

COMMISSION IMPLEMENTING REGULATION (EU) 2016/1045**of 28 June 2016**

withdrawing the acceptance of the undertaking for one exporting producer under Implementing Decision 2013/707/EU confirming the acceptance of an undertaking offered in connection with the anti-dumping and anti-subsidy proceedings concerning imports of crystalline silicon photovoltaic modules and key components (i.e. cells) originating in or consigned from the People's Republic of China for the period of application of definitive measures

THE EUROPEAN COMMISSION,

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

Having regard to Council Regulation (EC) No 1225/2009 of 30 November 2009 on protection against dumped imports from countries not members of the European Community ⁽¹⁾ ('the basic anti-dumping Regulation'), and in particular Article 8 thereof,

Having regard to Council Regulation (EC) No 597/2009 of 11 June 2009 on protection against subsidized imports from countries not members of the European Community ⁽²⁾ ('the basic anti-subsidy Regulation'), and in particular Article 13 thereof,

Informing the Member States,

Whereas:

A. UNDERTAKING AND OTHER EXISTING MEASURES

- (1) By Regulation (EU) No 513/2013 ⁽³⁾, the European Commission ('the Commission') imposed a provisional anti-dumping duty on imports into the European Union ('the Union') of crystalline silicon photovoltaic modules ('modules') and key components (i.e. cells and wafers) originating in or consigned from the People's Republic of China ('the PRC').
- (2) A group of exporting producers gave a mandate to the China Chamber of Commerce for Import and Export of Machinery and Electronic Products ('CCCME') to submit a price undertaking on their behalf to the Commission, which they did. It is clear from the terms of that price undertaking that it constitutes a bundle of individual price undertakings for each exporting producer, which is, for reasons of practicality of administration, coordinated by the CCCME.
- (3) By Decision 2013/423/EU ⁽⁴⁾, the Commission accepted that price undertaking with regard to the provisional anti-dumping duty. By Regulation (EU) No 748/2013 ⁽⁵⁾, the Commission amended Regulation (EU) No 513/2013 to introduce the technical changes necessary due to the acceptance of the undertaking with regard to the provisional anti-dumping duty.
- (4) By Implementing Regulation (EU) No 1238/2013 ⁽⁶⁾, the Council imposed a definitive anti-dumping duty on imports into the Union of modules and cells originating in or consigned from the PRC ('the products concerned'). By Implementing Regulation (EU) No 1239/2013 ⁽⁷⁾, the Council also imposed a definitive countervailing duty on imports into the Union of the products concerned.

⁽¹⁾ OJ L 343, 22.12.2009, p. 51.

⁽²⁾ OJ L 188, 18.7.2009, p. 93.

⁽³⁾ OJ L 152, 5.6.2013, p. 5.

⁽⁴⁾ OJ L 209, 3.8.2013, p. 26.

⁽⁵⁾ OJ L 209, 3.8.2013, p. 1.

⁽⁶⁾ OJ L 325, 5.12.2013, p. 1.

⁽⁷⁾ OJ L 325, 5.12.2013, p. 66.

- (5) Following the notification of an amended version of the price undertaking by a group of exporting producers ('the exporting producers') together with the CCCME, the Commission confirmed by Implementing Decision 2013/707/EU ⁽¹⁾ the acceptance of the price undertaking as amended ('the undertaking') for the period of application of definitive measures. The Annex to this Decision lists the exporting producers for whom the undertaking was accepted, including Zhejiang Xiongtai Photovoltaic Technology Co. Ltd ('Shinetime China') together with its related company in the Union (SHINETIME SOLAR GMBH, 'Shinetime Europe'), jointly covered by the TARIC additional code: B919.
- (6) By Implementing Decision 2014/657/EU ⁽²⁾ the Commission accepted a proposal by the group of the exporting producers together with the CCCME for clarifications concerning the implementation of the undertaking for the products concerned covered by the undertaking, that is modules and cells originating in or consigned from the PRC, currently falling within CN codes ex 8541 40 90 (TARIC codes 8541 40 90 21, 8541 40 90 29, 8541 40 90 31 and 8541 40 90 39) produced by the exporting producers ('product covered'). The anti-dumping and countervailing duties referred to in recital (4) above, together with the undertaking, are jointly referred to as 'measures'.
- (7) By Implementing Regulation (EU) 2015/866 ⁽³⁾ the Commission withdrew the acceptance of the undertaking for three exporting producers.
- (8) By Implementing Regulation (EU) 2015/1403 ⁽⁴⁾ the Commission withdrew the acceptance of the undertaking for another exporting producer.
- (9) By Implementing Regulation (EU) 2015/2018 ⁽⁵⁾ the Commission withdrew the acceptance of the undertaking for two exporting producers.
- (10) The Commission initiated an expiry review investigation under Article 11(2) of the basic anti-dumping Regulation by a Notice of Initiation published in the in the *Official Journal of the European Union* ⁽⁶⁾ on 5 December 2015.
- (11) The Commission initiated an expiry review investigation under Article 18 of the basic anti-subsidy Regulation by a Notice of Initiation published in the *Official Journal of the European Union* ⁽⁷⁾ on 5 December 2015.
- (12) The Commission also initiated a partial interim review under Article 11(3) of the basic anti-dumping Regulation and Article 19 of the basic anti-subsidy Regulation by a Notice of Initiation published in the *Official Journal of the European Union* ⁽⁸⁾ on 5 December 2015.
- (13) By Implementing Regulation (EU) 2016/115 ⁽⁹⁾ the Commission withdrew the acceptance of the undertaking for another exporting producer.
- (14) By Implementing Regulation (EU) 2016/185 ⁽¹⁰⁾, the Commission extended the definitive anti-dumping duty imposed by Council Regulation (EU) No 1238/2013 on imports of the products concerned originating in or consigned from the People's Republic of China to imports of the product concerned consigned from Malaysia and Taiwan, whether declared as originating in Malaysia and in Taiwan or not.
- (15) By Implementing Regulation (EU) 2016/184 ⁽¹¹⁾, the Commission extended the definitive countervailing duty imposed by Implementing Regulation (EU) No 1239/2013 on imports of the products concerned originating in or consigned from the People's Republic of China to imports of the product concerned consigned from Malaysia and Taiwan, whether declared as originating in Malaysia and in Taiwan or not.

⁽¹⁾ OJL 325, 5.12.2013, p. 214.

⁽²⁾ OJL 270, 11.9.2014, p. 6.

⁽³⁾ OJL 139, 5.6.2015, p. 30.

⁽⁴⁾ OJL 218, 19.8.2015, p. 1.

⁽⁵⁾ OJL 295, 12.11.2015, p. 23.

⁽⁶⁾ OJ C 405, 5.12.2015, p. 8.

⁽⁷⁾ OJ C 405, 5.12.2015, p. 20.

⁽⁸⁾ OJ C 405, 5.12.2015, p. 33.

⁽⁹⁾ OJL 23, 29.1.2016, p. 23.

⁽¹⁰⁾ OJL 37, 12.2.2016, p. 76.

⁽¹¹⁾ OJL 37, 12.2.2016, p. 56.

B. TERMS OF THE UNDERTAKING

- (16) The exporting producers agreed, inter alia, not to sell the product covered to the first independent customer in the Union below a certain minimum import price ('the MIP') within the associated annual level of imports to the Union ('annual level') laid down in the undertaking.
- (17) The undertaking sets out, in a non-exhaustive list, the breaches of the undertaking. That list includes, in particular, issuing a commercial invoice or re-sale invoice for which the underlying financial transaction (e.g. the amount of money actually received from the buyer after any adjustments for credit/debit notes and the like) is not in conformity with the face value of the commercial invoice.

The exporting producer is liable for the breach of any of its related parties which are defined in the undertaking.

- (18) The undertaking also obliges the exporting producers to provide the Commission on a quarterly basis with detailed information on all their export sales to and re-sales in the Union ('the quarterly reports'). This implies that the data submitted in these quarterly reports must be complete and correct and the reported transactions fully comply with the terms of the undertaking.
- (19) For the purpose of ensuring compliance with the undertaking, the exporting producers also undertook to provide all information considered necessary by the Commission.

C. MONITORING OF THE EXPORTING PRODUCERS

- (20) While monitoring compliance with the undertaking, the Commission verified information submitted by Shinetime China and its related company in the Union that was relevant to the undertaking. The Commission also received evidence from customs authorities of one Member State on the basis of Article 8(9) of the basic anti-dumping Regulation and Article 13(9) and of the basic anti-subsidy Regulation.
- (21) The findings set out in recitals (22) to (25) address the problems identified for Shinetime China and its related company in the Union which oblige the Commission to withdraw the acceptance of the undertaking for this exporting producer.

D. GROUNDS TO WITHDRAW THE ACCEPTANCE OF THE UNDERTAKING

(a) Sales by Shinetime China

- (22) The evidence received and publicly available information demonstrate that an allegedly unrelated importer in the Union shared, at least for a certain time, the same address as Shinetime Europe. This allegedly unrelated importer had issued two re-sale invoices for one transaction of solar modules to his final customer: one invoice on which the MIP was respected and another invoice for which the MIP was not respected. Invoice numbers, volume of modules and company product codes were identical. The payment from the final customer was made to Shinetime China for this transaction and corresponded to the invoice value for which the MIP was not respected. This practise had occurred at least in one instance.
- (23) In addition, the evidence received demonstrates the existence of another form of undertaking circumvention. Shinetime China had issued a pro-forma invoice below the MIP to an unrelated customer in the Union. This customer had engaged in paying the below MIP amount to Shinetime China's account in Hong Kong.

(b) Sales by Shinetime Europe

- (24) The evidence received demonstrates that Shinetime Europe had also issued two re-sale invoices for one transaction of solar modules to the first unrelated customer in the Union: one invoice on which the MIP was respected and another invoice for which the MIP was not respected. Invoice numbers, volume of modules and company product codes were identical. The payment from the first unrelated customer in the Union to Shinetime Europe for this transaction corresponded to the invoice value for which the MIP was not respected.

- (25) Moreover, for the period in which the transaction referred to in recital (24) had taken place, Shinetime Europe failed to submit a quarterly sales report to the Commission.
- (26) The Commission assessed the evidence submitted and the non-reporting and concluded that breaches of the undertaking had occurred.

E. INVALIDATION OF UNDERTAKING INVOICE

- (27) The evidence received demonstrates that the re-sale invoice referred to in recital (24) is linked to the following transaction:

Number of Commercial invoice accompanying goods subject to an undertaking	Date	Issued by	Issued to
XTSSG1501-004-CI	16 January 2015	Zhejiang Xiongtai Photo-voltaic Technology Co. Ltd	SHINETIME SOLAR GMBH

Therefore, in accordance with Article 3(2)(b) of Implementing Regulation (EU) No 1238/2013, Article 2(2)(b) of Implementing Regulation (EU) No 1239/2013, this invoice is declared invalid. The customs debt incurred at the time of acceptance of the declaration for release into free circulation should be recovered by the national customs authorities under Article 105(3)-(6) of Regulation (EU) No 952/2013 of the European Parliament and of the Council ⁽¹⁾ when the withdrawal of the undertaking in relation to Shinetime China together with its related company in the Union enters into force. The national customs authorities responsible for the collection of duties will be informed accordingly.

In this context, the Commission recalls that pursuant to Article 3(1)(b) read in conjunction with Annex III, Nr. 7 of Implementing Regulation (EU) No 1238/2013 and to Article 2(1)(b) read in conjunction with Annex 2, Nr. 7 of Implementing Regulation (EU) No 1239/2013, imports are only exempted from duties if the invoice indicates the price and possible rebates. Where those conditions are not complied with, duties are due, even where the commercial invoice accompanying the goods has not been invalidated by the Commission.

F. ASSESSMENT OF PRACTICABILITY OF THE OVERALL UNDERTAKING

- (28) The undertaking stipulates that a breach by an individual exporting producer does not automatically lead to the withdrawal of the acceptance of the undertaking for all exporting producers. In such a case, the Commission shall assess the impact of that particular breach on the practicability of the undertaking with the effect for all exporting producers and the CCCME.
- (29) The Commission has accordingly assessed the impact of the breaches by Shinetime China and its related company in the Union on the practicability of the undertaking with the effect for all exporting producers and the CCCME.
- (30) The responsibility for the breaches lies alone with the exporting producer in question; the monitoring has so far not revealed any systematic breaches by a major number of exporting producers or the CCCME.
- (31) The Commission therefore concludes that the overall functioning of the undertaking is not affected and that there are at present no grounds for withdrawal of the acceptance of the undertaking for all exporting producers and the CCCME.

G. WRITTEN SUBMISSIONS AND HEARINGS

- (32) Interested parties were granted the opportunity to be heard and to comment pursuant to Article 8(9) of the basic anti-dumping Regulation and Article 13(9) of the basic anti-subsidy Regulation. Shinetime China submitted comments on behalf of Shinetime China and Shinetime Europe and has been heard.

⁽¹⁾ OJ L 269, 10.10.2013, p. 1.

Authenticity of invoices issued by Shinetime China and Shinetime Europe

- (33) Shinetime China contested that Shinetime China and Shinetime Europe had issued invoices and re-sale invoices for which the MIP was not respected. Shinetime China explained that their internal rules require all official invoices to be signed and sealed. In the absence of signature and seal on the invoices referred to in recitals (23) and (24), Shinetime China could not trace those invoices in their system. Shinetime China only confirmed the issuance of one re-sale invoice that respected the MIP.
- (34) The Commission rejects this argument. The Commission did not argue whether the invoices referred to in the above recitals were official invoices of Shinetime China and official re-sale invoices of Shinetime Europe.
- (35) On the contrary, the claim of Shinetime China on the authenticity of these invoices is irrelevant. The Commission established that an unrelated customer in the Union had engaged to pay an amount below the MIP to Shinetime China for the transaction referred to in recital (23). The Commission based this finding on a correspondence which Shinetime China claimed not to be in position to refute due to the departure of the relevant personnel. The Commission considers that the sole statement of Shinetime China that neither the relevant correspondence nor the invoice in question is traceable in its system or that the company does not have an account in Hong Kong is insufficient to alter the above finding.
- (36) In addition, the Commission also established that the payment from the first unrelated customer in the Union to Shinetime Europe for the transaction referred to in recital (24) corresponded to the re-sale invoice value for which the MIP was not respected. Therefore, even if Shinetime China claimed the re-sale invoice issued for an amount below the MIP as not authentic, the underlying financial transaction (e.g. the amount of money actually received from the buyer after any adjustments for credit/debit notes and the like) was not in conformity with the face value of the commercial re-sale invoice confirmed to be the official re-sale invoice of Shinetime Europe. The arguments of Shinetime China concerning the payment of the invoice are addressed in recitals (41) to (48).

Sale below MIP by Shinetime China

- (37) Shinetime China claimed that the payment received from the allegedly unrelated importer referred to in recital (22) was only a prepayment. Shinetime China submitted the export documentation and an extract from the customer ledger concerning the allegedly unrelated importer to substantiate this claim.
- (38) The Commission rejects this argument. The evidence received from the national customs authorities demonstrate that the final customer in the Union directly paid to Shinetime China the re-sale invoice that the allegedly unrelated importer referred to in recital (22) issued. This (below MIP) payment to Shinetime China referenced the re-sale invoice number which the allegedly unrelated importer issued.
- (39) An extract from the customer ledger, without any further evidence to link the payment received from the allegedly unrelated importer to the transaction of the final customer in the Union is irrelevant, hence does not refute the evidence disclosed to Shinetime China. The argument on the possible prepayment by the allegedly unrelated importer is also irrelevant in this regard.
- (40) Therefore, the Commission upholds its finding that Shinetime China breached the undertaking by selling below the MIP via an allegedly unrelated importer in the Union.

Sale below MIP by Shinetime Europe

- (41) Shinetime China claimed that the documentation related to the transaction referred to in recital (24) was in line with the requirements of the undertaking and that it respected the MIP. Shinetime China submitted the underlying export documentation and the customs declaration.
- (42) The Commission rejects this argument. The alleged compliance with the MIP on the basis of such documentation is irrelevant to the assessment whether the underlying payment transaction confirmed that the MIP was in fact respected.

- (43) Shinetime China also argued that the payment to Shinetime Europe was only a partial payment. The balance, including a late payment interest, due to the cease of Shinetime Europe's business activity was paid to Shinetime China 10 months later. Shinetime China submitted the underlying confirmation of payment to substantiate its argument on partial payment.
- (44) The Commission cannot accept this argument for the following reasons.
- (45) First, the payment term referred to in the underlying re-sale invoice was clearly 100 % prepayment. In addition, the payment by the unrelated customer in the Union did not contain any reference to prepayment. On the contrary, it contained reference to the re-sale invoice and corresponded to the re-sale invoice value not respecting the MIP.
- (46) Second, the delivery notice submitted by Shinetime China suggests that the solar modules were indeed delivered to the unrelated customer in the Union despite the non-respect of the payment term. The balance payment was not requested for almost ten additional months following the delivery.
- (47) Third, Shinetime China did not submit any further evidence (such as agreement with the customer on the alleged partial payment or debit note for late payment interest) to support its claim concerning the alleged partial payment and late payment interest, apart from the confirmation of payment for these amounts.
- (48) Finally, none of the alleged requests for payment, including the request for late payment interest were reported to the Commission.
- (49) Therefore, the Commission considers the arguments of Shinetime China unfounded and upholds its conclusions that Shinetime Europe breached the undertaking by selling below the MIP to an unrelated customer in the Union.

Non-reporting

- (50) Shinetime China claimed that Shinetime Europe submitted the relevant quarterly sales report late. In addition, Shinetime China admitted that the transaction referred to in recital (24) was not reported to the Commission.
- (51) Set aside that Shinetime China has not respected its obligation to inform the Commission about the cease of the business activity of Shinetime Europe, the Commission points out that the reporting obligation covers all transactions in the given calendar quarter. Shinetime Europe has failed to report the transaction referred to in recital (24) which took place in a quarter prior to the cease of its business activity. Therefore, the Commission upholds its conclusion that Shinetime Europe breached the reporting obligation under the undertaking.
- (52) Shinetime China also claimed that the late submission of the quarterly report is not sufficient to invalidate the transaction referred to in recital (24).
- (53) The Commission points out that the reasons to invalidate the given transaction are explained in recital (24) and (27). The late submission of the quarterly sales report, in particular the fact that the transaction in question was not reported, are breaches of the reporting obligation under the undertaking. Such breaches, although they constitute sufficient grounds for the withdrawal of Shinetime China from the undertaking, are not taken into account in the assessment concerning the invalidation of the given transaction.

H. WITHDRAWAL OF THE ACCEPTANCE OF THE UNDERTAKING AND IMPOSITIONS OF DEFINITIVE DUTIES

- (54) Therefore, in accordance with Article 8(9) of the basic anti-dumping Regulation, Article 13(9) of the basic anti-subsidy Regulation and also in accordance with the terms of the undertaking, the Commission has concluded that the acceptance of the undertaking for Shinetime China together with its related company in the Union shall be withdrawn.

- (55) Accordingly, pursuant to Article 8(9) of the basic anti-dumping Regulation and Article 13(9) of the basic anti-subsidy Regulation, the definitive anti-dumping duty imposed by Article 1 of Implementing Regulation (EU) No 1238/2013 and the definitive countervailing duty imposed by Article 1 of Implementing Regulation (EU) No 1239/2013 automatically apply to imports originating in or consigned from the PRC of the product concerned and produced by Shinetime China (TARIC additional code: B919) as of the day of entry into force of this Regulation.
- (56) For information purposes the table in the Annex to this Regulation lists the exporting producers for whom the acceptance of the undertaking by Implementing Decision 2013/707/EU is not affected,

HAS ADOPTED THIS REGULATION:

Article 1

Acceptance of the undertaking in relation to Zhejiang Xiongtai Photovoltaic Technology Co. Ltd together with its related company in the Union, jointly covered by the TARIC additional code: B919 is hereby withdrawn.

Article 2

The commercial invoice No XTSSG1501-004-CI, issued on 16 January 2015 by Zhejiang Xiongtai Photovoltaic Technology Co. Ltd to SHINETIME SOLAR GMBH is declared invalid. National customs authorities are hereby directed to recover the customs debt incurred at the time of acceptance of the declaration for release into free circulation under Article 3(2)(b) of Implementing Regulation (EU) No 1238/2013 and Article 2(2)(b) of Implementing Regulation (EU) No 1239/2013.

Article 3

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, 28 June 2016.

For the Commission
The President
Jean-Claude JUNCKER

ANNEX

List of companies

Name of the company	TARIC additional code
Jiangsu Aide Solar Energy Technology Co. Ltd	B798
Alternative Energy (AE) Solar Co. Ltd	B799
Anhui Chaoqun Power Co. Ltd	B800
Anji DaSol Solar Energy Science & Technology Co. Ltd	B802
Anhui Schutten Solar Energy Co. Ltd Quanjiao Jingkun Trade Co. Ltd	B801
Anhui Titan PV Co. Ltd	B803
Xi'an SunOasis (Prime) Company Limited TBEA SOLAR CO. LTD XINJIANG SANG'O SOLAR EQUIPMENT	B804
Changzhou NESL Solartech Co. Ltd	B806
Changzhou Shangyou Lianyi Electronic Co. Ltd	B807
CHINALAND SOLAR ENERGY CO. LTD	B808
ChangZhou EGing Photovoltaic Technology Co. Ltd	B811
CIXI CITY RIXING ELECTRONICS CO. LTD ANHUI RINENG ZHONGTIAN SEMICONDUCTOR DEVELOPMENT CO. LTD HUOSHAN KEBO ENERGY & TECHNOLOGY CO. LTD	B812
CNPV Dongying Solar Power Co. Ltd	B813
CSG PVtech Co. Ltd	B814
China Sunergy (Nanjing) Co. Ltd CEEG Nanjing Renewable Energy Co. Ltd CEEG (Shanghai) Solar Science Technology Co. Ltd China Sunergy (Yangzhou) Co. Ltd China Sunergy (Shanghai) Co. Ltd	B809
Delsolar (Wujiang) Ltd	B792
Dongfang Electric (Yixing) MAGI Solar Power Technology Co. Ltd	B816
EOPLLY New Energy Technology Co. Ltd SHANGHAI EBEST SOLAR ENERGY TECHNOLOGY CO. LTD JIANGSU EOPLLY IMPORT & EXPORT CO. LTD	B817

Name of the company	TARIC additional code
Era Solar Co. Ltd	B818
GD Solar Co. Ltd	B820
Greenway Solar-Tech (Shanghai) Co. Ltd Greenway Solar-Tech (Huaian) Co. Ltd	B821
Konca Solar Cell Co. Ltd Suzhou GCL Photovoltaic Technology Co. Ltd Jiangsu GCL Silicon Material Technology Development Co. Ltd Jiangsu Zhongneng Polysilicon Technology Development Co. Ltd GCL-Poly (Suzhou) Energy Limited GCL-Poly Solar Power System Integration (Taicang) Co. Ltd GCL SOLAR POWER (SUZHOU) LIMITED	B850
Guodian Jintech Solar Energy Co. Ltd	B822
Hangzhou Bluesun New Material Co. Ltd	B824
Hanwha SolarOne (Qidong) Co. Ltd	B826
Hengdian Group DMEGC Magnetics Co. Ltd	B827
HENGJI PV-TECH ENERGY CO. LTD	B828
Himin Clean Energy Holdings Co. Ltd	B829
Jetion Solar (China) Co. Ltd Junfeng Solar (Jiangsu) Co. Ltd Jetion Solar (Jiangyin) Co. Ltd	B830
Jiangsu Green Power PV Co. Ltd	B831
Jiangsu Hosun Solar Power Co. Ltd	B832
Jiangsu Jiasheng Photovoltaic Technology Co. Ltd	B833
Jiangsu Runda PV Co. Ltd	B834
Jiangsu Sainty Photovoltaic Systems Co. Ltd Jiangsu Sainty Machinery Imp. And Exp. Corp. Ltd	B835
Jiangsu Seraphim Solar System Co. Ltd	B836
Jiangsu Shunfeng Photovoltaic Technology Co. Ltd Changzhou Shunfeng Photovoltaic Materials Co. Ltd Jiangsu Shunfeng Photovoltaic Electronic Power Co. Ltd	B837
Jiangsu Sinski PV Co. Ltd	B838
Jiangsu Sunlink PV Technology Co. Ltd	B839

Name of the company	TARIC additional code
Jiangsu Zhongchao Solar Technology Co. Ltd	B840
Jiangxi Risun Solar Energy Co. Ltd	B841
Jiangxi LDK Solar Hi-Tech Co. Ltd LDK Solar Hi-Tech (Nanchang) Co. Ltd LDK Solar Hi-Tech (Suzhou) Co. Ltd	B793
Jiangyin Hareon Power Co. Ltd Hareon Solar Technology Co. Ltd Taicang Hareon Solar Co. Ltd Hefei Hareon Solar Technology Co. Ltd Jiangyin Xinhui Solar Energy Co. Ltd Altusvia Energy (Taicang) Co. Ltd	B842
Jiangyin Shine Science and Technology Co. Ltd	B843
JingAo Solar Co. Ltd Shanghai JA Solar Technology Co. Ltd JA Solar Technology Yangzhou Co. Ltd Hefei JA Solar Technology Co. Ltd Shanghai JA Solar PV Technology Co. Ltd	B794
Jinko Solar Co. Ltd Jinko Solar Import and Export Co. Ltd ZHEJIANG JINKO SOLAR CO. LTD ZHEJIANG JINKO SOLAR TRADING CO. LTD	B845
Jinzhou Yangguang Energy Co. Ltd Jinzhou Huachang Photovoltaic Technology Co. Ltd Jinzhou Jinmao Photovoltaic Technology Co. Ltd Jinzhou Rixin Silicon Materials Co. Ltd Jinzhou Youhua Silicon Materials Co. Ltd	B795
Juli New Energy Co. Ltd	B846
Jumao Photonic (Xiamen) Co. Ltd	B847
King-PV Technology Co. Ltd	B848
Kinve Solar Power Co. Ltd (Maanshan)	B849
Lightway Green New Energy Co. Ltd Lightway Green New Energy(Zhuozhou) Co. Ltd	B851
MOTECH (SUZHOU) RENEWABLE ENERGY CO. LTD	B852
Nanjing Daqo New Energy Co. Ltd	B853

Name of the company	TARIC additional code
NICE SUN PV CO. LTD LEVO SOLAR TECHNOLOGY CO. LTD	B854
Ningbo Huashun Solar Energy Technology Co. Ltd	B856
Ningbo Jinshi Solar Electrical Science & Technology Co. Ltd	B857
Ningbo Komaes Solar Technology Co. Ltd	B858
Ningbo Osda Solar Co. Ltd	B859
Ningbo Qixin Solar Electrical Appliance Co. Ltd	B860
Ningbo South New Energy Technology Co. Ltd	B861
Ningbo Sunbe Electric Ind Co. Ltd	B862
Ningbo Ulica Solar Science & Technology Co. Ltd	B863
Perfectenergy (Shanghai) Co. Ltd	B864
Perlight Solar Co. Ltd	B865
Phono Solar Technology Co. Ltd Sumec Hardware & Tools Co. Ltd	B866
RISEN ENERGY CO. LTD	B868
SHANDONG LINUO PHOTOVOLTAIC HI-TECH CO. LTD	B869
SHANGHAI ALEX SOLAR ENERGY SCIENCE & TECHNOLOGY CO. LTD SHANGHAI ALEX NEW ENERGY CO. LTD	B870
Shanghai BYD Co. Ltd BYD(Shangluo)Industrial Co. Ltd	B871
Shanghai Chaori Solar Energy Science & Technology Co. Ltd Shanghai Chaori International Trading Co. Ltd	B872
Propsolar (Zhejiang) New Energy Technology Co. Ltd Shanghai Propsolar New Energy Co. Ltd	B873
SHANGHAI SHANGHONG ENERGY TECHNOLOGY CO. LTD	B874
SHANGHAI SOLAR ENERGY S&T CO. LTD Shanghai Shenzhou New Energy Development Co. Ltd Lianyungang Shenzhou New Energy Co. Ltd	B875
Shanghai ST Solar Co. Ltd Jiangsu ST Solar Co. Ltd	B876

Name of the company	TARIC additional code
Shenzhen Sacred Industry Co.Ltd	B878
Shenzhen Topray Solar Co. Ltd Shanxi Topray Solar Co. Ltd Leshan Topray Cell Co. Ltd	B880
Sopray Energy Co. Ltd Shanghai Sopray New Energy Co. Ltd	B881
SUN EARTH SOLAR POWER CO. LTD NINGBO SUN EARTH SOLAR POWER CO. LTD Ningbo Sun Earth Solar Energy Co. Ltd	B882
SUZHOU SHENGLONG PV-TECH CO. LTD	B883
TDG Holding Co. Ltd	B884
Tianwei New Energy Holdings Co. Ltd Tianwei New Energy (Chengdu) PV Module Co. Ltd Tianwei New Energy (Yangzhou) Co. Ltd	B885
Wenzhou Jingri Electrical and Mechanical Co. Ltd	B886
Shanghai Topsolar Green Energy Co. Ltd	B877
Shenzhen Sungold Solar Co. Ltd	B879
Wuhu Zhongfu PV Co. Ltd	B889
Wuxi Saijing Solar Co. Ltd	B890
Wuxi Shangpin Solar Energy Science and Technology Co. Ltd	B891
Wuxi Solar Innova PV Co. Ltd	B892
Wuxi Suntech Power Co. Ltd Suntech Power Co. Ltd Wuxi Sunshine Power Co. Ltd Luoyang Suntech Power Co. Ltd Zhenjiang Rietech New Energy Science Technology Co. Ltd Zhenjiang Ren De New Energy Science Technology Co. Ltd	B796
Wuxi Taichang Electronic Co. Ltd Wuxi Machinery & Equipment Import & Export Co. Ltd Wuxi Taichen Machinery & Equipment Co. Ltd	B893
Xi'an Huanghe Photovoltaic Technology Co. Ltd State-run Huanghe Machine-Building Factory Import and Export Corporation Shanghai Huanghe Fengjia Photovoltaic Technology Co. Ltd	B896

Name of the company	TARIC additional code
Xi'an LONGi Silicon Materials Corp. Wuxi LONGi Silicon Materials Co. Ltd	B897
Years Solar Co. Ltd	B898
Yingli Energy (China) Co. Ltd Baoding Tianwei Yingli New Energy Resources Co. Ltd Hainan Yingli New Energy Resources Co. Ltd Hengshui Yingli New Energy Resources Co. Ltd Tianjin Yingli New Energy Resources Co. Ltd Lixian Yingli New Energy Resources Co. Ltd Baoding Jiasheng Photovoltaic Technology Co. Ltd Beijing Tianneng Yingli New Energy Resources Co. Ltd Yingli Energy (Beijing) Co. Ltd	B797
Yuhuan BLD Solar Technology Co. Ltd Zhejiang BLD Solar Technology Co. Ltd	B899
Yuhuan Sinosola Science & Technology Co.Ltd	B900
Zhangjiagang City SEG PV Co. Ltd	B902
Zhejiang Fengsheng Electrical Co. Ltd	B903
Zhejiang Global Photovoltaic Technology Co. Ltd	B904
Zhejiang Heda Solar Technology Co. Ltd	B905
Zhejiang Jiutai New Energy Co. Ltd Zhejiang Topoint Photovoltaic Co. Ltd	B906
Zhejiang Kingdom Solar Energy Technic Co. Ltd	B907
Zhejiang Koly Energy Co. Ltd	B908
Zhejiang Mega Solar Energy Co. Ltd Zhejiang Fortune Photovoltaic Co. Ltd	B910
Zhejiang Shuqimeng Photovoltaic Technology Co. Ltd	B911
Zhejiang Shinew Photoelectronic Technology Co. Ltd	B912
Zhejiang Sunflower Light Energy Science & Technology Limited Liability Company Zhejiang Yauchong Light Energy Science & Technology Co. Ltd	B914
Zhejiang Sunrupu New Energy Co. Ltd	B915
Zhejiang Tianming Solar Technology Co. Ltd	B916

Name of the company	TARIC additional code
Zhejiang Trunsun Solar Co. Ltd Zhejiang Beyondsun PV Co. Ltd	B917
Zhejiang Wanxiang Solar Co. Ltd WANXIANG IMPORT & EXPORT Co. LTD	B918
ZHEJIANG YUANZHONG SOLAR CO. LTD	B920
Zhongli Talesun Solar Co. Ltd	B922