



Notice of initiation of a partial interim review of the anti-dumping measures applicable to imports of trichloroisocyanuric acid ('TCCA') originating in People's Republic of China

(C/2024/4917)

The European Commission ('the Commission') has received a request for a partial interim review pursuant to Article 11(3) of 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').

1. Request for review

The request was lodged on 19 March 2024 by ERCROS S.A. and Electroquímica de Hernani S.A. ('the applicants') on behalf of the Union industry of trichloroisocyanuric acid ('TCCA') in the sense of Article 5(4) of the basic Regulation.

The review is limited in scope to the examination of dumping.

An open version of the request and the analysis of the degree of support by Union producers for the request are available in the file for inspection by interested parties. Section 5.4 of this Notice provides information about access to the file for interested parties.

2. Product under review

The product subject to this review is trichloroisocyanuric acid and preparations thereof, also referred to as 'symclosene' under the international non-proprietary name (INN) ('the product under review'), currently falling under CN codes ex 2933 69 80 and ex 3808 94 20 (TARIC codes 2933 69 80 70, 3808 94 20 20). The CN and TARIC codes are given for information only without prejudice to a subsequent change in the tariff classification.

3. Existing measures

The measures currently in force are a definitive anti-dumping duty imposed by Commission Implementing Regulation (EU) 2023/2757 ⁽²⁾.

4. Grounds for the review

The request is based on sufficient evidence provided by the applicants that, as far as dumping is concerned, the circumstances on the basis of which the existing measures were imposed have changed and that these changes are of a lasting nature.

These changes relate to a significant change in the structure of the Chinese TCCA industry, the increase of production, production capacity and spare production capacity of the product under review in the People's Republic of China ('the PRC' or 'the country concerned'), and the resulting massive overcapacity and downward pressure on export prices from the PRC.

The applicants provided sufficient evidence that since the original investigation there has been a significant growth in the TCCA Chinese industry in terms of the number of the Chinese exporting producers and the existing production capacities of the product concerned. This was also confirmed by the findings of the recent expiry review investigation, described in Implementing Regulation (EU) 2023/2757.

The applicants also claimed that the increased number of Chinese exporting producers and consequently the increased Chinese overcapacities have led prices to drop due to intensive competition among them. The applicants provided evidence that, since the original investigation, the average Chinese import price to the EU increased at a lower rate than the Chinese inflation rate for the same period.

⁽¹⁾ OJ L 176, 30.6.2016, p. 21, ELI: <http://data.europa.eu/eli/reg/2016/1036/oj>.

⁽²⁾ Commission Implementing Regulation (EU) 2023/2757 of 13 December 2023 imposing a definitive anti-dumping duty on imports of trichloroisocyanuric acid originating in the People's Republic of China following an expiry review pursuant to Article 11(2) of the Regulation (EU) 2016/1036 of the European Parliament and of the Council (OJ L, 2023/2757, 14.12.2023, ELI: http://data.europa.eu/eli/reg_impl/2023/2757/oj).

Therefore, the applicants allege that the existing measures are no longer sufficient to counteract the dumping.

The applicants claimed that it is not appropriate to use domestic prices and costs in the PRC to determine normal value and recalculate dumping margins, due to the existence of significant distortions within the meaning of point (b) of Article 2(6a) of the basic Regulation.

To substantiate the allegations of significant distortions, the applicants relied on the information contained in the Commission Staff Working Document on Significant Distortions in the Economy of the People's Republic of China for the Purposes of Trade Defence Investigations ⁽³⁾ dated 20 December 2017. The applicants also referred to the updated country report dated 10 April 2024 ⁽⁴⁾ as confirming the existence of those distortions.

In light of the information available, the Commission considers that there is sufficient evidence pursuant to Article 5(9) of the basic Regulation tending to show that, due to significant distortions affecting prices and costs, the use of domestic prices and costs in the PRC is inappropriate, thus warranting the initiation of an investigation on the basis of Article 2(6a) of the basic Regulation.

The country report is available in the file for inspection by interested parties and on DG Trade's website ⁽⁵⁾.

5. Procedure

Having determined, after informing the Member States, that sufficient evidence exists to justify the initiation of a partial interim review limited to the examination of dumping, the Commission hereby initiates a review in accordance with Article 11(3) of the basic Regulation. The purpose of the review is to establish the rate of dumping for the exporting producers.

5.1. Review investigation period

The investigation will cover the period from 1 July 2023 until 30 June 2024 ('the review investigation period').

5.2. Comments on the request and the initiation of the investigation

All interested parties wishing to comment on the request or any aspects regarding the initiation of the investigation (including the degree of support for the request) must do so within 37 days of the date of publication of this Notice in the *Official Journal of the European Union* ⁽⁶⁾.

Any request for a hearing with regard to the initiation of the investigation must be submitted within 15 days of the date of publication of this Notice.

5.3. Procedure for the determination of dumping

Exporting producers of the product under review from the country concerned, including those that did not cooperate in the investigation leading to the measures in force, are invited to participate in the Commission investigation.

⁽³⁾ Commission Staff Working Document, on Significant Distortions in the Economy of the People's Republic of China for the Purposes of Trade Defence Investigations, 20 December 2017, SWD(2017) 483 final/2, available at: [https://ec.europa.eu/transparency/documents-register/detail?ref=SWD\(2017\)483&lang=en](https://ec.europa.eu/transparency/documents-register/detail?ref=SWD(2017)483&lang=en)

⁽⁴⁾ The updated country report is also available on the file for inspection by interested parties and on DG Trade's website; Commission Staff Working Document, on Significant Distortions in the Economy of the People's Republic of China for the Purposes of Trade Defence Investigations, 10 April 2024, SWD(2024) 91 final, available at: [https://ec.europa.eu/transparency/documents-register/detail?ref=SWD\(2024\)91&lang=en](https://ec.europa.eu/transparency/documents-register/detail?ref=SWD(2024)91&lang=en).

⁽⁵⁾ Documents cited in the country report may also be obtained upon a duly reasoned request.

⁽⁶⁾ All references to the publication of this Notice will be references to publication of this Notice in the *Official Journal of the European Union*, unless otherwise specified.

5.3.1. Investigating exporting producers in the country concerned

In view of the potentially large number of exporting producers in the country concerned involved in this interim review and in order to complete the investigation within the statutory time limits, the Commission may limit the exporting producers to be investigated to a reasonable number by selecting a sample (this process is also referred to as sampling). The sampling will be carried out in accordance with Article 17 of the basic Regulation.

In order to enable the Commission to decide whether sampling is necessary, and if so, to select a sample, all exporting producers, or representatives acting on their behalf, including the ones who did not cooperate in the investigation leading to the measures subject to the present review, are hereby requested to provide the Commission with information on their companies within 7 days of the date of publication of this Notice. This information must be provided via TRON.tdi at the following address: https://tron.trade.ec.europa.eu/tron/tdi/form/R821_SAMPLING_FORM_FOR_EXPORTING_PRODUCER Tron access information can be found in sections 5.4 and 5.7 below.

In order to obtain the information, it deems necessary for the selection of the sample of exporting producers, the Commission will also contact the authorities of the country concerned and may contact any known associations of exporting producers in the country concerned.

If a sample is necessary, the exporting producers will be selected based on the largest representative volume of production, sales or exports, which can reasonably be investigated within the time available. All known exporting producers in the country concerned, the authorities of the country concerned, and associations of exporting producers will be notified by the Commission, via the authorities of the country concerned if appropriate, of the companies selected to be in the sample.

Once the Commission has received the necessary information to select a sample of exporting producers, it will inform the parties concerned of its decision whether they are included in the sample. The sampled exporting producers will have to submit a completed questionnaire within 30 days from the date of notification of the decision of their inclusion in the sample, unless otherwise specified.

The Commission will add a note to the file for inspection by interested parties reflecting the sample selection. Any comment on the sample selection must be received within 3 days of the date of notification of the sample decision.

A copy of the questionnaire for exporting producers in the country concerned is available in the file for inspection by interested parties and on DG Trade's website (<https://tron.trade.ec.europa.eu/investigations/case-view?caseId=2744>).

Without prejudice to the possible application of Article 18 of the basic Regulation, companies that have agreed to their possible inclusion in the sample but are not selected to be in the sample will be considered to be cooperating.

5.3.2. Additional procedure with regard to the country concerned that is subject to significant distortions

Subject to the provisions of this Notice, all interested parties are hereby invited to make their views known, submit information and provide supporting evidence regarding the application of Article 2(6a) of the basic Regulation. Unless otherwise specified, this information and supporting evidence must reach the Commission within 37 days of the date of publication of this Notice.

In particular, the Commission invites all interested parties to make their views known on the inputs and the Harmonised System (HS) codes provided in the request, propose (an) appropriate representative country(ies) and provide the identity of exporting producers of the product under review in those countries. This information and supporting evidence must reach the Commission within 15 days of the date of publication of this Notice.

Pursuant to point (e) of Article 2(6a) of the basic Regulation, the Commission will, shortly after initiation, by means of a note to the file for inspection by interested parties, inform parties to the investigation about the relevant sources that it intends to use for the purpose of determining normal value in the country concerned pursuant to Article 2(6a) of the basic Regulation. This will cover all sources, including the selection of an appropriate representative third country where appropriate. Parties to the investigation shall be given 10 days from the date at which that note is added to that file to submit comments.

According to the information available to the Commission, a possible representative third country for the country concerned in this case is Mexico. With the aim of finally selecting the appropriate representative third country, the Commission will examine whether there are countries with a similar level of economic development as the country concerned, in which there is production and sales of the product under review and in which relevant data are readily available. Where there is more than one such country, preference will be given, where appropriate, to countries with an adequate level of social and environmental protection.

With regard to the relevant sources, the Commission invites all exporting producers in the country concerned to provide information on the materials (raw and processed) and energy used in the production of the product under review within 15 days of the date of publication of this Notice. This information must be provided via TRON.tdi at the following address:

https://tron.trade.ec.europa.eu/tron/tdi/form/R821_INFO_ON_INPUTS_FOR_EXPORTING_PRODUCER_FORM. Tron access information can be found in sections 5.4 and 5.7 below.

Furthermore, any submissions of factual information to value costs and prices pursuant to point (a) of Article 2(6a) of the basic Regulation must be filed within 65 days of the date of publication of this Notice. Such factual information should be taken exclusively from publicly available sources.

In order to obtain the information it deems necessary for its investigation with regard to the alleged significant distortions within the meaning of point (b) of Article 2(6a) of the basic Regulation, the Commission will also make available a questionnaire to the Government of the country concerned.

5.3.3. Investigating unrelated importers ⁽⁷⁾ ⁽⁸⁾

Unrelated importers of the product under review from the People's Republic of China to the Union, including those that did not cooperate in the investigation leading to the measures in force, are invited to participate in this investigation.

In view of the potentially large number of unrelated importers involved in this interim review and in order to complete the investigation within the statutory time limits, the Commission may limit to a reasonable number the unrelated importers that will be investigated by selecting a sample (this process is also referred to as 'sampling'). The sampling will be carried out in accordance with Article 17 of the basic Regulation.

In order to enable the Commission to decide whether sampling is necessary and, if so, to select a sample, all unrelated importers, or representatives acting on their behalf, including the ones who did not cooperate in the investigation leading to the measures subject to the present review, are hereby requested to make themselves known to the Commission. These parties must do so within 7 days of the date of publication of this Notice by providing the Commission with the information on their company(ies) requested in the Annex to this Notice.

In order to obtain information, it deems necessary for the selection of the sample of unrelated importers, the Commission may also contact any known associations of importers.

⁽⁷⁾ Only importers not related to producers in the country concerned can be sampled. Importers that are related to producers have to fill in Annex I to the questionnaire for these producers. In accordance with Article 127 of Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code, two persons shall be deemed to be related if: (a) they are officers or directors of the other person's business; (b) they are legally recognised partners in business; (c) they are employer and employee; (d) a third party directly or indirectly owns, controls or holds 5 % or more of the outstanding voting stock or shares of both of them; (e) one of them directly or indirectly controls the other; (f) both of them are directly or indirectly controlled by a third person; (g) together they control a third person directly or indirectly; or (h) they are members of the same family (OJ L 343, 29.12.2015, p. 558). In accordance with Article 5(4) of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code, 'person' means a natural person, a legal person, and any association of persons which is not a legal person but which is recognised under Union or national law as having the capacity to perform legal acts (OJ L 269, 10.10.2013, p. 1).

⁽⁸⁾ The data provided by unrelated importers may also be used in relation to aspects of this investigation other than the determination of dumping.

If a sample is necessary, the importers may be selected based on the largest representative volume of sales of the product under review from the People's Republic of China to the Union that can reasonably be investigated within the time available. All known unrelated importers and associations of importers will be notified by the Commission of the companies selected to be in the sample.

The Commission will also add a note to the file for inspection by interested parties reflecting the sample selection. Any comment on the sample selection must be received within 3 days of the date of notification of the sample decision.

In order to obtain the information, it deems necessary for its investigation, the Commission will make available questionnaires to the sampled unrelated importers. Those parties must submit a completed questionnaire within 30 days from the date of the notification of the sample selection, unless otherwise specified.

A copy of the questionnaire for unrelated importers is available in the file for inspection by interested parties and on DG Trade's website (<https://tron.trade.ec.europa.eu/investigations/case-view?caseId=2744>).

5.4. ***Interested parties***

In order to participate in the investigation, interested parties, such as producers in the country/ies concerned, Union producers, importers and their representative associations, users and their representative associations, trade unions and representative consumer organisations first have to demonstrate that there is an objective link between their activities and the product under review.

Producers in the country concerned, Union producers, importers and representative associations who made information available will be considered as interested parties if there is an objective link between their activities and the product under review.

Other parties will only be able to participate in the investigation as interested party from the moment they make themselves known, and provided that there is an objective link between their activities and the product under review. Being considered as an interested party is without prejudice to the application of Article 18 of the basic Regulation.

Access to the file available for inspection for interested parties is made via Tron.tdi at the following address: <https://tron.trade.ec.europa.eu/tron/TDI>. Please follow the instructions on that page to get access ⁽⁹⁾.

5.5. ***Other written submissions***

Subject to the provisions of this Notice, all interested parties are hereby invited to make their views known, submit information and provide supporting evidence. Unless otherwise specified, this information and supporting evidence must reach the Commission within 37 days of the date of publication of this Notice.

5.6. ***Possibility to be heard by the Commission investigation services***

All interested parties may request to be heard by the Commission investigation services. Any request to be heard must be made in writing and must specify the reasons for the request as well as a summary of what the interested party wishes to discuss during the hearing. The hearing will be limited to the issues set out by the interested parties in writing beforehand.

In principle, hearings will not be used to present factual information which is not yet on file. Nevertheless, in the interest of good administration and to enable Commission services to progress with the investigation, interested parties may be directed to provide new factual information after a hearing.

⁽⁹⁾ In case of technical problems please contact the Trade Service Desk by email trade-service-desk@ec.europa.eu or by telephone +32 22979797.

5.7. *Instructions for making written submissions and sending completed questionnaires and correspondence*

Information submitted to the Commission for the purpose of trade defence investigations shall be free from copyrights. Interested parties, before submitting to the Commission information and/or data which is subject to third party copyrights, must request specific permission to the copyright holder explicitly allowing the Commission a) to use the information and data for the purpose of this trade defence proceeding and b) to provide the information and/or data to interested parties to this investigation in a form that allows them to exercise their rights of defence.

All written submissions, including the information requested in this Notice, completed questionnaires and correspondence provided by interested parties for which confidential treatment is requested shall be labelled 'Sensitive' ⁽¹⁰⁾. Parties submitting information in the course of this investigation are invited to reason their request for confidential treatment.

Parties providing 'Sensitive' information are required to furnish non-confidential summaries of it pursuant to Article 19(2) of the basic Regulation, which will be labelled 'For inspection by interested parties'. These summaries must be sufficiently detailed to permit a reasonable understanding of the substance of the information submitted in confidence. If a party providing confidential information fails to show good cause for a confidential treatment request or does not furnish a non-confidential summary of it in the requested format and quality, the Commission may disregard such information unless it can be satisfactorily demonstrated from appropriate sources that the information is correct.

Interested parties are invited to make all submissions and requests via TRON.tdi (<https://tron.trade.ec.europa.eu/tron/TDI>) including requests to be registered as interested parties, scanned powers of attorney and certification sheets. By using TRON.tdi or email, interested parties express their agreement with the rules applicable to electronic submissions contained in the document 'CORRESPONDENCE WITH THE EUROPEAN COMMISSION IN TRADE DEFENCE CASES' published on the website of the Directorate-General for Trade: <https://europa.eu/!7tHpY3>. The interested parties must indicate their name, address, telephone and a valid email address and they should ensure that the provided email address is a functioning official business email which is checked on a daily basis. Once contact details are provided, the Commission will communicate with interested parties by TRON.tdi or email only, unless they explicitly request to receive all documents from the Commission by another means of communication or unless the nature of the document to be sent requires the use of a registered mail. For further rules and information concerning correspondence with the Commission including principles that apply to submissions via TRON.tdi and by email, interested parties should consult the communication instructions with interested parties referred to above.

Commission address for correspondence:

European Commission
Directorate-General for Trade
Directorate G
Office: CHAR 04/039
1049 Bruxelles/Brussel
BELGIQUE/BELGIË

TRON.tdi: <https://tron.trade.ec.europa.eu/tron/tdi>

Email: TRADE-R821-TCCA-DUMPING@ec.europa.eu

6. **Schedule of the investigation**

The investigation shall normally be concluded within 12 months and in any event no later than 15 months from the date of the publication of this Notice, pursuant to Article 11(5) of the basic Regulation.

⁽¹⁰⁾ A 'Sensitive' document is a document which is considered confidential pursuant to Article 19 of the basic Regulation and Article 6 of the WTO Agreement on Implementation of Article VI of the GATT 1994 (Anti-Dumping Agreement). It is also a document protected pursuant to Article 4 of Regulation (EC) No 1049/2001 of the European Parliament and of the Council (OJ L 145, 31.5.2001, p. 43).

7. Submission of information

As a rule, interested parties may only submit information in the timeframes specified in section 5 of this Notice.

In order to complete the investigation within the mandatory deadlines, the Commission will not accept submissions from interested parties after the deadline to provide comments on the final disclosure or, if applicable, after the deadline to provide comments on the additional final disclosure.

8. Possibility to comment on other parties' submissions

In order to guarantee the rights of defence, interested parties should have the possibility to comment on information submitted by other interested parties. When doing so, interested parties may only address issues raised in the other interested parties' submissions and may not raise new issues.

Comments on the information provided by other interested parties in reaction to the disclosure of the definitive findings should be submitted within 5 days from the deadline to comment on the definitive findings, unless otherwise specified. If there is an additional final disclosure, comments on the information provided by other interested parties in reaction to this further disclosure should be made within 1 day from the deadline to comment on this further disclosure, unless otherwise specified.

The outlined timeframe is without prejudice to the Commission's right to request additional information from interested parties in duly justified cases.

9. Extension to time limits specified in this Notice

Any extension to the time limits provided for in this Notice should only be requested in exceptional circumstances and will only be granted if duly justified. In any event, any extensions to the deadline to reply to questionnaires will be limited normally to 3 days, and as a rule will not exceed 7 days. Regarding time limits for the submission of other information specified in the Notice of initiation, extensions will be limited to 3 days unless exceptional circumstances are demonstrated.

10. Non-cooperation

In cases where any interested party refuses access to or does not provide the necessary information within the time limits, or significantly impedes the investigation, findings, affirmative or negative, may be made on the basis of facts available, in accordance with Article 18 of the basic Regulation.

Where it is found that any interested party has supplied false or misleading information, the information may be disregarded and use may be made of facts available.

If an interested party does not cooperate or cooperates only partially and findings are therefore based on facts available in accordance with Article 18 of the basic Regulation, the result may be less favourable to that party than if it had cooperated.

Failure to give a computerised response shall not be deemed to constitute non-cooperation, provided that the interested party shows that presenting the response as requested would result in an unreasonable extra burden or unreasonable additional cost. The interested party should immediately contact the Commission.

11. Hearing Officer

Interested parties may request the intervention of the Hearing Officer in trade proceedings. The Hearing Officer reviews requests for access to the file, disputes regarding the confidentiality of documents, requests for extension of time limits and any other request concerning the rights of defence of interested parties and third parties as may arise during the proceeding.

The Hearing Officer may organise hearings and mediate between the interested party/-ies and Commissions services to ensure that the interested parties' rights of defence are being fully exercised. A request for a hearing with the Hearing Officer should be made in writing and should specify the reasons for the request. The Hearing Officer will examine the reasons for the requests. These hearings should only take place if the issues have not been settled with the Commission services in due course.

Any request must be submitted in good time and expeditiously so as not to jeopardise the orderly conduct of proceedings. To that effect, interested parties should request the intervention of the Hearing Officer at the earliest possible time following the occurrence of the event justifying such intervention. Where hearing requests are submitted outside the relevant timeframes, the Hearing Officer will also examine the reasons for such late requests, the nature of the issues raised and the impact of those issues on the rights of defence, having due regard to the interests of good administration and the timely completion of the investigation.

For further information and contact details interested parties may consult the Hearing Officer's web pages on DG Trade's website: https://policy.trade.ec.europa.eu/contacts/hearing-officer_en.

12. Processing of personal data

Any personal data collected in this investigation will be treated in accordance with Regulation (EU) 2018/1725 of the European Parliament and of the Council ⁽¹⁾.

A data protection notice that informs all individuals of the processing of personal data in the framework of Commission's trade defence activities is available on DG Trade's website: <https://europa.eu/!vr4g9W>

⁽¹⁾ Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC (OJ L 295, 21.11.2018, p. 39, ELI: <http://data.europa.eu/eli/reg/2018/1725/oj>).

ANNEX

☐ Sensitive version

☐ Version for inspection by interested parties

(tick the appropriate box)

PARTIAL INTERIM REVIEW OF THE ANTI-DUMPING MEASURES APPLICABLE TO IMPORTS OF TRICHLOROISOCYANURIC ACID (‘TCCA’) ORIGINATING IN THE PEOPLE’S REPUBLIC OF CHINA

INFORMATION FOR THE SELECTION OF THE SAMPLE OF UNRELATED IMPORTERS

This form is designed to assist unrelated importers in responding to the request for sampling information made in point 5.2.1 of the notice of initiation.

Both the *Sensitive* version and the version *For inspection by interested parties* should be returned to the Commission as set out in the notice of initiation.

1. IDENTITY AND CONTACT DETAILS

Supply the following details about your company:

Company name	
Address	
Contact person	
E-mail address	
Telephone	

2. TURNOVER AND SALES VOLUME

Indicate the total turnover in euros (EUR) of the company, the value in euros (EUR) and volume in tonnes for imports and resales on the Union market after importation from the People’s Republic of China, during the review investigation period, of the product under review as defined in the notice of initiation.

	Tonnes	Value in euros (EUR)
Total turnover of your company in euros (EUR)		
Imports of the product under review originating in the People's Republic of China		
Imports of the product under review (all origins)		
Resales on the Union market after importation from the People's Republic of China of the product under review		

3. ACTIVITIES OF YOUR COMPANY AND RELATED COMPANIES ⁽¹⁾

Give details of the precise activities of the company and all related companies (please list them and state the relationship to your company) involved in the production and/or selling (export and/or domestic) of the product under review. Such activities could include but are not limited to purchasing the product under review, producing it under sub-contracting arrangements, or processing or trading it.

Company name and location	Activities	Relationship

4. OTHER INFORMATION

Please provide any other relevant information which the company considers useful to assist the Commission in the selection of the sample.

5. CERTIFICATION

By providing the above information, the company agrees to its possible inclusion in the sample. If the company is selected to be part of the sample, this will involve completing a questionnaire and accepting a visit at its premises in order to verify its response. If the company indicates that it does not agree to its possible inclusion in the sample, it will be deemed not to have cooperated in the investigation. The Commission’s findings for non-cooperating importers are based on the facts available and the result may be less favourable to that company than if it had cooperated.

Signature of authorised official:

Name and title of authorised official:

Date:

⁽¹⁾ In accordance with Article 127 of Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code, two persons shall be deemed to be related if: (a) they are officers or directors of the other person’s business; (b) they are legally recognised partners in business; (c) they are employer and employee; (d) a third party directly or indirectly owns, controls or holds 5 % or more of the outstanding voting stock or shares of both of them; (e) one of them directly or indirectly controls the other; (f) both of them are directly or indirectly controlled by a third person; (g) together they control a third person directly or indirectly; or (h) they are members of the same family (OJ L 343, 29.12.2015, p. 558). In accordance with Article 5(4) of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code, ‘person’ means a natural person, a legal person, and any association of persons which is not a legal person but which is recognised under Union or national law as having the capacity to perform legal acts (OJ L 269, 10.10.2013, p. 1).