

## Anti-Dumping Questionnaire (Importer)

### Case TD0013: Certain Aluminium Road Wheels imported from the People's Republic of China

|                                |                             |
|--------------------------------|-----------------------------|
| Period of Investigation (POI): | 1 July 2020 to 30 June 2021 |
| Injury period:                 | 1 July 2017 to 30 June 2021 |
| Deadline for response:         | 17 December 2021            |
| Contact details:               | TD0013@traderemedies.gov.uk |
| Completed on behalf of:        | <i>M-Sport Wheels Ltd</i>   |

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, as set out on Page 3 and in Section F (Next Steps), you will have to provide both **Confidential** and **Non-Confidential** versions of the questionnaire, annexes, and, 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 **Friday 17 December 2021**.

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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.

As part of our work, we are carrying out a transition review of each trade remedy measure active under the EU system that the United Kingdom (UK) has decided to maintain after EU exit.

This transition review will consider whether the anti-dumping measure (a customs duty on imports that protects against dumping) for certain aluminium road wheels from the People's Republic of China is necessary or sufficient to offset dumping and whether there would be injury to the UK industry if this measure was removed.

## Why should I take part?

We are asking UK importers of certain aluminium road wheels from the People's Republic of China to complete this questionnaire to inform our review of whether the current anti-dumping measure should be maintained, varied or revoked.

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 on completing](#) section below.

Please provide all the information requested by **Friday 17 December 2021**. 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 TD0013@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*.

## 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.
- Please complete the spreadsheet annexes as requested. Annexes 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, TD0013, in any correspondence with the TRA.

## Preparing confidential and non-confidential versions

You will need to submit one confidential version and one non-confidential version of your questionnaire and the corresponding spreadsheet annexes by the due date. This is so that we can publish the non-confidential version of your information on our 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.
- Please ensure that you remove or redact any personal data (including but not limited to names, contact details, and job titles) from the non-confidential version of the questionnaire, which is to be uploaded to the public file by TRA. Where personal data has been removed, please note this in the non-confidential summary/version of the questionnaire.

- 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, research and development, distribution, and/or supply of the like good and/or goods subject to review.

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 subject to review or the like goods, they should **also** complete this 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 subject to review 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(es) 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 it. 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.

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 review

### Goods subject to review

This review covers **certain aluminium road wheels** exported from the **People's Republic of China**, described as: aluminium road wheels of motor vehicles per commodity code headings 87 01 to 87 05, whether or not with accessories and whether or not fitted with tyres.

These **certain aluminium road wheels** are currently classifiable within the following UK commodity codes:<sup>1</sup>

8708 70 10 15  
8708 70 10 50  
8708 70 50 15  
8708 70 50 50

These codes are only given for information.

In this questionnaire these goods will be referred to as **'the goods subject to review'**. Any reference to the 'goods subject to review' 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 import sales to the UK of the goods subject to review, 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 subject to review in all respects, or with characteristics closely resembling them, but manufactured in a country other than the People's Republic of China.

**Please follow the instructions for each question to provide the appropriate information regarding the like goods or goods subject to review.**

### 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.

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<sup>1</sup> For more information on UK commodity codes visit: <https://www.uktradeinfo.com/find-commodity-data/help-with-classifying-goods/>



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 annexes, you will be asked to construct 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.

|                       |   |
|-----------------------|---|
| Manufacturing Process | High Pressure Casting (CH), Low Pressure Casting (CL), Cast Flow Formed (CF), Forged (FO) |
| Diameter              | In 1-inch steps, e.g. a 20" wheel (20), a 17" wheel (17)                                  |
| Width                 | In 0.1-inch steps, e.g. An 8.5" wide wheel (085)  |
| Finishing             | Unfinished (UN), painted (PA), machined & painted (MP), polished (PO)                     |
| Sales market          | Original equipment manufacturers (O), Aftermarket (A), Performance/Motorsport (P)         |

Example:

A forged wheel of diameter 22" and width 11", machined & painted finish and sold in the OEM market would have the PCN: FO22110MPO

Please review the PCN structure shown in the table above and include any comments on it in the box provided.

A wheel could be defined as 'unfinished' in respects of paint and also drilling. Some products are imported as a 'blank' and drilled in the UK. This provides the benefits of not having to hold multiple variances of the same product in stock.

## 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:                                    | M-Sport Wheels Ltd  |
| Legal structure (e.g. limited company, sole trader, etc): | Limited Company   |
| Year of establishment:                                    | 2014  |
| Other operating names:                                    |   |
| Company registration number:                              | 08919888  |
| Place of registration:                                    | United Kingdom  |
| Name (point of contact):                                  | [REDACTED]  |
| Position:   | [REDACTED]  |
| Address:  | Riverside Business Centre, Fort Road, Tilbury, RM18 7ND   |
| Telephone No:   | 01375 489721  |
| Email:  | [REDACTED]  |
| Website:  | <a href="http://www.romacwheels.com">www.romacwheels.com</a> <a href="http://www.m-sportwheels.com">www.m-sportwheels.com</a> |

### A2 About your company

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

*Importer, Exporter, Distributor & wholesaler of our own Trademarked brands/designs. Goods are shipped either through our distribution facility in UK or direct from factory. Product research & design, marketing and application research is completed in the UK. From summer 2022 comparative testing will also take place in the UK.*

*Products are distributed through a network of importers/wholesalers who both retail and wholesale. We sell no products directly to the end user.*

|                     |
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| Appendix reference: |
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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, and/or distribute the goods subject to review and/or 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.

|  |
|--|
| <i>Statutory UK import authorisations held along with all indirect authorisations held in respects of product testing. Products are tested to VIA, JWL and TUV (when required) specifications and as such all equipment and processes are frequently inspected and verified.</i> |
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| Appendix reference: |
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4. State whether your company is a member of any representative organisations (e.g. trade bodies/associations/Chamber of Commerce). If so, please provide a copy of the relevant documentation.

|     |
|-----|
| n/a |
|-----|

|                     |
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| Appendix reference: |
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### A3 Organisational structure

Please answer the questions below about the internal structure of your company and any associations with other companies. Both natural persons (individuals) or legal persons (e.g. companies) are associated where they meet the definition of 'related persons' in Regulation 128 of the [Customs \(Import Duty\) \(EU Exit\) Regulations 2018](#).

1. Please demonstrate in a diagram and explain the legal structure of your company showing the internal hierarchical and organisational structure, all sites/locations and departments which are involved in the production, importation, marketing, sales, research and development, and/or distribution of the like goods or goods subject to review.

|                    |
|--------------------|
| External Entities. |
|--------------------|

|                           |
|---------------------------|
| Appendix reference:MSP003 |
|---------------------------|

2. Please complete **Annex A3 – Operational Structure**:
  - Include your company's worldwide corporate structure and affiliations, including parent companies, subsidiaries, and/or other associated companies.
  - If your company is the subsidiary of another company, please give the name of this company, as well as that of your company's ultimate controlling entity, their registration number(s), and place(s) of registration.
  - Please provide the name, address, email address, and telephone number for an appropriate representative from each company identified.
  - Please list the activities carried out by the company (e.g. manufacturing, administration, sales).
  - Indicate the shareholdings you have in the associated company and the shareholdings that the associated company has in your company.

## A4 Board members and principal shareholders

1. Please complete **Annex A4 – Owners and Shareholders**, providing a list of all your company's shareholders that owned more than 5% of its shares during the period of investigation (POI) 1 July 2020 to 30 June 2021. Where known, provide details of their activities. Also include the composition of the Board of Directors and Shareholders, including their roles and rights and your company's registered capital for the last five years. Please provide this information for your company and for all its predecessor legal entities.
2. Explain your procedure for appointing the members of the Board of Directors.

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| Appendix reference: |
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3. If applicable to your company, please attach the latest copy of the following documents (in the original language and in English):

- articles of association and all related documents;
- business licence if applicable; and
- proof of registration of the company with the competent authorities.

Please describe what you are submitting and provide appendix references for your attachments in the box below. Earlier copies from the date of establishment of the company until the present should be available upon request during any verification visit.

*UK Registration documents*

Appendix reference:MSP001 & MSP002

## A5 Operational links with other companies or persons

1. Please indicate if your company has established long-term agreements with any company/companies located in the People's Republic of China, the UK or in third countries for the production (e.g. sub-contracting), supply, and/or sale of the goods subject to review and like goods, or other licensing, technical patent, or compensatory agreements. Include:
  - the name and address of the company; and
  - an explanation of the nature of the agreement; and
  - 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 | Place of registration |
|--------------------------|---------------------|-----------------------------|-----------------------|
|                          |                     |                             |                       |
|                          |                     |                             |                       |
|                          |                     |                             |                       |

Appendix reference:MSP005

+Add additional rows as required

## A6 Accounting practices

1. Give the address where your company's accounting records are kept and can be verified by the TRA. 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?                                   |
|--|--|
| RIVERSIDE BUSINESS CENTRE,<br>FORT ROAD, TILBURY, RM18 7ND | STATUTORY COMPANY,<br>IMPORTATION & ADVANCE<br>PURCHASES |
|  |  |

+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, with reference to any restatements in your financial accounts, including dates and reasons for them

*Please answer here*

1 SEPTEMBER > 31 AUGUST

Appendix reference:

3. For your company (and for any associated parties involved in the import, marketing, and/or sales of the goods subject to review and the like goods and the production, sale, and/or marketing of goods incorporating the imported goods), please attach a copy of your annual reports covering the injury period (1 July 2017 to 30 June 2021). If these accounts do not cover the POI, please submit additional accounts that will also cover the whole POI. This may include: a statement of financial position; statement of profit and loss, and other comprehensive income; statement of changes in equity; cash-flow statement; notes to the accounts and all reports; and the auditor's opinion on these documents.

Appendix reference:MSP006-009

4. 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 from 1 January 2020 to 30 June 2020;
  - the trial balance which covers from 1 January 2020 to 31 December 2020;
  - the trial balance which covers from 1 January 2021 to 30 June 2021.

*Please answer here*

Appendix reference:MSP010-MSP013

5. For your company and any associated parties involved in the import, marketing, and/or sales of the goods subject to review 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.

|     |
|-----|
| N/A |
|-----|

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| Appendix reference: |
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6. If your company is part of a group of companies, please attach a copy of the consolidated accounts of the group for the latest financial year.

|     |
|-----|
| N/A |
|-----|

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| Appendix reference: |
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7. Please provide a detailed description of your financial accounting system explaining how sub-ledgers (e.g. costing, debtors, creditors) 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;
  - a brief description of further analysis codes available.

|  |
|--|
| Our in-house system incorporates all ledgers along with inventory management. For the purposes of management reporting, we use a single system that also allows us to differentiate products depending on tax status in the UK. We have additional reporting available for wheels depending on size, design, colour and application. |
|--|

|                           |
|---------------------------|
| Appendix reference:MSP017 |
|---------------------------|

8. With reference to the chart provided in the question above, please provide the names of the system(s) you use for financial accounting, sales and imports. If you use more than one system, please explain how the systems interact (including whether electronic or manual).

|          |
|----------|
| Asset 2k |
|----------|

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| Appendix reference: |
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9. Describe your accounting policies, where applicable, for:

- the recognition and/or timing of income and the impact of discounts and rebates, sales returns, warranty claims, and intercompany transfers;
- the depreciation and amortisation method and the periods used by your company for each class of asset such as intellectual property, plants, buildings, machinery, and equipment (including average useful life and the methods for calculating this);
- the accounting treatment of general expenses and the extent to which these are allocated to the cost of goods;
- the accounting treatment of finance costs and how these are allocated to the cost of goods;
- costing methods (for example, by tonnes, units, revenue, activity, direct costs, standard costing etc.) and allocation of costs shared with other goods or processes;
- your inventory valuation methods for raw material, work-in-process, and finished goods, for example First In First Out (FIFO), Last In First Out (LIFO), current cost, standard cost or weighted average cost;
- aging/obsolete inventories, your write-off and/or write-down process(es);
- valuation methods for scrap, by-products or joint products;
- valuation methods for damaged or sub-standard goods generated at the various stages of production;
- valuation and revaluation of fixed assets, and the subsequent treatment of excess depreciation/amortisation;
- treatment of any subsidies or grants;
- treatment of foreign exchange gains and losses arising from transactions and from the translation of balance sheet items;
- restructuring costs, costs of plant closure, expenses for equipment not in current use, and/or plant shutdowns.

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| <i>Visit Brief</i> |
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| Appendix reference: |
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10. Have you changed your financial policies during the injury period? Have you deviated from your financial policies between the financial statements and the POI? Please explain the changes, including dates and the reasons for those changes along with the financial impact of those changes against the goods subject to review or like goods.

|            |
|------------|
| <i>N/A</i> |
|------------|

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| Appendix reference: |
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## A7 Your company's products

Please complete **Annex A7 – Your Company's Products**.

1. For the goods subject to review, please describe your company's Company Control Number system (CCN). Please indicate how your own internal codes correspond to the PCNs provided in the above table on [Product Control Numbers](#).

*Our internal CCN's are directly related to the product and its specifications. Using our part code structure, you are able to denote a wheel and its applications.*

*For example, the beginning of all codes are the brand and the model ie RMVEN= Romac Venom. The second part of the codes describes the application, the first letter is the width ie H is 7.5*

Please see appendix for part code breakdown

Appendix reference: MSP014

2. If your company does not use the same product codes across imports, sales, and invoicing, please expand the table in **A7 - Your Company's Products**, incorporating the corresponding codes. If an associated company produces or sells the goods subject to review and/or like goods, please provide the same relevant details for the associated company or companies.
3. Please list all main categories of products produced and/or traded by your company and indicate which category covers the goods subject to review and which cover the like goods.

*Please answer here*

Appendix reference:MSP015

## A8 Product similarity

1. For each type of the goods subject to review imported by your company from the People's Republic of China, please provide a technical description, together with sales brochures, if available. Please include information on:
  - technical characteristics;
  - physical characteristics;

- prices; and
- any other relevant factors.

-Low Pressure cast aftermarket road wheels produced in sizes 15" > 20"  
 -VIA & JWL accredited designs  
 -Powder Coated finishes  
 -XL weight ratings (over 900kg)

Appendix reference:MSP016

2. Please complete **Annex A8 – Product Similarity**. Thinking about the technical, physical, and other relevant factors, how are the goods subject to review different to the like goods manufactured and sold in the UK?

*No like goods are manufactured in the UK.*

Appendix reference:

2. Provide details on the similarities and differences between the goods subject to review and the UK manufactured like goods. In your answer please refer to:

- distribution and marketing;
- general users/consumers/customers;
- the degree of competition between the goods subject to review and the UK manufactured like goods.

*No like goods are manufactured in the UK. Our products are batch produced using low pressure casting with UK production limited to forged products with raw materials imported from outside the UK. A forged wheel, due to production process and weight saving, would be characterised as a performance product with end users paying significantly higher retail prices.*

*No cast wheels are produced in the UK and as such a comparison cannot be accurately made.*

Appendix reference:

4. If you have identified differences above between the goods subject to review and the UK produced like goods, please give details of how these products could be differentiated at the UK border.

*A forged & cast wheel will be visually the same with the primary differential being weight, a forged product is lighter.*

|                     |
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| Appendix reference: |
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## A9 Suppliers of the imported goods

1. Please provide the contact details for each company that supplies you with the goods subject to review. Include those suppliers from countries other than the People's Republic of China, if applicable. If the supplier is not the manufacturer of the goods, please provide the details of the manufacturer in A10.

| Supplier name | Address    | Contact details (email and phone number) | Is the supplier the manufacturer of the goods? |
|---------------|------------|--|--|
| [REDACTED]    | [REDACTED] | [REDACTED]                               | YES  |
|               |            |  |  |
|               |            |  |  |

+Add additional rows as required

## A10 Details of the manufacturer of the goods

1. For each supplier that is not a manufacturer of the goods subject to review in the table in section **A9** above, please provide the details of the manufacturer in the table below.

| Manufacturer name | Supplier (from A9) | Address | Contact details (email and phone number) |
|-------------------|--------------------|---------|--|
| n/a               |                    |         |  |
|                   |                    |         |  |
|                   |                    |         |  |

+Add additional rows as required



## SECTION B: Imports and forward orders

### B1 Imports

1. Please complete tables **Annex B1- Imports**. Where asked, please indicate the CIF value and quantity of the goods subject to review or like goods imported. Where the source of imports is **NOT** the country where the good was produced, if known, please state the country of manufacture.

### B2 Details of import transactions

1. Please complete the **Annex B2 - Import Transactions**, providing transaction level details of imports of the goods subject to review from People's Republic of China during the POI – 1 July 2020 to 30 June 2021.
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.

|                            |
|----------------------------|
| Invoice & Packing List x 2 |
|----------------------------|

|                                   |
|-----------------------------------|
| Appendix reference: MSP018>MSP021 |
|-----------------------------------|

3. Referring to the costs you stated in **Annex B2 – Import Transactions**, for the goods subject to review please explain the costs 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 subject to review?

|   |
|---|
| Port of Shipment Fee's (Import Cost) - Fixed amount 20ft/40ft<br>Ocean Freight (Import Cost) - Variable<br>Local Port Fees inc delivery (Import Cost) – Fixed amount 20ft/40ft<br>Shipping agent Fees- Fixed amount 20ft/40ft<br>Dumping Duty (Duties)- percentage of product value<br>Import Duty (Duties)- percentage of product value<br>Vat (Duties)- percentage of product value |
|---|

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|---------------------|
| 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 subject to review 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?

*Forward orders are typically placed 3-4 months in advance. Due to recent contractions in the price of alloy combined with excessive shipping prices we have reduced this to 1 month. Volume of total monthly production has reduced since raw material increases. We have included appendix MSP022 (2021 production) as guidance*

Appendix reference:MSP022

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Non-Confidential

## SECTION C: Sales and selling expenses

### C1 Sales of the goods subject to review

1. Please complete **Annex C1 – Sales**, providing annual sales figures for the goods subject to review imported from the People’s Republic of China 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 in a separate row, if this is not the People’s Republic of China.

### C2 Sales transactions

1. Please complete **Annex C3- Sales transactions**. Please provide the requested information for the goods subject to review you sold on the UK market during the POI. Where goods identified as different PCNs are sold under a single invoice, please provide information for each PCN within the invoice as a separate row. Please contact us if you can’t provide the information at the PCN level of detail.
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.

*Please answer here*

Appendix reference: MSP023>024

| Column Heading      | Explanation   |
|---------------------|---|
| Country of origin   | Country of origin of the goods imported.                                  |
| PCN                 | Please see <a href="#">Product Control Numbers</a>                        |
| Order date          | The date the order was placed   |
| Customer name       | The name of the customer as reported on the invoice.                      |
| Customer address    | Address of customer as it appears on the invoice.                         |
| Level of trade      | Customer level of trade (distributor, end user, retailer etc)             |
| Credit terms (days) | The maximum number of days for payment without incurring penalty charges. |
| Date of contract    | Date shown on the contract  |



| <b>Column Heading</b>         | <b>Explanation</b>  |
|-------------------------------|---|
| Invoice number                | The number denoting the invoice.<br>The number as stated on the invoice.  |
| Invoice date                  | State the date on the invoice. Use the format DD/MM/YYYY (e.g. 23/05/2019).   |
| Transaction unit              | The unit used to measure or express the goods, per transaction in the invoice.<br>Indicate the unit as stated on the invoice. Where appropriate, use an abbreviation (e.g. 'kg' for kilogramme or 'l' for litre).   |
| Quantity in transaction units | The quantity of the transaction expressed in the units described on the invoice.  |
| Gross invoice value (£)       | The invoice value inclusive of any taxes.<br>Numerical input – keep all figures to two decimal places.<br>Use a full-stop as a decimal separator (e.g. 1,300.00). Use this format for all appropriate subsequent fields.  |
| On-invoice discounts          | The amount for each discount as shown on the invoice.<br>Create a new column if there is more than one discount applied to the invoice. Label each discount with a distinct and appropriate name or as 'Discount 1', 'Discount 2' and '0.00' if not applicable          |
| Off-invoice discounts         | The amount for each discount as negotiated but not on an invoice. Create a new column if there is more than one discount applied to the invoice. Label each discount with a distinct and appropriate name or as 'Discount 1', 'Discount 2' and '0.00' if not applicable |
| On-invoice rebates            | The amount for each rebate on the credit note or invoice.<br>Create a new column if there is more than one rebate applied to the invoice. Label each rebate with a distinct and appropriate name or as 'Rebate 1', 'Rebate 2'.  |
| Off-invoice rebates           | The amount for each rebate not on the credit note or invoice. Create a new column if there is more than one rebate applied to the invoice. Label each rebate with a distinct and appropriate name or as 'Rebate 1', 'Rebate 2'.   |
| Taxes                         | Amount for each tax included in the gross invoice value.<br>Create a new column if there is more than one tax applied to the invoice (e.g. VAT). Label each tax with a distinct and appropriate name or as 'Tax 1', 'Tax 2' and so on and provide a legend.             |
| Net invoice value (£)         | Please provide the net value as shown on the invoice.   |
| Delivery terms                | Terms of delivery e.g. delivery to store; customer to collect.  |

| <b>Column Heading</b> | <b>Explanation</b>  |
|-----------------------|---|
| AS&G                  | Administrative, selling, and general costs are operating expenses not included in the cost of the goods sold, incurred to promote, sell and deliver a product, and manage the overall company. This is normally reported on the company's income statement and will need to be apportioned to each PCN. |
| Handling charges      | Any costs incurred in fulfilling the order that are not packaging or transportation costs.  |
| Re-packaging          | Cost incurred in of repacking the good for the UK market incurred after importation.  |
| Transportation costs  | Costs incurred in transporting the good to the customer, net of packaging and handling charges.   |
| Commission            | Any commission paid in relation to the sale and delivery of the good.   |
| Other                 | Any other cost associated with the sale of the good concerned e.g. insurance. Create a new column if there is more than one "other" cost.   |

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## SECTION D: Cause of injury

The purpose of this section is to collect information as to whether there would be injury to the UK industry if the existing anti-dumping amount were to no longer apply. Note that the information submitted at this point can only be taken into account if supported by **factual evidence**.

1. If the existing anti-dumping measure on the goods subject to review no longer applied, would there be injury to the UK producers of the like goods? Please provide evidence to support your view.

Please also give details of any other reasons that could contribute to such injury to the UK industry other than any imports of the goods subject to review – for example:

- contraction in demand;
- changes in the pattern of consumption of the like goods or goods subject to review in the UK;
- developments in technology.

*No Like goods are produced in the UK.*

*As above, for the purposes of this investigation forged products cannot be considered the same as a cast/FF wheel. UK production is limited to finishing processes with raw materials imported from outside the UK. No wheels are produced in the UK using domestically sourced raw materials and as such there is no injury to UK producers.*

Appendix reference:

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## SECTION E: Economic Interest Test

The economic interest test (EIT) helps the TRA assess the economic impact of a measure compared to what would happen if it no longer applied. There are six factors which the TRA must consider as part of the economic interest test:

- i) The injury caused by the dumped 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 consider 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.

1. Please provide the physical addresses (including town/city and county) of all your company's UK sites/facilities involved in the importation of the goods subject to review and/or like goods.

|  |
|--|
| <i>M-SPORT WHEELS</i><br>RIVERSIDE BUSINESS CENTRE<br>FORT ROAD<br>TILBURY<br>RM18 7ND |
|--|

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|---------------------|
| Appendix reference: |
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2. Where possible, please provide an overview of your supply chain for the goods subject to review, from raw materials through to final customers. Please include the name and location of UK companies involved at each stage where available.

|                     |
|---------------------|
| <i>See appendix</i> |
|---------------------|

|                           |
|---------------------------|
| Appendix reference:MSP003 |
|---------------------------|

3. Please complete **Annex E1 – Economic Interest Test** providing employment figures in FTE (full-time equivalents) for the injury period 1 July 2017 to 30 June

2021 for all your company's activities in the UK relating to the goods subject to review. Where possible, provide subtotals for each of your company's UK sites or facilities. Would these employment figures be affected if the existing anti-dumping measure were to no longer apply? Please substantiate your claims with evidence. Where possible, please provide estimates (e.g. projections or forecasts) for future years and explain the method used to calculate them.

*We would anticipate an increase in required employee's if measures no longer applied. It would open up potential new markets, along with markets lost post Brexit, resulting in increased shipments from our UK facility requiring more staff to process orders, manage stock and liaise with partners. The savings made on importation would also allow for outsourced projects to be completed in house by m-sport employees.*

Appendix reference:

4. Please complete **Annex E1 – Economic Interest Test** providing the median annual gross wages for the injury period (1 July 2017 to 30 June 2021) for all your company's activities in the UK relating to the goods subject to review. Where possible, provide sub-totals for each of your company's sites or facilities. If you are unable to provide median wages, please provide mean wages. Would these wages be affected if the existing anti-dumping measure on the goods subject to review were to no longer apply? Please substantiate your claims with evidence. Where possible, please provide estimates for future years (e.g. projections or forecasts) and explain the method used to calculate them.

If measures no longer applied it would provide scope to increase existing UK salary structures & provide funding for additional personal. Outsourced services could be completed in house by means of new full-time personnel & shared apprenticeships.

[REDACTED]

Appendix reference:

5. Please state your share of the domestic market for certain aluminium road wheels based on sales volumes (including imports of the goods subject to review and like goods as well as domestically produced like goods). Indicate how this share would be affected if the existing anti-dumping measure no longer applied? Please substantiate your claims with evidence. Where possible, please provide

estimates (e.g. projections or forecasts) for the next five years and explain the method used to calculate them.

*As our products are distributed through exclusive importers then sold both b2b and b2c domestic market share cannot be accurately gauged. We have attempted to gain averages by liaising with multiple UK retailers but are still unable to provide an accurate number.*

Appendix reference:

6. Please comment on how significant imports of the goods subject to review are in relation to your company's overall volume of imports. Within your response, please state the share of total import value represented by the goods subject to review during the injury period (1 July 2017 to 30 June 2021) and the three previous years (injury period). Do countries other than People's Republic of China produce goods equivalent to the goods subject to review which you could buy at a comparable price?

The goods subject to review are the primary product of our business and is the only commodity we import directly.

ARW's are produced in several countries in both Europe & Asia with varying levels of pricing, quality & aftermarket production space (see aftermarket v replica). For example, ARW's are produced in Turkey cheaper than Chinese production but with limited low pressure casting capabilities. When appointing a factory to produce a product line China is not the cheapest option. The following equation must be made:

Moulds v Quality v Pricing v Capacity

Appendix reference:

7. Please indicate who the consumers of the like goods and/or goods subject to review are, which industry and level of trade they relate to, and whether they are companies or private individuals. Are the goods subject to review considered to be an intermediate and/or final good?

*Our Customers- We distribute our products through exclusive importers and regional retailers.*

*End Users- End users are typically private individuals aged between 18-55. Our collection includes several dedicated commercial designs with a percentage of consumers Ltd companies with our designs on corporate vehicles.*

Goods are considered Final.



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| Appendix reference: |

8. Would any other industries, markets, or products be affected if the existing anti-dumping measure on the goods subject to review no longer applied?

|                     |
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|                     |
| Appendix reference: |

9. Please describe how you would expect the following to be affected if the existing anti-dumping measure on the goods subject to review no longer applied:

- market price of the like goods in the UK;
- total UK output of the like goods;
- total imports of the goods subject to review to the UK; and
- total exports from the UK.

Where possible, please provide estimates for the next five years (e.g. projections or forecasts) to support your claims.

|  |
|--|
| <p>market price of the like goods in the UK- We would anticipate the market price of the goods to remain at the current level with further increases towards the end of 2022 depending on volatility of ocean freight. The industry has recently suffered up to 40% increases in the cost of raw material alongside shipping costs increasing over 600%. This is in addition to increased running &amp; sundry cost.</p> <p>total imports of the goods subject to review to the UK- This would initially increase but only temporary while importers increase their UK stock holding. Importers would be able to hold a wider selection of products without additional cashflow restrictions caused by the measure. This would provide consumers with a wider selection of compatible products .</p> <p>total exports from the UK-it is our opinion that exports from the UK would increase following the removal. Post Brexit importers have had to continue to pay the measure with customers in Europe forced to pay the duty again on arrival at destination country. EU importers who purchase from the UK are currently having to pay both import and dumping duty twice. Removing the duty will also allow trade with countries who don't have a dumping tariff on our products</p> |
| Appendix reference:  |

10. Do you know of any related industries that would be affected if the existing anti-dumping measure on the goods subject to review no longer applied? Please consider in particular:

- upstream industries – those who produce inputs needed for the like goods or goods subject to review;
- downstream industries – those who purchase the like goods or goods subject to review.

|  |                     |
|--|---------------------|
|  | Appendix reference: |
|--|---------------------|

11. Please comment on the substitutability between domestically produced forged wheels and imported cast wheels?

|   |
|---|
| There are no domestically produced forged wheels. Forged products are finished in the UK in respect of design and drilling with raw material imported from overseas. No UK produced raw materials are included. |
|---|

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| Appendix reference: |
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12. Please comment on whether there is a particular price point at which consumers switch from forged to cast wheels?

|   |
|---|
| <i>Forged wheels would be purchased by end users initially looking for a performance product &amp; would be prepared to pay a higher cost price. This would be largely dependent on the end user, their vehicle and alternatives.</i> |
|---|

|                     |
|---------------------|
| Appendix reference: |
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13. To what extent would you expect any changes in prices for the goods subject to review or like goods to be passed onto final consumers? Please specify whether this differs for forged versus cast wheels.

|     |
|-----|
| n/a |
|-----|

|                     |
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| Appendix reference: |
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14. Please explain any effects on your plans for future investment or expansion in the UK if the existing anti-dumping measure no longer applied. Please state how this would affect different sites/locations of your company and support your claims with evidence.

*If UK measures no longer applied it would allow us to make several changes to our business. With additional funds in place we are able to bring out sourced projects in house including but not limited to, marketing, testing, wheel fitment analysis. We would be able to bring on board our design apprentices to work with our existing design team and adopt a home-grown policy.*

The additional cashflow would also allow us purchase a bigger facility, increase our UK stock holding and in turn the personnel to manage it. To be able to hold more of our products in the UK would also increase exports due to the wider stock selection and no double taxation. Increased demand from Europe and potential new markets would require additional staff again following a home grown apprenticeship policy.

Appendix reference:

15. 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.

If you have any information that could assist us in our consideration of whether the continuation of the existing measure might disproportionately affect any of these groups, please provide it in the box below.

n/a

Appendix reference:

16. Please explain how continuing a trade remedy measure could affect the following aspects of the competitive market environment and structure for the goods subject to review and/or like goods in the UK:

- the range of suppliers of this type of good in the UK;
- the ability of suppliers to compete in this market;

- the incentives for suppliers to compete vigorously;
- consumer choices and information available to them.

Please provide evidence to support your answer.

Dumping duty by definition protects domestic industry. As we dont have a domestic industry for like products a continuation would provide European manufacturers an advantage over UK importers. The original dumping duty applied to ARW's in 2010 artificially allowed countries/ manufacturers to increase their prices by up to 20% to bring in line with the remedy.

Appendix reference:

17. Please describe the nature and degree of any regional effects that you would expect to see if the existing anti-dumping measure on the goods subject to review no longer applied.

N/A

Appendix reference:

18. If there are any additional economic factors that you consider to be relevant for the economic interest test in this review, please provide details here along with any supporting evidence.

A continuation of the duty would not only continue to prevent UK businesses being competitive in different markets but would also provide individual companies a monopoly on domestic production.

By removing the duty, importers are able to increase the amount of products they keep in stock increasing the selection of compatible products available to the end user.

Appendix reference:

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## SECTION F: Next steps

### Next steps

Once you have completed all parts of the questionnaire, any corresponding spreadsheet annex and any appendices, they should be submitted through the Trade Remedies Service ([www.trade-remedies.service.gov.uk](http://www.trade-remedies.service.gov.uk)) by **Friday 17 December 2021**. The checklist in Section G of this questionnaire may help ensure your submission is complete.

A confidential and non-confidential version of the questionnaire and spreadsheet annex(es) 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 |  |
| Section B – Imports and forward orders       |  |
| Section C – Sales and selling expenses       |  |
| Section D – Cause of injury                  |  |
| Section E – Economic Interest Test           |  |
| Section F – Next steps                       |  |

+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 |
|--------------------|----------------|
|                    |                |
|                    |                |
|                    |                |
|                    |                |

+Add additional rows as required