



2026/2088

21.9.2026

COMMISSION IMPLEMENTING REGULATION (EU) 2026/2088

of 18 September 2026

imposing a definitive anti-dumping duty and definitively collecting the provisional duty imposed on imports of certain alkyl phosphonic acids and their sodium salts 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 18 September 2025, the European Commission ('the Commission') initiated an anti-dumping investigation with regard to imports of certain alkyl phosphonic acids and their sodium salts ('PBTC') originating in the People's Republic of China ('China', or 'the country concerned') 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 7 August 2025 by LANXESS Deutschland GmbH ('Lanxess' or 'the complainant'). The complaint was made by the Union industry of certain alkyl phosphonic acids and their sodium salts in the sense of Article 5(4) of the basic Regulation. The complaint contained evidence of dumping and of resulting material injury that was sufficient to justify the initiation of the investigation.

1.2. Registration

- (3) The Commission made imports of the product concerned subject to registration by the Commission Implementing Regulation (EU) 2025/2385 of 27 November 2025 ('the registration Regulation') ⁽³⁾.

1.3. Provisional measures

- (4) On 12 May 2026, the Commission imposed provisional anti-dumping duties on imports of certain alkyl phosphonic acids and their sodium salts originating in the People's Republic of China by the Commission Implementing Regulation (EU) 2026/1045 of 12 May 2026 ⁽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 certain alkyl phosphonic acids and their sodium salts originating in the People's Republic of China (OJ C, C/2025/5021, 18.9.2025, ELI: <http://data.europa.eu/eli/C/2025/5021/oj>).

⁽³⁾ Commission Implementing Regulation (EU) 2025/2385 of 27 November 2025 making imports of certain alkyl phosphonic acids and their sodium salts originating in the People's Republic of China subject to registration (OJ L, 2025/2385, 28.11.2025, ELI: http://data.europa.eu/eli/reg_impl/2025/2385/oj).

⁽⁴⁾ Commission Implementing Regulation (EU) 2026/1045 of 12 May 2026 imposing a provisional anti-dumping duty on imports of certain alkyl phosphonic acids and their sodium salts originating in the People's Republic of China (OJ L, 2026/01045, 13.5.2026, ELI: http://data.europa.eu/eli/reg_impl/2026/1045/oj).

1.4. Subsequent procedure

- (5) Following the disclosure of the essential facts and considerations on the basis of which a provisional anti-dumping duty was imposed ('provisional disclosure'), one of the users (Hypred) and the Chinese sampled exporting producer Shandong Taihe Technologies Co., Ltd ('Taihe') filed written submissions on the provisional findings within the deadline set out in Article 2(1) of the provisional Regulation.
- (6) The parties who so requested were granted an opportunity to be heard. A hearing took place with Taihe.
- (7) 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 when appropriate.
- (8) 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 PBTC 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.
- (9) Following final disclosure, Taihe submitted comments on the calculation of the SG&A costs and profit benchmarks previously disclosed. Therefore, the Commission informed all interested parties of the essential facts and considerations on the basis of which the normal value was revised ('additional final disclosure'). All parties were granted a period within which they could make comments on the additional final disclosure.
- (10) Following the additional final disclosure, Lanxess submitted comments on the revised calculation of the SG&A costs and profit benchmarks used to construct the normal value. Therefore, the Commission informed all interested parties of the essential facts and considerations on the basis of which the normal value was revised ('second additional final disclosure'). All parties were granted a period within which they could make comments on the second additional final disclosure. Taihe submitted comments. However, these comments reiterate the same arguments as those raised following the Commission's previous disclosure and do not relate to the facts and consideration which were the subject of the second additional final disclosure. The Commission refers to recitals (28) and (67) of its first additional definitive disclosure where those comments were considered and rejected.
- (11) No request for the intervention of the Hearing Officer was received.

1.5. Sampling

- (12) No comments were received concerning sampling. Therefore, the conclusions in recitals 8 to 14 of the provisional Regulation were confirmed.

2. PRODUCT CONCERNED AND LIKE PRODUCT

- (13) In the absence of comments regarding the product scope and the like product, the conclusions reached in recitals 21 to 27 of the provisional Regulation were confirmed.

3. DUMPING

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

- (14) The Commission received no comments on the procedure for determining the normal value in this case under Article 2(6a) of the basic Regulation.
- (15) The Commission's provisional findings in recital (36) of the provisional Regulation are therefore confirmed.

3.2. Normal value

3.2.1. Existence of significant distortions

- (16) In the absence of any comments concerning the existence of significant distortions, the findings in recitals (34) to (134) of the provisional Regulation are confirmed.

3.2.2. Representative country

- (17) Following the publication of the provisional Regulation, Taihe reiterated its claim that Türkiye should have been selected as a representative country instead of Brazil, maintaining that for some of the factors of production Türkiye imported less from China than Brazil.
- (18) At the outset the Commission recalled that proportion of imports from China into Brazil for some of the factors of production was found not to be such as to disqualify Brazil as a potential representative country. On the other hand, the Commission concluded that Türkiye was not a suitable representative country because the publicly available data (Orbis) for the Turkish producers of 'other organo-inorganic compounds' showed an unreasonably high rate for selling, general and administrative ('SG&A') costs (59 %) ⁽⁹⁾. Following the publication of the provisional Regulation, Taihe claimed that the Commission did not disclose the companies or their financial data available on Orbis and, therefore, it was unable to check the calculation of SG&A costs rate and whether these Turkish producers produced 'other organo-inorganic compounds'.
- (19) In response to Taihe's comments, the list of the Turkish producers of 'other organo-inorganic compounds' referred to in the recital (149) of the provisional Regulation was made available in the file for consultation by the interested parties.
- (20) Taihe claimed that the Commission could have used the financial data of a Turkish company TARKİM BİTKİ KORUMA SANAYİ VE TİCARET A.Ş. (TARKİM) to establish undistorted SG&A costs and profit rate for PBTC.
- (21) Alternatively, Taihe claimed that even though the Commission concluded that Türkiye had no financial data readily available, this should not be an obstacle to Türkiye being an appropriate representative country. Accordingly, Taihe proposed that the Commission could use import prices of Türkiye to establish undistorted prices for factors of production and use financial data of producers from other countries to establish SG&A costs and profit rate. For this, Taihe proposed the Commission to use financial data of the aforementioned Turkish company TARKİM and a Malaysian company ANCOM BERHAD.
- (22) The Commission disagrees with these claims. As explained in the Note to the file on the sources for the determination of the normal value (referred to in the recital (33) of the provisional Regulation), the companies producing products in the same general category should report their activities on NACE code 20.14. The companies proposed by Taihe, TARKİM and ANCOM BERHAD, had not reported their activities under NACE code 20.14 and therefore they cannot be regarded as a suitable source for undistorted SG&A costs and profit.
- (23) Consequently, Taihe's suggestion to use import prices of Türkiye to establish undistorted prices for factors of production and use financial data of producers from other countries to establish SG&A costs and profit rate cannot be accepted. As described in the recital (22) above, Taihe did not provide suitable alternatives for sources for SG&A costs and profit, nor did it submit any substantiated claim against the reasonableness of the SG&A costs and profits used by the Commission. The Commission therefore maintained that the sources for the factors of production and SG&A costs and profit used in the provisional Regulation are appropriate.
- (24) In the absence of other comments and based on the above, the provisional conclusion in recital (155) of the provisional Regulation is therefore confirmed.

⁽⁹⁾ See recital (149) of the provisional Regulation.

3.2.3. Factors of production

3.2.3.1. Raw materials

- (25) Following the publication of the provisional Regulation, Taihe claimed that the Commission should not have used Global Trade Atlas ('GTA') import data from all countries into all countries to establish an undistorted international benchmark for dimethyl phosphite ('DMPI') as laid down in recital (144) of the provisional Regulation. Namely, Taihe claimed that the Commission should have excluded exports from Germany and Switzerland to set an undistorted price for DMPI. As alternatives, Taihe Group proposed that the DMPI export price of India could be used as an undistorted price for DMPI or that the Commission could use the production cost of DMPI to calculate an undistorted price for DMPI.
- (26) The Commission disagreed with those claims. As stated in the recital (144) of the provisional Regulation, there were almost no imports of DMPI into upper-middle income countries and therefore, in accordance with the Article 2(6a)(a) of the basic Regulation, undistorted international prices were found to be the most appropriate benchmark in this case. Therefore, this claim is rejected.
- (27) Following the final disclosure, Taihe claimed that the Commission had not disclosed either the reasons for not excluding exports from Germany and Switzerland to set an undistorted price for DMPI, or the reasons for not constructing the benchmark price for DMPI. Taihe also reiterated its claim that the Commission should have constructed the benchmark price for DMPI instead of using the undistorted international prices. Following the additional final disclosure referred to in recital (9), Taihe reiterated its claim concerning the exclusion of exports from Switzerland to the EU because of their abnormally high price mentioned in recital (25). Taihe argued that there was reason to suspect that the DMPI products exported from Switzerland to the EU were not ordinary technical grade products because of the relevant price difference and, therefore, the DMPI export price from Switzerland should be excluded.
- (28) As explained in the recital (26) above, undistorted international prices were found to be the most appropriate benchmark in this case where there were almost no imports of DMPI into upper-middle income countries. Using undistorted international prices conforms with the Article 2(6a)(a) of the basic Regulation and these prices were representing a sufficient number and volume of transactions and therefore they were considered representative and reasonable. Taihe did not bring forward any new evidence in this regard. In its comments on the additional final disclosure, Taihe provided invoices showing the price difference between technical grade HEDP and electronic grade HEDP. First, HEDP is a different product from DMPI and therefore cannot be taken into account when establishing the benchmark price for DMPI. Therefore, these claims are rejected. Second, the other arguments in Taihe's comments on the additional final disclosure were not limited to provisions of the additional final disclosure, but they related to other provisions of the general disclosure document which had been disclosed to interested parties for comments at an earlier stage of the investigation. Therefore, those claims could not be taken into account at this stage of the investigation.
- (29) Following final disclosure, Taihe also claimed that the Commission should use the intra-Union DMPI prices as the benchmark to establish undistorted prices instead of international prices, or at least as part of the international prices. Additionally, Taihe claimed that in case the Commission uses the international prices, it should disregard the export prices of Switzerland and Malaysia because Taihe considers them to be abnormally high or low.
- (30) The Commission disagrees with these claims. Article 2(6a)(a) of the basic Regulation provides for using undistorted international prices as benchmark. As explained in the recital (28) above, the international prices obtained from GTA were considered representative and reasonable. Moreover, it should be noted that in any sufficiently large population of transactions it is statistically inherent that individual transactions will be concluded at prices both above and below the average. The occurrence of such deviations is therefore, in itself, not indicative of any departure from the reasonable price level. Accordingly, for the purposes of obtaining a statistically reliable and representative

measure of the applicable price level, the average price level should be calculated by reference to the entire relevant population of transactions. Reliance on individual transactions, or on a limited and potentially unrepresentative subset thereof, may distort the assessment and cannot provide the same degree of statistical reliability as an analysis based on the population of transactions as a whole. Therefore, the claim for disregarding the export prices of Switzerland and Malaysia is rejected.

- (31) The Commission also disagrees with the suggestion for using intra-Union prices as the benchmark. The European Union ('EU') forms a single internal market, which encompasses wide-ranging integration beyond trade, and reports its trade data as a common EU external trade with partner countries. Accordingly, prices arising from transactions between Member States do not constitute international prices in the same sense as prices between independent trade partners. Therefore, the claim for using intra-Union prices is rejected.
- (32) In addition, the Commission revised the tariff codes mentioned in Table 1 of the provisional Regulation for IBC barrels and plastic buckets and kept only the tariff codes which relate to the IBC barrels and plastic buckets used for the production of PBTC. The revised Table 1 is below. This revision has no impact on the values of the benchmarks for the factors of production.

Table 1

Factors of production of PBTC

Factor of Production	Commodity Code	Undistorted value	Unit of measurement
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Raw materials

Source of data: HIS Markit Global Trade Atlas (GTA) ⁽¹⁾ for imports and Market Access Map, International Trade Centre (MacMap) ⁽²⁾ for customs duties

Dimethyl phosphite (DMPI)	2920.21.00	42 099,04 CNY	MT
Methyl acrylate (Acrylic Acid Methyl esters) (AM)	2916.12.10	14 023,20 CNY	MT
Maleic anhydride (MA)	2917.14.00	8 672,81 CNY	MT
Methanol (Methyl alcohol) MeOH	2905.11.00	3 300,10 CNY	MT
Intermediate bulk container (IBC) barrels in polymers	3925.10.00	42 455,19 CNY	MT
Plastic buckets	3923.90.90	67 003,64 CNY	MT

Labour

n/a	n/a	23,01 CNY	Manhour
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Energy

Sources of data: Electricity: Ministério de Minas e Energia in Brazil ⁽³⁾, Water: Sanel Brazil ⁽⁴⁾, Gas: Ministério de Minas e Energia in Brazil ⁽⁵⁾, methodology suggested by the U.S. Department for Energy ⁽⁶⁾ based on the cost of gas required to produce it.

Electricity	n/a	1,08 CNY	kWh
Water	n/a	13,36 CNY	m ³
Steam	n/a	206-252 CNY	MT

Factor of Production	Commodity Code	Undistorted value	Unit of measurement
By-products			
Methanol (Methyl alcohol) MeOH	2905.11.00	3 300,10 CNY	kg

⁽¹⁾ <https://connect.spglobal.com/>

⁽²⁾ <http://www.macmap.org/>

⁽³⁾ <https://www.gov.br/mme/pt-br/assuntos/secretarias/sntep/publicacoes/boletins-mensais-de-energia/boletins%20anos%20anteriores/2024/english>

⁽⁴⁾ <https://www.sanel.eco.br/legislacao-e-tarifas/>

⁽⁵⁾ <https://www.gov.br/mme/pt-br/assuntos/secretarias/sntep/publicacoes/boletins-mensais-de-energia/boletins%20anos%20anteriores/2024/english>

⁽⁶⁾ https://www1.eere.energy.gov/manufacturing/tech_assistance/pdfs/steam15_benchmark.pdf. The methodology refers to the cost of saturated steam for typical values of operating pressure and feedwater temperature. In the application of the methodology, a calculation was applied on basis of each company's use of pressure and temperature.

- (33) In the absence of other comments and based on the above, the provisional conclusions in recitals (156) to (161) of the provisional Regulation are therefore confirmed.

3.2.3.2. Labour

In the absence of comments, the findings in recitals (162) to (163) of the provisional Regulation are confirmed.

3.2.3.3. Electricity

- (34) In the absence of comments, the findings in recital (164) of the provisional Regulation are confirmed.

3.2.3.4. Water

- (35) In the absence of comments, the findings in recital (165) of the provisional Regulation are confirmed.

3.2.3.5. Steam

- (36) In the absence of comments, the findings in recital (166) of the provisional Regulation are confirmed.

3.2.3.6. By-products

- (37) In the absence of comments, the findings in recital (167) of the provisional Regulation are confirmed.

3.2.3.7. Manufacturing overhead costs, SG&A and profit

- (38) Data for SG&A and profit to be used in the construction of normal value at the ex-works level of trade were taken from the financial data for 2024 of the following Brazilian companies as explained in the recital (153) of the provisional Regulation:

- UNIPAR CARBOCLORO S.A,
- VIDEOLAR-INNOVA S/A,
- BRASKEM GREEN S.A,
- BASEQUIMICA S.A.

- (39) Following the publication of the provisional Regulation, Taihe claimed that the financial data of UNIPAR CARBOCLORO S.A. ('UNIPAR') and BASEQUIMICA S.A. ('BASEQUIMICA') should be excluded. Taihe claimed that UNIPAR does not produce 'other organo-inorganic compounds' that PBTC belongs and that the main business of BASEQUIMICA is trading and it does not produce chemicals.

- (40) Taihe also submitted that the Commission should take the financial data of Nortox S.A into consideration a source for undistorted SG&A and profit.
- (41) The Commission examined these claims.
- (42) As regards the exclusion of UNIPAR, the Commission found that the activities reported by UNIPAR in Orbis included those under NACE code 20.14. In addition, the portfolio of the products disclosed on UNIPAR's website also included water treatment chemicals ⁽⁶⁾, which is the category of the product under investigation. Therefore, the claim regarding UNIPAR was rejected.
- (43) As regards exclusion of BASEQUIMICA, the Commission notes that although the activities of the company include those under NACE code 20.14, the company is indeed a trading company rather than a producer of chemical products. Therefore, the claim was accepted and BASEQUIMICA removed from the list of companies whose financial data was used to establish undistorted benchmarks for SG&A and profit.
- (44) The Commission found that Nortox S.A, which Taihe suggested as a source for SG&A costs and profit, does not report its activities under NACE code 20.14. Therefore, it was not regarded suitable source for undistorted SG&A costs and profit, as explained in the recital (22) above.
- (45) Taihe also submitted that the Commission should not have included the consumption volume of reused (packaging) barrels when constructing the cost of production of PBTC.
- (46) The Commission agreed with this claim and has adjusted the calculation of the cost of production accordingly.
- (47) Following final disclosure, as mentioned in recital (9), Taihe submitted that according to publicly available 2024 Annual Report of UNIPAR, its financial figures (including cost of goods sold and other operating expenses) were different than those used by the Commission.
- (48) The Commission examined the claim and found that the financial data in the 2024 Annual Report of UNIPAR ⁽⁷⁾ indeed differed from the data found in Orbis, which was used for the calculations of the provisional duties and which was no longer available in Orbis ⁽⁸⁾. The Commission revised the calculations of the normal values, using the financial data in the 2024 Annual Report of UNIPAR. This revision had an impact on the dumping margins.
- (49) Following the additional final disclosure, as mentioned in recital (10), Lanxess submitted comments on the revised calculation of the SG&A costs and profit benchmarks used to construct the normal value and argued that the revised benchmark calculation contained an error in the treatment of UNIPAR's profitability data, as the amount reported as 'profit before tax' did not take into account UNIPAR's positive net financial result, which, therefore, needed to be revised accordingly. The Commission agreed with this claim and adjusted the calculation of UNIPAR's profit data and the normal value accordingly.
- (50) Following the exclusion of BASEQUIMICA from the list of companies whose financial data were used to establish undistorted benchmarks for SG&A costs and profit and the correction of the profit data for UNIPAR, the revised SG&A costs, expressed as a percentage of the Costs of Goods Sold ('COGS') and applied to the undistorted costs of production, amounted to 10,3 %. The profit, expressed as a percentage of the COGS and applied to the undistorted costs of production, amounted to 17,6 %.
- (51) In the absence of other comments, and taking into account the revisions described above, the provisional conclusions in recitals (168) to (175) of the provisional Regulation are confirmed.

⁽⁶⁾ <https://unipar.com/en/products/segments/sanitation> accessed 16 June 2026.

⁽⁷⁾ [https://api.mziq.com/mzfilemanager/v2/d/3c0b3516-7dff-44a5-946f-20e7ec87dfa0/f66ca0f2-fe1f-a4af-7d06-643523ebee7?](https://api.mziq.com/mzfilemanager/v2/d/3c0b3516-7dff-44a5-946f-20e7ec87dfa0/f66ca0f2-fe1f-a4af-7d06-643523ebee7?origin=2) page 7, last accessed on 6 August 2026.

⁽⁸⁾ Orbis had removed the relevant 2024 data from its website without explanation why.

3.3. Export price

(52) In the absence of comments, the findings in recitals (176) to (178) of the provisional Regulation are confirmed.

3.4. Comparison

(53) In the absence of comments, the findings in recital (179) of the provisional Regulation are confirmed.

3.5. Dumping margins

(54) As described in recitals (45) and (46), following claims from interested parties, the Commission revised the dumping margins. The revision of the undistorted benchmarks for SG&A and profit described in recital (50) did not have any impact on the dumping margins.

(55) The definitive dumping margins expressed as a percentage of the cost, insurance and freight (CIF) Union frontier price, duty unpaid, are as follows:

Country of origin	Company	Definitive anti-dumping duty (%)
China	Jiyuan Qingyuan Water Treatment Co., Ltd.	183,8
China	Nantong Uniphos Chemicals Co., Ltd.	192,2
China	Shandong Taihe Technologies Co., Ltd.	156,7
China	Other cooperating companies listed in Annex	173,8
China	All other imports originating in China	192,2

4. INJURY

4.1. Definition of the Union industry and Union production

(56) In the absence of any comments with respect to the definition of the Union industry and Union production, the conclusions set out in recitals (190) to (191) of the provisional Regulation are confirmed.

4.2. Union consumption

(57) In the absence of any comments with respect to the Union consumption, the conclusions set out in recitals (192) to (196) of the provisional Regulation are confirmed.

4.3. Imports from China

(58) In the absence of any comments with respect to the volume, market share as well as the price of the imports from China, the provisional conclusions in recitals (197) to (207) of the provisional Regulation are confirmed.

4.4. Economic situation of the Union industry

4.4.1. Macroeconomic indicators

(59) In the absence of comments on macroeconomic indicators, the conclusions set out in recitals (212) to (224) of the provisional Regulation are confirmed.

4.4.2. *Microeconomic indicators*

- (60) In its comments on the provisional disclosure, Hypred challenged the Commission's analysis of the profitability of Lanxess. According to Hypred, the profitability analysis is only limited to the recent period (2022-2025) not covering the full market cycle. Furthermore, Hypred submitted that the year 2022, which was the beginning of the period considered, where Lanxess was profitable, corresponded to an exceptional market context (due to the Russian war of aggression against Ukraine and the high energy costs), where the high sales price could not serve as an appropriate reference.
- (61) It is noted that while the examination of trends relevant for the assessment of injury covered the period starting from 2022, the Commission's injury assessment involved a dynamic assessment of the economic factors over the entire period considered and not merely the conditions at the start and the end of the period considered. In this context, regardless of the first year of the period considered, the Commission's analysis clearly showed material injury to the Union industry during the investigation period. Therefore, a change of the period considered would not invalidate or otherwise alter the injury findings set out in the Provisional regulation.
- (62) Furthermore, with respect to the period considered and its requested extension beyond 2022, it is recalled that the Commission has a wide discretion regarding the selection of such period. The period considered should be long enough to enable the Commission to duly evaluate all relevant economic factors and indices having a bearing on the state of the Union industry. In the present case, the Commission, in accordance with its standard practice selected a period of three full years as well as the investigation period for examination of the macro- and microeconomic trends and indicators. Hypred's claim was therefore rejected.
- (63) Hypred also submitted that Lanxess itself has recognized (based on a market intelligence press release from May 2026) that the current market conditions in the Middle East have improved the competitiveness of European chemical producers, making, according to Hypred, the anti-dumping measures unnecessary.
- (64) The Commission noted that Hypred failed to substantiate how a temporary opportunity arising from the current geopolitical situation could redress the structural and long-lasting injurious effect of dumped imports and effectively replace the trade defence measures aimed at restoring the level playing field in the PBTC sector. In any event, such general statements could not invalidate the Commission's Union interest analysis in this case. Therefore, Hypred's claim was rejected.
- (65) In the absence of further comments on microeconomic indicators, the conclusions set out in recitals (225) to (238) of the provisional Regulation were confirmed.

4.5. **Conclusion on injury**

- (66) In view of the above, the Commission confirms its findings in recitals (239) to (245) of the provisional Regulation.

5. CAUSATION

- (67) In the absence of any comments, the conclusions on causation in recitals (257) to (261) of the provisional Regulation are confirmed.

6. LEVEL OF MEASURES

6.1. **Underselling margin**

- (68) In the absence of comments, recital (267) of the provisional Regulation is confirmed.

6.2. Raw material distortions

- (69) Following the publication of the provisional Regulation, Taihe submitted that the conditions for not applying the lesser duty in accordance with the Article 7(2a) had not been met. Taihe claimed that the raw material distortions should be examined with regard to the raw materials used in the production of products concerned by each of the sampled exporting producers. Consequently, as the exporting producers did not use phosphorus trichloride ('PCl₃') in the production of PBTC, any distortions of this raw material were not a sufficient ground for not applying the lesser duty. Taihe also disagreed that the calculation under Article 7(2a) of the basic Regulation, on whether a single raw material accounts for more than 17 % of the cost of production of PBTC, could be made with reference to PCl₃.
- (70) The Commission disagreed with this claim. As described in the recital (271) of the provisional Regulation, PCl₃ is raw material embedded in DMPI, which is the main raw material of PBTC. Therefore, even if the sampled exporting producers did not buy PCl₃, they benefited from any raw material distortions affecting PCl₃.
- (71) Furthermore, as described in the recitals (272)-(274) of the provisional Regulation, PCl₃ represented more than 17 % of the cost of production of PBTC for each of the three sampled exporting producers and the price of PCl₃ is distorted by one of the measures listed in Article 7(2a) of the basic Regulation, as PCl₃ was subject to 13 % VAT and export VAT refund was 0 % during the investigation period. None of these finding was challenged by any of the interested parties.
- (72) Therefore, the claim was rejected and the conclusion in the recital (275) of the provisional Regulation was maintained.

6.3. Union interest under Article 7(2b) of the basic Regulation

- (73) In the absence of any comments, the conclusions on Union interest under Article 7(2b) of the basic Regulation in recitals (276) to (285) of the provisional Regulation were confirmed.

6.4. Conclusion on the level of measures

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

Country of origin	Company	Definitive anti-dumping duty (%)
China	Jiyuan Qingyuan Water Treatment Co., Ltd.	183,8
China	Nantong Uniphos Chemicals Co., Ltd.	192,2
China	Shandong Taihe Technologies Co., Ltd.	156,7
China	Other cooperating companies listed in Annex	173,8
China	All other imports originating in China	192,2

7. UNION INTEREST

7.1. Comments on the Union interest following the provisional disclosure

- (75) In its response to the provisional disclosure, Hypred disputed the Commission's claim that Lanxess had sufficient capacity to meet the Union demand. While Lanxess might have theoretical capacity, Hypred argued that the company has consistently failed to deliver on time. In support of its claim, Hypred provided emails from Lanxess, including notifications of product allocation and delayed responses to requests for quotations.

- (76) First, the correspondence with Lanxess provided by Hypred either predated the period considered or concerned meeting scheduling issues or delays due to efforts in improving the price offer rather than actual supply delays or Lanxess' inability to supply. While Lanxess may have reduced its operating rates in the face of the Chinese dumped imports and declining consumption, as set out in recitals (212) and (214) of the provisional Regulation, its production capacity remained at stable and sufficient levels throughout the period considered. In fact, Lanxess production capacity consistently exceeded the Union consumption (of [11,3-15] kt) by over 5 kt as set out in recital (299) of the provisional Regulation and Lanxess is in a position to respond to any demand increases from users. Hypred's claim was therefore rejected.
- (77) Hypred further challenged the Commission's conclusion on the limited impact of the anti-dumping measures on users' profitability. According to Hypred, even if the share of PBTC in the total cost may seem limited, price volatility and supply constraints greatly amplify the operational impact, especially in trade relationships where increases cannot always be passed on immediately. The cumulative impact is therefore significant in Hypred's view, even if it appears diluted on a consolidated scale.
- (78) Reference is made to recital (296) of the provisional Regulation, finding that the users (including Hypred) (i) enjoyed healthy profit margins; (ii) the proportion of PBTC cost on their cost of production was limited; and (iii) their revenues derived from PBTC-containing products were limited, hence further reducing the impact that the measures would have in general on the PBTC user industry. In addition, the Commission notes that Hypred represents only a fraction (1-3 %) of the Union PBTC user industry, and its situation did not necessarily reflect the totality of users and, therefore, is not alone sufficient to alter the Commission's conclusions on Union interest, balancing the impact of measures on all users, Union producers, importers, etc. Therefore, Hypred's claim is rejected.
- (79) Hypred also submitted in response to the provisional disclosure that the measures would create a structural risk for users, who would become heavily dependent on a single supplier. Hypred further stated that the supply uncertainty combined with significant price increases would affect the long-term competitiveness of European production and the ability to reliably serve customers from European locations.
- (80) It was noted that the imposition of measures should not have a prohibitive effect on the users and their competitiveness given the limited impact the measures will have on them. Moreover, any price increase of PBTC would merely be a manifestation of the fair-trade restoration in a situation where Union industry prices were suppressed by a downward pressure coming from the dumped imports. In addition, and notably, it was observed that in the absence of measures, both the existence of the PBTC industry in the Union, as well as the stability of PBTC supply for the users (and in turn downstream product supply) would be endangered. Moreover, the current geopolitical tensions only underscore the importance of local supply sources.
- (81) In conclusion, hypothetical adverse effects on the user industries cannot outweigh the distinct need to restore a level playing field on the Union PBTC market, in particular where the preservation of the Union industry is at stake.

7.2. Conclusion on Union interest

- (82) In view of the above and in the absence of any further comments, the conclusion on Union interest in recital (301) of the provisional Regulation is confirmed.

8. DEFINITIVE ANTI-DUMPING MEASURES

8.1. Definitive measures

- (83) 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.

- (84) 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:

Country of origin	Company	Definitive anti-dumping duty (%)
China	Jiyuan Qingyuan Water Treatment Co., Ltd.	183,8
China	Nantong Uniphos Chemicals Co., Ltd.	192,2
China	Shandong Taihe Technologies Co., Ltd.	156,7
China	Other cooperating companies listed in Annex	173,8
China	All other imports originating in China	192,2

- (85) The individual company anti-dumping duty rates specified in this Regulation were established on the basis of the findings of this investigation. Therefore, they reflect the situation found during this investigation in respect to these companies. These duty rates are thus exclusively applicable to imports of the product under investigation originating in the country concerned and produced by the named legal entities. 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 China'.
- (86) 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 ⁽⁹⁾. 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*.
- (87) 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 China'.
- (88) 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.
- (89) Should the exports by one of the companies benefiting from lower individual duty rates 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 rates and the consequent imposition of a country-wide duty.

⁽⁹⁾ Email: TRADE-TDI-REQUESTS@ec.europa.eu, European Commission, Directorate-General for Trade and Economic Security, Directorate G, Rue de la Loi/Wetstraat 170, 1040 Bruxelles/Brussel, BELGIQUE/BELGIË. Mention the number of this regulation and the case number (AD740) in the request.

- (90) To ensure a proper enforcement of the anti-dumping duties, the anti-dumping duty for all other imports originating in 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.
- (91) Exporting producers that did not export the product concerned to the Union during the investigation period should be able to request ⁽¹⁰⁾ the Commission to be made subject to the anti-dumping duty rate for cooperating companies not included in the sample. The Commission should grant such request provided that three conditions are met. The new exporting producer would have to demonstrate that: (i) it did not export the product concerned to the Union during the IP; (ii) it is not related to an exporting producer that did so; and (iii) has exported the product concerned thereafter or has entered into an irrevocable contractual obligation to do so in substantial quantities.

8.2. Definitive collection of the provisional duties

- (92) 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.

8.3. Retroactive collection

- (93) As mentioned in recital (3) above, the Commission made imports of the product concerned subject to registration.
- (94) 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.
- (95) The Commission's analysis showed no further substantial rise in imports in addition to the level of imports which caused injury during the investigation period, as prescribed by Article 10(4)(d) of the basic Regulation. For this analysis, the Commission compared the average monthly volume and unit prices during the investigation period with the monthly average of the period between the end of the investigation period and the month before registration. This comparison showed a decrease of volumes by 22 % with a decrease of prices by 14 %. The Commission also compared the average monthly volume and prices during the investigation period with the monthly average of the period between the end of the investigation period and the month during which provisional measures were imposed. This comparison showed an increase of volumes by 1 %, with a decrease of prices by 23 %.
- (96) Consequently, the Commission concluded that the conditions for retroactive collection are not met.

9. FINAL PROVISION

- (97) In view of Article (109) of Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council ⁽¹¹⁾, when an amount is to be reimbursed following a judgment of the Court of Justice of the European Union, the interest to be paid should be the rate applied by the European Central Bank to its principal refinancing operations, as published in the C series of the *Official Journal of the European Union* on the first calendar day of each month.
- (98) The measures provided for in this regulation are in accordance with the opinion of the Committee established by Article 15(1) of Regulation (EU) 2016/1036,

⁽¹⁰⁾ Email: TRADE-TDI-REQUESTS@ec.europa.eu, European Commission, Directorate-General for Trade and Economic Security, Directorate G, Rue de la Loi/Wetstraat 170, 1040 Bruxelles/Brussel, BELGIQUE/BELGIË. Mention the number of this regulation and the case number (AD740) in the request.

⁽¹¹⁾ Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast) (OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>).

HAS ADOPTED THIS REGULATION:

Article 1

1. A definitive anti-dumping duty is imposed on imports of 2-phosphonobutane-1,2,4-tricarboxylic acid and its sodium salt Tetrasodium hydrogen 2-phosphonatobutane-1,2,4-tricarboxylate, in solid form or in an aqueous solution, currently falling under CN code 2931 49 80 (TARIC code 2931 49 80 60), CAS RN 37971-36-1 and 66669-53-2, CUS 0027475-9 and 0087281-1, EC 253-733-5 and 266-442-3 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
China	Jiyuan Qingyuan Water Treatment Co., Ltd.	183,8	88CI
China	Nantong Uniphos Chemicals Co., Ltd.	192,2	88CJ
China	Shandong Taihe Technologies Co., Ltd.	156,7	88CK
China	Other cooperating companies listed in Annex	173,8	See Annex
China	All other imports originating in China	192,2	8999

3. The application of the individual duty rates specified for the companies 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 in unit we are using) 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 China shall apply.

4. 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) 2026/1045 of 12 May 2026 imposing a provisional anti-dumping duty on imports of certain alkyl phosphonic acids and their sodium salts originating in the People's Republic of China shall be definitively collected. The amounts secured in excess of the definitive rates of the anti-dumping duty shall be released.

Article 3

Article 1(2) may be amended to add new exporting producers from the People's Republic of China and make them subject to the appropriate weighted average anti-dumping duty rate for cooperating companies not included in the sample. A new exporting producer shall provide evidence that:

- it did not export the goods described in Article 1(1) during the period of investigation (from 1 July 2024 to 30 June 2025);
- it is not related to an exporter or producer subject to the measures imposed by this Regulation, and which could have cooperated in the original investigation; and

- (c) it has either actually exported the product concerned or has entered into an irrevocable contractual obligation to export a significant quantity to the Union after the end of the period of investigation.

Article 4

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, 18 September 2026.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX

Chinese cooperating exporting producers not sampled

Name	TARIC additional code
SHANDONG GREEN TECHNOLOGIES IMPORT AND EXPORT CO., LTD	88CL
HEBEI LONGKE WATER TREATMENT CO., LTD	88CM