



## Verification report – Importer

### Case AS0020: Ironing boards imported into the United Kingdom from the Republic of Türkiye

Period of Investigation (POI):	1 January 2021 – 31 December 2021
Injury Period:	1 January 2018 – 31 December 2021
Date of report:	20 January 2023
Case team contact details:	<a href="mailto:AS0020@traderemedies.gov.uk">AS0020@traderemedies.gov.uk</a>
Company verified:	Mabel Home LTD (Mabel Home)

For further details, please see the [original Notice of Initiation](#) and [amended Notice of Initiation](#) on the public file.



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## Executive Summary

On 07 April 2022, the Trade Remedies Authority (TRA) initiated an investigation into the alleged subsidisation of ironing boards being imported into the UK from the Republic of Türkiye.

As part of the investigation, the TRA has sought to assess the completeness, relevance, and accuracy of the information Mabel Home (a UK importer) provided in its questionnaire response. This covered their company structure and associations, the goods they import (purchases), sales, and the economic interest test.

During the verification process, the TRA compared the information in Mabel Home's questionnaire response (including their questionnaire-annex data and other supporting evidence) to information from open sources, such as Companies House, Mabel Home's own website and the responses received from other interested parties. We scrutinised information for internal consistency and reconciled financial data to the financial statements and tax returns.

On 09 September 2022, the TRA also conducted an on-site verification visit at Mabel Home's accountant's office (due to the nature of the business, Mabel Home do not have a permanent office location), located at Oliver Accountancy LTD, 90, The Basement, Western Road, Brighton, BN1 2LB.

We were able to verify the information provided by Mabel Home in its:

- questionnaire response,
- annex data; and
- throughout the verification process.

Based on the verification activities that we have undertaken, we have a reasonable level of assurance on the completeness, accuracy and relevance of the information provided by Mabel Home, and can therefore use it for the purpose of this investigation.



## Purpose of verification

The purpose of the TRA's verification activity is to provide the assurance considered necessary to make a decision as to whether the information (data) provided by Mabel Home is verifiable and can be used for the purposes of our investigation. We drew a reasonable level of assurance on the completeness, accuracy and relevance of information deemed verifiable. Such data may then be considered in our assessments and analysis to determine whether injury is caused or likely to be caused to the UK industry by subsidised imports of the Goods Concerned. This will form the basis for establishing appropriate measures where necessary, and to assess whether these are in the UK's economic interest.

We carried out verification activities using desk analysis and work on-site. The activities we undertook did not seek to verify all information provided. We undertook the work considered appropriate and possible within the time constraints of the investigation to obtain a reasonable level of assurance on which to base a decision.

This verification report documents the work we have completed, the checks the case team carried out and conclusions we have reached about the reliability of information provided by Mabel Home.

## Confidential information

Mabel Home must provide a non-confidential version of the verification report marked as "non-confidential" in the header of the non-confidential verification report.

If any information contained in the confidential verification report is considered confidential, Mabel Home should delete or redact those sections and provide a non-confidential summary of the information which has been removed. It must provide reasons as to why the particular information is considered confidential (see also [public guidance](#)).

The non-confidential version of the verification report will be placed on the public file.



## Verification

Please find below a summary of the work that has been completed and the checks that have been carried out by the case team to determine whether the information provided by Mabel Home in their questionnaire response is verifiable.

### A-I. Company structure and associations

#### What information was considered

The TRA considered the information that Mabel Home provided on the following areas:

- General set-up, ownership and management.
- Associations and operational links.
- Facility locations.
- Product range.

We also reviewed Mabel Home's accounting systems in the following area:

- Accounting system walkthrough – sales and purchases process.

*If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):*

#### How the information was checked

We checked Mabel Home's submitted information response for consistency with information from open sources.

##### **General set-up, ownership, and management**

The TRA cross-checked the information Mabel Home provided on its general set-up, ownership, and management against publicly held information on Companies House. We found the information from the open source to be consistent with the information we received from Mabel Home.

##### **Facility locations**

We compared the information Mabel Home provided against the information on its website and Companies House records. We identified that the address it reported in the questionnaire response matched the address on its website and on Companies House.

Mabel Home does not have an office location but ships goods directly to a warehouse ready for onward distribution to customers. We reviewed the warehouse addresses from transaction documents and the warehouse's website to identify its location. We also



conducted a visit to Mabel Home's accountant's office, where we asked questions to verify Mabel Home's submissions. From our review and the responses we received, we established that Mabel Home is an importer of the Goods Concerned located in the United Kingdom. Mabel Home does not have a physical office location because it sells all its goods, including the Goods Concerned, online through an online retailer.

### **Product range**

We checked the details Mabel Home submitted about its product range against what it advertises to its customers. We also checked their trading documentation and the website of its online retailer to verify that Mabel Home sells the Goods Concerned. We found the information we received from Mabel Home was consistent with the information on its website and other sources we checked.

### **Associations**

We reviewed Mabel Home's submissions regarding its associated companies (namely Milenyum Metal, 3M Plastik and Muhico) as part of the verification process and asked the parties concerned for clarity during our verification visit. We checked to ensure that Mabel Home appropriately identified transactions with associated parties in its questionnaire annex data and that the information supported its submissions about the level of association. We gained a reasonable level of assurance that Mabel Home reported its associates and associated party transactions for the Goods Concerned in the POI.

### **Accounting systems**

We conducted a walkthrough of Mabel Home's accounting systems and processes to assess how much reliance we can place on their information. Mabel Home showed and explained to us how sales and cost transactions are recorded on the system. They also showed us how the data submitted to the TRA was extracted from the system. Based on this walkthrough, we have a reasonable level of assurance on the reliability of the systems in place from which the information we have been given was sourced.

*If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):*

### **Exceptions/Findings/Adjustments**

*If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):*

The TRA has no exceptions, findings, or adjustments to report with regards to Mabel Home's company structure and associations.



## Conclusions

The information relating to company structure and associations that we have been provided by Mabel Home is verifiable. Based on the work we have done, we have a reasonable level of assurance that the information can be treated as complete, relevant and accurate and can therefore be used by the TRA for the injury margin calculation, the economic interest test, and for any other purpose within the investigation.

*If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):*



## A-II. Goods

### What information was considered

- Description of the Goods Concerned within the scope of this investigation.
- Characteristics of the Goods Concerned traded by Mabel Home.
- The assignment of product control numbers (PCNs) to their goods.

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### How the information was checked

We reviewed the description of the goods Mabel Home sells on its retailer's website and the description of the Goods Concerned as described in the notice of initiation. We compared the characteristics of the goods including dimensions, production materials, accessories, and the uses of the goods written on the retailer's website, purchases and sales documents to the description of the Goods Concerned. We also checked the origin of the goods it imports and sells to establish if the goods were the Goods Concerned. We found that the goods Mabel Home imports and sells are the Goods Concerned originating in Türkiye.

We inspected Mabel Home's management reports to understand the company's naming/coding structure of its goods. We compared the internal coding structure to how it allocated PCNs to the Goods Concerned. We found that Mabel Home allocated PCNs to the Goods Concerned in line with the PCN guide provided for this investigation.

We gained a reasonable level of assurance that the goods Mabel Home imports and sells are the Goods Concerned and that it has correctly assigned PCNs to the goods

*If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):*

### Exceptions/Findings/Adjustments

The TRA has no exceptions, findings or adjustments to report with regards to the information provided by Mabel Home regarding their goods.

*If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):*

### Conclusions



The information relating to the company's goods that we have been provided by Mabel Home is verifiable. Based on the work we have done, we have a reasonable level of assurance that the information can be treated as complete, relevant and accurate, and can therefore be used by the TRA for the injury margin calculation, the economic interest test, and for any other purpose within the investigation.

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## B. Imports

### What information was considered

- Mabel Home's financial accounts for the year ended 30 June 2021.
- Trial Balances for the period July 2020 – December 2021.
- Questionnaire response and annex data.
- A risk based selection of sample import transactions.

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### How the information was checked

#### **Upwards verification**

Upwards verification is the process whereby we reconciled Mabel Home's import data submitted in the questionnaire response to its annual financial statements filed with Companies House in order to determine the level of assurance the TRA has over the completeness of the data.

Mabel Home's financial year did not match the POI; therefore, it provided its trial balance, and corporation tax returns as evidence to support the figures it reported in the questionnaire. Using the trial balance and corporation tax return (CT 600), we were able to align the financial accounts to the POI. Then, we reconciled the import data it provided for the Goods Concerned in their questionnaire response to the financial accounts and did not identify any material difference.

The TRA verified Milenyum Metal's sales data and reconciled it to the audited financial accounts. We also compared the total imports Mabel Home reported with the sales Milenyum Metal made to Mabel Home. We found that the sales figures Mabel Home reported in the questionnaire annex was equal to the total sales to Mabel Home as reported in Milenyum Metal's accounts.

From the work we conducted, we gained a reasonable level of assurance that the import data Mabel Home provided in its questionnaire annex can be treated as complete.

#### **Downwards verification**

In the downwards verification, we assessed the accuracy and relevance of the import data submitted by Mabel Home against source documents by selecting a sample of import transactions through a risk and materiality-based approach for testing.



### ***Imports***

During on-site verification, we requested source documentation for selected transactions. For each sampled transaction, Mabel Home provided the following source documentation:

- Purchase order;
- Purchase invoice;
- Proof of payment; and
- Proof of delivery;

For each sampled transaction, we compared the data Mabel Home reported on the imports listing of the questionnaire annex against the source documentation. For each transaction, we checked the:

- Document numbers (such as invoice numbers) and the consistency of documentation across each given transaction to ensure we had the right source document;
- Transaction dates to ensure that the transaction was completed within the POI;
- The country of origin and the supplier of the goods to confirmed that they were the Goods Concerned from Türkiye;
- Product information and characteristics to make sure the goods fall within the scope of the investigation;
- Values, volumes and prices to ensure that Mabel Home reported the correct details in the questionnaire annex;
- The bill of lading; and
- The delivery and payment terms.

We were able to agree the information on the transactions we tested to the source documents and did not identify any material discrepancy. From the work completed in the downwards verification we gained a reasonable level of assurance on the accuracy and relevance of the import information in Mabel Home's questionnaire response.

### ***Importation costs***

For each of the transactions sampled, we also verified the freight costs and other importations costs by recalculating the cost allocation. We reviewed the customs charges, the freight invoice, port charges, and other importation costs. We were able to reconcile the total import costs for all goods for the POI to the amount Mabel Home reported, then we recalculated the cost allocated to the Goods Concerned. We noted a discrepancy on the freight cost allocated to one of the transactions; on further review we identified that Mabel Home selected the incorrect cell while entering the formulas on the annex which resulted in wrong figures. We notified Mabel Home of the error and they agreed that the TRA can make



the necessary correction. Apart from the error we corrected, we found that our figures matched the figures Mabel Home reported in its questionnaire annex data.

### **Associated party transactions**

We identified that Mabel Home imported all the Goods Concerned from its associated parties (Milenyum Metal and 3M Plastik) during the POI. From our review of the transactions, we did not identify any evidence to suggest that the transactions were not completed at arms-length.

We gained a reasonable level of assurance that the import data Mabel Home provided and the importation cost is accurate and relevant for use in the injury assessment, and for any other purpose in this investigation.

*If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):*

### **Exceptions/Findings/Adjustments**

The TRA has no exceptions, findings or adjustments to report with regards to the imports provided by Mabel Home.

*If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):*

### **Conclusions**

The information relating to imports that we have been provided by Mabel Home is verifiable. Based on the work we have done, we have a reasonable level of assurance that the information can be treated as complete, relevant and accurate. The data can be used by the TRA for the injury margin calculation, the economic interest test, and for any other purpose within the investigation.

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## C. Sales

### What information was considered

- Mabel Home's financial accounts for the financial year ended 30 June 2021.
- Trial Balances for the period July 2020 – December 2021.
- Corporation tax return for year ended 30 June 2021.
- Total sales figures for the Goods Concerned for the POI.
- A risk based selection of sample sales transaction for testing.

*If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):*

### How the information was checked

#### **Upwards verification**

Through the upwards verification, we tested Mabel Home's sales data for completeness by reconciling the sales data reported in the questionnaire annex to the annual financial accounts and third party sources.

Mabel Home's financial year did not match the POI; therefore, it provided its trial balance, and corporation tax return as evidence to support the POI sales figures it reported in the questionnaire. Using the trial balance and corporation tax return (CT 600), we were able to align the financial accounts to the POI. We then reconciled the sales data it provided for the Goods Concerned in the questionnaire response to the financial accounts and did not identify any material difference.

To further confirm the completeness of the data we compared the submitted questionnaire annex data to the online account of Mabel Home's only marketing channel. We obtained screenshots of summary pages showing the total sales of the Goods Concerned for the POI and we also asked for a full spreadsheet report of the sales. We found that the sales figures of the Goods Concerned across all the sources matched.

From the work we have completed in reconciling the sales data to the financial accounts and the detailed report from its retailer, we gained a reasonable level of assurance that the sales data Mabel Home provided in its questionnaire annex can be treated as complete.

#### **Downwards verification**

We performed downwards verification on the sales data to assess the accuracy and relevance of the sales data submitted by Mabel Home against source documents by



selecting a sample of sales transactions through a risk and materiality based approach for testing.

Ahead of on-site verification, we requested source documentation for the selected transactions. For each sampled transaction, Mabel Home provided the following source documentation:

- General agreement;
- Sales order;
- A VAT invoice;
- Proof of payment; and
- A delivery note.

The TRA assessed the accuracy of the sales data by verifying the information submitted against the source documents Mabel Home provided. We checked the volume, value, sales date, payment evidence, and proof of delivery to ensure the transactions are accurate and relevant to this investigation. We also checked the PCNs had been correctly identified for each transaction. We were able to match the sales transactions to the source documents we requested and did not identify any material discrepancy.

### **Commissions**

We identified that in the sales transaction listing tab of the questionnaire annex, Mabel Home had calculated the commission figures using a standardised formula, instead of providing the actual commission relevant to each individual transaction. We asked Mabel Home to provide an updated version of the sales listing with the exact commission amounts which we could verify. We checked the updated version and found that the commission figures matched the actual commission from the online retailer's sales reports. This gave us a reasonable level of assurance on the accuracy of the commission Mabel Home reported.

*If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):*

### **Exceptions/Findings/Adjustments**

We do not have any exception, finding or adjustment to report with respect to Mabel Home.

*If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):*



## Conclusions

The information relating to sales that we have been provided by Mabel Home is verifiable. Based on the work we have done, we have a reasonable level of assurance that the information can be treated as complete, relevant and accurate and can therefore be used by the TRA for the injury margin calculation, the economic interest test, and for any other purpose within the investigation.

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## D. Economic Interest Test

### What information was considered

- Their employment.
- The supply chain for ironing boards in the UK.
- Other statements made by Mabel Home regarding economic interest.

*If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):*

### How the information was checked

We compared the number of employees reported by Mabel Home in their questionnaire annex to their financial accounts and found it to be consistent.

We also compared Mabel Home's claims regarding the potential impacts of a measure on ironing board prices with the claims made by other interested parties. We found they were not consistent, but determined we could consider Mabel Home's statements alongside the statements of other interested parties within the economic interest test.

*If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):*

### Exceptions/Findings/Adjustments

The TRA does not have any exceptions or adjustments to the information provided by Mabel Home regarding the economic interest test.

*If you have redacted or removed any information, please provide reasons as to why the information is considered confidential (see [Confidential information](#)):*

### Conclusions

The information relating to the economic interest test that we have been provided by Mabel Home is verifiable. Based on the work we have done, we have a reasonable level of assurance that the information can be treated as complete, relevant and accurate and can therefore be used by the TRA for the economic interest test, and for any other purpose within the investigation.

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## Conclusions

The verification activities we completed for Mabel Home show that the data they supplied in their questionnaire response and annexes is verifiable. We identified that Mabel Home is an importer of the Goods Concerned from Türkiye.

We conducted both desk-based and on-site verification, which allowed us to complete upwards verification and downwards verification of their purchases and sales, as well as the verification of other information as appropriate. We completed a walkthrough of Mabel Home's accounting system, and we gained an understanding of how it produced the data provided to the TRA for this investigation.

We have obtained sufficient and appropriate evidence in order to conclude that the information provided by the company under all the sections above is verifiable. Therefore, we have a reasonable level of assurance that the information is complete, relevant and accurate for the purpose of this investigation.



## Annexes

### Annex 1: Meetings

Date and duration	Type of verification	Company representatives	TRA representatives
09 September 2022	<input type="checkbox"/> remote <input checked="" type="checkbox"/> on-site	<b>[Redacted-Personal Information]</b>	<b>[Redacted-Personal Information]</b>