Official Journal
of the European Union

EN
L series

2025/1717

6.8.2025

COMMISSION IMPLEMENTING REGULATION (EU) 2025/1717

of 5 August 2025

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

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2016/1036 of the European Parliament and of the Council of 8 June 2016 on protection against dumped imports from countries not members of the European Union [1]('the basic Regulation'), and in particular Article 9(4) thereof,

Whereas:

1. PROCEDURE

1.1. Initiation

(1) On 14 June 2024, the European Commission ('the Commission') initiated an anti-dumping investigation with regard to imports of decor paper originating in the People's Republic of China ('PRC' or 'the country concerned') on the basis of Article 5 of the basic Regulation. It published a Notice of Initiation in the *Official Journal of the European Union* [2] ('the Notice of Initiation').

(2) The Commission initiated the investigation following a complaint lodged on 2 May 2024 by four Union producers of decor paper ('the complainants'). The complaint was made by the Union industry of decor paper in the sense of Article 5(4) of the basic Regulation. The complaint contained evidence of dumping and of resulting material injury that was sufficient to justify the initiation of the investigation.

1.2. Registration

(3) The Commission made imports of the product concerned subject to registration by Commission Implementing Regulation (EU) 2024/2718 ('the registration Regulation') [3].

1.3. Provisional measures

(4) In accordance with Article 19a of the basic Regulation, on 16 January 2025, the Commission provided parties with a summary of the proposed duties and details about the calculation of the dumping margins and the margins adequate to remove the injury to the Union industry. Interested parties were invited to comment on the accuracy of the calculations within three working days.

(5) On 14 February 2025, the Commission imposed provisional anti-dumping duties on imports of decor paper originating in the People's Republic of China by Commission Implementing Regulation (EU) 2025/291 [4] ('the provisional Regulation').

[1] OJ L 176, 30.6.2016, p. 21, ELI: http://data.europa.eu/eli/reg/2016/1036/oj.
[2] Notice of initiation of an anti-dumping proceeding concerning imports of decor paper originating in the People's Republic of China (OJ C, C/2024/3695, 14.6.2024, ELI: http://data.europa.eu/eli/C/2024/3695/oj).
[3] Commission Implementing Regulation (EU) 2024/2718 of 24 October 2024 making imports of decor paper originating in the People's Republic of China subject to registration (OJ L, 2024/2718, 25.10.2024, ELI: http://data.europa.eu/eli/reg_impl/2024/2718/oj).
[4] Commission Implementing Regulation (EU) 2025/291 of 13 February 2025 imposing a provisional anti-dumping duty on imports of decor paper originating in the People's Republic of China (OJ L, 2025/291, 14.2.2025, ELI: http://data.europa.eu/eli/reg_impl/2025/291/oj).

1.4. **Subsequent procedure**

(6) Following the disclosure of the essential facts and considerations on the basis of which a provisional anti-dumping duty was imposed ('provisional disclosure'), several parties filed written submissions making their views known on the provisional findings within the deadline provided by Article 2(1) of the provisional Regulation. These include:

— the complainants;

— users of the product: Interprint GmbH;

— industry associations: China National Forest Products Industry Association ('CNFPIA');

— the Chinese sampled exporting producers: Hangzhou Huawang New Material Technology Co. Ltd ('HUAWANG') and Kingdecor Zhejiang Co. Ltd., ('KINGDECOR').

(7) The parties who so requested were granted an opportunity to be heard. Hearings took place with the CNFPIA, the complainants and KINGDECOR.

(8) The Commission continued to seek and verify all the information it deemed necessary for its final findings. When reaching its definitive findings, the Commission considered the comments submitted by interested parties and revised its provisional conclusions when appropriate.

(9) The Commission informed all interested parties of the essential facts and considerations on the basis of which it intended to impose a definitive anti-dumping duty on imports of decor paper originating in the People's Republic of China ('final disclosure'). All parties were granted a period within which they could make comments on the final disclosure.

(10) Parties who so requested were also granted an opportunity to be heard. Hearings took place with the complainants and Kingdecor.

1.5. **Claims on initiation**

(11) On 27 January 2025, the CNFPIA submitted comments in reaction to the complainants' submission of 27 August 2024. However, the CNFPIA comments were submitted at a point when it was no longer feasible to incorporate them into the provisional stage of the process. Additionally, their comments concerned the complainants' submission in reply to other interested parties' submissions at initiation stage, and thus mostly covered aspects related to the complaint. Given the above factors, these comments were disregarded at provisional stage as these submissions would not have affected the findings and conclusions of the Commission at this stage.

(12) Concerning the CNFPIA claim that the complainants' submission of 27 August 2024 should have been rejected by the Commission, as it was submitted beyond the 70-day deadline from the date of publication of the Notice of Initiation ([5]), the Commission highlighted that while the complainants' comments were made available on the open file, they were not taken into account in the Commission rebuttals of the comments on initiation in the provisional regulation. In any event, neither the complainants' submission of 27 August 2024, nor the CNFPIA submission of 27 January 2025, would have affected the findings and conclusions of the Commission at provisional stage, as both submissions concerned the findings of the complaint.

(13) The Commission thus maintained its conclusion in recitals (7) to (13) of the provisional Regulation.

1.6. **Sampling**

(14) In the absence of any comments, the Commission confirmed its conclusions in recitals (14) to (19) of the provisional Regulation.

([5]) OJ C, C/2024/3695, 14.6.2024.

1.7. **Questionnaire replies and verification visits**

(15) In the absence of any comments, the Commission confirmed its conclusions set out in recitals (20) to (23) of the provisional Regulation.

1.8. **Investigation period and period considered**

(16) In the absence of any comments, the Commission confirmed its conclusions set out in recital (24) of the provisional Regulation.

2. **PRODUCT UNDER INVESTIGATION, PRODUCT CONCERNED AND LIKE PRODUCT**

(17) In the absence of any comments, the Commission confirmed its conclusions set out in recital (25) to (30) of the provisional Regulation.

3. **DUMPING**

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

(18) Following provisional disclosure, the CNFPIA reiterated its comments that the application of Article 2(6a) of the basic Regulation in this case was inconsistent with the WTO Anti-dumping Agreement ('ADA') and must not be applied, as the Commission failed to provide sufficient evidence to demonstrate the existence of significant distortions in the Chinese decor paper sector.

(19) As already stated in recital (37) of the provisional Regulation, the Commission recalled that, according to Article 2(6a)(a), third indent, of the basic Regulation, once the Commission found that significant distortions exist, domestic costs may be used but only to the extent that they are positively established not to be distorted, on the basis of accurate and appropriate evidence. Finally, with regard to the alleged inconsistent application of Article 2(6a) of the Basic Regulation in the present case and its incompatibility with the WTO ADA, the Commission referred for explanation to Sections 3.2.1.9 and 3.2.1.10 of the provisional Regulation.

(20) The Commission's provisional findings in recital (41) of the provisional Regulation were therefore confirmed.

3.2. **Normal value**

3.2.1. *Existence of significant distortions*

(21) Following provisional disclosure, the Commission did not receive new comments regarding the existence of significant distortions. Therefore, the provisional findings of recitals (142) to (144) of the provisional Regulation were confirmed.

3.2.2. *Representative country*

(22) Following provisional disclosure, Interprint GmbH commented regarding the selection of the representative country that production conditions, energy and raw material prices and wage structures in Thailand are not comparable to those in China. However, this claim was not substantiated with evidence.

(23) Therefore, the provisional findings in recital (157) of the provisional Regulation were confirmed.

3.2.3. *Sources to establish undistorted costs*

3.2.3.1. Raw materials

(24) Following provisional disclosure, Kingdecor argued that the Commission must use the cost of titanium dioxide ('TiO_2') imported by Kingdecor as surrogate value for domestically purchased TiO_2, given that the imported and domestically purchased products are the same and given that Kingdecor imported a significant share of its TiO_2 from countries that are not subject to distortions.

(25) Kingdecor argued that it purchased domestic TiO_2 with a purity above 90 %, and that the TiO_2 they purchased from Chemours in Mexico and Kronos in Germany had a similar TiO_2 content. Further, other characteristics of the imported TiO_2 were comparable to that of the domestically purchased TiO_2. As a result, the price of imported TiO_2 is representative of that purchased on the domestic market.

(26) The complainants argued that it would be inappropriate to use prices at which Kingdecor imported TiO_2, and that Kingdecor's arguments were based on an incorrect interpretation of the law and were misleading. Article 2(6a)(a) of the basic Regulation states that if it is not appropriate to use domestic prices and costs in the exporting country due to the existence of significant distortions, the Commission must construct the normal value exclusively based on costs of production and sale reflecting undistorted prices or benchmarks.

(27) The complainants further argued that Kingdecor's statement that the TiO_2 imported from Taiwan, Mexico and Germany was 'exactly the same as that sourced domestically', was factually incorrect, as Kingdecor failed to account for two important characteristics of TiO_2, namely whether the TiO_2 was produced following the sulphate or chloride process and the molecule's surface treatment. In addition, even 'higher-quality' TiO_2 producers in China are still considered to be lower tier compared to the global producers in Taiwan, Mexico and Germany. Only TiO_2 which has been treated in a specific manner has the specific characteristics which make it appropriate for use in decor paper applications. These grades are called laminate-grade TiO_2.

(28) The complainants further argued that decor paper producers cannot freely switch between chloride and sulphate grade TiO_2. Chloride-grade TiO_2 typically has a more blueish color, whereas sulphate-grade TiO_2 has more yellowish tones. The lack of substitutability between the two grades previously let the Commission to conclude that the market for chloride-based TiO_2 for use in paper laminate constitutes a separate product market. Consequently, products produced in accordance with the sulphate process cannot be regarded as 'exactly the same' as products produced in accordance with the chloride process.

(29) Finally, the complainants argued, that even if Kingdecor were to exclusively use chloride-grade TiO_2 – which the Union producers considered extremely unlikely – chloride-grade TiO_2 sourced domestically in the PRC cannot be equated to the high-quality products imported from elsewhere. They provided market expert publications, which stated that global producers of high-quality products should be considered Tier-1 producers. It also considered that the products produced by these producers are 'high-quality'. The laminate-grade TiO_2 producers exporting from Taiwan, Germany and Mexico, i.e. Kronos and Chemours, were explicitly mentioned as being a part of this tier. In contrast, Chinese producers of 'higher quality TiO_2' were only considered Tier-2 producers.

(30) From the outset the Commission noted that these claims contradict the findings made in recital (167) of the provisional Regulation that the company successfully claimed and supported with ample evidence verified on spot that it imported qualities of titanium dioxide that were unavailable in China. Therefore, in the absence of any new evidence or evidence verified on spot contradicting these findings, the Commission rejected the claim. Without prejudice to this conclusion, the Commission also addressed the claim on substance. As concluded in recitals 25, 51 and 57 of Commission Implementing Regulation (EU) 2024/1923 of 10 July 2024 ([6]), the Commission considers that different types of TiO_2 share the same basic physical, chemical, and technical characteristics and are not considered different products. The corresponding finding was confirmed in Commission Implementing Regulation (EU) 2025/4 of 17 December 2024 ([7]).

(31) In addition, the Commission considered that, while Kingdecor provided evidence that the quality of domestically produced TiO_2 increased in the last years and that several technical specifications were comparable between domestically sourced TiO_2 and the TiO_2 it imported, other parties presented evidence that market participants still consider quality differences to remain and continue to differentiate between Tier-1 producers and Tier-2 producers.

([6]) Commission Implementing Regulation (EU) 2024/1923 of 10 July 2024 imposing a provisional anti-dumping duty on imports of titanium dioxide originating in the People's Republic of China (OJ L, 2024/1923, 11.7.2024, ELI: http://data.europa.eu/eli/reg_impl/2024/1923/oj).

([7]) Commission Implementing Regulation (EU) 2025/4 of 17 December 2024 imposing a definitive anti-dumping duty and definitively collecting the provisional duty imposed on imports of titanium dioxide originating in the People's Republic of China (OJ L, 2025/4, 9.1.2025, ELI: http://data.europa.eu/eli/reg_impl/2025/4/oj).

(32) The Commission therefore considered it accurate not to take the prices of Kingdecor's imports as a benchmark, but to construct the normal value exclusively based on costs of production and sales reflecting undistorted prices or benchmarks from the representative country.

(33) No other comment was received regarding raw materials. Therefore, the provisional findings and provisional conclusions in recitals (163) to (169) of the provisional Regulation were confirmed.

(34) After final disclosure, Kingdecor reiterated that there are no quality differences between the TiO_2 produced in the PRC and elsewhere, and that the product characteristics and production processes were nearly identical. In support of this claim they submitted further data in the form of laboratory analysis. Furthermore, Kingdecor maintained the argument that they mostly used TiO_2 produced via the chloride-process instead of the sulfate-process which generates a lower quality, and indicated that they provided the relevant supporting documentation in their submission of 28 March 2025. Finally, Kingdecor argued that it is not logical to have a benchmark price for the lower quality domestic product which is higher than the price for the higher quality of imported TiO_2.

(35) The Commission rejected this claim and referred to the recitals (30) to (32) above. The benchmark used reflected the corresponding cost in Thailand, which was considered the appropriate representative country. The fact that the benchmark price used for TiO_2 was higher than the import prices of Kingdecor of an allegedly higher quality did not render this benchmark inaccurate. There can be many reasons for prices differences, not necessarily linked to quality issues. Hence, the Commission considered it accurate to construct the normal value exclusively based on costs of production and sales reflecting undistorted prices or benchmarks from Thailand, and not to deviate from this methodology for one input material for the sole reason that Kingdecor imported TiO_2 from other countries.

(36) After final disclosure, Kingdecor submitted that there is an asymmetry in the methodology of the Commission, when it accepts the actual domestic transportation costs on the side of the exports, but on the side of the raw materials domestic transportation it recalculated the amounts reported by the producers.

(37) The Commission considered that the requirements of Article 2(6a) were met, and that the normal value was constructed on the basis of costs of production and sale reflecting undistorted prices or benchmarks. The calculation of the export price back to ex-works level is a different matter, not covered by the provisions of this Article. Thus, the claim was dismissed.

3.2.3.2. Other factors of production

(38) No comments were received regarding the other factors of production (labour, electricity and steam). Therefore, the provisional findings and provisional conclusions in recitals (170) to (172) of the provisional Regulation were confirmed.

3.2.3.3. Manufacturing overhead costs, SG&A and profits

(39) Following provisional disclosure, Kingdecor argued that the SG&A benchmarks used by the Commission would contain direct selling expenses and that for a fair comparison between the export price and the constructed normal value, the Commission must ensure that direct selling expenses were deducted from the constructed normal value. Kingdecor pointed to the annual financial statements of one Thai company included in the Orbis sourced benchmark, and to the webpage of a second company, which indicated that the companies offer transport.

(40) In response to Kingdecor's comments, the complainants argued that the SG&A benchmarks in the normal value construction for Kingdecor did not require adjustment as Kingdecor has not met its burden of proof. The complainants argue that while Kingdecor cites certain passages from the Thai producers' websites and internal documents in support of its claim for adjustment, those references, however, do not prove that direct expenses are included under the 'other operating expenses' of several of those Thai producers. Captures provided by Kingdecor from the websites of Siam Kraft Industry and Thai Containers Group, only show 'services', which do not prove these costs are incurred for conveying the product concerned from the exporter's premises to an independent buyer, nor prove that such costs are included under 'other operating expenses'. The excerpt from SIG Combibloc cited by

Kingdecor relates to the environmental reporting, and more specifically to the scope-3 emissions. These emissions stem from activities from assets not owned or controlled by the reporting organisation but which affect its value chain in an indirect manner. The context of the environmental reporting is significantly different from the financial reporting which is relevant for the normal value construction. The excerpt can therefore not be accepted as proof that the 'other operating expenses' also include direct selling expenses.

(41) The Commission rejected the argument that the SG&A benchmarks would contain direct sales cost in the form of transport costs. Kingdecor did not provide sufficient evidence that sales and transport costs were indeed contained in the Orbis-benchmark data used, nor provided it any quantification for such claim.

(42) The Commission noted that no further breakdown was readily available for the SG&A costs of the companies in question taken from the database. The Commission also noted that, in its judgement in 'CCCME' ([8]), the General Court first recalled that in accordance with the case-law, if a party claims adjustments under Article 2(10) of the basic Regulation in order to make the normal value and the export price comparable for the purpose of determining the dumping margin, that party must prove that its claim is justified. The burden of proving that the specific adjustments listed in Article 2(10)(a) to (k) of the basic Regulation must be made lies with those who wish to rely on them ([9]). It follows that, in that case, as in this investigation, it was for the interested parties, in accordance with that case-law, to demonstrate the need for the adjustment requested in support of evidence which they adduced during the investigation ([10]).

(43) The General Court then held that it should be noted that although the practice of making adjustments may prove to be necessary, under Article 2(10) of the basic Regulation, to take account of differences between the export price and the normal value which affect their comparability, such deductions cannot be made with respect to a value which has been constructed and which is not, therefore, genuine. That value is not generally affected by factors which might damage its comparability, because it has been artificially established ([11]). Moreover, as in the case of CCCME, in the case at hand the construction of the normal value per product type on an 'ex-works' basis included a reasonable amount for SG&A costs and there was no information available showing that the SG&A costs of the companies in question included the expenses at issue. Consequently, in view if the Commission's discretion in the application of Article 2(10) of the basic Regulation ([12]), the Commission's approach adhered to the most recent case-law concerning unsubstantiated claims that amounts for SG&A costs used in the construction of the normal value under Article 2(6a)(a), which are considered by the Commission to be reasonable for the ex-works level of trade, contain transport costs.

(44) Therefore, the provisional findings and conclusions in recitals (173) to (176) of the provisional Regulation concerning the undistorted and reasonable amount for manufacturing overheads, SG&A costs and profit, established on the basis of the financial data of four Thai companies were confirmed.

(45) Following final disclosure, Kingdecor argued that for one of the four Thai companies used for the calculation of a representative SGA costs and profit margin, the data used were not accurate. The Commission accepted the claim and used for the company Thai Containers Group Company Ltd., a corrected profit margin of 3,82 % (instead of 3,97 %) and SGA costs of 10,68 % (instead of 14,84 %). These changes resulted in the lowering of the dumping margins by about 0,9 %.

(46) Following final disclosure, Kingdecor provided further information on the audited and publicly available data of 'Double A (1991) Public Company Limited', one of the four companies taken into account to calculate the weighted average reasonable amounts for SGA costs and for profit margins, proving that the figures that the Commission used for the company included also distribution costs ('Selling and distribution').

([8]) Judgement of 2 October 2024, *CCCME and Others* v *Commission*, T-263/22, EU:T:2024:663.
([9]) Judgement of 2 October 2024, *CCCME and Others* v *Commission*, T-263/22, EU:T:2024:663, para. 183.
([10]) Judgement of 2 October 2024, *CCCME and Others* v *Commission*, T-263/22, EU:T:2024:663, para. 185.
([11]) Judgement of 2 October 2024, *CCCME and Others* v *Commission*, T-263/22, EU:T:2024:663, para. 188.
([12]) Judgement of 2 October 2024, *CCCME and Others* v *Commission*, T-263/22, EU:T:2024:663, para. 184.

(47) The Commission noted that, although the new data provided showed that the distribution expenses were included, the specific amount of these distribution expenses could not be identified therein. Furthermore, it was not clear what the distribution expenses under this rubric exactly contained and the Commission had no evidence on the file showing that they contained only costs for which an adjustment was made on the export side as explained in recitals (188) and (189) of the provisional Regulation. In other words, the Commission did not find the amounts established based on these margins to be unreasonable for the ex-works level of trade, at which the normal value was established. No interested party provided any evidence that would put this assessment into question. Thus, the Commission rejected the claim.

(48) After an additional final disclosure, the Complainants claimed that the new source used for the financial data of the four Thai companies was not reliable and maintained that the Commission found it 'unusable', referring to recital (153) of the provisional Regulation.

(49) The Commission noted that recital 153 of the provisional Regulation referred to the excel document with financial data of a Thai company, submitted by the complainant. That document could not be verified on the source's website and covered only year 2022, not the investigation period. The information used by the Commission at definitive stage, which was submitted by Kingdecor, covers the full information of four companies found in the same database, which can be accessed via Thailand's Department of Business Development Ministry of Commerce. Furthermore, the data is more recent and for one of the companies -Thai Containers Group- the data was audited, which was not the case for the information from Orbis previously used. Thus, the Commission rejected this claim.

3.2.4. *Calculation of the normal value*

(50) Huawang noted that the Commission made an upward adjustment to the normal value on account of VAT that was incurred on export sales but not refunded, in order to make a fair comparison between the export price and the normal value. Huawang considered that this adjustment lacks legal justification and should be corrected accordingly. Huawang argued that the Commission did not explain the legal basis for this adjustment, but assumed it was done under Article 2(10)(b) of the basic Regulation. Huawang further argued that the adjustment can only be made to neutralize a factor that is demonstrated to affect prices and price comparability, which the Commission failed to do.

(51) The Commission made the adjustment under Article 2(10)(k) of the basic Regulation for 'Other factors' on the account that the export price included non-refundable VAT and that the normal value was constructed under Article 2(6a) net of such refundable VAT. This approach was confirmed by the General Court in Sinopec. In that case the Court recalled first that, as in this case, *'the Commission […] found that the export price of the applicants' products included an amount corresponding to the non-refundable VAT, whereas the normal value had been constructed net of VAT, and, moreover, that those circumstances justified an upward adjustment of the normal value, to ensure a fair comparison'* ([13]). Based on this understanding the Court found that *'the Commission did demonstrate the need to make the […] adjustment at issue'* ([14]). Moreover, the Court found Article 2(10)(k) of the basic Regulation to be the appropriate legal base for this adjustment ([15]).

(52) Therefore, recitals (177) to (181) of the provisional Regulation were confirmed.

(53) After final disclosure, with regard to the Commission's methodology to apply the export VAT adjustment of 13 % with 0 % refundable export VAT, Huawang resubmitted the same argumentation about their perception of the Commission's methodology as mistaken as well as tried to link it with the customs regime of the imported wood pulp (inward processing).

([13]) Judgment of 21 February 2024, *Sinopec Chongqing SVW Chemical Co. Ltd and Others* v *European Commission*, T-762/20, ECLI:EU:T:2024:113, para. 155.
([14]) Judgment of 21 February 2024, *Sinopec Chongqing SVW Chemical Co. Ltd and Others* v *European Commission*, T-762/20, ECLI:EU:T:2024:113, para. 156.
([15]) Judgment of 21 February 2024, *Sinopec Chongqing SVW Chemical Co. Ltd and Others* v *European Commission*, T-762/20, ECLI:EU:T:2024:113, para. 157.

(54) The Commission reiterated that the adjustment concerning the export VAT of 13 % on the product concerned was not related with the customs regime of the raw materials (and thus the VAT on the raw materials). The Commission applied this adjustment to establish a fair comparison between the export price, containing non-refundable VAT, and the normal value, constructed net of such VAT.

(55) Therefore, the Commission rejected this claim.

3.2.5. *Export price*

(56) Further Kingdecor referred to recital (184) of the provisional Regulation, in which the Commission indicated that at definitive stage it might change the approach of determining the normal value for the sales via related companies in the Union. The Commission referred in that recital to the fact that it had not yet received all information on the cost of further processing. Kingdecor argued that it had asked the Commission whether it wished to receive such information and therefore had fulfilled its duties to cooperate. They argued that the Commission should therefore not change its approach and base its calculation on the transfer prices, which were according to them at arm's length.

(57) The complainants argued in their response to the comments that the sales by Kingdecor to its related EU entities were not at arm's length and that Kingdecor itself admitted that prices to related and independent buyers were not fully comparable. They claimed that, although the wording in Kingdecor's submission was not clear as to whether Kingdecor's prices to related buyers were higher or lower, it was clear from previous decisional practices of the Commission and case law that either, higher or lower prices, means prices can be considered unreliable.

(58) The Commission agreed that Kingdecor fully cooperated and provided the necessary information. The Commission clarified that in recital (184) of the provisional Regulation it indicated that due to the timing of the verification of the related entities in the Union the Commission had not yet requested, received and verified the conversion costs incurred at these entities before the final sales. Therefore, the Commission provisionally took the transfer prices as a basis for its calculation, without confirming that it would accept the transfer prices as at arm's length for the definitive stage.

(59) Following the verification of the data provided by Kingdecor's related entities in the Union, the Commission was in a position to confirm that these transactions were at arm's length. The additional evidence provided showed a genuine price and conditions negotiation between Kingdecor and its related entities in the Union and the verified figures showed that these negotiated prices are not consistently lower or higher in comparison to prices charged to unrelated parties. The Commission therefore maintained its approach to determining the normal value for the sales via a related company in the Union and rejected the arguments of the complainant.

(60) Therefore, recitals (182) to (184) of the provisional Regulation were confirmed.

(61) Following provisional disclosure, Kingdecor commented that the Commission should deduct volumes of defective goods from its calculation of the export price.

(62) The Commission verified the data underlying this claim and agreed to that correction.

(63) Following final disclosure, Huawang clarified that there was double counting as the VAT rate was added to the normal value and deducted from the export price at the same time. The Commission confirmed the error and corrected it. The new margins were redisclosed in an additional final disclosure on 17.7.2025 and the interested parties were provided with one day deadline to comment. The deadline was in line with Article 20(5) of the basic Regulation, which provides that a shorter period than 10 days '*may be set whenever an additional final disclosure has to be made*'.

(64) No other meaningful comments on the additional final disclosure were provided.

3.2.6. *Comparison*

(65) No comments were received regarding the comparison. Therefore, recitals (185) to (189) of the provisional Regulation were confirmed.

3.3. **Dumping margins**

(66) As described in recital (62), following claims from interested parties, the Commission has accepted two claims. The Commission has therefore revised the dumping margins.

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

Company	Definitive dumping margin
Hangzhou Huawang New Material Technology Co., Ltd	26,4 %
Kingdecor (Zhejiang) Co., Ltd.	26,9 %
Other cooperating companies listed in Annex I	26,6 %
All other imports originating in the PRC	26,9 %

4. **INJURY**

4.1. **Definition of the Union industry and Union production**

(68) Following provisional disclosure, the CNFPIA reiterated its previous claim that Felix Schoeller and Munksjö, two of the four complainants, should not be included in the definition of the Union Industry as per Article 4.1 of the basic Regulation due to their relationship with Chinese companies. The CNFPIA added that the Commission violated Article 6.9 of the WTO Anti-Dumping Agreement ('ADA') insofar as it did not disclose the details of related parties' transactions.

(69) The Commission recalled that the comments on the standing of the complainants and their related companies in the PRC were already addressed and rejected in recital (9) of the provisional Regulation. CNFPIA did not bring any new element in that regard. Concerning the disclosure of the volume and value of the transactions with the Chinese related companies, the Commission recalled that Article 6.5 of the WTO ADA also provides that *'[a]ny information which is by nature confidential […] shall, upon good cause shown, be treated as such by the authorities*'. Therefore, these claims were dismissed.

(70) After final disclosure, the CNFPIA resubmitted its arguments on the definition of the Union industry, adding that the Commission failed to apply its own established three-criteria test from the Magnesia Bricks case which examines the location of HQ, R&D centers and production sites, the volume/value of imports compared to total sales, and the impact of imports on total Union sales profitability.

(71) First, the Commission pointed out that the example at issue confirmed that Union producers with low import shares of the product under investigation from their related joint-venture company in the PRC were still considered to be part of the Union industry ([16]). Therefore, the Commission rejected this claim.

(72) The Commission thus maintained its conclusions set out in recitals (197) and (198) of the provisional Regulation.

4.2. **Determination of the relevant Union market**

(73) In the absence of any comments, the Commission confirmed its conclusions set out in recitals (199) to (203) of the provisional Regulation.

4.3. **Union consumption**

(74) In the absence of any comments, the Commission confirmed its conclusions set out in recitals (204) to (208) of the provisional Regulation.

([16]) Commission Regulation (EC) No 552/2005 of 11 April 2005 imposing a provisional anti-dumping duty on imports of certain magnesia bricks originating in the People's Republic of China (OJ L 93, 12.4.2005, p. 6), recitals (70) – (75).

4.4. **Imports from the country concerned**

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

(75) In the absence of any comments, the Commission confirmed its conclusions set out in recitals (209) to (213) of the provisional Regulation.

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

(76) In the absence of any comments, the Commission confirmed its conclusions set out in recitals (214) to (219) of the provisional Regulation.

4.5. **Economic situation of the Union industry**

4.5.1. *General remarks*

(77) In the absence of any comments, the Commission confirmed its conclusions set out in recitals (220) to (224) of the provisional Regulation.

4.5.2. *Macroeconomic indicators*

4.5.2.1. Production, production capacity and capacity utilisation

(78) In the absence of any comments, the Commission confirmed its conclusions set out in recitals (225) to (228) of the provisional Regulation.

4.5.2.2. Sales volume and market share

(79) Following provisional disclosure, the CNFPIA submitted that, given the limited market share of Chinese imports, these would thus only have a minor negative impact on the Union market, breaking the causal link between Chinese imports and the injury suffered by the Union industry. The Commission recalled that market share is only one of the several indicators used to assess the injury suffered by the Union industry, including, but not limited to, production, production capacity, capacity utilisation, sales volume, market share, growth, employment, productivity, and magnitude of the dumping margin. Therefore, the Commission rejected this claim.

(80) The Commission thus maintained its conclusions set out in recitals (229) to (231) of the provisional Regulation.

4.5.2.3. Growth

(81) In the absence of any comments, the Commission confirmed its conclusions set out in recital (232) of the provisional Regulation.

4.5.2.4. Employment and productivity

(82) Following provisional disclosure, the CNFPIA submitted that the data provided in the complaint and the data submitted in the provisional Regulation based on the macro questionnaire differed on, inter alia, employment figures and sales.

(83) First, the Commission highlighted that the IP in the complaint (i.e. from 1 October 2022 to 30 September 2023) and the IP of the proceeding (i.e. from 1 April 2023 to 31 March 2024) were different, and that the complaint did not include information about the full year of 2023, which would fall outside of the IP. Second, the figures taken from the macro questionnaire in the provisional Regulation had been verified by the Commission and adjusted where needed. Third, the sales data reported in Table 6 of the provisional Regulation contained information extracted not only from the macro questionnaire, but also from the adjusted data from the cooperating Chinese producers, and the adjusted Eurostat data, as explained in recital (204) and footnotes 126 and 127 of the provisional Regulation. Therefore, these claims were dismissed.

(84) In the absence of any other comments, the Commission confirmed its findings in recitals (233) to (235) of the provisional Regulation.

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

(85) In the absence of any comments, the Commission confirmed its conclusions set out in recitals (236) and (237) of the provisional Regulation.

4.5.3. *Microeconomic indicators*

4.5.3.1. Prices and factors affecting prices

(86) In the absence of any comments, the Commission confirmed its conclusions set out in recitals (238) to (241) of the provisional Regulation.

4.5.3.2. Labour costs

(87) In the absence of any comments, the Commission confirmed its conclusions set out in recitals (242) and (243) of the provisional Regulation.

4.5.3.3. Inventories

(88) After provisional disclosure, the CNFPIA submitted that the Commission did not provide any data, not even indexed, related to the inventories. The Commission highlighted that information about inventories was contained in Table 10 concerning closing stocks.

(89) In the absence of any new comments, the Commission confirmed its conclusions set out in recitals (244) to (247) of the provisional Regulation.

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

(90) In the absence of any comments, the Commission confirmed its conclusions set out in recitals (248) to (255) of the provisional Regulation.

4.6. **Conclusion on injury**

(91) In the absence of any comments, the Commission confirmed its conclusions set out in recitals (256) to (260) of the provisional Regulation.

5. CAUSATION

5.1. **Effects of the dumped imports**

(92) Following final disclosure, the CNFPIA submitted that, due to the low market share of imports from China, there is no causal link between the injury suffered by the Union industry and Chinese imports. Moreover, only Chinese and third country imports compete with Union production, and the increase of the market share of Chinese import was used to cater for the decrease of the market share of import from other countries. Notwithstanding these elements, the CNFPIA highlighted that the import price from China is in any event higher than the import price from other countries and should therefore not be recognized as the main elements that depressed or undercut prices of Union industry.

(93) The Commission highlighted that, as explained in recital (262) of the provisional Regulation, the Chinese market share increased by over 500 % during the period considered, and Chinese import volumes managed to almost double in the span of one year. As already explained in recital (263) of the provisional Regulation, Chinese import prices were consistently lower than the Union industry's cost of production, exerting price suppression which affected the economic situation of the Union industry. The fact that, in the same period, the market share of imports from other countries decreased did not change the above. In addition, while average Chinese prices were higher than prices from other third countries, as explained in recitals (273) and (274) of the provisional Regulation, only one country held a market share above 1 %, and imports from other third countries actually decreased sharply after 2022. It was therefore concluded that imports from other countries did not contribute to the injury suffered by the Union industry. Based on the evidence above, and all other indicators mentioned in recital (79), the Commission maintained that there was a causal link between the material injury suffered by the Union industry and the dumped imports from China within the meaning of Article 3(6) of the basic Regulation. Therefore, these claims were dismissed.

(94) In the absence of any new comments, the Commission confirmed its conclusions set out in recitals (261) to (267) of the provisional Regulation.

5.2. **Effects of other factors**

5.2.1. *Consumption decrease*

(95) In the absence of any comments, the Commission confirmed its conclusions set out in recitals (269) and (270) of the provisional Regulation.

5.2.2. *Imports from third countries*

(96) Following provisional disclosure, the CNFPIA contended that the causation link, between the injury suffered by the Union industry and the imports from China, is severed by the imports from other third countries, given that their market share was similar to the market share of Chinese imports, and that the import prices from other countries were lower than that from China.

(97) The Commission highlighted that the market share of imports from other third countries was not similar to that of Chinese imports, as both demonstrated opposite trends. On the one hand, the market share of imports from the PRC in the Union increased rapidly and constantly during the period considered; on the other hand, as explained in detail in recital (274) of the provisional Regulation, imports from other third countries peaked in 2021, when the Union industry experienced peak demand, and in 2022, when residual market demand from the previous year persisted. By 2023 and during the investigation period, their market share dropped by 6 percentage points to 3 %. When excluding the United Kingdom, the market share of other third countries decreased from 5 % to 1 %. Therefore, this claim was rejected.

(98) In the absence of any new information, the Commission confirmed its conclusions set out in recitals (271) to (274) of the provisional Regulation.

5.2.3. *Export performance of the Union industry*

(99) In the absence of any comments, the Commission confirmed its conclusions set out in recitals (275) to (278) of the provisional Regulation.

5.2.4. *Reasons for the injurious situation in 2020*

(100) In the absence of any comments, the Commission confirmed its conclusions set out in recitals (279) to (281) of the provisional Regulation.

5.3. **Conclusion on causation**

(101) In the absence of any comments, the Commission confirmed its conclusions set out in recitals (282) to (285) of the provisional Regulation.

6. **LEVEL OF MEASURES**

6.1. **Underselling margin**

(102) As explained in recital (62), the Commission accepted Kingdecor's claim on the defective goods. However, the deduction of those goods did not have an impact on the undercutting and underselling margins calculated at provisional stage.

(103) In the absence of any comments, the Commission confirmed its conclusions set out in recitals (287) to (296) of the provisional Regulation.

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

6.3. **Raw material distortions**

(104) In the absence of any comments, the Commission confirmed its conclusions set out in recitals (298) to (303) of the provisional Regulation.

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

6.3.1.1. Spare capacities in the exporting country

(105) After final disclosure, the CNFPIA maintained that the disapplication of the lesser duty rule was not warranted, because these was no assessment of the impact of the existing export licensing that the PRC has in place for the export of TiO_2. CNFPIA also maintained that PRC exported substantial volumes to other countries and that this showed that the exports licensing did not have any impact.

(106) The Commission noted that the existence of export licensing is one of the restrictions explicitly mentioned in Article 7(2a) of the basic Regulation, and that there is no legal obligation to quantify the impact of the restrictions as such. In any event, the fact that the price of TiO_2 domestically purchased in the PRC was around half the price of imported TiO_2 in all other markets was considered a further strong indication of the distortions concerning this raw material. The fact that PRC exported substantial quantities of TiO_2 did not prove that the restriction in question did not have impact on the domestic market.

(107) In the absence of any other comments, the Commission confirmed its conclusions set out in recitals (305) to (306) of the provisional Regulation.

6.3.1.2. Competition for raw materials

(108) After provisional disclosure, Kingdecor submitted that the Commission should apply the lesser duty rule, as the Union producers were at a disadvantage in sourcing titanium dioxide ('TiO_2') from China because of the effect of the anti-dumping duties in place ([17]) on this raw material, rather than the export restrictions in China.

(109) The Commission highlighted that, as explained in recital (302) of the provisional Regulation, the unit price of titanium dioxide in the PRC was almost half the unit price in representative countries, including Thailand, and this was also reflected in the comparison between domestic and import prices of titanium dioxide submitted by one of the samples exporting producers. Consequently, the Commission concluded that titanium dioxide was subject to a distortion within the meaning of Article 7(2a) of the basic Regulation (recital (303) of the provisional Regulation).

(110) The Commission thus maintained its conclusions set out in recitals (307) to (310) of the provisional Regulation.

6.3.1.3. Effect on supply chains for Union companies

(111) In the absence of any comments, the Commission confirmed its conclusions set out in recitals (311) to (319) of the provisional Regulation.

6.3.1.4. Other factors

(112) In the absence of any comments, the Commission confirmed its conclusions set out in recitals (320) and (321) of the provisional Regulation.

([17]) Commission Implementing Regulation (EU) 2025/4 of 17 December 2024 imposing a definitive anti-dumping duty and definitively collecting the provisional duty imposed on imports of titanium dioxide originating in the People's Republic of China (OJ L, 2025/4, 9.1.2025, ELI: http://data.europa.eu/eli/reg_impl/2025/4/oj).

6.3.2. *Conclusion on Union interest under Article 7(2b) of the basic Regulation*

(113) Following provisional disclosure, the CNFPIA submitted that the imposition of anti-dumping duties will cause a shortage of the supply of decor paper in the Union, increase the cost of Union importers and users and decrease their competitiveness.

(114) First, the Commission underlined that it already considered the views of users in recitals (314) to (321) of the provisional Regulation. The analysis of the effects on supply chains for Union companies of anti-dumping duties showed that the Union industry was not yet running at full capacity and would be able to meet future demand; further to that, the Commission estimated that if duties were imposed at the proposed level, and all other things remaining equal, their cost of production would increase by a weighted average of less than 2 % (recital (328) of the provisional Regulation). Thus, these claims were rejected.

(115) Interprint GmbH submitted that, during the investigation period, the prices of Union suppliers were in some cases lower than those of Chinese suppliers, accusing the Commission to having disregarded such facts. The Commission highlighted that Interprint's comments were general and unsubstantiated. Nevertheless, the investigation showed that the average prices from Chinese suppliers were consistently lower than Union industry prices, as also shown in the analysis on price undercutting covered in recitals (217) to (219) of the provisional Regulation. Therefore, this claim was dismissed.

(116) The Commission thus maintained its conclusions set out in recital (322) of the provisional Regulation.

7. UNION INTEREST UNDER ARTICLE 21 OF THE BASIC REGULATION

7.1. Interest of the Union industry

(117) In the absence of any comments, the Commission confirmed its conclusions set out in recitals (323) to (326) of the provisional Regulation.

7.2. Interest of users and unrelated importers and traders

(118) Following final disclosure, Interprint submitted that the production capacity in the Union has decreased significantly in comparison with the findings with regard to the investigation period, that the prices of decor paper from Union producers increased significantly since mid-2024, unlike input prices, and that, given the size of the user industry and the effect of anti-dumping duties on cost of production and sales price, it was not in the Union interest to impose measures on decor paper from China.

(119) The Commission recalled that the purpose of anti-dumping measures is not to cease imports of decor paper from China, but to restore the level playing field. Moreover, the comments submitted by Interprint reflected the company's specific situation and, in the absence of other comments by users, and considering the lack of cooperation from unrelated importers and traders, the Commission was not in a position to assess whether the evidence submitted by Interprint and their situation would be representative of the users' industry. In any event, in addition to imports from Chinese exporting producers at non-dumped prices, even in the event that the Union industry would reach full capacity in the future, other sources of supply, such as Canada, Brazil and India, would be available for users, unrelated importers and traders.

(120) Concerning the assessment on the cost of production, the Commission highlighted that this was calculated by taking into account the effect of anti-dumping duties (whether set at the dumping or at the injury margin) on the overall cost of production. For Interprint alone, the increase would be less than 1 %, while for the users that cooperated and submitted a user's questionnaire it would altogether be less than 2 %. Moreover, the Commission recalled that no unrelated importers and traders cooperated in this investigation, and that the claim that the user industry likely employed more personnel than the Union industry was general and unsubstantiated. Therefore, the Commission rejected these claims.

(121) In case anti-dumping duties are confirmed, Interprint submitted that these should be set at the level of the injury margin, and the Commission should thus apply the lesser duty rule in view of the effects on the supply chain. To assess this, Interprint invited the Commission to perform a more in-depth analyses of the likely (and different) impacts of the anti-dumping measures at the level of the dumping and injury margins, and to consider that the user industry would be likely to employ more personnel than the Union industry.

(122) Lastly, Interprint submitted that, in case the Commission would decide to proceed with the imposition of anti-dumping measures, such measures should be suspended with effect from the date of entry into force of such definitive measures. The reason for such suspension would be that market conditions have temporarily changed due to the conditions mentioned in recital (118) above, which pointed to an improvement of the overall situation of the Union industry, as well as the fact that injury would be unlikely to resume due to the suspension of measures.

(123) The Commission considered that data submitted by the Union industry concerning their production capacity and utilisation rate showed that their production capacity did not decrease significantly after the initiation of the investigation, as claimed by Interprint, and that their utilisation rate allowed the Union industry to meet increases in demand. In addition, after the initiation of the investigation, average unit prices from Chinese exporting producers had decreased as compared to the investigation period, as shown in recital (146) below. Also, any alleged price increase of the prices of the Union industry is not sufficient to conclude that the economic situation of the Union industry had improved after the investigation period. Hence, the criterion that injury would be unlikely to resume as a result of the suspension, was thus not met, in view of the dire situation of the Union industry during the investigation period, and the continuous reduction in average unit prices of Chinese imports.

(124) In the absence of any other comments, the Commission confirmed its conclusions set out in recitals (327) to (329) of the provisional Regulation.

7.3. **Conclusion on Union interest**

(125) In the absence of any comments, the Commission confirmed its conclusions set out in recitals (330) and (331) of the provisional Regulation.

8. **DEFINITIVE ANTI-DUMPING MEASURES**

8.1. **Definitive measures**

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

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

Company	Dumping margin (%)	Injury margin (%)	Definitive anti-dumping duty (%)
Hangzhou Huawang New Material Technology Co., Ltd	26,4 %	29,0 %	26,4 %
Kingdecor (Zhejiang) Co., Ltd.	26,9 %	23,0 %	26,9 %
Other cooperating companies listed in Annex	26,6 %	27,0 %	26,6 %
All other imports originating in the PRC	26,9 %	29,0 %	26,9 %

(128) The individual company anti-dumping duty rates specified in this Regulation were established on the basis of the findings of this investigation. Therefore, they reflect the situation found during this investigation in respect to these companies. These duty rates are thus exclusively applicable to imports of the product under investigation originating in the country concerned and produced by the named legal entities. Imports of the product concerned manufactured by any other company not specifically mentioned in the operative part of this Regulation, including entities related to those specifically mentioned, cannot benefit from these rates and should be subject to the duty rate applicable to 'all other imports originating in the People's Republic of China'.

(129) A company may request the application of these individual anti-dumping duty rates if it changes subsequently the name of its entity. The request must be addressed to the Commission ([18]). The request must contain all the relevant information enabling to demonstrate that the change does not affect the right of the company to benefit from the duty rate which applies to it. If the change of name of the company does not affect its right to benefit from the duty rate which applies to it, a regulation about the change of name will be published in the *Official Journal of the European Union*.

(130) To minimise the risks of circumvention due to the difference in duty rates, special measures are needed to ensure the proper application of the individual anti-dumping duties. The application of individual anti-dumping duties is only applicable upon presentation of a valid commercial invoice to the customs authorities of the Member States. The invoice must conform to the requirements set out in Article 1(3) of this Regulation. Until such invoice is presented, imports should be subject to the anti-dumping duty applicable to 'all other imports originating in the People's Republic of China'.

(131) While presentation of this invoice is necessary for the customs authorities of the Member States to apply the individual rates of anti-dumping duty to imports, it is not the only element to be taken into account by the customs authorities. Indeed, even if presented with an invoice meeting all the requirements set out in Article 1(3) of this Regulation, the customs authorities of Member States should carry out their usual checks and may, like in all other cases, require additional documents (shipping documents etc.) for the purpose of verifying the accuracy of the particulars contained in the declaration and ensure that the subsequent application of the rate of duty is justified, in compliance with customs law.

(132) Should the exports by one of the companies benefiting from lower individual duty rates increase significantly in volume, in particular after the imposition of the measures concerned, such an increase in volume could be considered as constituting in itself a change in the pattern of trade due to the imposition of measures within the meaning of Article 13(1) of the basic Regulation. In such circumstances, an anti-circumvention investigation may be initiated, provided that the conditions for doing so are met. This investigation may, inter alia, examine the need for the removal of individual duty rate(s) and the consequent imposition of a country-wide duty.

(133) To ensure a proper enforcement of the anti-dumping duties, the anti-dumping duty for all other imports originating in the People's Republic of China should apply not only to the non-cooperating exporting producers in this investigation, but also to the producers which did not have exports to the Union during the investigation period.

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

([18]) Email: TRADE-TDI-NAME-CHANGE-REQUESTS@ec.europa.eu; European Commission, Directorate-General for Trade, Directorate G, Wetstraat 170 Rue de la Loi, 1040 Brussels, Belgium.

8.2. **Definitive collection of the provisional duties**

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

8.3. **Retroactivity**

(136) As mentioned in Section 1.2. the Commission made imports of the product under investigation subject to registration.

(137) As set out in recital (341) of the provisional Regulation, the Commission could not take a decision on a possible retroactive application of anti-dumping measures at that stage of the investigation. Therefore, the Commission had to decide, in line with Article 10(4) of the basic Regulation, whether definitive anti-dumping measures shall be retroactively collected on imports during the period of registration.

(138) During the definitive stage of the investigation, the data collected in the context of the registration was assessed. The Commission analysed whether the criteria under Article 10(4) of the basic Regulation were met for the retroactive collection of definitive duties.

(139) The four cumulative criteria for whether duties can be collected during the period of registration are set out in Article 10(4) of the basic Regulation.

(140) The condition in Article 10(4)(a) of the basic Regulation is fulfilled as imports were registered in accordance with Article 14(5) of the basic Regulation.

(141) The importers have been given an opportunity for comment in accordance Article 10(4)(b) of the basic Regulation following the publication of the registration Regulation as well as the publication of the provisional Regulation.

(142) Pursuant to Article 10(4)(c) of the basic Regulation, there needs to be 'a history of dumping over an extended period, or the importer was aware of, or should have been aware of, the dumping as regards the extent of the dumping, and the injury alleged or found'.

(143) Furthermore, pursuant to Article 10(4)(d) of the basic Regulation, there needs to be 'a further substantial rise in imports in addition to the level of imports which caused injury during the investigation period' that in light of its timing and volume and other circumstances are likely to serious undermine the remedial effect of the definitive duties.

(144) After provisional measures, the complainants submitted that all conditions for the retroactive collection of duties were met, and that Chinese decor paper imports into the Union had increased significantly after the end of the IP and since the initiation of the decor paper investigation in June 2024. The import volumes for 2024 were calculated by the complainant based on the difference between the import volumes under CN codes 48025400, 480255, 48059100 and 48116000, and the import volumes for decor paper established in the Commission investigation during the period 2020-IP.

(145) However, the Commission's analysis showed no further substantial rise in imports in addition to the level of imports which caused injury during the investigation period, as prescribed by Article 10(4)(d) of the basic Regulation. For this analysis, the Commission compared the monthly average import volumes of the product concerned during the investigation period ([19]) with the monthly average import volumes during the period from the month following the initiation of this investigation until the last full month preceding the imposition of provisional measures. Also, when comparing the monthly average import volumes of the product concerned during the investigation period with the monthly average import volumes during the period from the month following the initiation of this investigation up to and including the month in which provisional measures were imposed, no further substantial increase could be observed:

([19]) The methodology for calculating the monthly average import volumes of the product concerned during the investigation period followed the same methodology applied in the provisional Regulation (footnote (125)). Cooperating exporting producers represented 90 % of imports in the investigation period. Hence, the import volume was adjusted by adding 10 % to the values submitted by the sampled Chinese exporting producers.

Table 1

Comparison with Full IP	Volume (kg)	Monthly average	Average Price (EUR/kg)	Change in Volume from the IP	Change in Average unit Price from the IP
IP ([1])	23 615 753	1 967 979	1,93	-	-
Period B1 (July 2024 - Sept 2024) ([2])	1 501 280	500 427	1,49	- 75 %	- 23 %
Period B2 (July 2024 - Jan 2025)	4 189 398	598 485	1,65	- 70 %	- 15 %

Source: Eurostat.

([1]) As described in recital (62), following claims from Kingdecor, the Commission has accepted one claim. This thus had an effect on the overall volumes and average price calculated for the imports from the PRC.

([2]) The Commission took period B1 as starting in the first full month after initiation and ending in the last full month when provisional Regulation was published. The Commission then also looked at period B2, starting in the first full month after initiation, and ending in the month prior to entry into force of provisional measures.

(146) When comparing either of the periods (B1 or B2) with the whole investigation period, average import volumes from China decreased, by around 70 to 75 %, while prices decreased between 15 and 23 %.

Table 2

Same periods comparison	Volume (kg)	Monthly average	Average Price (EUR/kg)	Change in Volume from IP	Change Avg. unit Price from IP
IP same period B1 (July 2023 - September 2023)	5 559 532	1 853 177	1,99	-	-
Period B1 (July 2024 - Sept 2024)	1 501 280	500 427	1,49	- 73 %	- 25 %
IP same period B2 (July 2023 - Jan 2024)	12 237 081	1 748 154	1,93	-	-
Period B2 (July 2024 - Jan 2025)	4 189 398	598 485	1,65	- 66 %	- 15 %

Source: Eurostat.

(147) Taking the period as from the first full month following initiation and including the month in which the Commission made imports of decor paper subject to registration (i.e. July 2024 to September 2024) rendered a monthly average import volume of 500 427 kg, which is 73 % lower than the monthly average during the same period falling within the investigation period.

(148) The comparison as from the first full month following initiation up to the month in which provisional measures were imposed (i.e. July 2024 to January 2025) also showed a decrease in import from China of 66 % when compared to the monthly average in the same period of the investigation period.

(149) As already explained in recital (145), both analyses demonstrate that there was no substantial increase in import volumes after the initiation of the case.

(150) Consequently, the Commission concluded that the four cumulative conditions for retroactive collection are not met.

9. **FINAL PROVISION**

(151) In view of Article 109 of Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council ([20]), when an amount is to be reimbursed following a judgment of the Court of Justice of the European Union, the interest to be paid should be the rate applied by the European Central Bank to its principal refinancing operations, as published in the C series of the *Official Journal of the European Union* on the first calendar day of each month.

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

HAS ADOPTED THIS REGULATION:

Article 1

1. A definitive anti-dumping duty is imposed on imports of decor paper, currently falling under CN codes ex 4802 54 00, ex 4802 55, ex 4805 91 00 and ex 4811 60 00 (TARIC codes 4802 54 00 10, 4802 55 15 10, 4802 55 25 10, 4802 55 30 10, 4802 55 90 10, 4805 91 00 10, and 4811 60 00 10), with the following characteristics:

— weighing 30-150 g/m²; having an ash content between 5 % and 50 %;

— having a Klemm absorbency of at least 12 millimetres per 10 minutes or a resin pick-up of 20 % to 200 %;

— having a wet tensile strength of 6 to 12 Newton (N) per 15 millimetres;

— having a Gurley porosity of 3 to 80 seconds per 100 millilitres;

— having a smoothness of 20 to 300 according to the Bekk method;

— in reels with a width up to 300 centimetres;

— whether or not pre-impregnated with a combination of latices or natural binders (like starch);

— excluding wallpaper and similar wallcoverings;

— excluding papers saturated with water-based melamine, urea, phenol or any thermosetting, thermoplastic resin solutions,

— and originating in the People's Republic of China.

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

Company	Definitive anti-dumping duty	TARIC additional code
Hangzhou Huawang New Material Technology Co., Ltd	26,4%	89LJ
Kingdecor (Zhejiang) Co., Ltd.	26,9%	89LK
Other cooperating companies listed in Annex I	26,6%	
All other imports originating in the PRC	26,9%	8999

([20]) Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (OJ L, 2024/2509, 26.9.2024).

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

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

Article 2

The amounts secured by way of the provisional anti-dumping duty under Commission Implementing Regulation (EU) 2025/291 shall be definitively collected. The amounts secured in excess of the definitive rates of the anti-dumping duty shall be released.

Article 3

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

(a) it did not export the goods described in Article 1(1) during the period of investigation (1 April 2023 to 31 March 2024);

(b) it is not related to an exporter or producer subject to the measures imposed by this Regulation, and which could have cooperated in the original investigation; and

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

Article 4

This Regulation shall enter into force on the day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 5 August 2025.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX

Other cooperating companies

Company name	TARIC additional code
Sunshine Oji (Shouguang) Specialty Paper Co., Ltd	89LL
ZIBO OU-MU SPECIAL PAPER CO., LTD	89LM
Winbon Technocell New Materials Co., Ltd.	89LN