 2024 ⁽¹³⁾ and 3 January 2025 ⁽¹⁴⁾, were considered by conducting a thorough analysis of the interests of different classes of users and specifically referencing the opinion of the PTIA in recitals (355) and (362) of the provisional Regulation.
- (21) The argument in the submission referred to in recital (18), regarding the lack of standing of the Union industry and the excessive confidentiality of the standing calculations already raised by the PTIA in its submission of 25 November 2024 ⁽¹⁵⁾ and 3 January 2025 ⁽¹⁶⁾ was addressed in recitals (7) to (9), (12) and (13) of the provisional Regulation, as well as recital (15) above. The argument regarding the conclusions of the Commission and the Court on product scope in the birch plywood from Russia ⁽¹⁷⁾ investigation already raised in the PTIA's submissions of 25 November 2024 ⁽¹⁸⁾ and 3 January 2025 ⁽¹⁹⁾ was addressed in recitals (54) to (56) of the provisional Regulation. The film-faced plywood product exclusion request already raised by the PTIA on 24 October 2024 ⁽²⁰⁾, 18 November 2024 ⁽²¹⁾ and 3 January 2025 ⁽²²⁾ was addressed in recitals (59) and (60) of the provisional Regulation. The eucalyptus hardwood plywood product exclusion request already raised by the PTIA on 24 October 2024 ⁽²³⁾, 18 November 2024 ⁽²⁴⁾, 25 November 2024 ⁽²⁵⁾, and 3 January 2025 ⁽²⁶⁾ was addressed in recitals (61) and (62) of the provisional Regulation. The product exclusion request for plywood with outer layers of 0,3 mm or less, as well as thin plywood of thicknesses less than 6 mm, already raised on 24 October 2024 ⁽²⁷⁾, 18 November 2024 ⁽²⁸⁾, 25 November 2024 ⁽²⁹⁾ and 3 January 2025 ⁽³⁰⁾, was addressed in recitals (63) and (64) of the provisional Regulation. The product exclusion request for plywood with engineered veneers, already submitted on 24 October 2024 ⁽³¹⁾, 18 November 2024 ⁽³²⁾, 25 November 2024 ⁽³³⁾ and 3 January 2025 ⁽³⁴⁾, was addressed in recitals (65) and (66) of the provisional Regulation. The tropical species exclusion request, already submitted on 3 January 2025 ⁽³⁵⁾, was addressed in recitals (75) and (76) of the provisional regulation.
- (22) After the final disclosure, the PTIA argued that its submission of 15 January 2025 was filed within the prescribed deadline, i.e. 25 June 2025, the deadline to comment on the disclosure of provisional findings ⁽³⁶⁾, as contained in Section 7 of the Notice of Initiation. The PTIA claimed that because this submission contained new information it did not fall under the 75-day deadline for submitting comments on information submitted by other interested parties ⁽³⁷⁾.

⁽¹³⁾ t24.010502.

⁽¹⁴⁾ t25.000176.

⁽¹⁵⁾ See footnote 13.

⁽¹⁶⁾ See footnote 14.

⁽¹⁷⁾ Commission Implementing Regulation (EU) 2021/1930 of 8 November 2021 imposing a definitive anti-dumping duty and definitively collecting the provisional duty imposed on imports of birch plywood originating in Russia, (OJ L 394, 9.11.2021, p. 7, ELI: http://data.europa.eu/eli/reg_impl/2021/1930/oj).

⁽¹⁸⁾ See footnote 13.

⁽¹⁹⁾ See footnote 14.

⁽²⁰⁾ t24.009472.

⁽²¹⁾ t24.010197.

⁽²²⁾ See footnote 14.

⁽²³⁾ See footnote 20.

⁽²⁴⁾ See footnote 21.

⁽²⁵⁾ See footnote 13.

⁽²⁶⁾ See footnote 14.

⁽²⁷⁾ See footnote 20.

⁽²⁸⁾ See footnote 21.

⁽²⁹⁾ See footnote 13.

⁽³⁰⁾ See footnote 14.

⁽³¹⁾ See footnote 20.

⁽³²⁾ See footnote 21.

⁽³³⁾ See footnote 13.

⁽³⁴⁾ See footnote 14.

⁽³⁵⁾ See footnote 14.

⁽³⁶⁾ Section 7 Notice of Initiation, see footnote 2.

⁽³⁷⁾ Section 8 Notice of Initiation, see footnote 2.

- (23) The Commission rejected the argument because the title of the PTIA submission of 15 January 2025 read 'Rebuttal of the Plywood Trade Interest Alliance on the Complainants' comments' ⁽³⁸⁾, clearly referring to the submission of comments on the information submitted by other interested parties, namely the complainant, and, therefore, subject to the 75-day deadline set out in Section 8 of the Notice of Initiation.
- (24) Furthermore, the Commission recalled that the deadline for submitting any information before provisional measures were imposed was 70 days after initiation, which was shorter than the 75-day deadline for submitting comments on information submitted by other interested parties ⁽³⁹⁾. The PTIA's claim that new factual information can be submitted until the end of the deadline to submit comments on the disclosure of the provisional findings irrespective of the deadlines contained in Section 8 of the Notice of Initiation was incorrect. PTIA argued that since the final deadline for submitting new information was the end of the period for comments on provisional measures, as long as it contained new information, a submission could be made anytime. The Commission rejected the argument because the deadline of 70 days after initiation for submissions for the provisional stage was clearly set out in Section 7 of the Notice of Initiation.
- (25) The Commission further noted that, contrary to the claim by the PTIA, there was no new information in its submission of 15 January 2025. In the section entitled 'Alleged Circumvention Claims' ⁽⁴⁰⁾, the PTIA did not make any claims or submit any evidence regarding the monitoring of hardwood plywood with a thin outer layer of softwood, see recital (382) of the provisional Regulation. Instead, it argued against the registration of imports for products falling outside the current product scope and requested the Commission to define unambiguously the product scope. The issue of registration of products falling outside the scope of the investigation had no factual basis, was not raised and, therefore, was not relevant for this case. The product scope was also defined unambiguously in the Notice of Initiation ⁽⁴¹⁾.
- (26) After the final disclosure, the PTIA argued that the Commission did not take into account the substance of its claims from the 15 January 2025 submission.
- (27) The Commission reaffirmed its statements in recitals (20) and (21), regarding the treatment of the relevant substantive claims of the PTIA. The PTIA submission in question is a counter-rebuttal of the rebuttal of the complainant filed on 20 December 2024 ⁽⁴²⁾, rebutting the submission of the PTIA and other interested parties made since the initiation of the investigation. In its counter-rebuttal, the PTIA was limited in scope to the issues contained in the document submitted by the complainant that in itself was limited to issues already raised by the PTIA in previous submissions (24 October 2024 ⁽⁴³⁾, 18 November 2024 ⁽⁴⁴⁾ and 25 November 2024 ⁽⁴⁵⁾). The counter-rebuttal of the PTIA was, therefore, limited by definition to additional clarifications to claims that were already made.
- (28) After the final disclosure, the PTIA argued that information contained in the Annexes of the 15 January 2025 submission was not taken into account by the Commission.

⁽³⁸⁾ See footnote 9.

⁽³⁹⁾ 'Any information for the stage of provisional findings should be submitted within 70 days from the date of publication of this Notice, unless otherwise specified.

Unless otherwise specified, interested parties should not submit new factual information after the deadline to comment on the disclosure of the provisional findings or the information document at the stage of provisional findings. After this deadline, interested parties may only submit new factual information if they can demonstrate that such new factual information is necessary to rebut factual allegations made by other interested parties and provided that such new factual information can be verified within the time available to complete the investigation in a timely manner'. Notice of Initiation Section 7, Alinea 1 and 2, see footnote 2.

⁽⁴⁰⁾ Recitals 29-45, see footnote 9.

⁽⁴¹⁾ Section 2 of the Notice of Initiation, see footnote 2.

⁽⁴²⁾ See footnote 10.

⁽⁴³⁾ See footnote 20.

⁽⁴⁴⁾ See footnote 21.

⁽⁴⁵⁾ See footnote 13.

- (29) The Commission found, in particular, that the substance of the performance report submitted as an annex showing the difference in quality in Chinese and Union produced film faced plywood was already known and was addressed in recitals (59) and (60) of the provisional Regulation. The substance of the evidence submitted relating to the limitation of production of thin faced plywood by the Union industry was already known and it was referred to in recitals (63) and (64) of the provisional Regulation. In its submission of 25 November 2024 ⁽⁴⁶⁾, the PTIA referred to the 'support letters' of Union companies already as 'more than 100 support letters'. The existence of these, therefore, was known. In addition, all support letters were based on a template and raised exactly the same points. The opposition of the signatory companies was already considered when assessing Union interest, see recital (20).
- (30) The PTIA submitted that the Commission should exercise its discretion and not collect provisional duties because the measures could be annulled due to the irregularity relating to the rights to defence, i.e. the neglect of opposition letters by 140 companies at provisional stage.
- (31) The Commission considered that it had thoroughly analysed all of the PTIA's claims related to Union interest at provisional stage, see recital (20). The argument was, therefore, rejected.

1.6. Sampling

1.6.1. Sampling of Union producers

- (32) Following provisional disclosure, the PTIA requested an explanation for not including UPM or Latvijas Finieris in the sample.
- (33) The Commission confirmed the reasons for selecting the sample of Union producers set out in recital (27) of the provisional Regulation.

1.6.2. Sampling of exporting producers

- (34) Following provisional disclosure, the Association of exporting producers, CEP and CNFPPIA contested the Commission's decision to abandon the sample and to apply Article 18 of the basic Regulation and provided comments on the method to establish the residual duty, addressed in Section 3.5.2. After the final disclosure, the Association of exporting producers resubmitted the claim, which was addressed below in this Section.
- (35) CEP considered that the application of facts available could only be applied to parties which intentionally impeded the investigation, withheld necessary information or refused to cooperate with the Commission. It further considered that the Commission inappropriately applied Article 18 of the basic Regulation, because the legal position of the non-sampled cooperating exporters remained unaffected by the non-cooperation of two sampled companies in the sense that the parties did not lose their position of a cooperating party. In its view, the position of the cooperating non-sampled companies must be distinguished from the position of non-cooperating parties. Furthermore, since those non-sampled exporting producers duly submitted sampling forms in which data were all reported, it argued that the Commission could rely on such data to determine duty rate specifically to those cooperating parties. On this basis, CEP asked the Commission to impose different duties for Jiangshan Wood, for non-sampled cooperating producers and finally one duty rate for those who did not participate in the investigation or failed to make themselves known to the Commission.

⁽⁴⁶⁾ 'The measures will lead multiple companies, from importers/traders to end-users, to shut down operations since it is impossible to pass on to their customers a duty that could range between 89 % and 335 %. It is noted that we've received more than 100 support letters from importers' customers. These are retail shops, DIY stores, wood stores, construction companies, packaging materials and furniture companies in Belgium, France, Netherlands, Germany, Ireland and Luxembourg who oppose the imposition of duties since duties will limit their product offering and suppress their margins. We will submit the support letters separately to the Commission', recital 149, see footnote 13.

- (36) The association of exporting producers argued that the decision of the two companies that were sampled but failed to cooperate (Xuzhou Shengfeng Wood Co., Ltd and Xuzhou Hongxin Wood Co., Ltd) reflected their individual choices and could not be imputed to other exporting producers who duly submitted sampling forms and expressed their willingness to cooperate. It thus considered that the Commission's decision to abandon the sampling was a discretionary act since no factual basis existed to designate the companies as 'non-cooperating.' Furthermore, the association argued that applying Article 18 of the basic Regulation only applied to companies that refuse access to necessary information or otherwise significantly impede the investigation, which was not the present case – the cooperating non-sampled companies submitted sampling replies, remained available for potential selection, and did not obstruct the process.
- (37) The association also argued that Article 9(6) of the basic Regulation and Article 9(4) of the WTO Anti-dumping Agreement mandated the Commission to calculate the residual duty based on the weighted average of dumping margins established for the sampled exporters, excluding any zero or *de minimis* margins and margins based on facts available. It claimed that the Commission's assertion that having only one sampled company justified abandoning Article 9(6) had no basis in law. It argued that neither the basic Regulation nor the WTO Anti-dumping Agreement provided an exception for a single sampled exporter, and that applying 'facts available' to cooperating non-sampled exporters was a radical departure from established law and practice, resulting in punitive, non-representative duties. Apart from considering that this approach violated the basic Regulation and the WTO Anti-dumping Agreement, it also argued that it was not fair that cooperating and non-cooperating companies were treated identically.
- (38) For the above-mentioned reasons, the association requested the Commission to revoke the application of Article 18 of the basic Regulation to all cooperating non-sampled cooperating exporting producers. It also requested the Commission to recalculate the residual duty rate based solely on the dumping margin of the sampled cooperating producers.
- (39) The Commission disagreed with these claims for the following reasons. First, by submitting the sampling forms, the sampled companies expressed their willingness to cooperate with the investigation. According to Article 17 of the basic Regulation, the Commission must, in cooperation with parties, choose a sample which was statistically valid, on the basis of information available at the time of the selection, or to the largest representative volume of production, sales or exports which can reasonably be investigated within the time available. As mentioned in recital (38) of the provisional Regulation, after one of two sampled companies failed to cooperate, the additionally selected company also failed to cooperate three months after the investigation was initiated, and in view of procedural deadlines related to the anti-dumping investigation, there was no sufficient time to include a new company in the sample. The failure to cooperate of companies that initially committed to do so impacted the integrity of the sampling process and left the Commission with no other choice than to abandon the sampling.
- (40) Second, the Commission considered that a determination of a duty for the cooperating exporting producers solely based on sampling forms could not be envisaged, since the information provided in the sampling form was very limited and only related to export price and export volume. It would therefore not be possible to determine a dumping margin on this basis, also because there was no possibility to verify this information.
- (41) Finally, the Commission also disagreed that the decision to abandon the sampling was illegal. On the contrary, both Article 6.10 of the WTO Anti-dumping Agreement and Article 17 of the basic Regulation stipulate that a sample must be statistically valid, or based on the largest representative volume of production, sales or exports. Therefore, the sample must be sufficiently representative so that the dumping margin established on that basis is representative of all the imports to the Union. However, after two of the initially sampled producers ceased cooperating, only one company, Jiangshan Wood, was left as cooperating party out of the sampled parties. The Commission considered that the sample composed of only one company representing only around 5 % of the total exports from China to the Union was not sufficiently representative, and therefore abandoned the sampling, but calculated an individual duty for Jiangshan Wood. The Commission thus maintained that the decision to abandon the sampling was justified, and that the situation of Jiangshan Wood could not be considered representative for the situation of other exporting producers. The Commission also recalled that Article 18 does not apply in situations where parties deliberately refuse access, but also in situations where parties do not provide necessary information within the time limits provided by the Commission. Therefore, it considered that applying 'facts available' in this specific case was justified and in accordance with Article 17(4) of the basic Regulation.

- (42) After the final disclosure, the Association of exporting producers, CEP and Saintland Wood submitted comments on sampling. The Association of exporting producers repeated that the Commission's decision to apply Article 18 to cooperating non-sampled exporters, and to abandon the sampling constituted serious legal errors that materially distorted the investigation's outcome and breached fundamental obligations under EU regulations and the WTO Anti-dumping Agreement. It argued that (1) the Commission's position that there was no sufficient time to include a new company in the sample was unconvincing and irrelevant to the treatment of non-sampled exporters; that (2) the failure of certain companies to cooperate did not absolve the Commission of its obligation to treat cooperating non-sampled exporters in accordance with the basic Regulation and WTO Anti-dumping Agreement; and that (3) the burden of managing procedural deadlines and the sampling process lied with the Commission. The association further submitted that the explanation by the Commission that it could not determine a duty for the cooperating exporting producers solely based on sampling forms was flawed and inconsistent with the Commission's own requirements, since the sampling forms were completed by exporters in full compliance with the Commission's instructions in the questionnaire. It further argued that the Commission's assertion that a 5 % share of the imports to the Union is per se unrepresentative directly contradicts the logic of the *Hitit Seramik* judgment⁽⁴⁷⁾, where a 6 % share of production volume was found sufficient.
- (43) The Commission reiterated that applying Article 18 of the basic Regulation complied with both the basic Regulation and WTO Anti-dumping Agreement. Article 18 of the basic Regulation refers to situations where parties do not provide the necessary information within the time limits provided by the Commission. The decision on whether or not there was sufficient time to include another exporting producer in the sample has to be assessed in light of the specific circumstances of each investigation, and in this particular case, adding new companies in the sample would not have allowed the Commission to timely conclude the investigation. The decision whether a sample is representative depends on a number of factors such as representativity in terms of diversity of the products, size of the industry and many others, to be considered on a case-by-case basis in every investigation. Therefore, the fact that in another case, a sample of producers representing a similar percentage of volume of production was deemed representative did not contradict the conclusion of the Commission which was based on the circumstances of this case. Therefore, the Commission maintained that abandoning the sample and applying 'facts available' in this specific case was justified.
- (44) After definitive disclosure, CEP questioned that a failure to cooperate by the sampled companies resulted in depriving the other cooperating parties from their status as cooperating companies and resulted in abandoning the sampling. CEP argued that the Commission wrongly applied Article 18 of the basic Regulation since several exporting producers came forward and expected to be sampled. According to CEP, in a situation where two of the three producers cooperate and get a zero or *de minimis* margin, the non-sampled companies would be treated as cooperating and the resulting duty would not be so punitive. CEP further considered that sampling in general is of an exceptional rule compared to what is generally applied in standard investigations. It argued that parties who submitted a sampling form and obtained the cooperating status should remain unaffected regardless on whether the Commission abandoned or not the sampling, and that these parties should be subject to the same duty as the cooperating party.
- (45) The Commission referred to its explanations above in this section on why it had to abandon the sampling. It considered that the resulting duty was not unfair and that the methodology to establish the dumping duty detailed in Section 3.5.2 below was based in accordance with Article 18 of the basic Regulation on data of all exporting producers. It considered that this represented a reasonable and accurate method to establish the dumping margin for all other imports, and it reiterated that it could not base the dumping margin for all other imports solely on data of one company which imports into the Union were not deemed to be representative of all the imports to the Union. It therefore rejected the claim.

⁽⁴⁷⁾ See *Hitit Seramik Sanayi ve Ticaret AŞ v European Commission*, Case T-230/23, ECLI:EU:T:2025:579, Judgment of the General Court (Third Chamber) (11 June 2025).

- (46) After the final disclosure, Saintland Wood regretted that it was not selected to be part of the sample and that no additional producers were added to the sample after two companies had ceased cooperating which was in its view due to their lack of understanding of EU law. The company also mentioned that its parent company was sampled twenty years ago in an investigation where six producers were selected, compared to only two in the current case, and it therefore questioned if rules on sampling changed.
- (47) The Commission recalled that the sampling remained to be based on the same article of the basic Regulation (Article 17) which did not change in substance, and that the number of the sampled companies depends on the circumstances of each individual case. In this specific case, the initial sample of two companies was deemed representative. As explained in recital (39) of the provisional Regulation, given that any new company to the sample would have to be given another at least 30 days to provide the questionnaire reply, the reply would have come more than two months after the initially provided deadline, and it was thus considered that in view of procedural deadlines, there was not sufficient time to select a new company. The Commission further noted that Saintland Wood failed to apply for individual treatment pursuant to Article 17(3) of the basic Regulation by submitting a full questionnaire response within the deadline imposed by the Commission. The Commission thus rejected the claims.

1.7. Questionnaire replies and verification visits

- (48) In the absence of comments regarding the questionnaire replies and verification visits, the Commission confirmed recitals (40) to (43) of the provisional Regulation.
- (49) Verification visits pursuant to Article 16 of the basic Regulation were carried out at the premises of the following companies:

Unrelated Union importers:

- Groupe ISB, Bruz, France ('ISB'),
- Altripan B.V., Antwerp, Belgium ('Altripan').

1.8. Investigation period and period considered

- (50) As stated in Section 1.7 of the provisional Regulation, the investigation of dumping and injury covered the period from 1 July 2023 to 30 June 2024 ('the investigation period' or 'IP'). The examination of trends relevant for the assessment of injury covered the period from 1 January 2021 to the end of the investigation period ('the period considered').

2. PRODUCT CONCERNED AND LIKE PRODUCT

- (51) Following provisional disclosure, the PTIA repeatedly argued, including by rebutting the claims of the complainant, that the general scope of this case was too broad, because plywood produced of pine, poplar, beech, birch and okoumé, cannot be grouped under a single product definition. They referred to the findings of the Commission in the birch hardwood plywood from Russia case ⁽⁴⁸⁾ arguing that the findings of the Commission in that proceeding called for a clear separation between birch plywood, poplar plywood, okoumé plywood and beech plywood, i.e. hardwood species. This separation was objective and could not be changed. The PTIA argued that the Commission had itself explicitly stated that plywood of different species do not share the same basic physical, technical and chemical characteristics ⁽⁴⁹⁾.

⁽⁴⁸⁾ See footnote 17.

⁽⁴⁹⁾ Idem, recital 26.

- (52) The Commission confirmed its findings in recitals (55) and (56) of the provisional Regulation on the possibility of defining the scope of the investigation based on objective criteria as the general and widely used product category of hardwood plywood. In particular, in recital (55) of the provisional Regulation, ‘the Commission found that the defining factor of the product under investigation in the present investigation was that the face veneer is made of hardwood, as opposed to softwood, other wood products or plastic’. The Commission noted that unrelated importers themselves, who were members of the PTIA, used the product category hardwood plywood as opposed to softwood plywood in their sales brochures⁽⁵⁰⁾. Also, European product standards differ for hardwood and softwood plywood⁽⁵¹⁾. The existence of hardwood plywood as a well-defined, separate product category based on common basic physical, technical and chemical characteristics different from softwood plywood was re-enforced by the customs classification of plywood into coniferous (softwood) and non-coniferous (hardwood) categories⁽⁵²⁾.
- (53) The Commission further recalled that, according to settled case-law, ‘in defining the product concerned, the Commission may take account of a number of factors, such as the physical, technical and chemical characteristics of the products, their use, interchangeability, consumer perception, distribution channels, manufacturing process, costs of production and quality’⁽⁵³⁾. The Commission’s investigation found a high degree of commonality across the product types in terms of most of the above-mentioned characteristics, including, in addition to common physical, technical and chemical characteristics, their use, interchangeability, consumer perception, distribution channels and manufacturing process.
- (54) The Commission further found clear dividing lines between hardwood and softwood. Most hardwoods have a higher density than most softwoods. Hardwood has a slower growth rate. Softwood is less fire resistant. Hardwoods have prominent grain different from softwood’s light grain. Hardwoods are hard and durable compared to soft and workable softwoods, having an impact on their use. In view of these elements, the argument put forward by the PTIA was rejected.
- (55) After the final disclosure, the PTIA repeated that the product under investigation contradicted the findings of the Commission and the Court in the birch plywood from Russia case. In support of this argument, the PTIA claimed that contrary to the Commission’s statements in recitals (52) to (54) above, only some of the Union producers used the differentiation between hardwood and softwood plywood in their sales brochures, that the existence of different European product standards for softwood and hardwood was not relevant, just as the different customs classification for hardwood and softwood, because customs codes further distinguished products by the wood species used. The PTIA further argued that the differences in the characteristics of softwood and hardwood species, listed in recital (54), were also irrelevant.
- (56) The Commission confirmed the arguments set out in recitals (52) to (54) above for identifying hardwood plywood as a unique, distinct product category that can be defined as the scope of an anti-dumping investigation based on physical, technical and chemical characteristics, as well as, industry and consumer perception. The Commission found that a sampled Union importer, member of the PTIA, also used the product category ‘hardwood plywood’ on its website⁽⁵⁴⁾. The Commission added that other Trade Defence Authorities have defined the scope of certain anti-dumping investigations as hardwood plywood, citing the Certain Hardwood Plywood Products From the People’s Republic of China case of the United States⁽⁵⁵⁾ and the Decorative and other non-structural plywood case of Canada, the latter defining the product scope using a reference to the American National Standard for Hardwood and Decorative Plywood, ANSI/HPVA HP-1-2016⁽⁵⁶⁾. In relation to this argument, the Commission referred to the ongoing investigation of softwood plywood imports from Brazil⁽⁵⁷⁾, where the product scope was defined as the other major category of plywood: softwood plywood. The argument was, therefore, rejected.

⁽⁵⁰⁾ <https://www.sinbpla.fr/produits/panneaux-dagencement>, <https://fokuspremium.eu/kategorie/sklejki-dla-branzy-meblowej/>, <https://www.frischeis.at/shop/platte/sperrholz-platte~c14208283>.

⁽⁵¹⁾ EN 635-2 Plywood – Classification by surface appearance – Part 2: Hardwood, EN 635-3 Plywood – Classification by surface appearance – Part 3: Softwood.

⁽⁵²⁾ Commission Implementing Regulation (EU) 2023/2364 of 26 September 2023 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L, 2023/2364, 31.10.2023, ELI: http://data.europa.eu/eli/reg_impl/2023/2364/oj).

⁽⁵³⁾ E.g., judgments of 2 October 2024, *China Chamber of Commerce for Import and Export of Machinery and Electronic Products (CCCME) and Others v European Commission*, Case T-263/22, ECLI:EU:T:2024:663, paragraph 294; of 13 September 2010, *Whirlpool Europe v Council*, T-314/06, EU:T:2010:390, paragraph 138; of 17 December 2010, *EWRIA and Others v Commission*, T-369/08, EU:T:2010:549, paragraph 82.

⁽⁵⁴⁾ E.g. Duroform, high quality hardwood plywood, Meraform Indo high quality hardwood plywood, <https://www.altripan.com/en/products>.

⁽⁵⁵⁾ Department of Commerce International Trade Administration [A-570-051] Certain Hardwood Plywood Products From the People’s Republic of China: Initiation of Less-Than-Fair-Value Investigation, Federal Register / Vol. 81, No 242 / Friday, 16 December 2016 / Notices 91125.

⁽⁵⁶⁾ <https://www.cbsa-asfc.gc.ca/sima-lmsi/i-e/donp2020/donp2020-in-eng.html#toc3-1>.

⁽⁵⁷⁾ Notice of initiation of an anti-dumping proceeding concerning imports of Softwood plywood originating in Brazil (OJ C, C/2025/1490, 6.3.2025, ELI: <http://data.europa.eu/eli/C/2025/1490/oj>).

2.1. Scope exclusion requests

- (57) Following provisional disclosure, the PTIA argued that the fact that the Commission rejected its scope exclusion request ‘with one-to-two sentences’ is a sign that ‘information presented by the PTIA was not given due consideration by the Commission’.
- (58) The Commission recalled that, what matters is the substance rather than the length of the rebuttal and whether the comments were rebutted in an appropriate way. The argument was, therefore, rejected.
- (59) Following provisional disclosure, the PTIA argued that in the birch hardwood plywood from Russia ⁽⁵⁸⁾ case the Commission found that plywood made of different hardwood species do not share the same basic physical, technical and chemical characteristics and that this finding was endorsed by the General Court in its *Vyatsky Plywood Mill v Commission* ⁽⁵⁹⁾ judgement. The PTIA submitted that the Commission made a manifest error of assessment of the facts and an error of law.
- (60) The Commission partly addressed these claims in recital (52). In addition, the Commission did not interpret the facts nor the law in contradiction to its previous findings in the birch hardwood plywood from Russia case because it never determined that birch and other types of hardwood plywood are the same. In recital (55) of the provisional Regulation, it found that ‘*hardwood plywood... can be distinguished from other products by its basic physical, technical and chemical characteristics, which also includes several subcategories (product types)*’. This finding and the statement that birch hardwood plywood can, by itself, be a subcategory of hardwood plywood distinct from other hardwood plywood susceptible of being the scope of an anti-dumping investigation were not contradictory. The argument was, therefore, rejected.
- (61) After definitive disclosure, CEP submitted that the product scope was defined in an overly broad manner, and that the Commission had ignored the substantial differences between plywood made from different tree species.
- (62) In the absence of any supporting evidence, the Commission rejected the claim and referred to its conclusion in recital (56).

2.1.1. *Eucalyptus plywood*

- (63) Following provisional disclosure, the PTIA, the ETTF and GD Holz ⁽⁶⁰⁾ submitted that eucalyptus plywood should be excluded from the scope of the investigation, because the Union industry was not able to replace the eucalyptus plywood from China as there was not enough production and not enough raw material, namely eucalyptus logs, available in the Union. Plantations could not be extended as there were bans in Spain and Portugal to increasing their size. PTIA noted that only three union producers offer eucalyptus-based products. PTIA also submitted that eucalyptus grown in Europe is not suitable for plywood production. Keflico added that eucalyptus plywood production in the Union was almost entirely of high-grade plywood, lower grades were not produced.
- (64) The Commission confirmed its findings regarding the exclusion request of eucalyptus plywood from the scope of the investigation in recital (62) of the provisional Regulation on the grounds that, as recognised by PTIA itself, at least three Union producers offer products where eucalyptus is used for the outer veneer. The Commission also noted that the claims relating to the lack of production and raw materials were not supported by evidence in terms of shortage of supply. The PTIA submitted that Union eucalyptus production is mainly based on imported raw material and the Commission found evidence that Chinese production is also using imported veneers, as explained in recital (246), undermining the claim about the lack of availability of raw material in the Union, as opposed to the PRC. In addition, Keflico, in its submission confirmed the interchangeability of eucalyptus and birch plywood ⁽⁶¹⁾ in the packaging industry, which contradicted the claim that hardwood plywood produced in the Union occupies a different market segment than imported Chinese eucalyptus plywood. The claim was, therefore, rejected.

⁽⁵⁸⁾ See footnote 17.

⁽⁵⁹⁾ General Court (Sixth Chamber), 11 September 2024, Case T-32/22, ECLI:EU:T:2024:617, paragraph 50.

⁽⁶⁰⁾ AEIM also submitted an exclusion claim regarding eucalyptus plywood but it did not register as an interested party.

⁽⁶¹⁾ ‘The customers have experienced a price increase since the Russian/Belarusian plywood was banned. The Chinese Eucalyptus plywood actually helped the packaging industry to survive. Not by offering a cheaper solution, but simply as an alternative to the illegal imports of Russian birch (but that’s another story)’.t25.006761.

- (65) Furthermore, the Commission considered that for the definition of the product concerned, i.e. the exclusion of hardwood made from certain species, for example, eucalyptus, the ability of the Union industry to replace in its entirety the eucalyptus plywood imported from China was not a relevant criterion. The argument was, however, considered relevant in the assessment of the Union interest. Accordingly, the Commission addressed the issue further in recitals (245) and (246).
- (66) After the final disclosure, the PTIA argued that the Commission had rejected its request for the exclusion from the scope of the investigation of eucalyptus plywood without providing sufficient reasons for its findings. The PTIA reaffirmed that the open file did not contain evidence showing that the Union industry was producing eucalyptus plywood in commercial volumes.
- (67) The argument was rejected because the questionnaire replies of both Panguaneta ⁽⁶²⁾ and Garnica ⁽⁶³⁾, placed on the open file, contained references to their product range, including eucalyptus plywood ⁽⁶⁴⁾.
- (68) Furthermore, considering that hardwood plywood manufacturers produced to order, there was no production to stock so that the commercial volume of production of eucalyptus plywood in a given year was equal to the amount ordered by consumers. As stated in recital (64), in view of the global trade of eucalyptus veneers practiced by producers in both China and the Union, the availability of raw material for eucalyptus plywood did not limit significantly the volume that could be manufactured by the Union industry.
- (69) After the final disclosure, CEP submitted that the reasons for rejecting the exclusion requests for eucalyptus plywood and film-faced plywood from the investigation were insufficient. CEP referred to the PTIA comments regarding the exclusion of eucalyptus plywood, without indicating the exact submission.
- (70) In the absence of any supporting evidence, the Commission rejected the claim.
- (71) After the final disclosure, Saintland Wood submitted that contrary to the Commission's claim in recital (64), the Union industry could not produce single use film-faced eucalyptus plywood in an economical and sustainable manner because the cost of veneers, imported or self-produced from imported logs, were prohibitive and the Union industry lacked the necessary production technology. Saintland Wood did not indicate the purpose of the submission. In view of the placement of recital (64) that was disputed by it, the Commission considered the submission in the context of the exclusion request for eucalyptus film-faced plywood. The Commission noted that the Union industry submitted that at the current price level of low-quality, low use film-faced plywood it could not recover its production costs. This inbuilt lack of profitability rather than the lack of technological know-how or the availability of raw material was preventing the Union industry from producing single use film-faced plywood, from eucalyptus or other hardwood species. The claim was rejected.

2.1.2. *Film-faced plywood*

- (72) Following provisional disclosure, the PTIA, ETTF, GD Holz and Questwood claimed that Union film-faced plywood was not competing with film-faced plywood imported from China, and especially film-faced plywood for formwork. These interested parties argued that imported film-faced plywood is a distinct product category, it is not produced in the Union and there are limitations regarding its future production, it is not in direct competition with the Union like product, it has different quality and performance and its eventual disappearance from the Union market due to anti-dumping measures would have a detrimental impact on housing policy.

⁽⁶²⁾ t24.010595.

⁽⁶³⁾ t24.010593.

⁽⁶⁴⁾ Eucapyppto Twin for Panguaneta, and Eucalyptus Globulus for Garnica.

- (73) The claim was rejected, because despite being a well-defined product category, formwork film-faced plywood was an integral part of the hardwood plywood product type covered by the investigation. It was composed of similar raw material (veneers, glue and an additional layer of plastic on the face veneer), produced by the same exporting producers and imported by the same importers as other hardwood plywood panels. The Commission upheld its findings in recital (60) of the provisional Regulation concerning the lack of difference in the basic physical, technical and chemical characteristics of Chinese and EU-produced formwork film-faced plywood. Furthermore, the Commission gathered evidence showing that imported and domestic film-faced plywood were similar both in use and durability (i.e. the number of times they can be used for construction formwork). The Union industry also produced beech film-faced plywood ⁽⁶⁵⁾ that, due to the characteristics of the wood species used, was very similar to lower reusability eucalyptus film faced plywood. In view of this overlap in usage and the fact that differences in quality of the product alone do not warrant exclusion from the scope of the investigation, the Commission found that film-faced plywood imported from China and produced in the Union are in direct competition. Nevertheless, the argument that it is not economically viable for EU producers to manufacture low quality and inexpensive formwork film-faced plywood, as well as the impact on housing, was considered in Section 8 on Union interest.
- (74) The Commission noted that PTIA seemed to suggest in recital (84) of its submission that Russian birch film faced plywood and Chinese imports of eucalyptus and poplar film faced plywood were interchangeable ⁽⁶⁶⁾, as far as their use was concerned. In the absence of any indication to the contrary in the birch hardwood plywood from Russia case ⁽⁶⁷⁾ or this investigation, Russian birch film faced plywood and Union industry produced film faced plywood were also considered interchangeable.
- (75) After the final disclosure, Saintland Wood submitted that beech-based film-faced plywood had no market competitiveness and was not produced by the Union industry.
- (76) The Commission considered the argument unfounded and rejected it because the Union industry produced and sold beech film faced plywood ⁽⁶⁸⁾.
- (77) Following provisional disclosure, the PTIA requested that the distinction between 'structural and non-structural plywood' to be taken into account in the Product Control Number ('PCN'), the dumping margin and the undercutting/underselling calculations.
- (78) The Commission rejected the argument as far as the inclusion in the PCN of the alleged structural, non-structural split in hardwood plywood is concerned, because quality (grade), application (glue type) and species-related criteria in the existing PCN structure adequately covered this distinction. During the verification of the questionnaire reply of an unrelated importer it was found that on orders of imports from China, the structural, non-structural distinction was not made, being superseded by references to other qualities, already covered in the PCN. Moreover, at this stage of the investigation, a fundamental review of the PCN would impede completing the investigation in a timely manner. In Section 7 of the Notice of Initiation, interested parties were provided 70 days to comment on information for the stage of provisional findings but no such comments were submitted on the composition of the PCN.
- (79) After the final disclosure, the PTIA argued that the reason for not referring to structural and non-structural plywood in orders was that all plywood imported from China by the verified sampled Union importer was non-structural.
- (80) The product range sold by the verified Union importer included plywood fit for structural uses ⁽⁶⁹⁾ imported from both China and other sources. The PTIA did not provide evidence that the structural, non-structural distinction was made on the orders for these products. The argument was, therefore, rejected.

⁽⁶⁵⁾ DYAS film – Film faced plywood | Dyas.eu.

⁽⁶⁶⁾ Following the sanctions imposed in 2022 on the Russian Federation and Belarus and in the context of proposed trade restrictions on Chinese imports, the European market already has faced a serious supply gap. This is particularly critical for construction sectors reliant on disposable, low-cost formwork plywood ... In this context, the import of film-faced plywood from countries with 6 controlled, high-yield plantations, such as China, plays a stabilizing role, helping to preserve Europe's forests while ensuring the continuity of essential construction activities', t25.006824, p. 20.

⁽⁶⁷⁾ Footnote 48.

⁽⁶⁸⁾ Idem.

⁽⁶⁹⁾ For example Duroform or Paged Wiremesh, <https://www.altripan.com/en/products>.

- (81) As far as the undercutting and underselling calculation was concerned, the Commission considered the comment by PTIA in recitals (187) and (188).
- (82) Following the provisional disclosure, the PTIA requested the granting of an end-use exemption for film-faced plywood for non-structural applications.
- (83) The Commission considered that the definition of the product by the PTIA as 'film-faced plywood' did not establish a sufficient distinction to consider it a specific product category. Furthermore, the prescribed end-use as 'non-structural applications' was not considered precise enough for warranting an end-use exemption. The request was rejected.
- (84) Following the provisional disclosure, Questwood argued that the Commission should follow the approach adopted by the United States Department of Commerce ('DOC') and the International Trade Commission ('ITC') that excluded certain film faced plywood from the anti-dumping and countervailing duties imposed on Chinese plywood ⁽⁷⁰⁾.
- (85) The Commission did not consider that the results of investigations by other jurisdictions created precedent for its own investigations. Nevertheless, it examined the claim and found that there were fundamental differences between the two proceedings. The public file of the original investigation by the DOC and ITC contained evidence that the complainant and the domestic industry in the United States agreed to exclude film-faced plywood imported from China ⁽⁷¹⁾ on the grounds that the complainants did not produce film faced plywood. This was not the case in the present proceeding. The claim was rejected.

2.1.3. *Thin plywood*

- (86) Following the provisional disclosure, Keflico submitted that eucalyptus thin plywood should be excluded from the scope, because it was not produced in the Union in the volumes required by the packaging industry and that thin plywood made out of poplar, due to its physical characteristics, was not suitable for the use of this industry.
- (87) The Commission rejected the claim on the grounds that the Union industry had the capacity to produce hardwood plywood specifically destined for both for heavy ⁽⁷²⁾ and light ⁽⁷³⁾ packaging in sufficient quantities.

3. DUMPING

- (88) Following the provisional disclosure, the Commission received comments from the complainant and Jiangshan Wood on the dumping margin calculation.

3.1. **Procedure for the determination of the normal value under Article 2(6a) of the basic Regulation**

- (89) In the absence of comments regarding the questionnaire replies and verification visits, the Commission confirmed recitals (77) to (82) of the provisional Regulation

3.2. **Normal value**

3.2.1. *Existence of significant distortions*

- (90) In the absence of comments regarding the questionnaire replies and verification visits, the Commission confirmed recitals (86) to (180) of the provisional Regulation.

⁽⁷⁰⁾ See footnote 55.

⁽⁷¹⁾ 'UFP argues that ... PFF should be excluded from the scope of the current investigations ... petitioners state they do not oppose the modified scope exclusion language proposed by UFP ...', Certain Hardwood Plywood Products from the People's Republic of China: Scope Comments Decision Memorandum for the Preliminary Determinations, A-570-051, C-570-052, 17 April 2017.

⁽⁷²⁾ <https://www.garnica.one/en-uk/plywood-panels/range/reinforced/reinforced-globulus-poplar-sg.html>.

⁽⁷³⁾ <https://www.garnica.one/en-uk/plywood-panels/range/efficiency/efficiency-poplar.html>, <https://pagedplywood.com/en/produkty/paged-stringply-3>.

3.2.2. *Representative country*

- (91) In the absence of comments regarding the questionnaire replies and verification visits, the Commission confirmed recitals (181) to (195) of the provisional Regulation.

3.2.3. *Sources used to establish undistorted costs*

- (92) Following the provisional disclosure, the complainant and Jiangshan Wood provided comments on sources used to establish the undistorted costs. The comments are addressed below in Section 3.2.4.

3.2.4. *Factors of production*

- (93) Following the provisional disclosure, Jiangshan Wood submitted that the values of factors of production mentioned in Table 1 of the provisional Regulation did not correspond to values in the calculation files and in recital (210) of the provisional Regulation.
- (94) The Commission clarified that the values in Table 1 and recital (210) contained a clerical error related to a percentage of import tax that was added to each benchmark. However, the correct values were disclosed to all parties in the annexes containing the benchmarks. These correct values were applied in the dumping calculations.
- (95) Considering these comments, the Commission confirmed that the following factors of production and their sources have been used to determine the normal value in accordance with Article 2(6a)(a) of the basic Regulation:

Table 1

Factors of production of product under investigation

Factor of Production	HS Code	Source	Undistorted value	Unit of measurement
Raw materials				
Poplar log	4403 97	Global Trade Atlas ('GTA') ⁽⁷⁴⁾	980,49 CNY	m ³
Eucalyptus veneer	4408 90	GTA	4 073,14 CNY	m ³
Laminates paper	4811 49	GTA	4,26 CNY	m ²
Flour	1101 00 15	GTA	5,31 CNY	kg
Consumables				
Labour				
	n/a	National statistics	43,76 CNY	hour
Energy				
Electricity	n/a	Turkish Energy Market Regulatory Authority	0,77 CNY	kWh

3.2.4.1. *Raw materials*

- (96) The complainant and Jiangshan Wood provided comments on benchmarks for poplar logs, eucalyptus veneer and wheat flour.

⁽⁷⁴⁾ <http://www.gtis.com/gta/secure/default.cfm>.

Poplar logs

- (97) With regard to poplar logs, Jiangshan Wood considered that GTA export data from France led to much higher prices than when using values of Eurostat, and it considered that this may have been because the statistical data used by the Commission mixed both import and export data. It argued that since Eurostat data only contained data as reported directly by the French customs authorities, it was more reliable than the third-party source data extracted from S&P Global. It further submitted the extraction from Eurostat based on which the unit price resulted in 96,56 EUR/m³ or 754,66 CNY/m³. Jiangshan Wood additionally submitted that there were no tariffs on imports of French-origin poplar logs to countries to which France exported the poplar logs, and that therefore, it was not justified to add 4,1 % of import duty.
- (98) The complainant submitted that Jiangshan Wood misinterpreted the data, since the data used by the Commission⁹⁹⁹⁹⁹ was not based on the export value from France to third countries, but on the import value in third countries of French-origin poplar logs, which it considered was the correct method. The complainant thus argued that the data should not be modified.
- (99) The Commission clarified that, as mentioned by the complainant, the benchmark for poplar logs was not based on export values of poplar logs from France, but indeed on French-origin imports of poplar log into all countries in the world. The statistical data was based on the GTA database which the Commission considered as reliable, and which has been used by the Commission for this purpose in many other investigations. Furthermore, the Commission recalled that GTA represented a comprehensive database that contained not only on Eurostat, but also UN Comtrade data and numerous other statistical sources. The Commission thus considered that the benchmark established on this basis was sufficiently accurate. The Commission further clarified that the import duty applied to poplar logs was not determined based on exports from France, but on average import duties on poplar logs levied by the biggest importing countries, as mentioned in recital (218) of the provisional Regulation. The claim was thus rejected.
- (100) After the final disclosure, Jiangshan Wood submitted that the Commission should not have added 4,1 % import tariff to the average price of poplar log and that the source of the markup was arbitrary since it was based on the average import tariff into the top 10 importing countries while the import price was based on imports of French origin poplar logs to all countries. It also pointed out that according to UN Comtrade import data, the top 10 importing countries were different from those listed by the Commission at the disclosure. In its view, the Commission should have looked at the import tariffs applicable to the imports of French-origin poplar logs only. Since these imports were subject to 0 % of import tariff, it considered that no tariff should be applied.
- (101) The Commission disagreed with the claim that the import tariff added to the poplar log price was arbitrary. It considered that adding an import tariff was in line with its practice and that it was consistently added to import prices to reflect the fact that any company that purchased eucalyptus veneer would have to pay it. In this particular case, since France was an important producer of poplar logs, the Commission found it appropriate to base its benchmark for poplar log on worldwide imports from France. Such benchmark was thus determined in accordance with Article 2(6a) of the basic Regulation on undistorted international price, and not on an import price to a representative country. Therefore, the Commission was not bound to link the import tariff to a representative country nor in this case to France. Instead, the Commission found that the level of the import tariff based on the most important import destinations for poplar logs constituted a reasonable method to establish its level. With regard to the claim that there was a difference between the list of the most important import destinations presented by Jiangshan Wood, the Commission based its list on GTA data while Jiangshan Wood used UN Comtrade database. The Commission considered that GTA was a reliable source of the data and that it did not see an underlying reason to replace the data by another source. The Commission thus rejected the claim.

Eucalyptus veneer

- (102) As mentioned in recitals (206) to (210) of the provisional Regulation, in the absence of another suitable benchmark, the benchmark price for eucalyptus veneer was based on an average export price in the GTA database under HS code 4408 90, which includes eucalyptus veneer as well as other types of veneer. The benchmark price established, and disclosed to parties, on this basis amounted to 4 073,134 CNY/m³ or 521,22 EUR/per m³ which the Commission considered to be accurate and in line with the market price for the type of veneer.

- (103) Following the provisional disclosure, Jiangshan Wood questioned why many countries including the biggest producers of eucalyptus veneer such as Uruguay, Paraguay, Brazil or Chile were not considered by the Commission. It pointed out that to establish the benchmark, the Commission considered data of Poland, Sweden, and Latvia, which were not the main exporters of the eucalyptus veneer, and which sourced in countries that did not produce veneer, such as Ukraine. In addition, it also raised that the Commission included in its calculation of the benchmark countries that exported minor quantities. Therefore, Jiangshan Wood expressed concerns about the reliability of the database used by the Commission.
- (104) Jiangshan Wood further submitted that the Commission could use UN Comtrade data which gathered data of all exporting countries including large exporters of eucalyptus. It submitted that the unit price to be used as the benchmark on this basis was 3 238 CNY/m³ or 414 EUR/m³. Jiangshan Wood thus requested the Commission to use this value as the benchmark, or alternatively, to use the value of 443 EUR/m³ mentioned in recital (210) of the provisional Regulation. It also mentioned that if the Commission decided to use the benchmark used at the provisional stage, it was requested to disclose the countries considered as the biggest exporting countries and explain why the main countries producing eucalyptus veneer were not taken into account. Following final disclosure, Jiangshan Wood repeated its request to disclose additional data related to the benchmark, while referring to differences between the database used by the Commission and UN Comtrade.
- (105) The Commission first reiterated that the value of 443 EUR/m³, mentioned in recital (210) of the provisional Regulation, concerned a clerical mistake that did not have a factual basis. The Commission further reiterated that, as explained in recital (210) of the provisional Regulation, the export statistics under HS code 4408 90 contained veneers of different wood species and thus of different prices. The price ranges differed considerably for very thin veneers compared to veneers in the range of 0,3–0,6 mm which, being the most common thickness used to produce plywood, and between veneers of different qualities. For instance, for eucalyptus veneer only, the price could vary considerably if the veneer was to be used for the core of the plywood or for a face. The HS code was thus not only a basket code that contained more types of veneers than eucalyptus veneers used to produce plywood but also included eucalyptus veneer of different types and qualities. Not all the veneers could be used for the production of plywood specifically.
- (106) Therefore, the Commission took into consideration only the imports from countries for which the average import prices were in the range starting from 350 EUR/m³ for low quality eucalyptus veneer to 720 EUR/m³ for high quality eucalyptus veneer. This range was based on invoices submitted as evidence by the complainant for eucalyptus veneer of different prices and qualities. Therefore, the range corresponded to prices that can be considered to be paid either for eucalyptus veneer that can be used in the production of hardwood plywood. Countries with average import prices outside this range were therefore not considered.
- (107) In the absence of a specific HS code for eucalyptus veneer, the Commission thus considered that the average price established on this basis was reasonable and reflected in an accurate way the price to be paid for this factor of production. The Commission noted additionally that the benchmark submitted by Jiangshan Wood based on the UN Comtrade data of 3 238 CNY/m³ or 414 EUR/m³ was within the price range used by the Commission of 350 EUR/m³ to 720 EUR/m³ and that it was largely in line with the benchmark of 4 073,14 CNY/m³ or 521,22 EUR used by the Commission. The Commission also considered that it had provided a sufficiently detailed disclosure in the provisional and definitive disclosure of how the benchmark was calculated. While the Commission noted the differences that were highlighted by the exporting producer when using an alternative database, it did not identify any compelling reasons to reject the use of the GTA database, which is used in all other investigations and which it considered to be a reliable data source. The Commission thus rejected the claim that the statistics used by the Commission may not have been reliable and it maintained that the benchmark established as explained above was reasonable and accurate.
- (108) After the final disclosure, Jiangshan Wood submitted that in its production process, it only used lower quality eucalyptus veneer for the core, and it also referred to the fact that it did not purchase face veneer. It argued that the price range that the Commission applied to establish the benchmark must not include high quality eucalyptus core veneer and face veneer. In its comments on the final disclosure, Jiangshan Wood requested the Commission to disclose a meaningful summary of the evidence provided by the complainant establishing the price range of 350 EUR to 720 EUR/m³ for eucalyptus veneer. It reiterated its claim on 14 October 2025 requesting the Commission to provide 'a meaningful disclosure of these invoices and/or a summary of each veneer grade, their incoterm, origin, and price', since it considered that not disclosing this information breached its rights of defence. By email of 15 October 2025, the Commission provided the company with the requested summary, pointing out however that it did not consider that by not disclosing the (confidential) invoices themselves, the rights of defence of Jiangshan Wood were breached. Jiangshan Wood subsequently reiterated its request by requesting still more detailed information on the invoices such as their dates and details on conversion ratios of the prices from net to gross weight.

- (109) To rebut the arguments by Jiangshan Wood, the complainant submitted that the methodology applied by the Commission to adjust import data under HS code 4408 90 was reasonable in order to properly and accurately capture imports of specifically eucalyptus veneers in this 'basket' code containing other types of plywood.
- (110) The Commission found the claim of Jiangshan Wood unsubstantiated. The HS code 4408 90 used to determine the benchmark is a basket of other types of plywood and the range that was applied was used only as a proxy to identify imports of eucalyptus veneer within this basket code more specifically. The Commission considered that this method was reasonable and that, given the available information and despite that it could not distinguish between the qualities of the veneer, it reflected in the most accurate way the price of the eucalyptus veneer.
- (111) Furthermore, the Commission found that the request of Jiangshan Wood to disclose the confidential invoices as unsubstantiated. The invoices themselves were not used to determine the benchmarks. It was only used as a proxy to determine a price range for eucalyptus veneers, and that is why the Commission did not consider that disclosing the confidential invoices would allow Jiangshan Wood to substantiate its claim in more detailed way. In addition, the Commission provided a very detailed explanation of its method in the General Disclosure Document in recitals (67) and (72), and it provided additional summary information containing all the details on the nature of the eucalyptus veneer, and the relevant prices, at the request of Jiangshan Wood, by email of 15 October 2025.
- (112) Finally, the Commission found the claim of Jiangshan Wood that it used only low-quality eucalyptus core veneer in their production as unsubstantiated. To the contrary, the company's purchase invoices for eucalyptus veneer indicated a quality 'grade 1' or 'first grade' which suggested that the purchased veneer was of a superior quality. Also, the reference did not allow to determine if the purchased veneer was core and face veneer, despite that the company claimed that all the face veneers were self-produced. The Commission could not thus ascertain the claim that Jiangshan Wood only purchased low quality core veneer.
- (113) The Commission thus rejected the argument that only the lower priced eucalyptus veneer should be used. Also, the Commission did not consider that by not disclosing additional information on the confidential invoices, rights of defence of Jiangshan Wood were breached. The Commission thus rejected the claim.

Flour

- (114) Following provisional disclosure, Jiangshan Wood resubmitted that the Turkish flour market and thus the flour prices were overall distorted and inflated because of the various measures adopted by the Turkish Grain Office affecting the import/export of flour of wheat. It argued that Article 2(6a) of the basic Regulation provided for establishing costs of production and sale reflecting undistorted prices or benchmark, and the Commission as well assessed an existence of market distortions when establishing the benchmark. In its view, an undistorted benchmark could be the average import price of flour into the other upper middle-income countries, which is 3,9 CNY/kg without import tariffs or 4,45 CNY/kg with applicable customs tariffs.
- (115) The complainant submitted that the comments of Jiangshan Wood related to wheat grain but not to wheat flour. It also argued that the licencing and inspection requirement were standard requirements for health safety reasons requires for all agricultural products.
- (116) The Commission confirmed that the said restrictions indeed related to imports of flour grains and not to the wheat flour itself. As mentioned in recital (213) of the provisional Regulation, the quantity of flour imported into Türkiye was significant and there was a demand for flour at prices that included the duties. Therefore, it maintained that the prices were representative of a market price.

3.2.4.2. Labour

- (117) In the absence of comments regarding labour, the Commission confirmed recital (223) of the provisional Regulation.

3.2.4.3. Electricity

- (118) In the absence of comments regarding electricity, the Commission confirmed recital (224) of the provisional Regulation.

3.2.4.4. Manufacturing overhead costs, SG&A profits and depreciation

- (119) As explained in recital (228) of the provisional Regulation, when establishing the benchmarks for SG&A and profit, the Commission used the Turkish government's data of the average operating expenses and operating profit of the companies published by the Central Bank of Türkiye on the financial results of the 3 121 companies with activities in the sector of wood products, cork, straw and plaiting materials manufacturing (NACE – C-162).
- (120) Following provisional disclosure, the complainant submitted that the data was not appropriate, since it covered a too broad sector and that it did not reflect the real operating expenses and profitability of plywood industry in Türkiye. It argued that the NACE code C162 included production of other wood-based products such as carpentry and joinery, wood flooring, wood containers, plaiting materials etc., and that the relevant subcategory C162-1 Manufacture of veneer sheet and wood-based panels was not available. It argued that the plywood segment within the category only represented 2 %, and that it was dominated by the wood-based panels industry such as producers of particleboards and MDF. It submitted that plywood products were the most sophisticated and premium products among all wood-based products and that since the aggregated NACE code comprised mostly other productions, it was not appropriate to determine the SG&A and profit of the plywood sector. It also argued that the database included almost exclusively data of micro or small companies, but that plywood is produced by medium-sized companies. It further submitted that more than 3 000 companies that were considered were loss making which made the use of the macroeconomic data not applicable. The complainant further submitted that the used data related to the period of 2022 and that thus did not reflect the situation of the companies in the IP.
- (121) The complainant submitted financial data of 2024 of a company Pelit Arslan Kontrplak Fabrikasi Anonim Şirketi ('Pelit Arslan'), available from Dun&Bradstreet Finance Analytics database ⁽⁷⁵⁾. According to the financial report, SG&A expenses in 2024 were 21,6 % of the costs of the good sold, and the profit before tax was 23,6 %. In its view, these indicators were conservative since the company demonstrated even higher level of SG&A and profit in the previous years. In its view, the proposed level of SG&A remained largely in line with the SG&A identified by the Commission whereas the higher profit was clearly more representative of the plywood sector since it was a premium wood-based product compared to other wood panels. On this basis the complainant requested the Commission to revise the approach and to use the data of Pelit Arslan as a benchmark for SG&A and profit.
- (122) Jiangshan Wood submitted that it did not object the use of the Turkish government's data published by the Central Bank of Türkiye, proposed by the Commission. It submitted that the report from the data indicated that the SG&A contained distribution expenses which should be excluded from the construction of normal value. It therefore argued that the Commission should exclude the distribution expenses based on a reasonable ratio, based on either data of Union producers or based on financial information submitted by the unrelated trader Pizhou Ouyme Import and Export Trade Co. Ltd ('Pizhou Ouyme') which showed that the direct selling expenses in its total SG&A represented 62 % of the total SG&A.
- (123) As a rebuttal to the arguments submitted by Jiangshan Wood, the complainant argued that it was not clear what types of expenses were included in this category, and that the general 'distribution expenses' category could also (or exclusively) refer to costs associated with making a product or service available to the customers, such as packaging, marketing, sales, storage and warehousing, orders management, customer services, etc. It also argued that the financial data of the Union producers did not include any breakdown of the SG&A expenses into individual categories, thus, not allowing to make adjustments and that likewise, the share of individual cost items within the 'distribution expenses' category of the Chinese trader was equally not applicable nor reliable due to distortions found by the Commission in China for this product and industry. Finally, it argued such an adjustment was not done by the Commission in previous investigations.

⁽⁷⁵⁾ The report can be obtained for a fee at <https://www.informa.es/en>.

- (124) As a rebuttal to the complainant's comments, Jiangshan Wood requested the Commission to disregard the financial data of Pelit Arslan since it argued that without having access to the data, it could not check the accuracy of the calculations nor assess the reliability of the data for the construction of the normal value and that this would not be rectified with a meaningful summary of the data (for example in ranges) since the SG&A and profit must be accurate percentages. It pointed out that the financial data submitted in the context of Article 2(6a) of the basic Regulation to be 'readily available', and copy-right free. It gave example of cases where data was rejected from being used due to the fact that it could not be placed on the open file for copyright infringement reasons.
- (125) The Commission recalled that at provisional stage, recent data of any Turkish company was not available, and therefore, the database that was used constituted the best available proxy to establish a reasonable SG&A and profit. Data of a company producing the hardwood plywood, as submitted by the complainant, was however a more reasonable basis to determine SG&A and profit, than a database that gathers data of a much broader sector. Also, based on the detailed financial reports of this company submitted by the complainant, the Commission could verify that the percentages of SG&A and profit were accurately established. The reports were directly available, against a small fee, on a public website (<https://www.informa.es/en>). The Commission thus concluded that the data of Pelit Arslan could be used to establish a reasonable SG&A and profit and, hence, were in compliance with Article 2(6a) of the basic Regulation.

Claims on the use of data of Pelit Arslan after the final disclosure

- (126) After the final disclosure, Jiangshan Wood considered that the Commission must revert to using the financial data at the sectorial level and must not include selling expenses when constructing the normal value. It found it unacceptable that the amount for SG&A and profit that was initially deemed reasonable were replaced by its view non-readily available financial data of Pelit Arslan. It submitted that it was not possible to obtain the report through the website nor was it possible through the general website of Dun&Bradstreet. It further argued that since the Commission obtained the report through the complainant, it could not be ascertained that it was accurate. Jiangshan Wood further argued that the summary provided by the Commission did not allow to assess individual items in the financial statements that were used to calculate the SG&A and the profit. It considered that the Commission's failure to provide a meaningful summary violated its rights of defence, and it also referred to an investigation concerning certain polyvinyl alcohols and the linked Court case where the Court stated that parties should be 'in a position during the administrative procedure in which they could effectively make known their views on the correctness and relevance of the facts and circumstances alleged and on the evidence presented by the Commission in support of its allegation concerning the existence of dumping and the resultant injury' ⁽⁷⁶⁾.
- (127) As a rebuttal, the complainant submitted that the allegations of Jiangshan Wood that the financial statements could not be obtained were misleading and unfounded. It pointed out that it could be verified through a quick online search that according to the website, the web portal *Informa.es* provided online access to the Dun&Bradstreet. Data cloud which gathers Financial and Marketing information from more than 600 million companies online all over the world ⁽⁷⁷⁾. To further prove that the financial report is and remained readily available, the complainants re-purchased it again through *Informa.es* on 9 October 2025 and it submitted the data to the Commission.
- (128) The complainant moreover considered that the reference to the case law by Jiangshan Wood was misleading. In the investigation on polyvinyl alcohols from China, the Commission stated that '[A]ccording to Article 2(6a) of the basic Regulation, the data does not have to be "publicly available" but "readily available", and that "publicly available" meant available to the public at large whereas "readily available" meant available to everybody, provided that certain conditions, like a payment of a fee, have been fulfilled' ⁽⁷⁸⁾. It further pointed out that this finding was ultimately upheld by a final ruling of the General Court in Case T-763/20, and that the General Court also confirmed in that judgment that the Commission was entitled to accept confidential data, provided that a non-confidential summary was submitted ⁽⁷⁹⁾. The complainant pointed out that a non-confidential summary of the financial statement was duly provided and placed in the public file.

⁽⁷⁶⁾ Case T-763/20, *Inner Mongolia Shuangxin Environment-Friendly Material v Commission*, paragraph 100; see also, Case T-442/12, *Changmao Biochemical Engineering v Council*, paragraph 139 and the case-law cited.

⁽⁷⁷⁾ <https://www.informa.es/en/business-information/international>.

⁽⁷⁸⁾ Commission Implementing Regulation (EU) 2020/1336 of 25 September 2020 imposing definitive anti-dumping duties on imports of certain polyvinyl alcohols originating in the People's Republic of China (OJ L 315, 29.9.2020, p. 1, ELI: http://data.europa.eu/eli/reg_impl/2020/1336/oj), recital 228.

⁽⁷⁹⁾ Case T-763/20, *Inner Mongolia Shuangxin Environment-Friendly Material v Commission*, EU:T:2024:114, para 88 and 104.

- (129) PTIA submitted that it was not able to obtain the financial reports from the website <https://www.informa.es/en> but that it was able to obtain it from other sources. It indicated that based on the statements from other sources, the pre-tax profit was 17 % and not 23,6 % as indicated by the Commission.
- (130) Saintland Wood submitted that it had a difficulty to access the data of Pelit Arslan due to what appeared a technical flaw in the website's login process, which prevented it from registering, and therefore, from preparing and submitting an effective and timely submission. It requested the Commission to provide clear, step-by-step instructions or an alternative method to access the data.
- (131) The Commission referred to recital (52) of the General Disclosure Document which mentioned that detailed financial statements of Pelit Arslan were available from Dun&Bradstreet Finance Analytics database. In the recital, the Commission further pointed to the webpage *informa.es*, a provider of international reports of Dun&Bradstreet⁽⁸⁰⁾ in Spain. The Commission confirmed that the financial information related the company Pelit Arslan was readily available and easily accessible through the Dun&Bradstreet webpage which provides data through its international partners. The financial reports of Pelit Arslan could be directly bought, without a registration, against a fee⁽⁸¹⁾. Since the data was readily available through the above webpages, the Commission did not consider it necessary to provide any 'step by step' indication as requested by Saintland Wood.
- (132) The Commission furthermore pointed out that a non-confidential summary of the data was provided at the final disclosure. Although the non-confidential summary did not allow parties to identify detailed confidential information, the summary was in the Commission's view sufficient to provide the parties with the information on which data was used. Since the detailed report was readily available, the Commission as well did not consider that the rights of defence of any party were breached - any party including Jiangshan Wood could obtain and verify the detailed data against a reasonable fee, as did PTIA. Moreover, the claim of Jiangshan Wood that it could not identify the individual items such as selling costs to be deducted was unsubstantiated – as concluded below the claim that the selling expenses had to be deducted from the benchmark was rejected, as detailed below in next section.
- (133) With regard the claim of PTIA that the profit was 17 %, the Commission confirmed that its calculation of the benchmark for the profit margin of the representative company Pelit Arslan, was correctly calculated as the amount of profit before taxes expressed as a share in the value of cost of goods sold by the company, as explained in Section 3.2.4.4 of this Regulation, and that the profit before tax was 23,6 %.

Claims on selling expenses after the final disclosure

- (134) Jiangshan Wood further argued that the Commission must distinguish and separate the selling expenses from the other general and administrative expenses since Jiangshan Wood did not incur any such expenses and had not reported them to the Commission. This was in its view essential since the inclusion of selling and distribution costs (i.e. transport, handling and packaging) within the SG&A costs would lead to the constructed normal value not being ex works.
- (135) To rebut the argument by Jiangshan Wood, the complainant referred to a ruling of the General Court in Case T-263/22, which mentions that *'although the practice of making adjustments may prove to be necessary, under Article 2(10) of the basic regulation, to take account of differences between the export price and the normal value which affect their comparability, such deductions cannot be made with respect to a value which has been constructed [under Article 2(6a)] and which is not, therefore, genuine. That value is not generally affected by factors which might damage its comparability, because it has been artificially established'*⁽⁸²⁾.

⁽⁸⁰⁾ <https://www.informa.es/en/business-information/international>.

⁽⁸¹⁾ The general webpage of Dun&Bradstreet relating to its worldwide services leads to local providers. In case of Belgium, for instance, the webpage links directly to the local provider Altares (<https://www.altares.be/en/>), where the report is directly available through <https://order.altares.be/>, against a fee of EUR 415,03 (last accessed on 17 October 2025).

⁽⁸²⁾ Case T-263/22, *CCCME v Commission*, EU:T:2024:663, para. 188.

- (136) The complainant thus argued that the normal value was constructed in view of the structural distortions in the wood-processing segment in China, making the normal value not 'genuine' and thus not prone to factors that would affect its comparability with the export price. It pointed out that according to Article 2(6a) of the basic Regulation, '[t]he constructed normal value shall include an undistorted and reasonable amount for administrative, selling and general costs and for profits', and that this provision clearly and unequivocally required considering selling costs when constructing the normal value under said provision. The fact that Jiangshan Wood 'does not incur any selling expenses' in no way changes the fact that the constructed normal value should include the selling expenses. To do otherwise, the Commission would deflate (underestimate) the constructed normal value, in clear breach of the basic Regulation.
- (137) The Commission found the claim of Jiangshan Wood unsubstantiated. Article 2(6a) of the basic Regulation refers to a reasonable amount for administrative, selling and general costs and for profit, since these are the costs normally borne by each company, including companies like Jiangshan Wood selling through traders. Furthermore, making deductions from the undistorted amount of SG&A costs from a producer based in a representative country to reflect actual costs of Jiangshan Wood would go against the purpose to establish the undistorted costs of a company. Finally, the fact that Jiangshan Wood itself did not report any selling expenses to the Commission did not constitute evidence that there were not any - in general, the accounting system of the company did not allow to identify costs in a detailed way. At the verification visit of the company, the Commission services visited a sales department and met a sales manager which in itself was an indication that the company incurred selling costs. The Commission thus rejected the claim.

Claims on the relevance of using data of Pelit Arslan to establish a benchmark for SG&A costs and profit after the final disclosure

- (138) PTIA furthermore considered that the sectorial data was a more appropriate benchmark to establish the SG&A and profit because it reflected the fact that the Chinese plywood industry was composed of SMEs and was highly fragmented. It further argued that should the Commission use the sectorial data, the financial indicators to be taken into account should reflect the fact that the financing costs for the extraordinary inflation and borrowing costs which are abnormally high in Türkiye, with an interest rate of 45 % in the investigation period, and that it should also deduct distribution costs in case Jiangshan Wood did not incur these costs. PTIA resubmitted similar claims in its submission of 16 October 2025. It argued that contrary to the complainants' claims, the sectorial data was available not only for 2022 but also for 2024, and that some plywood could be cheaper than better quality MDF or floor products.
- (139) PTIA further considered that 45,2 % of the SG&A and profit was not reasonable as being excessively high and distorted by hyperinflation, currency devaluation and high borrowing costs in Türkiye, and it requested the Commission to revise it downwards. PTIA requested the Commission to use other countries' financing cost ratio as a proxy and it proposed a proxy of 6 %.
- (140) PTIA as well submitted that according to a statement on its website ⁽⁸³⁾, Pelit Arslan also produces other types of products, and that therefore, the financial statements of this company necessarily included data from other business units. It also referred to two other websites related to companies within the same group mentioning other products ⁽⁸⁴⁾. PTIA as well argued that the company was using Russian and Vietnamese plywood.
- (141) PTIA also argued that the data of this company was rejected in an investigation on multilayered wood flooring where it was considered to be excessively high and therefore not representative ⁽⁸⁵⁾.

⁽⁸³⁾ <https://turanlargroup.com/sirket-detay.php?slug=pelit-arslan-kontraplak-fab-as&id=5>.

⁽⁸⁴⁾ <https://www.peliparke.com/>, <https://pelicompact.com/>.

⁽⁸⁵⁾ Commission Implementing Regulation (EU) 2025/78 of 15 January 2025 imposing a provisional anti-dumping duty on imports of multilayered wood flooring originating in the People's Republic of China (OJ L, 2025/78, 15.1.2025, ELI: http://data.europa.eu/eli/reg_impl/2025/78/oj), recital 164.

- (142) To rebut the arguments of PTIA, the complainant submitted that Pelit Arslan was indeed part of the larger Turanlar Group but that Pelit Arslan is a producer of plywood within the group. The products mentioned by PTIA were not produced by Pelit Arslan but by other related companies within the group such as PeliParke (wood flooring, wall panels, skirtings, etc.)⁽⁸⁶⁾ or Vezirköprü Orman Ürünleri Ve Kağıt San. A.Ş. (MDF, laminate flooring, other light and wall panels, paper products, etc.)⁽⁸⁷⁾. It argued that the financial report of Pelit Arslan was company specific and not a consolidated one representing data of the group, and the fact that the financial results related to the plywood business was specified on the report itself.
- (143) The complainant furthermore submitted that using the data of Pelit Arslan was a more reasonable and more reliable benchmark and that it better reflected the conditions of the product concerned in the representative country, instead of consolidated data of a much broader sector. It argued that the established level of SG&A was largely in line with the SG&A ratio of 16,1 % based on Turkish government's data for the wood processing industry which is in fact a representative level for wider industries and not only the plywood segment. Concerning the profit ratio of 23,6 % the complainant pointed out that it must be considered reasonable on account of the premium nature of hardwood plywood panels compared to other wood-based panels such as MDF or OSB, as well as other wood products.
- (144) First, the Commission rejected the claim that it should revert to sectorial data. Even if the data was available for 2022, the Commission concluded that it contained data of companies of a larger sector. It was explained in detail in recital (84) of the General Disclosure Document that this data was initially used because of an absence of a more accurate information. Financial data of a company producing the product concerned constituted in its view a better proxy to establish the benchmark. The Commission found the claim that the financial data of the company Pelit Arslan should be rejected in the current investigation since it was not deemed appropriate in the investigation on multilayered wood flooring to be unfounded – the investigation on multilayered wood flooring related to data for financial year of 2023, and therefore, not to data of 2024, which was considered in the present investigation.
- (145) Second, the Commission found the claim of PTIA that Pelit Arslan produced different products unsubstantiated. As indicated by the complainant, the websites that PTIA mentioned in its submission related to the activities of the group to which Pelit Arslan belongs and to other companies in the group. The fact that the financial reports relate to the production of plywood is also mentioned in the financial statements provided by Dun&Bradstreet database.
- (146) The Commission also found PTIA's claim on the level of profit and SG&A unsubstantiated. As indicated by the complainant, it was largely in line with the sectorial data which included the production of in general lower value products. The fact that some plywood could be cheaper than other wood products was a general claim, and it did not evidence in itself that the indicated benchmarks were excessively high. The claim was thus rejected.
- (147) With regard to the claim on the high financial costs in Türkiye, the Commission pointed out that any such costs were not considered. The claim was thus rejected.

Conclusion

- (148) The Commission thus maintained that the financial data of Pelit Arslan constituted an appropriate benchmark to establish the level of SG&A and profit.

3.2.4.5. Calculation

- (149) Following the provisional disclosure, Jiangshan Wood submitted that the Commission double counted the transport costs, since when establishing the benchmark for factors of production, the costs such as the domestic freight in the exporting countries as well as ocean freight and insurance were included, and that the Commission also added transport costs in the recalculated costs of manufacturing.

⁽⁸⁶⁾ <https://www.peliparke.com/en>.

⁽⁸⁷⁾ <https://turanlargroup.com/sirket-detay.php?slug=vezirkopru-orman-urunler-ve-kagit-san-as&id=6>.

- (150) Jiangshan Wood also argued that, should the Commission add the transport costs, it should add the actual reported transport costs, instead of increasing the values by the ratio of the transport costs on the actual purchase value of the input reported by Jiangshan Wood. It argued that these costs were deemed reliable by the Commission since the Commission as well used data of a Chinese trader Pizhou Ouyme to establish the CIF value. It considered that the provisional Regulation did not demonstrate that transport costs in China were significantly distorted within the meaning of Article 2(6a) of the basic Regulation, and thus, if the Commission would add the transport costs on top of the cost of the benchmark, it should use the actual transport costs.
- (151) The Commission clarified that the transport costs that were added to the benchmark price were the transport costs at CIF or FOB level, hence included costs of the delivery to the border of a representative country. However, these costs did not include inland freight. Since, under the methodology applied under Article 2(6a)(a) of the basic Regulation, the normal value should reflect the undistorted price of the raw materials in the representative country, in this case Türkiye, it should therefore reflect the price that a producer would pay in Türkiye for a raw material delivered at the factory gate. Therefore, the Commission added the inland transport costs of the raw material to the benchmark value. Therefore, the transport costs were not double counted; the benchmark comprised transport costs to the border of the representative country and the transport costs added when constructing the normal value were inland costs.
- (152) The Commission further clarified that the transport cost, as reported by Jiangshan wood, were used as the percentage of the transport costs of the actual purchase value of the input reported by Jiangshan Wood, as explained in recital (222) of the provisional Regulation. The investigation already established the existence of significant distortions in China and their systemic nature. The Commission considered that distortions equally affected transport costs. Accordingly, the ratio between the exporting producer's raw material and the reported transport costs could be reasonably used as an indication to estimate the undistorted transport costs of raw materials when delivered to the company's factory. The Commission thus rejected the claim that it should use the actual transport costs.
- (153) In the absence of other comments regarding calculation issues, the Commission confirmed recital (224) of the provisional Regulation.

3.3. Export price

- (154) In the absence of other comments regarding the calculation of the export price, the Commission confirmed recital (235) of the provisional Regulation.

3.4. Comparison

- (155) As explained in recitals (236) to (237) of the provisional Regulation, the CIF value established to be used as a denominator for the dumping calculations was based on the ex-works price of Jiangshan Wood to which the Commission added sea freight costs, as well as the SG&A and profit of an unrelated trader. As explained in the provisional Regulation (recital (237)), to establish these adjustments to arrive from the ex-works price to the CIF value, the Commission relied on publicly available information (Drewry World Container Index) in case of sea freight, and on the financial report of one of the unrelated traders provided by Jiangshan Wood.
- (156) The Commission invited the unrelated traders of Jiangshan Wood to cooperate to provide their actual data on sea freight costs, the SG&A and profit. Data was provided by the following five traders: Jiangsu Sainty Land-up Pro-trading Co., Ltd, Lianyungang Yuantai International Co., Ltd., Pizhou Ouyme Import & Export Trade Co., Ltd., Sumec International Technology Co., Ltd. and Shanghai Fanhong Commerce Co., Ltd. The analysis of the information provided by the traders corresponded to the costs established by the Commission at provisional stage. The Commission therefore confirmed the CIF values, as determined in the provisional disclosure.
- (157) Following the provisional disclosure, Jiangshan Wood submitted that a more appropriate benchmark to establish the CIF values would be to calculate a markup amount for the traders' involvement based on their data. It argued that this was because it was not clear under which incoterms the traders and more specifically Pizhou Oyeme sold the product concerned to the Union.

- (158) The Commission clarified that the costs of the traders involved between the ex-works price of Jiangshan Wood were established based on information by the traders covering almost 90 % of the sales volume and value of Jiangshan Wood to the Union, and that it took into account the different incoterms. This methodology was thus considered accurate and reliable. The claim was thus rejected.
- (159) In the absence of other comments, the Commission confirmed recitals (236) to (237) of the provisional Regulation.

3.5. Dumping margins

3.5.1. Individual dumping margin for Jiangshan Wood

- (160) Following claims from interested parties as detailed in Section 3, the Commission revised the individual dumping margin for Jiangshan Wood. The definitive dumping margin expressed as a percentage of the cost, insurance and freight (CIF) Union frontier price, duty unpaid, is as follows:

Company	Definitive anti-dumping duty (%)
Pizhou Jiangshan Wood Co., Ltd	43,3

3.5.2. Dumping margin for all other imports

3.5.2.1. Method to calculate the dumping margin for all other imports

- (161) As mentioned in Section 1.7, the association of exporting producers, CEP and CNFPIA contested the decision to abandon the sampling and the fact that the Commission established consequently only one margin for all imports, with the exception of Jiangshan Wood that received an individual dumping margin. These parties requested the Commission to recalculate the residual duty rate based solely on the dumping margin of Jiangshan Wood. CNFPIA submitted in particular that it was unfair and unreasonable that non-sampled exporting producers, which timely filed sampling forms have the same duty as non-cooperating companies. In its view, the non-sampled exporting producers, which timely filed sampling forms should have got the same anti-dumping duty of Jiangshan Wood. It resubmitted the same claim after the final disclosure. CNFPIA also requested the Commission to disclose the list of non-sampled exporting producers, which timely filed sampling forms, and to disclose the detailed calculation of duty for 'All other imports' so that it could comment. After final disclosure, the PTIA also submitted that any company that completed the sampling form should be mentioned in a separate annex otherwise its rights of defence to challenge the Commission's findings before the EU courts are negatively affected.
- (162) The Commission recalled that the objective of not establishing the residual duty based on the dumping margin of the only cooperating party of the initially sampled parties was not to penalise the cooperating non-sampled companies, but rather to establish a duty based on the best available data, given the lack of cooperation from the initially sampled companies. The Commission disagreed that the duty rate for the non-sampled cooperating producers should have been established based on duty rate for Jiangshan Wood. Establishing the dumping margin for all the imports solely on data of one company may not have resulted in a representative dumping margin, since in this specific case, Jiangshan Wood's exports to the Union only amounted to some 5 % of all the exports to the Union. This is different from a situation where dumping margin for cooperating non-sampled companies is based on a sample which is sufficiently representative. In this case the sampling was abandoned, and hence no sampled average duty for cooperating non-sampled companies could be calculated.
- (163) The Commission further recalled that, as regards the export price, the residual duty was already based on the data of all exporting producers as export prices were based on Eurostat statistics. As regards the normal value, data of Jiangshan was used. Therefore, the Commission considered this as a reasonable and accurate method to calculate the residual duty rate and thus rejected the claim.

- (164) With regard the request to disclose the list of non-sampled cooperating companies, the Commission recalled that sampling replies of the companies could be consulted in the open file. The list of the companies would only be part of a Regulation in case these companies obtain an individual TARIC code and duty rate, which was not the case. Furthermore, the fact that the companies were not listed in a separate annex did not affect the right of the companies to challenge the Commission's findings in the Union Courts. The Commission thus disagreed that it should do a specific disclosure of a list of non-sampled cooperating producers.
- (165) With regard to the calculations, the Commission considered these could not be disclosed, since the calculations were based on the normal value of Jiangshan Wood. Disclosure would therefore reveal confidential data of the company. The Commission however stressed that the method as to how the duty level for all other imports was established was sufficiently detailed in Section 3.5 of the provisional Regulation, which allowed the parties to make comments. The Commission thus rejected the claim that a detailed calculation of duty for all other imports should have been disclosed.
- (166) Following the final disclosure, Saintland Wood submitted that it was not reasonable to establish two levels of the anti-dumping duty, one for Jiangshan Wood, and a second one for all other companies, and that the Commission should rather consider that the non-cooperating companies behaved as Jiangshan Wood. It mentioned that despite some companies were not unwilling to cooperate, they became subject to punitive measures.
- (167) The Commission first recalled that the residual duty was not set to have an unfair effect. In case of non-cooperation, the Commission had no other choice than to base its findings on 'facts available' and that in this particular case, the duty reflected the export price of all non-cooperating producers, and therefore, the method more accurately reflected the behaviour on the non-cooperating producers than if the duty was based solely on data of Jiangshan Wood. The Commission recalled that this was explained in detail above in Section 1.6.2. The claim was thus rejected.

3.5.2.2. Comments on the level of the dumping margin and export price determination

- (168) The complainant claimed that both the dumping margin of Jiangshan Wood, as well as for the other producers in China, was very low, considering the market distortions found in China in the plywood industry, and the very low pricing levels widely available for the Chinese imports in the Union. It argued that the dumping margins were also much lower compared to the injury elimination levels found by the Commission. Therefore, the levels of the provisional duties were not sufficient to level the playing field and allow the Union producers to recover from the material injury. The complainant also argued that, in view of the very low level of cooperation by the Chinese exporting producers, the Commission should apply the wide margin of discretion it enjoys in trade defence cases and apply the highest possible anti-dumping duty for all other non-cooperating Chinese producers.
- (169) The complainant also argued that, based on the information in the open file (such as sampling form or notes on factors of production), Jiangshan Wood exports predominantly poplar, which was the cheapest hardwood plywood by far compared to other types of plywood. It pointed out to the fact that the export price was mainly determined based on all imports to the Union including cheaper poplar plywood but also more expensive, eucalyptus and birch plywood. The complainant submitted the price differences based on Eurostat data demonstrating the price difference. It therefore requested the Commission to change the approach by adjusting the export price and by using solely the export price for poplar plywood, since it considered that this method would better reflect the dumping behaviour of the non-cooperating exporters.
- (170) Contrary to the complainant's allegations, Jiangshan Wood exported to the Union not only poplar but also other more expensive types of plywood such as eucalyptus and birch. It was thus not justified to base the export price solely on the exports of poplar plywood, since other more expensive types of plywood represented a sufficient share within the exports of Jiangshan Wood. These shares of poplar wood and other more expensive types exported by Jiangshan Wood were comparable to shares in the overall imports of hardwood plywood into the Union from the PRC, which confirmed that the use of Eurostat statistics to establish the export price in this case was reasonable and accurate. The Commission thus maintained that the method it used to establish the dumping margin for all other imports did not lead to any asymmetry and was accurate and reasonable. The Commission thus rejected the claim.

3.5.2.3. Definitive dumping margin for all other imports

- (171) Following the revision of the normal value of Jiangshan Wood as detailed in Section 3.2, the definitive dumping margin for all other imports, expressed as a percentage of the cost, insurance and freight (CIF) Union frontier price, duty unpaid, is as follows:

	Definitive anti-dumping duty (%)
All other imports	86,8

4. INJURY

- (172) Following the provisional disclosure, the PTIA pointed out that the Commission relied on data from a macro questionnaire by the European Panel Federation (EPF) in recital (247) of the provisional Regulation without mentioning the sources of the data.
- (173) The Commission referred the PTIA to the public version of the macro questionnaire reply⁽⁸⁸⁾ which itself refers to confidential information from EPF. The questionnaire reply of the EPF was verified and the report was available in the public file⁽⁸⁹⁾.
- (174) Following the provisional disclosure, the PTIA requested the Commission to clearly indicate which companies were included under the term ‘Complainant’.
- (175) The Commission defined the term ‘Complainant’ in recital (2) of the provisional Regulation.
- (176) Following the provisional disclosure, the PTIA claimed that the injury analysis was flawed because it did not contain an analysis per hardwood species.
- (177) The claim was rejected on the grounds that in view of the definition of the product concerned, see recitals (45) and (46) of the provisional Regulation, a separate injury analysis for each different species was not warranted. Furthermore, the main species, i.e. poplar, birch and eucalyptus, were examined, both in the injury and the dumping analysis.
- (178) After the final disclosure, the PTIA reiterated that it had been prevented from a thorough and meaningful analysis of the complaint due to excessive and unjustified confidential treatment. The aggregation of injury indicators for the nine complainants was unjustified, allowing the PTIA to see the trends but preventing verification of data in individual years or checking injury indicators for consistency. The PTIA submitted that the objective legal standard for confidential treatment of injury indicators was not met.
- (179) The Commission confirmed its findings in recital (13). The complaint included sufficient evidence on injury factors, as was reasonably available. The disclosure of this data in the open file in an aggregated format struck an adequate balance between the right of the complainant for confidential treatment of information and the right of defence of interested parties. The data allowed for an analysis of the trends in injury indicators providing sufficient evidence for a prima facie determination of injury at initiation. The Commission noted that its positive prima facie determination of the existence of injury at initiation was confirmed at both provisional and definitive stage of the investigation.
- (180) After the final disclosure, the PTIA submitted that in case the Commission continued to consider that the product definition was correct and consistent with the birch plywood from Russia case, a segmented injury analysis should be conducted.

⁽⁸⁸⁾ The macro questionnaire reply is available at t24.011339 in the public file.

⁽⁸⁹⁾ t25.00938.

- (181) The Commission rejected the argument because the PTIA did not define the precise segments that were meant to be analysed separately, nor did it supply evidence of their existence and the clear dividing lines between them. In this respect, a reference to the ruling of the Court in the birch plywood from Russia case that distinguished poplar, birch and beech as wood species used for the face veneer was not considered sufficient or precise enough. In addition, the Commission found in recital (53), (64), (74) and (242) that birch and eucalyptus plywood, as well as eucalyptus and beech plywood were interchangeable and, therefore, there was competition between these adjoining products. These specific findings were not challenged by interested parties. In view of the above, the claim was rejected.

4.1. **Definition of the Union industry**

- (182) In the absence of any comments regarding the definition of the Union industry, recitals (246) to (247) of the provisional Regulation were confirmed.

4.2. **Union consumption**

- (183) In the absence of any comments regarding Union consumption recitals (248) to (250) of the provisional Regulation were confirmed.

4.3. **Imports from the country concerned**

4.3.1. *Volume and market share of the imports from the country concerned*

- (184) Following the provisional disclosure, CEP, an *ad hoc* association of Chinese producers, argued that the decline in Chinese import prices in 2023 and the IP should have resulted in significantly increased imports. Instead, the volume of imports from China declined in 2023 compared to 2022, the previous year, and only increased marginally in the IP.
- (185) The argument was rejected, because the volume of imports was affected by several other factors than only prices. In 2022, such factors were the removal of Russian and Belarusian plywood from the Union market by sanctions and the expectation of economic recovery following the COVID-19 pandemic whereby orders increased significantly. These factors pushed up the quantity of imports from China in 2022. The effect of those factors, however, was less pronounced in the following years, so that imports first decreased in 2023 before increasing again in the IP.

4.3.2. *Prices of the imports from the country concerned and price undercutting*

- (186) In the absence of any comments regarding prices of imports from the country concerned, recitals (258) to (260) of the provisional Regulation were confirmed.
- (187) Following the provisional disclosure, the PTIA challenged the representativity of the undercutting and underselling calculation arguing that imported film-faced eucalyptus plywood could not be compared with Union industry production and should be rejected from the product scope as explained and addressed in Section 2.1.2. Should the product scope rejection be denied, PTIA requested the Commission to ensure fair comparison by taking price difference between structural vs non-structural characteristics in the calculations.
- (188) The Commission found that the overwhelming majority of imported PRC film faced hardwood plywood was poplar and eucalyptus, while the sampled complaining Union producers produced film faced hardwood plywood using mostly birch. There was a price difference in the resulting product due to the variance in the price of the raw material used. The Commission, therefore, performed a quality adjustment, based on the price difference between the average purchase price paid during the IP of poplar and birch logs in the EU, in order to meaningfully compare matching types of film faced hardwood plywood produced by the Union industry and imported from the PRC. The result of the adjustment was a decrease of the undercutting margin from 46,3 % to 32,3 % and of the underselling margin from 144,37 % to 93,16 % for Jiangshan Wood and a corresponding decrease from 192,7 % to 185,9 % for all other PRC imports.

4.4. Economic situation of the Union industry

4.4.1. General remarks

(189) In the absence of any comments regarding general remarks, recitals (264) to (268) of the provisional Regulation were confirmed.

4.4.2. Macroeconomic indicators

4.4.2.1. Production, production capacity and capacity utilisation

(190) Following the provisional disclosure, CEP argued that production capacity remained stable and that a production decline of 11 % during the period considered was normal.

(191) The argument was rejected, as a decline of 11 % in production volume of the Union industry from 2021 to the IP, especially in view of the market gap created by the sanctions against Russia and Belarus, was detrimental to the Union industry.

(192) Following the provisional disclosure, the PTIA claimed that capacity utilisation of the Union industry has been stable.

(193) The Commission rejected the claim because capacity utilisation declined by 9 % from 2021 to the IP.

(194) Following provisional disclosure, the PTIA claimed that it was erroneous for the Commission to consider in recital (270) of the provisional Regulation that the Union industry could have increased its production capacity to fill in some of the gap in the market created by the banning of Russian and Belarusian hardwood plywood in 2022.

(195) After the imposition of the ban on Russian and Belarusian hardwood plywood, the Union plywood industry having a large spare production capacity had a justified expectation that the demand for hardwood plywood could shift to its own products. Instead, at least partly, that demand was supplied by dumped and injurious Chinese imports. The availability of raw material for such an increase, disputed by the PTIA, does not take into account the harvesting of reserve plantations and the trade in logs and veneer.

(196) Following the provisional disclosure, the PTIA noted that a capacity utilisation of 66 % was realistic for the Union industry. Furthermore, CEP claimed that the capacity utilisation was already low at the beginning of the period considered, in 2021. Therefore, its subsequent decline could not be attributed to imports from China but to a general lack of business know-how of the Union industry.

(197) The Commission rejected these arguments, these were not backed by any evidence.

4.4.2.2. Sales quantity and market share

(198) In the absence of any comments regarding sales quantity, recitals (273) to (275) of the provisional Regulation were confirmed.

(199) Following the provisional disclosure, the PTIA noted that the market share of the Union industry had increased. They argued that the explanation provided in recital (276) of the provisional Regulation whereby the exclusion of Russian and Belarusian hardwood plywood products from the Union market led to a decrease in consumption was illogical as illegal Russian plywood continued to enter the Union market as evidenced by the conclusions of the anti-circumvention investigation of birch hardwood plywood from Kazakhstan and Türkiye⁽⁹⁰⁾ ('the anti-circumvention investigation'). PTIA added that the decrease in consumption was rather linked to a normalisation of the demand following the post-Covid economic rebound.

⁽⁹⁰⁾ Commission Implementing Regulation (EU) 2024/1287 of 13 May 2024 extending the definitive anti-dumping duty imposed by Implementing Regulation (EU) 2021/1930 on imports of birch plywood originating in Russia to imports of birch plywood consigned from Türkiye and Kazakhstan, whether declared as originating in Türkiye and Kazakhstan or not (OJ L, 2024/1287, 14.5.2024, ELI: http://data.europa.eu/eli/reg_impl/2024/1287/oj).

(200) The claim was rejected because in the anti-circumvention investigation, evidence was found that 130 900 m³ of Russian hardwood plywood were imported through Kazakhstan and Türkiye in July 2022–June 2023, which was less than 10 % of the amount imported from Russia and Belarus in 2021, i.e. the last year before the introduction of the sanctions. Hence, if there was a displacement of the imports from Russia and Belarus to consignments from Kazakhstan and Türkiye, it was only limited.

(201) In any case, the sales of the Union industry decreased by 12 % or more than 165 000 m³ between 2021 and the investigation period, whereas imports from the PRC increased by 16 % and over 100 000 m³ in the same period. The market share of the Union industry increased by 25 % between 2021 and the investigation period but that of the Chinese imports increased by 67 % in the same period. On this basis, this claim was rejected.

4.4.2.3. Growth

(202) In the absence of any comments regarding growth, recital (278) of the provisional Regulation was confirmed.

4.4.2.4. Employment and productivity

(203) Following the provisional disclosure, CEP argued that the level of employment of the Union industry was stable and that its productivity showed a positive development.

(204) The arguments were rejected, because the 2 % decline in employment, 11 % fall in production volume and 9 % decrease in productivity showed a deterioration of the situation of the Union industry rather than signalling stability or improvement as argued by CEP. The Commission also recalled that its injury analysis was not simply static, only comparing end-points, but also dynamic, analyzing the trend in between end-points, too. In the case at hand, the dynamic analysis of the employment, production volume and productivity data confirmed the existence of material injury.

4.4.2.5. Magnitude of the dumping margin and recovery from past dumping

(205) In the absence of any comments regarding the magnitude of the dumping margin and recovery from past dumping, recitals (283) to (284) of the provisional Regulation were confirmed.

4.4.3. Microeconomic indicators

4.4.3.1. Prices and factors affecting prices

(206) Following the provisional disclosure, the PTIA highlighted that the significant increase in Union sales prices between 2021 and 2023 demonstrated that there was no injury to the Union industry.

(207) The Commission rejected the argument because the increase in the sales price was offset by the significant increase of production costs. The price depression by imports lead to the loss of profitability by the Union industry, indicating material injury. Furthermore, the Commission also considered that conclusions on the overall situation of the Union industry should not be based on certain injury indicators taken in isolation, but rather on an assessment of the evolution of the whole set of injury indicators during the period considered.

4.4.3.2. Labour costs

(208) In the absence of any comments regarding labour costs, recitals (289) and (290) of the provisional Regulation were confirmed.

4.4.3.3. Inventories

(209) Following the provisional disclosure, PTIA submitted that the stock level increase should be considered immaterial as, when expressed as a percentage of production, it increased only from 1,74 % in 2021 to 2,43 % in the IP.

- (210) The Commission noted that PTIA did not dispute that there was an increase in stocks both in relative and absolute terms, as assessed by the Commission. The 2,43 % of unsold hardwood plywood stocks in the IP, labelled 'immaterial' by PTIA, in real terms accounted for 44 504 m³ of the product under investigation, i.e. more than the amount of birch plywood from Russia that was found to be circumvented through Türkiye in the anti-circumvention investigation. Moreover, any increase in stocks represents a cost for its holder that needs to be financed. The Commission rejected the argument.

4.4.3.4. Profitability, cash flow, investments, return on investments and ability to raise capital

- (211) Following the provisional disclosure, the PTIA expressed concerns regarding the representativeness of the profitability of the sampled companies. It identified certain birch plywood producers that reported good results in the period considered. PTIA argued that it was not able to comment on which wood species will be affected more by the measures because the Commission had not performed an analysis per segment.
- (212) The Commission rejected the argument because the profitability of the Union industry was assessed by examining a duly selected representative sample of Union producers of the product under investigation. Its representativity was not disputed by interested parties at sampling stage. Furthermore, Union producers, including those referenced by the PTIA, did not manufacture the product under investigation only, whereby the scope of the investigation was narrower than their published financial results. The Commission determined in recital (55) of the provisional Regulation that the basic physical, technical and chemical characteristics of plywood made from all hardwood species were the same and they formed a single product category, thereby making an analysis per segment unnecessary. The determination regarding basic physical, technical and chemical characteristics of hardwood plywood from different species has been challenged by the PTIA based on the findings and the Court ruling in the Russia birch plywood case but was rejected in recitals (55) and (56) of the provisional Regulation and recital (52), above. On this basis, the claim was rejected.
- (213) Following the provisional disclosure, the PTIA claimed that Union prices were not depressed and that the profitability issues resulted from cost of production increases. The PTIA claimed that Union industry's sales prices increased in the IP according to market reality leading to a loss of profitability, and that the Union sales volume followed the general decline in consumption. PTIA argued that the Commission erred by attributing the decline in consumption to the Russian and Belarusian plywood ban because the anti-circumvention investigation demonstrated that Russian birch plywood continued entering the Union market.
- (214) In the absence of any new evidence, the Commission sustained its findings in recitals (285)–(288) of the provisional Regulation. The argument relating to the decline in consumption was addressed in recital (200).
- (215) Following the provisional disclosure, the PTIA claimed that there is no investment benchmark demonstrating the health of an industry, the hardwood plywood industry is not capital intensive and noted that investments between 2023 and the IP increased by 8 %.
- (216) The Commission sustained its finding in recital (296) of the provisional Regulation that investment by the Union industry decreased by 31 % during the period considered. The existence of a benchmark and the capital intensity of the hardwood plywood industry were irrelevant because these injury indicators were not analysed separately but as a part of a larger analysis of material injury indicators, meaning that even without a benchmark or an assessment of the capital intensity of the industry, the trend of the decrease in investment supported rather than negated the existence of material injury.

4.5. Conclusion on injury

- (217) Following the provisional disclosure, the PTIA claimed that for reasons discussed above, injury indicators did not support the provisional conclusion of the Commission that the Union industry suffered injury.

- (218) The Commission addressed the claims by the PTA with regard to a number of injury indicators above, see recitals (172) to (177), (187) to (188), (192) to (196), (199) and (200), (206) to (207), and (209) to (210). With exception of the comment on undercutting, the claims of the PTIA were rejected. The recalculated undercutting margins remained, however, high, see recital (188).
- (219) The Commission, therefore, maintained the conclusion that the Union industry suffered material injury within the meaning of Article 3(5) of the basic Regulation.

5. CAUSATION

5.1. Effects of the dumped imports

- (220) Following the provisional disclosure, the PTIA claimed that the Commission did not properly assess the impact of the increase of the volume of imports and that there was no significant increase of import volume of Chinese origin in relation to consumption or production quantity in 2023 and the IP. Imports peaked in 2022 with an increase of 32 % but, in 2023 and the IP, imports were only 11 % and 16 % higher than in 2021, respectively. The PTIA took issue with the statement in recital (324) of the provisional Regulation that Chinese manufacturers were 'continuously increasing their import volumes at significantly lower prices'.
- (221) The Commission when assessing the volume of imports and their impact on prices found that a significant increase in the volume of imports in 2022, was followed by a more moderate increase in 2023 and the IP as compared to 2021, at sharply declining prices. These trends, however, continued to point to the existence of a causal link between imports from China and the injury suffered by the Union industry. Import of hardwood plywood from China in relation to Union consumption rose from 18 % in 2021, to 26 % in 2022, and 29 % in 2023, increasing again to 31 % in the IP. In relation to Union production, the percentage of Chinese imports was 37 % in 2021 that grew to 49 %, 44 % and 48 % in 2022, 2023 and the IP, respectively. The argument was, therefore, rejected.

5.2. Effects of other factors

- (222) Following the provisional disclosure, the PTIA submitted that the more significant increase of the production costs of the Union industry in relation to its sales price was the result of extraordinary events like the increase in the cost of raw materials, the war in Ukraine and the resulting energy crisis.
- (223) The Commission found that the Union industry was able to increase prices above its production costs in 2022. However, following this increase, sales prices declined and remained below the level of production costs. The latter were constant in 2023 and the IP. The element impacting Union industry prices showing change was the increasing volume and decreasing price of Chinese imports. On this basis, the Commission maintained its conclusion that Chinese imports were causing injury to the Union industry.
- (224) Following the provisional disclosure, CEP argued that the sales prices of the Union industry were not affected by the decline in import prices because when import prices dropped significantly in 2023, while the Union industry was able to increase prices.
- (225) As already set out in recitals (306) and (307) of the provisional Regulation, the drop in the prices of Chinese imports prevented the Union industry from raising its prices above its production costs. The Commission found that the claim of CEP rather than showing a lack of causality demonstrated that in a situation of increasing production costs and decreasing import prices, the Union industry attempted but did not succeed raising its prices to sustainable levels, precisely because of the low-priced imports.

- (226) Following the provisional disclosure, to demonstrate the alleged lack of causal link, the PTIA referred to production cost data from the birch plywood from Russia case ⁽⁹¹⁾, where Paged, one of the sampled Union producers in this case was also part of the sample.
- (227) The reference was deemed irrelevant because it concerned a case with a different investigation period and product scope.
- (228) After the final disclosure, the PTIA submitted that the increase of production costs of the Union industry was so sharp that it could not be passed on to customers in full in the form of price increases. It was the pace of the increase of costs rather than the presence of low-priced Chinese imports that prevented the Union industry from raising prices to a profitable level.
- (229) The Commission rejected the argument because the radical increase in production costs of the Union industry in 2022 compared to the year 2021, was matched by a corresponding price increase, showing that the former could be passed on to consumers. The further, a much smaller increase in production costs in 2023 and the investigation period could not be passed on leading to a situation where the profitability of the Union industry turned negative, as stated in recital (288) of the provisional Regulation.

5.3. Export performance of the Union industry

- (230) Following the provisional disclosure, the PTIA and CEP attributed the injury suffered by the Union industry to the decline of its export performance.
- (231) The Commission found that more than 80 % of the sales of the Union industry were made in the Union and that exports were profitable throughout the period considered. Given the share of the export sales, their decline was not considered to attenuate the causal link between the injury suffered by the Union industry and the dumped Chinese imports.

5.4. Conclusion on causation

- (232) The Commission assessed the impact of all known factors, taking into account the comments of interested parties, and concluded that those factors did not attenuate the causal link. The Commission, therefore, confirmed the conclusions in recitals (332) to (334) of the provisional Regulation that there was a causal link between the injury suffered by the Union industry and the dumped imports from China.

6. LEVEL OF MEASURES

- (233) In the present case, the complainant claimed the existence of raw material distortions within the meaning of Article 7(2a) of the basic Regulation. Thus, in order to conduct the assessment on the appropriate level of measures, the Commission first established the amount of duty necessary to eliminate the injury suffered by the Union industry in the absence of distortions under Article 7(2a) of the basic Regulation. Then it examined whether the dumping margin of the sampled exporting producers would be higher than their injury margin.

6.1. Injury margin

- (234) Based on data from the Surveillance 2 database, import volumes from China during the four weeks period before pre-disclosure were 82 % lower than the average import volumes in the investigation period on a four-week basis. On that basis, the Commission concluded that there had not been a substantial rise in imports subject to the investigation during the period of pre-disclosure.
- (235) The Commission, therefore, did not adjust the injury elimination level in this regard.

⁽⁹¹⁾ See footnote 48.

- (236) As described in recital (188), the Commission revised the injury margins. Therefore, the final injury elimination level for the cooperating exporting producers and all other companies is as follows:

Country	Company	Definitive injury margin (%)
The People's Republic of China	Pizhou Jiangshan Wood Co., Ltd	93,1
The People's Republic of China	All other imports originating in the PRC	185,9

6.2. Examination of the margin adequate to remove the injury to the Union industry

- (237) In recital (347) of the provisional Regulation, it was established that the margins adequate to remove injury were higher than the dumping margins.
- (238) After the revision of the injury elimination levels at definitive stage, the margins adequate to remove injury remained higher than the dumping margins. The Commission thus maintained that it was appropriate to determine the amount of definitive duties in accordance with Article 7(2) of the basic Regulation.

7. CONCLUSION ON THE LEVEL OF MEASURES

- (239) Following the above assessment, definitive anti-dumping duties should be set as below in accordance with Article 7(2) of the basic Regulation:

Company	Definitive injury margin (%)	Definitive dumping margin (%)	Definitive duty level (%)
Pizhou Jiangshan Wood Co., Ltd	93,1	43,3	43,3
All other imports originating in the PRC	185,9	86,8	86,8

8. UNION INTEREST

8.1. Interest of the Union industry

- (240) Following the provisional disclosure, the PTIA argued that it is not in the interest of the Union industry to impose measures on Chinese film-faced plywood for formwork, because, in view of the limitations of formwork plywood production in the EU, it is not economically viable for the Union industry to produce it.
- (241) The Commission noted that Chinese film-faced plywood can have different grades of durability, some can be used up to ten times for formwork. The Union industry produced high and lower durability film-faced plywood using different hardwood species. Restoring fair pricing in this part of the film-faced plywood market is clearly in the interest of the Union industry.
- (242) As far as low-reusability film faced plywood, mainly used by construction firms for formwork was concerned, during the verification of the questionnaire reply of one of the sampled Union producers, the claim was made that in case of fair pricing the company is capable and willing to produce it. The Commission has no reason to doubt this specific statement especially in the light of the fact that beech plywood produced in the Union may be a viable alternative for low-reusability film-faced Chinese imports, as explained in recital (73). The argument was, therefore, rejected.

8.2. Interest of unrelated importers

- (243) Following the provisional disclosure, ISB, a sampled unrelated Union importer, argued in its questionnaire reply that the measures would cause a shortage in product supply and an increase in their price for the end consumer. Altripan, another sampled unrelated Union importer, argued in its questionnaire reply that importers and traders relying on Chinese-origin products would face increased costs, leading to reduced margins or higher prices for downstream buyers. Altripan supported the imposition of anti-dumping duties on birch plywood, but as a member of the PTIA, argued for the exclusion of poplar and eucalyptus plywood, addressed in Section 2.1.1 and Section 2.5 of the provisional Regulation. The PTIA submitted support letters from importers and users opposing the imposition of the measures⁽⁹²⁾. These letters were based on common templates and were unsupported by additional evidence.
- (244) The Commission considered that when birch hardwood plywood from Russia and Belarus was banned by sanctions in 2022 supply was substituted by eucalyptus hardwood plywood, mainly from the PRC. In case the measures imposed on hardwood plywood from the PRC in this investigation would cause temporary disturbances in the Union market, importers will be able to rely on sources of supply in Southeast Asia, Africa or Latin America to supply hardwood plywood to substitute current imports from the PRC, should importers and/or users wish to rely on an alternative source of supply.
- (245) Following the provisional disclosure, ISB argued that the limited supply of logs in certain production centres, especially the Union, and the lack of their worldwide trade would make it impossible to find alternative sources to the volume of hardwood plywood currently supplied by China. PTIA highlighted that this is especially true for eucalyptus plywood where the Union industry does not have the capacity to supply the Union market with eucalyptus hardwood plywood panels due to the lack of eucalyptus logs.
- (246) The Commission found evidence of imports to the Union of eucalyptus hardwood plywood produced in China from logs originating in Uruguay demonstrating that trade in logs existed and that the allegedly limited amount of logs available in the Union could be supplemented by imports. PTIA itself submitted that the EU relies on imports for its production of eucalyptus plywood.
- (247) Following the provisional disclosure, the PTIA submitted that there was no verification of the replies of unrelated Union importers.
- (248) Sampled unrelated importers providing a complete questionnaire reply were verified before final disclosure.
- (249) In view of the above the Commission maintained that the overall benefits of the measures outweighed the potential negative impact for importers and confirmed the conclusions in recitals (360) to (361) of the provisional Regulation.
- (250) After the final disclosure, Andrex submitted that it was not in the interest of the Union to impose anti-dumping duties on container flooring plywood boards made entirely of rubberwood. This product was fundamentally different from the birch, poplar, or eucalyptus plywood manufactured in the Union. There was no EU manufacturer of 28 mm container flooring plywood made of rubberwood. Andrex further claimed that the measures would disrupt the EU container-repair industry, force operators to import finished containers instead of repairing existing ones and undermine the EU circular economy objectives under the Green Deal.

⁽⁹²⁾ PTIA submission nr. t25.006824.

- (251) The Commission found that container flooring plywood boards made entirely of rubberwood were a lower quality alternative to container flooring plywood made of keuring and apitong, two tropical species widely used for the best quality container flooring. Container flooring plywood boards made entirely of rubberwood were in competition with bamboo plywood and steel flooring for containers, providing alternatives for container part importers in the Union. The Commission identified the UPM-Kymene Corporation of Finland as a significant actor in the container and truck flooring industry ⁽⁹³⁾ in the Union, the Overseas Hardwood Company in the United States ⁽⁹⁴⁾ and several companies in India ⁽⁹⁵⁾ providing alternative sources of supply for Union importers of both high- and low-quality container flooring hardwood boards. Also, in the absence of cooperation at an earlier stage by Andrex or other companies operating in the container sector, and the consequent absence of verifiable information, the Commission was not in a position to confirm the claims of Andrex. The Commission, therefore, found that the overall benefits of the measures outweighed the potential negative impact for importers of container flooring hardwood plywood.

8.3. Interest of users

- (252) Following the provisional disclosure, the PTIA, supported by the ETTF and GD Holz, complained that essential evidence in the form of support letters from users was not considered at provisional stage. In addition, the PTIA submitted further support letters from users.
- (253) The Commission examined the support letters from users at definitive stage. The Commission found that the majority of the entities filing them did not register as interested parties, some of the letters filled in by hand were illegible, others were duplicates based on a common template. None of the letters was complemented by actual evidence in support of the statements contained therein. Nevertheless, the opposition of users to the measures, mainly representing the construction industry and its suppliers and other industries represented in the cover letters, was duly considered in respect of industrial users, e.g. the transport industry, and non-industrial users, as explained in recital (20) and recital (364) of the provisional Regulation
- (254) Following the provisional disclosure, the ETTF and PTIA argued that the construction industry was struggling in the Union, and that their plight would be worsened by the increase in the cost of film faced plywood. The Union must ensure that a genuine universal right to housing is guaranteed, imposing anti-dumping duties on film faced plywood from China would lead to rising construction costs that are one of the main causes of the EU housing crisis. The PTIA listed a number of steps by the European Commission, the Economic and Social Committee and the European Parliament to support its position,
- (255) The Commission examined the submission and found that its provisional determination, as reported in recital (364) of the provisional Regulation, that expenses related to film-faced plywood for formwork in construction projects amount to a small portion of the overall costs held true. Any increase in the price of film-faced plywood imported from China for end users, therefore, will only have a minor impact on the overall cost and affordability of housing and the demand for construction works. In addition, the international hardwood plywood market was diverse and flexible, with actors ranging from Indonesia to Uruguay, that can supply different parts of the Union market at competitive and fair prices. Furthermore, the level of the duties imposed in this investigation was not considered prohibitive so that importers can continue sourcing from Chinese exporting producers at fair prices.
- (256) After the final disclosure, the PTIA argued that the Commission did not disclose the calculations supporting the findings that expenses related to film-faced plywood for formwork in construction projects amounted to a small portion of the overall costs.

⁽⁹³⁾ <https://pmarketresearch.com/hc/container-flooring-plywood-market/>.

⁽⁹⁴⁾ <https://www.ohc.net/product/container-flooring/#>.

⁽⁹⁵⁾ For example, the Yamunagar Company, <https://plyxpert.com/our-factory/>.

- (257) At provisional stage, the Commission found that for most industrial users generally the cost of hardwood plywood panels used for formwork for construction is not very significant in relation to its total costs, as mentioned in recital (364) of the provisional Regulation. The Commission noted that the PTIA did not supply evidence to the contrary. In addition, the Commission's preliminary determination that costs related to film-faced plywood for formwork were low, was not challenged at preliminary stage by any interested party. Most importantly, such finding was not contested by interested parties including when the issue of the impact of measures on construction projects was raised by the Commission during the verification visit of the questionnaire reply of sampled importers, including a member of the PTIA. In addition, no construction company registered as an interested party supplying evidence of the exact proportion of film-faced plywood for formwork costs in its projects. In view of the above, the argument was rejected.
- (258) In view of the above, the Commission maintained that the overall benefits of the measures outweighed the potential negative impact for users and, therefore, the conclusions in recitals (362) to (364) of the provisional Regulation were confirmed.

8.4. Conclusion on Union interest

- (259) On the basis of the above, the Commission concluded that there were no compelling reasons to rule that it was clearly not in the Union interest to impose measures on imports of hardwood plywood originating in China.
- (260) After the final disclosure, the PTIA submitted that at provisional stage, the views of users, mainly in the construction sector, supporting the PTIA were not considered at all and that there was no injury analysis by product segment, these alleged shortcomings rendered inadequate the assessment of Union interest by the Commission.
- (261) The argument about the views of users in the construction sector was rebutted in recitals (29) and (253). The argument about the necessity of segmented injury analysis was rebutted in recital (181) and (212). The Commission, therefore, rejected the claim that the analysis of Union interest is inadequate.
- (262) After the final disclosure, Saintland Wood submitted that it is not in the interest of the Union to replace Chinese plywood products with Southeast Asian and South American imports, where, compared to China, the level of the protection of the environment was lower, and forests were not managed in a sustainable way.
- (263) The Commission rejected the argument because the purpose of the measures is not to replace Chinese plywood with other sources but to restore a level playing field. The Commission noted, during the verification of unrelated importers, that at the individual company level, Forest Stewardship Council (FSC) qualification ⁽⁹⁶⁾ of imports was widespread because consumers in the Union market demanded it. Should Chinese imports be replaced with Southeast Asian and South American, the Commission considered that the new entrants would face pressure to comply with the same requirements.

9. DEFINITIVE ANTI-DUMPING MEASURES

9.1. Definitive measures

- (264) In view of the conclusions reached with regard to dumping, injury, causation, level of measures and Union interest, and in accordance with Article 9(4) of the basic Regulation, definitive anti-dumping measures should be imposed in order to prevent further injury being caused to the Union industry by the dumped imports of the product concerned.

⁽⁹⁶⁾ <https://fsc.org/en/businesses/wood>.

- (265) On the basis of the above, the definitive anti-dumping duty rates, expressed on the CIF Union border price, customs duty unpaid, should be as follows:

Company	Dumping margin (%)	Injury margin (%)	Definitive anti-dumping duty (%)
Pizhou Jiangshan Wood Co., Ltd	43,3	93,1	43,3
All other imports originating in the People's Republic of China	86,8	185,9	86,8

- (266) The individual company anti-dumping duty rate specified in this Regulation was established on the basis of the findings of this investigation. Therefore, it reflects the situation found during this investigation in respect to this company. This duty rate is thus exclusively applicable to imports of the product under investigation originating in the country concerned and produced by the named legal entity. Imports of the product concerned manufactured by any other company not specifically mentioned in the operative part of this Regulation, including entities related to those specifically mentioned, cannot benefit from these rates and should be subject to the duty rate applicable to 'all other imports originating in the People's Republic of China'.
- (267) A company may request the application of these individual anti-dumping duty rates if it changes subsequently the name of its entity. The request must be addressed to the Commission ⁽⁹⁷⁾. The request must contain all the relevant information enabling to demonstrate that the change does not affect the right of the company to benefit from the duty rate which applies to it. If the change of name of the company does not affect its right to benefit from the duty rate which applies to it, a regulation about the change of name will be published in the *Official Journal of the European Union*.
- (268) To minimise the risks of circumvention due to the difference in duty rates, special measures are needed to ensure the proper application of the individual anti-dumping duties. The application of individual anti-dumping duties is only applicable upon presentation of a valid commercial invoice to the customs authorities of the Member States. The invoice must conform to the requirements set out in Article 1(3) of this Regulation. Until such invoice is presented, imports should be subject to the anti-dumping duty applicable to 'all other imports originating in the People's Republic of China'.
- (269) While presentation of this invoice is necessary for the customs authorities of the Member States to apply the individual rates of anti-dumping duty to imports, it is not the only element to be taken into account by the customs authorities. Indeed, even if presented with an invoice meeting all the requirements set out in Article 1(3) of this Regulation, the customs authorities of Member States should 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 rate of duty is justified, in compliance with customs law.
- (270) Should the exports by the company benefiting from lower individual duty rate increase significantly in volume, in particular after the imposition of the measures concerned, such an increase in volume could be considered as constituting in itself a change in the pattern of trade due to the imposition of measures within the meaning of Article 13(1) of the basic Regulation. In such circumstances, an anti-circumvention investigation may be initiated, provided that the conditions for doing so are met. This investigation may, inter alia, examine the need for the removal of individual duty rate(s) and the consequent imposition of a country-wide duty.
- (271) To ensure a proper enforcement of the anti-dumping duties, the anti-dumping duty for all other imports originating in the People's Republic of China should apply not only to the non-cooperating exporting producers in this investigation, but also to the producers which did not have exports to the Union during the investigation period.

⁽⁹⁷⁾ Email: TRADE-TDI-NAME-CHANGE-REQUESTS@ec.europa.eu; European Commission, Directorate-General for Trade, Directorate G, Wetstraat 170 Rue de la Loi, 1040 Bruxelles/Brussel, BELGIQUE/BELGIË.

- (272) Statistics of hardwood plywood are frequently expressed in m³. There is a supplementary unit for CN codes 4412 31 10, 4412 31 90, 4412 33 10, 4412 33 10, 4412 33 20, 4412 33 30, 4412 33 90, and 4412 34 00 for the hardwood plywood specified in the Combined Nomenclature laid down in Annex I to Council Regulation (EEC) No 2658/87 ⁽⁹⁸⁾. Accordingly, the supplementary unit m³ is applicable for TARIC codes 4412 31 10 80, 4412 31 90 00, 4412 33 10 12, 4412 33 10 22, 4412 33 10 82, 4412 33 20 10, 4412 33 30 10, 4412 33 90 10 and 4412 34 00 10 and must be entered in the declaration for release for free circulation. The weight in kg or tonnes should be indicated independently from the supplementary unit (i.e. the number in m³).

9.2. Definitive collection of the provisional duties

- (273) In view of the dumping margins found and given the level of the injury caused to the Union industry, the amounts secured by way of provisional anti-dumping duties imposed by the provisional Regulation, should be definitively collected up to the levels established under the present Regulation.

9.3. Retroactivity

- (274) As mentioned in Section 1.2, the Commission made imports of the product under investigation subject to registration.
- (275) During the definitive stage of the investigation, the data collected in the context of the registration was assessed. The Commission analysed whether the criteria under Article 10(4) of the basic Regulation were met for the retroactive collection of definitive duties.
- (276) There was no further substantial rise in imports in addition to the level of imports which caused injury during the investigation period. When comparing the monthly average import volumes of the product concerned during the investigation period with the monthly average import volumes during the period from the month following the initiation of this investigation (i.e. November 2024) up to and including the month in which provisional measures were imposed (i.e. June 2025), a 39 % drop in the level of imports into the Union could be observed.

	Imports from the PRC in tons
Monthly average IP	37 798
Monthly average 11/2024 - 06/2025	22 892

- (277) After the final disclosure, the complainant submitted that the Commission's assessment of the conditions for retroactivity, especially the fourth condition in Article 10(4) of the basic Regulation, failed to take into account imports arriving into the Union under CN codes ex 4412 10 00 and ex 4412 39 00 (TARIC codes 4412 10 00 10 and 4412 39 00 20) for which monitoring was introduced following the imposition of provisional measures and Article 1(5), thereof.
- (278) The Commission rejected the argument because the requirement of further substantial rise in imports in Article 10(4) of the basic Regulation referred to the product under investigation. The monitored products, made of bamboo or softwood, were outside the product scope of the investigation and their customs codes, being created by the provisional Regulation, did not exist during the investigation period. Their alleged change in import pattern, therefore, could not be taken into account when comparing the monthly average import volumes of the product concerned during the investigation period with the monthly average import volumes during the period from the month following the initiation of this investigation.

⁽⁹⁸⁾ Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7.9.1987, p. 1, ELI: <http://data.europa.eu/eli/reg/1987/2658/oj>).

10. MONITORING OF IMPORTS

- (279) In recital (382) of the provisional Regulation, the Commission decided to monitor imports under newly created TARIC codes within CN codes 4412 10 00 and 4412 39 00, in view of alleged circumvention consisting of placing very thin outer layers of softwood veneer on top of the hardwood plywood face veneer.
- (280) After the provisional disclosure, the PTIA and the unrelated importer and wholesaler Ljungberg Fritzoë, respectively, submitted that imports of plywood with both outer plies made of coniferous wood and with a core containing plies of non-coniferous wood did not represent a new practice since it imported this type of plywood in the past. Ljungberg Fritzoë submitted that this type of plywood ('K-plywood Twin') served a specific purpose on the market, since due to its light weight and material composition, it was well suited for a wide range of interior and non-structural applications. Its main use, however, was in wall constructions, as a wall panel behind gypsum board. It, therefore, considered that absence of a change of a pattern of trade, the practice did not constitute an anti-circumvention. It also urged the Commission to apply a consistent and cautious approach to product scope, since in view of the concurrent investigation covering softwood plywood from Brazil, an unwarranted extension of the current case risked undermining the legal certainty for importers and weakening the clarity of the Union trade remedy framework. The PTIA listed several products by the Union industry combining softwood and hardwood as alleged proof that placing very thin outer layers of softwood veneer on top of the hardwood plywood face veneer is common practice.
- (281) The Commission considered that these submissions constituted no reason to cease the monitoring of the imports of this product type. These elements will nevertheless be considered in any follow-up action the Commission may resort to in the future linked to possible circumvention activities.

11. FINAL PROVISION

- (282) The measures provided for in this regulation are in accordance with the opinion of the Committee established by Article 15(1) Regulation (EU) 2016/1036,

HAS ADOPTED THIS REGULATION:

Article 1

1. A definitive anti-dumping duty is imposed on imports of plywood consisting solely of sheets of wood other than bamboo and okoumé, each ply not exceeding 6 mm thickness, with at least one outer ply of tropical wood or non-coniferous wood, of species specified under subheadings 4412 31, 4412 33 and 4412 34, whether or not coated or surface-covered, currently falling under CN and TARIC codes 4412 31 10 80, 4412 31 90 00, 4412 33 10 12, 4412 33 10 22, 4412 33 10 82, 4412 33 20 10, 4412 33 30 10, 4412 33 90 10 and 4412 34 00 10, and originating in the People's Republic of China.

2. The rate of the definitive anti-dumping duty applicable to the net, free-at-Union-frontier price, before duty, of the products described in paragraph 1 and produced by the companies listed below, shall be as follows:

Country of origin	Company	Definitive anti-dumping duty (%)	TARIC additional code
The People's Republic of China	Pizhou Jiangshan Wood Co., Ltd	43,3	89MK
The People's Republic of China	All other companies	86,8	8999

3. The application of the individual duty rate specified for the company mentioned in paragraph 2 shall be conditional upon presentation to the Member States' customs authorities of a valid commercial invoice, on which shall appear a declaration dated and signed by an official of the entity issuing such invoice, identified by name and function, drafted as follows: 'I, the undersigned, certify that the (volume) of (product concerned) sold for export to the European Union covered by this invoice was manufactured by (company name and address) (TARIC additional code) in [country concerned]. I declare that the information provided in this invoice is complete and correct.' Until such invoice is presented, the duty applicable to all other imports originating in the People's Republic of China shall apply.

4. Where a declaration for release for free circulation is presented in respect of the product referred to in paragraph 1, irrespective of its origin, the size in cubic metres of the products imported shall be entered in the relevant field of that declaration.

Member States shall, on a monthly basis, inform the Commission of the number of cubic metres imported under CN and TARIC codes 4412 31 10 80, 4412 31 90 00, 4412 33 10 12, 4412 33 10 22, 4412 33 10 82, 4412 33 20 10, 4412 33 30 10, 4412 33 90 10 and 4412 34 00 10.

5. Imports of plywood with both outer plies made of coniferous wood or bamboo and with a core containing plies of species specified under subheadings 4412 31, 4412 33 and 4412 34, whether coated or surface covered or not, currently falling under CN codes ex 4412 10 00 and ex 4412 39 00 (TARIC codes 4412 10 00 10 and 4412 39 00 20) shall be monitored by the Commission.

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

Article 2

The amounts secured by way of the provisional anti-dumping duty under Commission Implementing Regulation (EU) 2025/1139 shall be definitively collected. The amounts secured in excess of the definitive rates of the anti-dumping duty shall be released.

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, 19 November 2025.

For the Commission
The President
Ursula VON DER LEYEN