

## Subsidy Questionnaire (Importer)

### Case AS0020: Ironing Boards imported from the Republic of Turkey

Period of Investigation (POI):	1 January 2021 – 31 December 2021
Injury period:	1 January 2018 – 31 December 2021
Deadline for response:	22 June 2022
Contact details:	AS0020@traderemedies.gov.uk
Completed on behalf of:	MABEL HOME LTD

When you have completed this form, indicate the **confidentiality status** of this document by placing an X in the relevant box below:

- Confidential  
 Non-Confidential – will be made publicly available

Your completed response must comprise this questionnaire and the corresponding annex. Please note that you will have to provide a **Confidential** and a **Non-Confidential** version of both the questionnaire and annex, as well as any additional documents you append. All documents should be uploaded to the Trade Remedies Service ([www.trade-remedies.service.gov.uk](http://www.trade-remedies.service.gov.uk)) by **22 June 2022**.

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# Introduction

## About us, this case and this questionnaire

The Trade Remedies Authority (TRA) investigates whether trade remedies are needed to prevent injury to UK industry. The TRA has been established to provide the UK with its own independent trade remedies system.

This case is investigating the allegation that **Ironing Boards** from **Republic of Turkey (Turkey)** are causing injury to producers in the UK because the goods have benefited from a subsidy from a foreign authority.

A subsidy exists if there is:

- a financial contribution by a foreign authority which confers a benefit on the recipient (usually an industry or business manufacturing goods); or
- a form of income or price support.

Not all subsidies are countervailable (meaning they can be offset through trade remedies). A subsidy is countervailable if it is specific to certain companies or industries and granted either directly or indirectly for the manufacture, production, export or transport of goods.

## Why should I take part?

We are seeking your cooperation as a UK importer of the **goods concerned** to identify whether a countervailing duty may be required to counteract the effect of a subsidy.

The information your company provides will help us to reach a fair and proportionate decision.

## How do I respond?

Detailed guidance on how to complete the questionnaire is provided in the [instructions](#) section below.

Please provide all the information requested by **22 June 2022**. We may need to issue a deficiency notice if we determine that the information supplied in the questionnaire is incomplete or inadequate. We may also send a notice requesting clarification or supplementary information if necessary. Therefore, please provide as much detail as possible in your responses.

## Where can I find more information?

Our [trade remedies guidance](#) provides general information about our investigations and processes we follow.

If you have any specific questions relating to the case, now or while you're completing the questionnaire, please contact the Case Team at **AS0020@traderemedies.gov.uk**.

You can also find out more about the regulatory basis of our investigations. The TRA investigates cases under the provisions of *Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations 2019 as Amended by the Trade Remedies (Amendment) (EU Exit) Regulations 2019* and under the *Taxation (Cross-border Trade) Act 2018*.

## Instructions on completing this questionnaire

### Preparing your response

This section sets out guidance on how to complete this questionnaire.

If you think you won't be able to complete the questionnaire within the required time, please contact the Case Team ahead of the deadline using the contact details on the cover of this questionnaire. You should outline the length of extension you need and the reasons why. We will notify you of our decision.

If we can accommodate an extension, we will publish a note on our [public file](#) to record both the request and the extension granted.

### How to answer the questions

Please read and follow all the instructions carefully. Your company will need to substantiate all claims with relevant data and information. You may be asked to attach supporting documents in appendices to supplement your responses. To help us verify your information, please retain all these documents, your completed spreadsheet annex and any calculations you made when developing your responses.

Please also note the following points:

- Do not leave any questions blank. If the question is not relevant to your organisation, please explain why.
- If the answer to a question is "zero", "no" or "none", please write this rather than leaving the answer blank.
- Please complete the spreadsheet annex as requested. Annex are named to correspond to the relevant sections of this questionnaire and must be completed with reference to the instructions provided. If you feel you cannot present the information as requested, please contact your Case Team as soon as possible.
- Please provide all formulas and calculations used within your questionnaire response.
- If there is insufficient space in any part of the questionnaire to provide the details requested, or we ask for copies of additional information, please submit this information as appendices. Please ensure that any attachments are given a corresponding appendix reference in the title of the document and that these are referenced in the boxes provided.

- Any documents not in English should be accompanied by an English translation.
- Please provide all dates in the format DD/MM/YYYY (e.g., 23/05/2019).
- Unless otherwise stated, ‘year’ or ‘calendar year’ refers to the period 1 January – 31 December and ‘quarter’ refers to the associated three-month periods (e.g., 1 January – 31 March, 1 April – 30 June, etc).
- Identify all units of measurement and currencies used in tables, calculations and lists, if not provided by the corresponding instructions, and use units of measurement consistently (e.g., do not use kg and metric tonnes interchangeably).
- For all numerical figures, where appropriate please express every third number with a comma (e.g., ‘1,300’ for one-thousand three hundred, ‘1,300,000’ for one million and three-hundred thousand).
- Please limit all sales/currency/income figures to two decimal places, apply a full point as a decimal separator and use the appropriate currency symbol or abbreviation (e.g., £1,300.00).
- Provide all costing figures as actual amounts. Where actual amounts cannot be provided and you have reported standard costing instead, please indicate this in the relevant answer, and explain the variance from actual costs, if any.
- All figures should be reported net of tax unless otherwise stated.
- Please refer to the case number, **AS0020**, in any correspondence with the TRA.

## Preparing confidential and non-confidential copies

You will need to submit one confidential version and one non-confidential version of your questionnaire and the corresponding spreadsheet annex by the due date. We will publish the non-confidential version on the public file. **Please ensure that each page of information you provide is clearly marked either “Confidential” or “Non-Confidential” in the header.**

Please see our guidance on [how to submit information](#) for further details on what can be considered confidential and how to prepare a non-confidential version of this questionnaire.

In preparing your response, please note the following:

- It is your responsibility to ensure that the non-confidential version does not contain any confidential information.
- Remember to include a statement explaining why information obtained in your response should be treated as confidential (e.g., the data is commercially sensitive).
- Provide the source for all information or data you don’t own and clearly state any restrictions on sharing it.
- If you do *not* provide a non-confidential summary (or a statement of reasons why you cannot provide this) each time you provide confidential information, the TRA may disregard the information you give us.

All information provided to the TRA in confidence will be treated accordingly and only used for this investigation (except in limited circumstance as permitted by regulation 46 of the *Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations 2019*) and will be stored in protected systems. The non-confidential version of your

submission will be placed on the public file, which is available on [www.trade-remedies.service.gov.uk/public/cases](http://www.trade-remedies.service.gov.uk/public/cases).

## Providing information from subsidiaries or associated parties

Section A of this questionnaire includes detailed questions about your company structure. Although this questionnaire is intended for your company, our investigation covers all subsidiaries and any other associated companies involved in the import, production, sale, R&D, distribution and/or supply of the like good and/or goods concerned.

Please note, both natural persons (individuals) and legal persons (e.g. companies) are considered to be associated where they meet the definition of 'Related Persons' in [Regulation 128 of the Customs \(Import Duty\) \(EU Exit\) Regulations 2018](#).

- If any of your subsidiaries or associated companies are also a UK importer of the goods concerned or the like goods, they should **also** complete an Importer questionnaire. Please make sure you provide your subsidiaries with access to it.
- If your subsidiaries or associated companies are not UK importers but are involved in the downstream sales of the goods concerned or the like goods, your questionnaire response should include information from those companies.

If you have any queries about this part of the process, please contact the Case Team using the details provided on the cover of this questionnaire.

## What happens next

Once you have completed your questionnaire responses including the corresponding annex and any additional documents requested, you must upload confidential and non-confidential versions through our [Trade Remedies Service](#). Following this:

- you will receive an email confirming the documents have been uploaded successfully;
- the Case Team will contact you if further information is required
- the non-confidential responses will be placed on the public file; and
- the Case Team may contact you to arrange a visit to verify the information contained in your responses.

## Verifying the information you supply

The TRA will verify, as far as possible, the information provided to us. As part of this process, we may conduct verification visits. If we need to verify information that you provide by visiting your premises, the Case Team will contact you to arrange this.

Visits can last several days, during which we will want to speak to management and staff to help establish the completeness, relevance and accuracy of the information provided.

Please keep a record of formulas and steps used in your calculations and other related material/documentation as it may be asked for during verification. In some circumstances, verification may be conducted remotely.

Please indicate any dates when you would be unable to host a verification visit.

<p><b>Response:</b> [redacted – commercially sensitive information] We do not have any reservation for the timing or dates of the verification.</p>
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Appendix reference:
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Once verification is complete, the TRA will prepare a report and share a draft with you. We will then ask you to prepare a non-confidential copy of the report for the public record. If you feel some information in the report should be kept confidential, please provide your reasons for this.

## The scope of this investigation

### Goods concerned

This investigation covers **Ironing Boards** exported from **Turkey**, described as: Ironing boards made from iron or steel, whether or not free standing, with or without a steam soaking and/or heating top and/or blowing top, including sleeve boards, and essential parts thereof, i.e. the legs, the top and the iron rest.

These **goods** are currently classifiable within the following commodity code(s):

7323 93 00 10  
7323 99 00 10  
8516 79 70 10  
8516 90 00 51

These commodity codes are only given for information.

In this questionnaire, these **goods** will be referred to as '**the goods concerned**'. Any reference to **goods concerned** in this questionnaire refers to the goods description above, regardless of the commodity code under which they are exported.

### Like goods

In addition to seeking information about your company's export sales to the UK of the **goods concerned**, this questionnaire will also ask about your sales of **like goods** in your domestic market and to third countries. Any reference to '**like goods**' in this questionnaire refers to goods which are **like the goods concerned** in all respects, or with characteristics closely resembling them.

**Please follow the instructions for each question to provide the appropriate information.**

### Product Control Numbers

The TRA uses Product Control Numbers (PCNs) to define and distinguish the different types of products that fall under the goods description above.

PCNs, which come in the form of an **alphanumeric code**, help to create a categorisation system so that comparisons can be made between goods produced in the domestic UK market and those produced in foreign markets.

In this questionnaire and the corresponding annex, you will be asked to assign PCNs representing the different types of products you import. When stating your PCNs, please do not use any spaces, dashes or other means of separation, and ensure you follow the order of characteristics outlined in the table below. Please use this PCN structure consistently throughout your questionnaire response, including the corresponding spreadsheet annex.



Category	Sub-category Format	Explanation
Ironing board type	S	Sleeve board
	T	Tabletop board
	N	Standard ironing board (other than 'S', 'T' and 'L')
	L	Pro ironing board (ironing board with steam soaking and/or heating and blowing top)
Top length	1	less than 115 cm (< 115)
	2	from 115 cm to 125 cm ( $\geq 115 \leq 125$ )
	3	more than 125 cm (> 125)
Top construction/material	M	Mesh steel
	S	Solid steel
	O	Other
Legs construction	1	Standard ironing board without legs or tabletop board or sleeve board
	2	Standard or pro ironing board with T legs
	3	Standard or pro ironing board with 3 legs
	4	Standard or pro ironing board with 4 legs
	5	Standard or pro ironing board with U legs
Cover and pad	S	Standard cotton and/or polyester cover without pad or with foam pad
	M	Metalized cover with foam or felt pad or cover with felt pad
Iron rest	0	Not present
	1	Steel wire
	2	Pressed steel or other solid iron rest (whether or not removable, with or without hanger rack or cord minder etc.)
	3	Combination iron / steam generator rest
Accessories	0	No accessories
	1	With accessories (e.g. sleeve board, linen rack and socket with extension with or without cord minder)

Example of the PCN:

Ironing board of 97 x 34cm made from mesh steel and covered by fabric with a solid iron rest as well as T legs will have the following PCN:

1. Please provide details of any technical or physical characteristic not included in the PCN structure that may affect the price comparison between products.

**Response:** Mabel Home Ltd. considers that there is no technical or physical characteristic not included in the PCN structure that may affect the price comparison between products.

2. Please comment on the suitability of the PCN structure in regard to your product range. This may include areas such as:
  - Categorisation of features
  - Number of Products included under “Other” which may exclude a fair comparison
  - Specialised products which may unduly influence the comparison

**Response:** We think that the PCN structure is suitable to our product range considering the areas specified above.

3. Please provide details of any manufacturing process differences which you feel may influence the PCN structure and the price comparison between the **goods concerned** and the **like goods**.

**Response:** Mabel Home Ltd. does not have information concerning the manufacturing process differences which may influence the PCN structure and the price comparison between the goods concerned and the like goods, since the complainant did not provide detailed manufacturing process description.

## SECTION A: Company structure and operations

### A1 Identity and contact details

1. Please complete the table below, ensuring that the point of contact given has the authority to provide this information:

Legal name of company:	Mabel Home LTD
Legal structure (e.g., limited company, sole trader, partnership etc):	Limited Liability Company
Year of establishment:	2018
Other operating names:	N/A
Company registration number:	11489632
Place of registration:	55 Brighton Road Newhaven BN9 9NG
Name (point of contact):	[redacted – contains personal information]
Position:	Director, Owner
Address:	55 Brighton Road Newhaven BN9 9NG
Telephone No:	[redacted – contains personal information]
Email:	[redacted – contains personal information]
Website:	www.mabelhome.com

### A2 About your company

1. Please describe the role of your company, in the UK market, for the **like goods** and/or **goods concerned**, (e.g., buying or selling agent, importer/distributor, importer/wholesaler, importer/retailer or importer/end user).

**Response:** Mabel Home Ltd imports and sells the goods concerned in the UK market [redacted – commercially sensitive information] Therefore, our company's role is Importer/Retailer.

Appendix reference: Appendix A2-1

2. Please provide details of any changes in the legal form of your business over the past five years, for example, mergers, acquisitions and/or sales.

Date	Legal form	Explanation of change
N/A		

+Add additional rows as required.

3. List and explain all authorisations your company has been required to obtain to import, sell or distribute the **goods concerned** and the **like goods**. These may include licences, permits or permissions. Indicate if your company is subject to any direct or indirect, quantitative or other, restrictions on any of these activities.

**Response:** Mabel Home Ltd. provided company establishment registration and other activity licence/permission documentation (EORI, VAT certificate, public liability insurance) in the appendices.

Appendix reference: Appendices A2-3

4. State whether your company is a member of any representative organisations. If so, provide a copy of the relevant documentation.

**Response:** Mabel Home Ltd. is not a member of any representative organisations.

Appendix reference: N/A

### A3 Organisational structure

1. Please complete **Annex A3 – Operational Structure** for your company's worldwide corporate structure and affiliations.

Please see additional notes in the annex for assistance on how to complete it.

2. Please explain, or demonstrate in a diagram, the legal structure of your company showing the internal hierarchical and organisational structure, all sites/locations and departments which are involved in the production, sales, R&D, supply and distribution of the like goods for domestic and export markets. Clearly indicate the different production stages carried out by your company.

**Response:** Mabel Home Ltd. has only [redacted – commercially sensitive information] There are no other locations/sites of Mabel Home Ltd. Our company does not carry out any production activity.

Appendix reference: N/A

## A4 Board members and principal shareholders

1. Please complete the table below for any shareholder with >5% holding in the company who also has interest in any organisation related to the production, marketing, administration, and sale of the **like good** in the UK or **Turkey**.

Name	Shareholding in company	Name of Other Companies in which person holds interest	Activity of other companies
[redacted – contains personal information]	[redacted – commercially sensitive information]	[redacted – commercially sensitive information]	[redacted – commercially sensitive information]

+Add additional rows as required

2. Please complete the table below for any members of the Board of Directors who also has interest in any organisation related to the production, marketing, administration and sale of the **like good** in the UK or **Turkey**.

Name	Position on Board of Directors	Name of Other Companies in which person holds interest	Activity of other companies
[redacted – contains personal information]	[redacted – commercially sensitive information]	[redacted – commercially sensitive information]	[redacted – commercially sensitive information]
[redacted – contains personal information]	[redacted – commercially sensitive information]	[redacted – commercially sensitive information]	[redacted – commercially sensitive information]

+Add additional rows as required

## A5 Operational links with other companies or persons

1. Complete the table below if your company has established long-term agreements and/or relationships with any company/companies located in the UK, **Turkey** or in third countries for the production (e.g., sub-contracting), supply and sale of the **like goods**, or other licensing, technical patent or compensatory agreements

If your company has long-term agreements with other companies for the supply of goods destined for internal sale, (e.g., captive use), please provide the contract to demonstrate this.

Company name and address	Nature of agreement	Company registration number and place of registration	Appendix Number of contract
Amazon Seller Central	General Seller agreement	BR017427, London	Appendix A5-1(1)
Amazon Vendor Central	General Vendor agreement	BR017427, London	Appendix A5-1(2)
Amazon EU Sàrl	[redacted – commercially sensitive information]	BR017427, London	Appendix A5-1(3)
Amazon EU Sàrl	[redacted – commercially sensitive information]	BR017427, London	Appendix A5-1(3)

+Add additional rows as required

## A6 Accounting practices

1. Give the address where your company’s accounting records are kept. If records are maintained in different locations, please indicate which records are kept at which location. If records are digital and do not have a physical location, please mark as N/A.

Records address	What records are held?
[redacted – commercially sensitive information]	Accounting records.

+Add additional rows as required

2. Please give the financial year convention your company uses for its accounts (e.g., 1 January – 31 December). If any changes have occurred with respect to this period or in your accounting practices over the last five financial years, please describe these changes.

**Response:** The financial year convention our company uses for its accounts is as follows: 01 July – 30 June. Company financial year was changed from end of July to end of June in 2019.

Appendix reference: Appendix A6-2

3. For your company and any associated parties involved in the production, marketing, or sales of your goods, please attach a copy of your annual reports, covering the injury period, including the financial statements and audit report.

**Response:** We have attached copies of our and associated parties’ annual reports covering the injury period in the appendices specified. Associated companies’

documents are confidential because associated companies are not open to public (shares are not traded) and legally these company documents are not disclosed. However, Mabel Home Ltd provided non-confidential version of its annual reports published in the companies House. Mabel Home Ltd had no audit reports.

Appendix reference: Appendices A6-3

4. If your accounts are unaudited, please attach a copy of your unaudited financial statements for the injury period.

**Response:** We have provided unaudited financial statements for the injury period in Appendices A6-3(1), A6-3(2) and A6-3(3).

Appendix reference: Appendices A6-3

5. Please attach a copy of your company's trial balance (in original and spreadsheet form) covering the POI and the most recent financial year. This includes:

- the trial balance which covers the beginning of the financial year to 1 January 2021;
- the trial balance which covers the full financial year including 1 January 2021;
- the trial balance which covers the beginning of the financial year to 31 December 2021.

**Response:** Mabel Home Ltd. provided the trial balance of [redacted – commercially sensitive information]

Appendix reference: Appendix A6-5

6. For your company and any associated parties involved in the import, marketing or sales of the **goods concerned**, and the **like goods**, please attach copies of relevant management reports (e.g., profit and loss statement) for the profit centre that includes the goods and **like goods**. Please provide these reports for the (i) POI and (ii) most recently completed financial year.

**Response:** [redacted – commercially sensitive information]

Appendix reference: Appendix A6-6

7. If your company is part of a group of companies, please attach a copy of the consolidated accounts of the group for the most recently completed financial year.

**Response:** Mabel Home does not have consolidated accounts.

Appendix reference: N/A

8. Please provide a detailed description of your financial accounting system, explaining how sub-ledgers (e.g., costing, debtors, creditors) and other sales or

production systems integrate with the general ledger. Please provide a description of how it links to the management accounting system, including any manual interventions. Please also attach:

- your company's chart of accounts
- your company's cost centres.

**Response:** The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard). Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts. Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method. Mabel Home provided chart of accounts in Appendix A6-5 Trial Balance 2020-2021-Mabel Home Ltd. Mabel Home does not have cost centers.

Appendix reference: Appendix A6-5,8

9. Have you changed your financial policies during the injury period? Please explain any changes, including dates and the reasons for those changes along with the financial impact of those changes on the goods concerned or like goods.

**Response:** Mabel Home did not change its financial policies during the injury period. However, company financial year was changed from end of July to end of June in 2019.

Appendix reference: Appendix A6-2

## A7 Your company's products

1. Please complete **Annex A7 – Your company's products**.

Please see additional notes in the annex for assistance on how to complete it.

2. Explain the internal coding system your company uses to classify your range of goods concerned.

Technical documentation (such as sales catalogues, safety standards, technical data, etc.) should be attached for each model where available.



**Response:** Mabel Home does not use numeric numbers for company product codes. We use MODEL names for ironing boards. For example: Pratic, Passat, Ergo, Table Top. Mabel home does not have a sales catalogue. Products specifications are provided in our website: www.mabelhome.com.

Appendix reference: N/A

3. If your company does not use the same product codes across imports, sales and invoicing, please explain how they differ.

**Response:** [redacted – commercially sensitive information] We have attached example invoices and sea waybill.

Appendix reference: Appendix A7-3

4. Please list all main categories of products produced and/or traded by your company and indicate
- which category covers the **goods concerned**
  - which incorporate the **goods concerned** or **like goods**

**Response:** Products traded by Mabel Home Ltd are classified under Houseware Products and ironing boards are fall into the same main product category.

**Houseware Products**

Ironing boards, Luggage racks, Shoe cabinets, Paella sets, Gas burners, Plastic laundry baskets, Metal recycling bins, Anti-fatigue comfort mat, Side table (End table) Pvc doormat, Salad Spinner, Clothes drying rack

Appendix reference:

5. Indicate in the box below any physical, commercial, or functional differences between the like goods and the goods concerned. If these differences cause distinguishable variations in price, explain those differences and the effect they have. Attach any evidence you have that is relevant.

**Response:** There is no physical, commercial or functional difference between the goods concerned and like goods. The only difference is transport cost. [redacted – commercially sensitive information] however UK producers do not have overseas transportation costs.

Appendix reference:

6. Indicate the relevance of the incorporated **goods concerned** and/or **like goods** in relation to the finished product.

**Response:** Since there is no physical, commercial or functional difference between the goods concerned and like goods, in our opinion, goods concerned and/or like goods are relevant in relation to the finished product.

Appendix reference:

## A8 Suppliers of the imported goods

- Please provide the contact details for each company that supplies you with the **goods concerned**. Include those suppliers from countries not under investigation, if applicable. If the supplier is not the manufacturer of the goods, please provide the details of the manufacturer in the table in section **A9** below.

Supplier name	Address	Contact details (email and phone number)	Is the supplier the manufacturer of the goods?
[redacted – commercially sensitive information]	[redacted – commercially sensitive information]	[redacted – contains personal information]	[redacted – commercially sensitive information]
[redacted – commercially sensitive information]	[redacted – commercially sensitive information]	[redacted – contains personal information]	[redacted – commercially sensitive information]

+Add additional rows as required

## A9 Details of the manufacturer of the goods

- For each supplier that is not a manufacturer of the **goods concerned** in the table in section **A9** above, please provide the details of the manufacturer in the table below

Supplier	Manufacturer name	Manufacturer Address	Contact details (email and phone number)
[redacted – commercially sensitive information]	[redacted – commercially sensitive information]	[redacted – commercially sensitive information]	[redacted – contains personal information]

+Add additional rows as required

## SECTION B: Imports and forward orders

### B1 Imports

1. Please complete **Annex B1- Imports** by country for the injury period for the **goods concerned** and **like goods**. Please provide the information on a CIF basis if possible.

Please see additional notes in the annex for assistance on how to complete it

2. If your imports in **Annex B1- Imports** have not been made on a CIF basis, please explain the basis on which they have been reported.

**Response:** Mabel Home Ltd. reported imports on CIF basis by [redacted – commercially sensitive information]

Appendix reference:

### B2 Details of import transactions

1. Please complete the **Annex B2 - Import transactions**, providing transaction level details of imports of the goods concerned from **Turkey** during the POI.

Please see additional notes in the annex for assistance on how to complete it

2. Please provide invoices and any supporting documents for two of the transactions stated within **Annex B2 – Import transactions**. Use the box below to give an overview of any supporting documents provided.

**Response:** Mabel Home Ltd. provided supporting documents for two of the import transactions. We have provided copies of invoice of sale, packing and weight list, freight invoice, customs clearance documents, bill of lading documents for each of the two transactions in Appendix B2-2(2) Import Documents\_2-Mabel Home Ltd.

Appendix reference: Appendix B2-2(2)

3. Referring to the costs you stated in **Annex B2 – Import transactions**, for the goods concerned please indicate which costs were incurred by your company between frontier and arrival of the goods at your warehouse and categorise them as duties, import costs or post-import costs. Are these costs incurred as a percentage of the purchase price, or as a fixed amount per unit of the goods concerned?

**Response:** Costs incurred by our company between UK frontier and arrival of the goods at our warehouse were as follows:

Import Costs:

Brokers Fees (£), Port charges (£), Storage fees (£), Infrastructure Charge (£), Use of Deferment Account (£), Administration Fee (£) and VAT.

Duties:

There were no customs duties.

Post-Import Costs:

Port to warehouse cost (included in the freight invoice amount)

Import costs were usually fixed amounts for the transaction except for the VAT. VAT rate for the POI was 20% of the purchase price in the UK.

Appendix reference:

### B3 Forward orders

1. Please provide details in **Annex B3 – Forward orders** and attach copies of forward contracts/ongoing supply agreements for the goods concerned for up to one year ahead. Comment on these forward contracts – are they a usual way of doing business in your industry? Has there been any variation in the volume and value of forward contracts over time? If so, what has caused this variation?

**Response:** Mabel Home Ltd provided forward orders in **Annex B3 – Forward orders**. [redacted – commercially sensitive information] Since 2020, an increase has been observed in sales and orders and the reason was the global pandemic in our opinion. Between 2020 and 2021 there was a lockdown in the UK and therefore an increase was observed in online sales.

Appendix reference:

## SECTION C: Sales and selling expenses

### C1 Sales of the goods concerned

1. Please complete **Annex C1 – Sales**. Provide annual sales figures for the **goods concerned** imported from **Turkey** and the **like goods** from all other countries imported into the UK by your company. Please state the value and quantity of these goods sold in the UK or re-exported during the injury period. Where known and if applicable, please state each source country of the like goods.

### C2 Sales of goods incorporating the goods concerned and/or like goods

1. If applicable, please complete **Annex C2- Sales incorporating the goods** providing information on the value and volume of goods produced by your company **incorporating the goods concerned or like goods**, where the **good concerned or like goods** are sourced from **Turkey** and all other countries and the end product is sold in the UK or exported.

### C3 Sales transactions

1. Please complete **Annex C3 – Sales transactions**. Please provide the requested information for the **goods concerned** you sold on the UK market during the POI.
2. Please provide invoices and any supporting documents for two of the transactions stated within **Annex B2 – Import transactions**. Use the box below to give an overview of any supporting documents provided.

**Response:** Mabel Home Ltd provided invoices and supporting documents for two sales transactions in Appendix C3-2(1) Sales documents-1 - Mabel Home Ltd and Appendix C3-2(2) Sales documents-2 - Mabel Home Ltd. Document packages include invoices and delivery shipping confirmation.

Appendix reference: Appendix B2-2

## SECTION D: Cause of injury

The purpose of this section is to collect further information as to the cause of the alleged injury. Note that the information submitted at this point can only be taken into account if supported by **factual evidence**.

1. Aside from the imports of the **goods concerned** from the country under investigation, please provide details of any other reasons that could have resulted in the alleged injury suffered by the UK industry, for example: contraction in demand or changes in the pattern of consumption of the like goods in the UK or developments in technology.

**Response:** [redacted – commercially sensitive information] We are of the opinion that the Complainant failed to adequately submit evidence concerning injury and causality, and we are of the opinion that the Complainant did not suffer alleged injury in the UK market. We would like to draw attention to a few facts in this section.

The complainant alleges that production decreased for the last 4 years using a chart (Please refer to Complaint: Open Annex H). However, the graph also shows that decreases in production begins with the beginning of the COVID19 pandemic in 2020. Moreover, FOI import values and volumes were also decreasing during this period. Clearly, significant decline in imports during 2020 and the POI cannot be the reason for the decline in complainant's production. This is one of the critical points where the causality link between imports from Turkey and the injury alleged by the complainant collapses.

Furthermore, The TRA should consider complainant's market share calculation. The complainant calculated domestic consumption between 30-40 million pounds. However, FOI imports data given shows total imports at around 6 million pounds. This means market share of all imports of the goods concerned does not exceed 20% and the complainant has at least 80% share in the UK market. Consequently, imports from Turkey constitute a small fraction of the total size of the UK ironing boards market which means that the Complainant did not suffer from imports originating in Turkey.

Appendix reference:

## SECTION E: Economic Interest Test

### E1 Economic interest

The economic interest test helps the TRA assess the economic impact of a measure compared to what would happen if it was not imposed. There are six factors which the TRA must consider as part of the economic interest test:

- i) The injury caused by the importation of the subsidised goods to UK industry and the benefits to that industry in removing the injury.
- ii) The economic significance of affected industries and consumers in the UK.
- iii) The likely impact on affected industries and consumers in the UK.
- iv) The likely impact on particular geographic areas, or particular groups, in the UK.
- v) The likely consequences for the competitive environment and for the structure of markets for goods in the UK.
- vi) Other matters that the TRA considers relevant.

The questions in this section will contribute to this assessment. Please provide information broken down by each of your company's UK sites/facilities, where relevant and possible.

### E2 Background

1. Please provide the names, legal addresses and telephone numbers of the following domestic companies:

- Those that produce **Ironing Boards** in the UK
- Those that are involved in the importation, distribution, or sale of **Ironing Boards** from third countries

**Response:**

Producer:

Name: Company A

Address: [Redacted, this information requires permission from the complainant (which is unlikely since the complainant did not disclose its identity in the complaint)], UK.

Importer/Distributor/Sellers:

Company B

Address: [Redacted, contains sensitive customer/commercial information. We also do not have permission to disclose the name of this customer in the CVD proceeding] UK.

Company C  
Address: [Redacted, contains sensitive customer/commercial information. We also do not have permission to disclose the name of this customer in the CVD proceeding] UK.

Company D  
Address: [Redacted, contains sensitive customer/commercial information. We also do not have permission to disclose the name of this customer in the CVD proceeding] UK.

Company E  
Address: [Redacted, contains sensitive customer/commercial information. We also do not have permission to disclose the name of this customer in the CVD proceeding] UK.

Company F  
Address: [Redacted, contains sensitive customer/commercial information. We also do not have permission to disclose the name of this customer in the CVD proceeding] UK.

Appendix reference:

2. Please provide the physical addresses (including town/city and county) of all your company's UK sites/facilities involved in the importation of the **Ironing Boards**.

**Response:** Mabel Home Ltd. warehouse address:

Unit 3, The Drive, Gatwick Rd, Crawley RH10 9AN, UK

Appendix reference:

3. Please provide an overview of your downstream supply chain. Please indicate who the consumers of **Ironing Boards** are, which industry and level of trade they relate to and whether they are companies or private individuals.

**Response:** Mabel Home Ltd. makes internet sales of ironing boards directly to households/individual buyers via Amazon. Our customers are usually private individuals and they relate to the end-user category of retail level of trade.

Appendix reference:

4. We have also specifically observed an increase in the value of imports of **Ironing Boards** from other countries between 2020 and 2021. This was more significant than the increase in the volume of imports. Please explain why this may have occurred and substantiate your claims with evidence.

**Response:** Increases in value of the goods concerned between 2020 and 2021 were mainly related to rising transportation costs and raw material/input costs due to supply chain disruptions caused by COVID 19 pandemic.



Appendix reference:

### E3 Your company

1. Please complete **Annex E1 – Economic Interest Test** providing employment figures in full-time equivalents (FTE) for each of your company's UK sites or facilities.
2. How would these employment figures be affected if a countervailing measure was not imposed? Please substantiate your claims with evidence.

**Response:** [redacted – commercially sensitive information]

Appendix reference:

3. How would your domestic sales of **Ironing Boards** share be affected if a countervailing measure was not imposed? Please substantiate your claims with evidence.

**Response:** We do not expect a significant effect on the domestic sales of Ironing Boards share of Mabel Home Ltd. if a countervailing measure is not imposed. [redacted – commercially sensitive information]

Appendix reference:

4. How significant are the imports of **Ironing Boards** relative to your company's overall volume of imports?

**Response:** Ironing boards constitute more than half of the overall import volume of our company. Therefore, imports of ironing boards have a significant share in our total imports.

Appendix reference:

### E4 Potential impacts of measure

1. Please describe how you would expect an increase in the import prices of **Ironing Boards** from **Turkey** to affect each of the following. Where possible, please support your claims with evidence.
  - a) Domestic prices of **Ironing Boards**

**Response:** Turkey is an important supplier for the UK market and has advantages such as cost-effective production, good quality and faster delivery due to

geographical proximity. Considering increased cost of importation, longer delivery times for domestic suppliers/retailers, quality problems and more monopolistic power to the domestic producer will lead to significant increases in domestic prices of ironing boards.

Appendix reference:

b) Total UK production of **Ironing Boards**

**Response:** We do not expect a notable increase in total UK production of ironing boards because increased production requires proportionally increased operating costs especially in labour, energy and inputs. It will be difficult for the UK producer to market surplus production with higher costs and prices. For these reasons, domestic producer will tend to obtain more profit margin from existing level of production.

Appendix reference:

c) total imports of **Ironing Boards** from **Turkey** and other countries to the UK

**Response:** Effect of an increase in the import prices on the total imports of Ironing Boards from Turkey and other countries will depend on the level of a potential measure. The higher the measure the more will be imports from other countries such as Country A. However, in this case transport times will be a lot longer and freight costs will be much higher, which in turn will further increase prices of imported goods.

Appendix reference:

d) total exports of **Ironing Boards** from the UK.

**Response:** We do not have information about the UK export data of ironing boards. On the other hand, increasing prices of imports is likely to encourage the domestic producer to focus on domestic market profits rather than international competition.

Appendix reference:

2. Do you know of any related industries that would be affected if a countervailing measure was not imposed?

Please consider in particular:

a) upstream industries – those who produce inputs (such as raw materials) needed for **Ironing Boards**

**Response:** Main input of ironing boards is steel sheets, tubes and profiles. Consumption potential of the ironing boards industry for these materials could be

regarded as negligible for large steel producers. Therefore, we think that upstream industries will not be affected.

Appendix reference:

b) downstream industries – those who purchase **Ironing Boards**

**Response:** Downstream industries would continue to have more option to choose from the best suppliers for themselves, in terms of price, quality or delivery times, if a countervailing measure was not imposed.

Appendix reference:

c) industries for complimentary goods – those which would typically be bought alongside **Ironing Boards** (such as ink being bought with printers)

**Response:** There are no complimentary goods, which we know of, that will be affected in this situation.

Appendix reference:

d) Industries for substitute goods – those which might be bought instead of **Ironing Boards** (such as margarine instead of butter).

**Response:** There are no substitute goods that will be affected in this situation.

Appendix reference:

3. To what extent would you expect any changes in the import prices of **Ironing Boards** to be passed on to final consumers?

**Response:** If the import prices increase, we will have to reflect this change in our prices. On the other hand, Mabel Home Ltd ironing boards are very close in pricing to complainant's products. For instance, latest prices of a comparable model of the ironing boards of both Mabel Home and the complainant are provided in Appendix E4-3 Mabel Home-Complainant Price Comparison at Amazon-Mabel Home Ltd. [redacted – commercially sensitive information]

Appendix reference: Appendix E4-3

4. Would your plans for investment or expansion in the UK over the next five years be affected if a countervailing measure was not imposed? Please support your claims with evidence.

**Response:** [redacted – commercially sensitive information]

Appendix reference: Appendix E4-4

5. As a public body, the TRA has an obligation under the Equality Act 2010 to ensure that the possible effects of its activities on different people are considered. This public sector Equality Duty covers the following protected characteristics:

- age,
- disability,
- gender reassignment,
- marriage or civil partnership,
- pregnancy and maternity,
- race,
- religion or belief,
- sex, and
- sexual orientation.

Please provide any relevant information about whether the imposition of a countervailing measure might disproportionately affect any of these groups or any other particular group.

**Response:** Considering inflationary economic conditions caused by both the global pandemic and Russia-Ukraine war, the imposition of a countervailing measure shall have an additional price increasing effect on the sales of the goods concerned. Increased prices of household goods might have negative effects on all groups listed either economically or psychologically.

Appendix reference:

11. Please explain whether and how imposing a trade remedy measure could affect the number or range of suppliers in the **Ironing Boards** market.

**Response:** We expect that Mabel Home Ltd and other suppliers from Turkey will be affected via decreased sales if a trade remedy measure is imposed. Our estimate is that suppliers will not switch to domestic products in such a case, because they already import from various countries such as Country A and Country B. Suppliers may increase the size of their orders and give priority to cost savings rather than accepting higher prices of the complainant. Moreover, we do not expect a trade remedy measure to support establishment of new producer-suppliers in the UK market.

Appendix reference:

12. Please explain whether and how imposing a trade remedy measure could affect suppliers' ability to differentiate their products by price, quality, service or innovation in the **Ironing Boards** market.

**Response:** Imposing a trade remedy measure may create a price and quality gap in the ironing boards market. Turkey is the nearest location to buy a high quality of ironing

board with a competitive price. However, goods sourced from Country A or Country B are usually low priced and lower quality. An additional CV duty to Turkish manufacturers, will divert suppliers to buy the ironing boards from these countries. The transportation time will incredibly increase. It is possible to have a container transported in 15 days from Turkey, while transportation takes more than 40 days from Country A. More transport times plus extra transport costs may lead to bulk orders from import resources resulting in lower quality and higher prices.

Appendix reference:

13. Please explain whether and how imposing a trade remedy measure could affect the cost of switching between suppliers in the **Ironing Boards** market.

**Response:** Imposing a trade remedy measure could affect the cost of switching between suppliers in the Ironing Boards market. First, new customers are not given credit terms for their purchases in the short term, second, suppliers are reluctant to agree on additional discounts to new customers. In addition, it takes a long time to agree with a new supplier in terms of price, quality and product delivery. Lastly, there is a high risk of domestic production being one-handed which may cause much less competition in the market.

Appendix reference:

14. Please explain whether and how imposing a trade remedy measure could enable suppliers to set agreed prices between themselves or for certain consumers or products.

**Response:** Imposing a trade remedy measure is very likely to strengthen complainant's monopolistic power and initiate price hikes. Imported goods concerned may adapt to domestic producer's pricing and contribute to rising prices, since alternative sources of supply will be less. In any case, a trade remedy measure for ironing boards imported from Turkey will not benefit either the UK consumers or the complainant, because cheaper and lower quality products will start replacing Turkish products.

Appendix reference:

16. Please explain whether and how imposing a trade remedy measure could affect choices of **Ironing Boards** available to consumers.

**Response:** Consumers will have to buy the ironing boards for much more expensive in prices since there will be less options. Their choices will be reduced to domestic or Country A or Country B products. Since consumers already have the domestic goods option, there is no reason for consumers to buy more domestic goods for higher prices.

Appendix reference:

17. Please explain whether and how imposing a trade remedy measure could affect the ability of consumers to make informed decisions.

**Response:** Consumers usually care price-quality balance when making buying decisions. Negative changes in this balance will affect consumer perception. A trade measure against Turkey, leading to less products with good quality and price in the UK market, may prevent consumers' ability to make informed decisions.

Appendix reference:

18. Are there any additional economic factors that you consider to be relevant for the economic interest test in this investigation?

**Response:** Economic conditions worldwide are still causing bottlenecks in supply-chain coupled with inflationary pressure and negative effects are mostly felt by consumers. [redacted – commercially sensitive information] show that the domestic producer is increasing its profitability more than ever and there is no sign of injurious effect caused by imports from Turkey. Consequently, a trade remedy measure will only serve to decreasing welfare for UK consumers. Furthermore, countervailable subsidies provided to Turkish producers could be at negligible level compared to their sales amounts because state funds are very limited in Turkey to support industries with any significant subsidy program.

Appendix reference:

## SECTION F: Next Steps

### Next steps

Once you have completed all parts of the questionnaire, please submit this through the Trade Remedies Service ([www.trade-remedies.service.gov.uk](http://www.trade-remedies.service.gov.uk)) by **22 June 2022**. The checklist in Section G of this questionnaire may help ensure your submission is complete.

A confidential and non-confidential version of the questionnaire must be submitted. You can find guidance on how to complete confidential and non-confidential versions in our guidance on [how to submit information](#).

## SECTION G: Checklist and appendices

This section is an aid to ensure that you have completed all sections of this questionnaire.

Section	Please tick if you have responded to all questions
Section A – Company structure and operations	<input checked="" type="checkbox"/>
Section B – Imports and forward orders	<input checked="" type="checkbox"/>
Section C – Sales and selling expenses	<input checked="" type="checkbox"/>
Section D – Cause of Injury	<input checked="" type="checkbox"/>
Section E – Economic Interest Test	<input checked="" type="checkbox"/>
Section F – Next Steps	<input checked="" type="checkbox"/>

+Add additional rows as required

Please list any appendices that you have referenced in your responses and are attaching with this questionnaire.

Appendix reference	Document title
Appendix A2-1	Amazon seller account agreement-Mabel Home Ltd.pdf
Appendix A2-3(1)	Company Establishment and Registration-Mabel Home Ltd.pdf
Appendix A2-3(2)	EORI Number-Mabel Home Ltd.pdf
Appendix A2-3(3)	VAT Certificate-Mabel Home Ltd.pdf
Appendix A2-3(4)	Public Liability Insurance-Mabel Home Ltd.pdf
Appendix A5-1(1)	Amazon Seller Account Agreement-Mabel Home Ltd.pdf
Appendix A5-1(2)	Amazon Vendor Agreement-Mabel Home Ltd.pdf
Appendix A5-1(3)	Allowance-MDF Agreements-Mabel Home Ltd
Appendix A6-2	Change of Accounting Reference Date-Mabel Home Ltd.pdf
Appendix A6-3(1)	Annual Accounts 2018-2019-Mabel Home Ltd.pdf
Appendix A6-3(2)	Annual Accounts 2019-2020-Mabel Home Ltd.pdf
Appendix A6-3(3.1)	Annual Accounts July-December 2021-Mabel Home Ltd.pdf
Appendix A6-3(3)	Annual Accounts 2020-2021-Mabel Home Ltd.pdf
Appendix A6-3(4.1)	Audit Report 2018-Milenyum Metal_Eng.pdf
Appendix A6-3(4)	Audit Report 2018-Milenyum Metal_Tur.pdf
Appendix A6-3(5.1)	Audit Report 2019-Milenyum Metal_Eng.pdf
Appendix A6-3(5)	Audit Report 2019-Milenyum Metal_Tur.pdf
Appendix A6-3(6.1)	Audit Report 2020-Milenyum Metal_Eng.pdf
Appendix A6-3(6)	Audit Report 2020-Milenyum Metal_Tur.pdf
Appendix A6-3(7.1)	Audit Report 2021-Milenyum Metal_Eng.pdf
Appendix A6-3(7)	Audit Report 2021-Milenyum Metal_Tur.pdf



Appendix A6-3(8)	Financial Statements and Tax Return 2018-3M PLASTİK_Tur-Eng.pdf
Appendix A6-3(9)	Financial Statements and Tax Return 2018-MABEL HOME USA_Eng.pdf
Appendix A6-3(10)	Financial Statements and Tax Return 2018-MILENYUM METAL_Tur-Eng.pdf
Appendix A6-3(11)	Financial Statements and Tax Return 2018-MUHICO_Tur_Eng.pdf
Appendix A6-3(12)	Financial Statements and Tax Return 2019-3M PLASTİK_Tur-Eng.pdf
Appendix A6-3(13)	Financial Statements and Tax Return 2019-MABEL HOME USA_Eng.pdf
Appendix A6-3(14)	Financial Statements and Tax Return 2019-MILENYUM METAL_Tur-Eng.PDF
Appendix A6-3(15)	Financial Statements and Tax Return 2019-MUHICO_Tur-Eng.pdf
Appendix A6-3(16)	Financial Statements and Tax Return 2020-3M PLASTİK_Tur_Eng.pdf
Appendix A6-3(17)	Financial Statements and Tax Return 2020-MABEL HOME USA_Eng.pdf
Appendix A6-3(18)	Financial Statements and Tax Return 2020-MILENYUM METAL_Tur-Eng.pdf
Appendix A6-3(19)	Financial Statements and Tax Return 2020-MUHICO_Tur-Eng.pdf
Appendix A6-3(20)	Financial Statements and Tax Return 2021-3M PLASTİK_Tur-Eng.pdf
Appendix A6-3(21)	Financial Statements and Tax Return 2021-MABEL HOME USA_Eng.pdf
Appendix A6-3(22)	Financial Statements and Tax Return 2021-MILENYUM METAL_Tur-Eng.pdf
Appendix A6-3(23)	Financial Statements and Tax Return 2021-MUHICO_Tur-Eng.pdf
Appendix A6-5(1)	Trial Balance 2020-2021-Mabel Home Ltd.pdf
Appendix A6-5(2)	Trial Balance December 2021-Mabel Home Ltd.pdf
Appendix A6-6	Management Reports-Mabel Home Ltd.pdf
Appendix A6-8	Chart of Accounts - Mabel Home Ltd
Appendix A7-3	Sample Documents-Mabel Home Ltd.pdf
Appendix B2-2(1)	Import Documents_1-Mabel Home Ltd.pdf
Appendix B2-2(2)	Import Documents_2-Mabel Home Ltd.pdf
Appendix C3-2(1)	Sales documents-1 - Mabel Home Ltd
Appendix C3-2(2)	Sales documents-2 - Mabel Home Ltd
Appendix E4-3	Mabel Home-Complainant Price Comparison at Amazon-Mabel Home Ltd.pdf