COMMISSION IMPLEMENTING REGULATION (EU) 2026/1373

of 22 June 2026

imposing a definitive anti-dumping duty and definitively collecting the provisional duty imposed on imports of 1,4-Butanediol originating in the People's Republic of China, the Kingdom of Saudi Arabia and the United States of America

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 6 June 2025, the European Commission ('the Commission') initiated an anti-dumping investigation with regard to imports of 1,4-Butanediol ('BDO') originating in the People's Republic of China ('PRC' or 'China'), the Kingdom of Saudi Arabia ('Saudi Arabia') and the United States of America ('USA' and, together with China and Saudi Arabia, 'the countries 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 24 April 2025 by INEOS Solvents SA ('the complainant' or 'INEOS'). The complaint was made by the Union industry of BDO 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 Implementing Regulation (EU) 2025/1718 ('the registration Regulation') [3].

1.3. Provisional measures

(4) On 5 February 2026, the Commission imposed provisional anti-dumping duties on imports of 1,4-Butanediol originating in the People's Republic of China, the Kingdom of Saudi Arabia and the United States of America by Commission Implementing Regulation (EU) 2026/270 [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 1,4-Butanediol originating in the People's Republic of China, Saudi Arabia and the United States of America, OJ C, C/2025/3135, 6.6.2025, ELI: http://data.europa.eu/eli/C/2025/3135/oj.
[3] Commission Implementing Regulation (EU) 2025/1718 of 5 August 2025 making imports of 1,4-Butanediol originating in the People's Republic of China, Saudi Arabia and the United States of America subject to registration, C/2025/5413 (OJ L, 2025/1718, 6.8.2025, ELI: http://data.europa.eu/eli/reg_impl/2025/1718/oj).
[4] Commission Implementing Regulation (EU) 2026/270 of 4 February 2026 imposing provisional anti-dumping duties on imports of 1,4-Butanediol originating in the People's Republic of China, the Kingdom of Saudi Arabia and the United States of America (OJ L, 2026/270, 5.2.2026, ELI: http://data.europa.eu/eli/reg_impl/2026/270/oj).

1.4. **Subsequent procedure**

(5) Following the disclosure of the essential facts and considerations on the basis of which a provisional anti-dumping duty was imposed ('provisional disclosure'), Wanhua Chemical (Sichuan), Ltd together with its related companies ('Wanhua Group'), International Diol Company ('IDC'), Sipchem Marketing Company ('SMC'), and Sipchem Europe S.A. ('SESA') (Saudi Arabia exporting producer and related companies, together 'Sipchem'), Lyondell Chemical Company ('LCC') and Lyondell Chemie Nederland B.V ('LCN') (US exporting producer and its related Union producer, together 'LYB'), Envalior BV and Envalior GmbH ('Envalior'), Lubrizol Advanced Materials Europe BVBA ('Lubrizol'), INEOS, Novamont S.p.A ('Novamont'), BASF SE ('BASF') filed written submissions making their views known on the provisional findings within the deadline provided by Article 2(1) of the provisional Regulation.

(6) The parties who so requested were granted an opportunity to be heard. Hearings took place with the Wanhua Group, Sipchem and LYB.

(7) 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.

(8) 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 BDO originating in China, Saudi Arabia and USA ('final disclosure'). All parties were granted a period within which they could make comments on the final disclosure. Comments were received from the Wanhua Group, Sipchem, INEOS and Covestro.

(9) The parties who so requested were granted an opportunity to be heard. A hearing took place with Sipchem.

1.5. **Interested parties**

(10) In addition to the parties mentioned in the provisional Regulation, Lubrizol (a user of BDO), came forward as an interested party at the definitive stage of the investigation.

1.6. **Comments on initiation**

(11) Following provisional disclosure, LCN and Sipchem submitted additional comments on the degree of support for the complaint ('standing analysis').

(12) Concretely, LCN repeated several arguments discussed at recital 11 and (12) of the provisional Regulation namely that the Commission ignored the lack of support for initiating the investigation against imports from the USA and Saudi Arabia, since LCN had expressed a 'neutral' position of the investigation because it had '[n]o concerns with regards to imports from Saudi Arabia & the USA', and it was '[i]n favour of investigating imports originating in China'. In addition, LCN submitted that LCN being against the initiation was recognised in recital 411 of the provisional Regulation and that the Commission 'wilfully ignored' the lack of standing of the complaint at initiation against the imports of BDO from the USA. The Commission acknowledged that LCN has provided views on its opposition to the initiation of the investigation against the USA and Saudi Arabia after the sampling exercise was concluded. However, as per stated under recital 14 of the provisional Regulation, the standing analysis, on 2 June 2025, established support to the complaint, since no producer expressing opposition came forward and one producer expressed a neutral position. It was concluded by the Commission that the conditions of Article 5(4) of the basic Regulation were met. Therefore, these claims were rejected.

(13) Sipchem repeated their view summarised in recital 12 of the provisional Regulation, namely that that the investigation should be discontinued as concerns BDO imports from Saudi Arabia and the USA, because LCN was allegedly forced into a checkbox response and choose 'neutral' and considering that LCN's views were further expanded in the standing's form check box comment section ([5]), the Commission should have further investigated

([5]) The comment read: '[n]o concerns with regards to imports from Saudi Arabia & the USA', and it was '[i]n favour of investigating imports originating in China'.

and not relied alone on the 'neutral' response that did not reflect the additional comments provided at the time of standing. Sipchem argued that the Commission would have then been able to confirm that LCN did not support the initiation of an investigation concerning imports from Saudi Arabia and the USA. In addition, Sipchem submitted under recital 303 of the provisional Regulation that the Commission found Chinese producers could set prices on the Union market and therefore Sipchem was a price taker, which is according to Sipchem why LCN did not support the investigation regarding Saudi Arabia and the USA and therefore the investigation should be terminated against these countries. The Commission noted that Sipchem has not provided any substantiation of LCN not supporting an investigation against the USA or Saudi Arabia because of Sipchem being an alleged price taker in the EU market. Contrary to these claims, as stated at recital 14 of the provisional Regulation, the conditions of Article 5(4) of the basic Regulation were met since no producer expressing opposition came forward and one producer expressed a neutral position. Therefore, it was concluded by the Commission that the conditions of Article 5(4) of the basic Regulation were met, and these claims were rejected.

(14) Following the final disclosure Sipchem claimed that in rejecting its claim the Commission ignored one of Sipchem's points, which is that the Commission should have taken LCN's narrative comment in LCN's sampling form into account instead of accepting its neutral position on the case as a whole.

(15) The Commission, however, reminded Sipchem that LCN was requested to comment on its view relating to the initiation of the investigation as a whole as the complaint had sufficient evidence of dumping, injury and causation for the three countries together. Therefore, the additional comment that LCN had '(n)o concerns with regards to imports from Saudi Arabia & the USA' did not prevent the initiation of the case as envisaged by the complaint. The comment of Sipchem was therefore rejected.

(16) The Government of the Kingdom of Saudi Arabia ('GKSA') submitted that the Commission did not consider whether Union producers importing BDO from the countries concerned and in some cases related to the exporting producers would still qualify as EU producers for the Union Industry definition and for the assessment of standing. As part of the standing exercise, the Commission analysed the imports and relationships of the companies that replied and found no reason to exclude any of them from the definition of Union industry and of the conclusion of standing, as set under Article 4 and Article 5 of the basic Regulation.

(17) In the absence of further comments on initiation, the Commission confirmed its conclusions set out in recitals 7 to 31 of the provisional Regulation.

1.7. **Sampling**

(18) In the absence of any comments on sampling, the Commission confirmed its conclusions in recitals 33 to 41 of the provisional Regulation.

1.8. **Individual examination**

(19) In the absence of any comments individual examination, the Commission confirmed its conclusions in recital 42 of the provisional Regulation.

1.9. **Questionnaire replies and verification visits**

(20) The Commission carried out a verification visit pursuant to Article 16 of the basic Regulation at the premises of Novamont, Novara, Italy (a Union producer, importer and user of BDO).

(21) Following provisional disclosure, no interested party submitted any claims or comments on questionnaire replies and verification visits. The Commission therefore confirmed its findings and conclusions as set out in recitals 43 to 46 of the provisional Regulation.

1.10. **Investigation period and period considered**

(22) Comments on the suitability of the period considered as a period for the examination of trends as part of the injury assessment were considered in section 4.7 ('Conclusion on Injury').

(23) In the absence of any further comments, the Commission confirmed its conclusions in recital 47 of the provisional Regulation.

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

(24) In the absence of any comments on the product under investigation, product concerned and like product, the Commission confirmed its conclusions in recitals 48 to 63 of the provisional Regulation.

3. **DUMPING**

3.1. **China**

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

(25) In the absence of comments on the procedure for the determination of the normal value under Article 2(6a) of the basic Regulation, the Commission confirmed its conclusions in recitals 64 to 69 of the provisional Regulation.

3.1.2. *Normal value*

(26) In the absence of comments on the opening recitals on the normal value, the Commission confirmed its conclusions in recitals 70 to 72 of the provisional Regulation.

3.1.2.1. Existence of significant distortions

(27) In the absence of comments on the existence of significant distortions in China, the Commission confirmed its conclusions in recitals 73 to 112 of the provisional Regulation.

3.1.2.2. Representative country

(28) In its comments following provisional disclosure, the Wanhua Group claimed that the benchmarks for certain factors of production were abnormally high and substantially higher than Wanhua's purchase price. As indicated in recitals 30 to 37 below, the Wanhua Group questioned the suitability of Brazil as representative for those factors of production.

(29) The Commission noted that comparing the benchmarks of the factors of production with Wanhua's purchase price was not relevant since the Commission had concluded in recital 27 above on the existence of distortions in China. The Commission's assessment of the representativity of the benchmarks was provided in recitals 30 to 37 below.

(30) The Wanhua Group claimed that the Commission should have used the same benchmark for natural gas as in the provisional regulation of the anti-dumping investigation on adipic acid since both investigations had the same investigation period, used the same method for calculating the natural gas benchmark and the regulation imposing a provisional anti-dumping duty on imports on adipic acid from China ([6]) was published before the regulation imposing provisional anti-dumping duties on BDO. The Wanhua Group claimed that the difference in the benchmark values was due to the use of a different conversion factor between one million British thermal units ('MMBtu') and m^3.

([6]) Commission Implementing Regulation (EU) 2025/2287 of 12 November 2025 imposing a provisional anti-dumping duty on imports of adipic acid originating in the People's Republic of China (OJ L, 2025/2287, 13.11.2025, ELI: http://data.europa.eu/eli/reg_impl/2025/2287/oj).

(31) The Commission re-examined the calculations for the natural gas benchmark used in both investigations and found two clerical errors in the investigation on adipic acid, which were corrected for that investigation. The calculations of this investigation on BDO were correct and in line with the chosen sources, including the MMBtu-m^3 conversion factor. Therefore, the Commission dismissed the claim.

(32) The Wanhua Group claimed that the proposed benchmark for oxygen from Brazil was not representative. First, the Wanhua Group claimed that the benchmark was between 60-100 times the purchase price of the Wanhua Group. Second, Wanhua claimed that the import volumes into Mexico and Indonesia were far greater than import volumes into Brazil which made their prices more representative. The Wanhua Group added that import prices into Malaysia, Türkiye and Thailand were not representative due to low import volumes and the high share of imports from China. Third, the Wanhua Group submitted data to claim that the import price into Brazil was an outlier in the oxygen market when compared to the EU market and to the rest of the world. Fourth, the Wanhua Group submitted that it received its oxygen via a pipeline near its plant, which reduced the cost of transportation significantly as compared to other means of transport and that there was no indication that the means of transport used in Brazil were similar to the one used by Wanhua. Finally, the Wanhua Group claimed that if the Commission maintained the benchmark, the CIF price into Brazil should have been 16,18 CNY/m^3 and not 17,04 CNY/m^3.

(33) The Commission did not consider relevant the difference between the benchmark for oxygen and Wanhua's costs for the reasons explained in recital 29 and did not consider that 651 352 m^3 was a low volume. The Commission considered that the Wanhua Group did not demonstrate that the data used by the Commission did not relate to the 'corresponding costs of production' within the meaning of Article 2(6a) of the basic Regulation. The Wanhua Group argued that the price was abnormal only by reference to other sources, but without any substantiated explanation. In view of the volume of imports of oxygen into Brazil, and the information on the file, the Commission had no evidence that the data used was distorted or that it related to inputs which did not correspond to those used by the Wanhua Group. Moreover, the mere fact that the prices varied across sources and that the price used to establish the benchmark was high compared to other sources did not make that price unreasonable. The Commission also confirmed that the benchmark value of 17,04 CNY/m^3 was correct, since it included the applicable duties, as indicated in the relevant file that had been made available at pre-disclosure. Based on the above, the claim was dismissed as unsubstantiated.

(34) Following the final disclosure, the Wanhua Group disagreed with the Commission's assessment. The Wanhua Group reiterated the claims on the oxygen benchmark following the provisional disclosure: (i) it was excessively high; (ii) it was inconsistent with other publicly available information, and (iii) it was not comparable with the supply conditions of the Wanhua Group since it received oxygen via pipeline while oxygen traded internationally was typically transported by road or rail in either liquid or gas form, which involved higher costs. Finally, the Wanhua Group claimed that asking them to demonstrate that the benchmark did not reflect the 'corresponding costs of production' was inconsistent with Article 2(6a) of the basic Regulation, which required the Commission to identify a suitable benchmark, as it would shift the burden of proof to them.

(35) The Wanhua Groupdid not submit additional evidence to support the claims (i) to (iii) in recital 34 and therefore the Commission upheld the assessment provided in recital 33. Regarding the burden of proof, the Commission proved that the benchmark related to 'corresponding costs of production' within the meaning of Article 2(6a) of the basic Regulation for the reasons explained in recital 33. The Wanhua Group did not submit sufficient evidence to disqualify this conclusion. Therefore, the Commission dismissed the claim.

(36) The Wanhua Group claimed that the Commission should not have used the export price from Brazil as a benchmark for formaldehyde for several reasons. First, exports from Brazil represented a small share of the exports worldwide and the export price from the largest exporter, the Netherlands, was more representative. Second, as the Commission had found for the import volumes of hydrogen into Brazil, the Commission should have also

concluded that import volumes of formaldehyde were too low to establish a representative benchmark and should have used an alternative benchmark. Finally, the Wanhua Group claimed that taking into account the comments above, using the import price from the largest exporter would be in line with the Commission's practice such as in R728 GOES ([7]) and in AD717 MWF ([8]).

(37) The Commission did not consider that 3 810 tonnes was a low volume. The Commission considered that the Wanhua Group did not demonstrate that the data used by the Commission was not appropriate within the meaning of Article 2(6a) of the basic Regulation. The Wanhua Group argued that the price was abnormal only by reference to other sources, but without any substantiated explanation. In view of the volume of exports from Brazil and the information on the file, the Commission had no evidence that the data used was distorted or that it related to inputs which did not correspond to those used by the Wanhua Group. Moreover, the mere fact that the prices varied across sources and that the price used to establish the benchmark was high compared to other sources did not make that price unreasonable. Furthermore, the Commission did not agree that the import volumes of hydrogen were comparable to those of formaldehyde. The import volume of hydrogen was just 6 m^3, which rendered an import price several thousand times higher than the industrial benchmark considered by the Commission. Therefore, the Commission dismissed the claim.

(38) Following the final disclosure, the Wanhua Group referred to its comments following the provisional disclosure asking the Commission to reconsider the benchmarks for formaldehyde and natural gas. The Commission noted that the Wanhua Group did not submit additional evidence and therefore dismissed the claim.

(39) In the absence of other comments on the representative country, the Commission confirmed its conclusions in recitals 113 to 176 of the provisional Regulation.

3.1.2.3. Sources used to establish undistorted costs

(40) In the absence of comments on the sources used to establish undistorted costs, the Commission confirmed its conclusions in recitals 177 to 212 of the provisional Regulation.

3.1.3. *Export price*

(41) In the absence of comments on the export price, the Commission confirmed its conclusions in recitals 213 to 215 of the provisional Regulation.

3.1.4. *Comparison*

3.1.4.1. Adjustments made to the normal value

(42) In the absence of comments on the adjustments made to the normal value, the Commission confirmed its conclusions in recital 217 of the provisional Regulation.

3.1.4.2. Adjustments made to the export price

(43) The Wanhua Group claimed that the Commission had deducted twice the bank charges incurred by Wanhua Chemical (Singapore) Pte. Ltd. ('Wanhua Singapore'): the first one including them when calculating the selling, general and administrative ('SG & A') costs and the second one as an allowance. The Wanhua Group also claimed that the Commission should have used the actual net invoice value to calculate credit costs and not the adjusted net invoice value which represented a constructed price.

([7]) Commission Implementing Regulation (EU) 2022/58 of 14 January 2022 imposing a definitive anti-dumping duty on imports of certain grain-oriented flat-rolled products of silicon-electrical steel originating in the People's Republic of China, Japan, the Republic of Korea, the Russian Federation and the United States of America following an expiry review pursuant to Article 11(2) of Regulation (EU) 2016/1036 of the European Parliament and of the Council (OJ L 10, 17.1.2022, p. 17, ELI: http://data.europa.eu/eli/reg_impl/2022/58/oj).

([8]) Commission Implementing Regulation (EU) 2025/1139 of 6 June 2025 imposing a provisional anti-dumping duty on imports of hardwood plywood from the People's Republic of China (OJ L, 2025/1139, 10.6.2025, ELI: http://data.europa.eu/eli/reg_impl/2025/1139/oj).

(44) The Commission found these claims justified and corrected its calculation. However, the new calculation did not affect the dumping margin.

(45) Following final disclosure, the Wanhua Group claimed that, for export sales to its related user in the Union, the Commission should have used, as the basis to calculate the SG & A costs of Wanhua Singapore, the actual invoice value reported by Wanhua Singapore, and not the export price constructed according to recital 215 of the provisional Regulation.

(46) The Commission found this claim to be justified. Therefore, it revised the calculation of the export price and re-disclosed it. However, the new calculation did not affect the dumping margin. The Wanhua Group did not comment on this re-disclosure.

3.1.5. *Dumping margin*

(47) The Wanhua Group claimed that using the actual CIF value as the denominator for calculating the margins was wrong. The Wanhua Group claimed that since the Commission had revised the net invoice value for calculating the export price, the Commission should have also used the revised net invoice value for calculating the CIF value used in the denominator.

(48) The Commission noted that the denominator of the dumping calculation had to be the actual CIF Union frontier value because the anti-dumping duty would be applied on such value. Therefore, the dumping margin was expressed as a percentage of the CIF price at Union's frontier level as reported by Wanhua, without adjustments other than those related to transport and freight. Therefore, the Commission dismissed the claim.

(49) Following final disclosure, the Wanhua Group reiterated the claim in recital 47 and added that the Commission's approach was inconsistent with Article 2(9) of the basic Regulation and that the US Department of Commerce, in its practice, used the constructed export price also as a denominator.

(50) Article 2(9) of the basic Regulation refers to the export price to establish the dumping amount, which is necessary to establish the dumping margin, which Article 2(12) of the basic Regulation defines as the amount by which the normal value exceeds the export price. Consequently, it is clear from that provision that the rules of Article 2 of the basic Regulation do not apply to the denominator of the dumping calculation. Finally, the practice of other investigating authorities does not bind the Commission. Therefore, the Commission dismissed the claim.

(51) The definitive dumping margins, expressed as a percentage of the CIF Union frontier price, duty unpaid, are as follows:

Country	Company	Definitive dumping margin
China	Xinjiang Markor Chemical Industry Co., Ltd.	311,9 %
	Wanhua Chemical (Sichuan) Co., Ltd.	522,4 %
	Other cooperating companies in China	362,8 %
	All other imports originating in China	522,4 %

3.2. **Saudi Arabia**

3.2.1. *Normal value*

(52) In the absence of comments on the normal value, the Commission confirmed its conclusions in recitals 230 to 231 of the provisional Regulation.

3.2.2. *Export price*

(53) Following provisional disclosure, Sipchem reiterated its claim that IDC, SMC and SESA form a single economic entity. In particular for SMC and SESA, Sipchem noted that since the Commission did not reject the claim that the two companies form a single economic entity, it should adjust the export price accordingly.

(54) The Commission recalled that the export price was constructed on the basis of the price at which the imported product was first resold by SESA to independent customers in the Union, in accordance with Article 2(9) of the basic Regulation. In this case, adjustments to the price were made for all costs incurred between importation and resale, including SG & A expenses, and for profits accruing. These adjustments should be made whenever the export price is constructed, as it was in this case, irrespective of whether SMC and SESA form a single economic entity, and therefore, the Commission did not consider it necessary to assess whether it is indeed the case.

(55) Sipchem also reiterated its claim that certain sales to a Union BDO producer should be excluded from the calculation of the export price on the grounds that this Union producer used its strong market position to negotiate a price that was significantly below Sipchem's average price. In this respect, Sipchem provided examples of trade defence cases where the Commission had excluded certain export sales from the export price calculations.

(56) The obligation to consider all export sales has been confirmed by the Union courts ([9]). All the trade defence cases listed by Sipchem predate this jurisprudence. Also, in all these cases some export sales had been excluded for factual circumstances different to those that applied to the export sales of Sipchem to the specific Union producer. Moreover, it is rather the norm that prices are formed following hard negotiations between seller and buyer where each party leverages its position to achieve the most beneficial outcome for itself, and averages are by definition formed by both high and low prices and therefore, the fact that certain sales were made at prices that are below, or even significantly below the average, does not justify their exclusion from the calculation.

(57) In view of the above, Sipchem's claims were rejected.

3.2.3. *Comparison*

(58) In support of its claim that IDC and SMC form a single economic entity, Sipchem argued that the Commission focused exclusively on the existence of a contract between IDC and SMC and disregarded the actual functioning of Sipchem's sales structure. According to Sipchem, this goes against case-law from the Court of Justice of the EU, which requires the Commission to consider all evidence about the relationship between entities, including common economic control, the scope of responsibilities of a centralized internal sales department, or the absence of an export department for sales to the EU. The same claim was made following final disclosure.

(59) In view of its position that all three companies, i.e. IDC, SMC and SESA, form a single economic entity, Sipchem claimed that the Commission should recalculate the export price by using the export price of SESA, without making adjustments for SMC or SESA's SG & A costs or profit, or at the very least, it should limit any adjustment to the actual commissions earned by SMC and SESA.

(60) Recital 54 above explains the reasons for the rejection of the claim regarding the construction of the export price and the adjustments applied under Article 2(9) of the basic Regulation.

([9]) See for example Judgment of 5 April 2017, *Changshu City Standard Parts Factory and Ningbo Jinding Fastener* v *Council*, Joined Cases C-376/15 P and C-377/15 P, ECLI:EU:C:2017:269.

(61) At the provisional stage of the investigation, the Commission analysed all information brought forward by Sipchem on the existence of a single economic entity between IDC and SMC, including economic control and the fact that IDC has no sales functions of its own. However, the contract between IDC and SMC, setting out the commissions paid by IDC and including an arbitration clause, proves that the relationship between the two companies is governed by the usual commercial conditions between a producer and an unrelated trader. Those facts, particularly the arbitration clauses in the sales contract, were difficult to reconcile with the claim that that SMC was fully integrated and should be considered as an internal sales department of IDC. Following the provisional and final disclosures, Sipchem did not bring any new factual elements or further evidence than those already provided in the provisional stage of the investigation. Therefore, the Commission confirmed its findings in recital 242 of the provisional Regulation.

(62) As regards the use of the actual commissions, the Commission noted that these are paid between related parties and therefore, cannot be considered as a reliable basis for the adjustments.

(63) In view of the above, Sipchem's claims were rejected.

3.2.4. *Dumping margins*

(64) In the absence of any accepted claim concerning the dumping margin calculation, recitals 243 to 246 of the provisional Regulation are hereby confirmed.

(65) The definitive weighted average dumping margins expressed as a percentage of the CIF Union frontier price, duty unpaid, are as follows:

Country	Company	Provisional dumping margin
Saudi Arabia	International Diol Company	52,4 %
	All other imports originating in Saudi Arabia	52,4 %

3.3. **USA**

(66) In the absence of comments on dumping, the Commission confirmed its conclusions in recitals 247 to 267 of the provisional Regulation.

(67) The definitive dumping margins for the USA, expressed as a percentage of the CIF Union frontier price, duty unpaid, are as follows:

Country	Company	Provisional dumping margin
USA	Lyondell Chemical Company	135,7 %
	All other imports originating in the USA	142,5 %

4. **INJURY**

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

(68) GKSA questioned the definition of the Union industry due to the significant quantity of imports made by the industry. GKSA referred to recital 382 of the provisional Regulation, which discussed imports by the Union industry, and questioned whether certain Union producers should be excluded from the definition of the Union industry. GKSA also questioned whether Union producers related to exporting producers, specifically BASF SE and LCN, should also be excluded from the definition of the Union industry for the basis of defining the Union industry and standing.

(69) INEOS disagreed with the claim that it was not a Union producer because its decision to replace production with imports was a defensive measure, primarily due to the injurious dumping.

(70) The Commission has discretion whether or not to exclude producers from the definition of the Union industry. In this investigation the Commission was not presented with any compelling evidence of why such exclusions were warranted and the claims could not be accepted as they were unsubstantiated.

(71) In respect of the relationship claim (LCC/LCN and BASF SE/BASF Corporation), any exclusion would be on the grounds that these relationships would affect the conclusions on injury and on standing. No evidence was found in this regard or was provided by GSKA. In any event, excluding BASF SE and LCN from the standing exercise would not change the conclusion that there was standing. Therefore, the claim was both unwarranted and ineffective. It was therefore rejected.

(72) In respect of the claim regarding imports it was indeed clear that all four Union producers had increased imports from the countries concerned, especially in 2023 and the investigation period. However, as explained in the provisional Regulation in recital 351, this increase was a temporary, defensive measure in order to maintain the Union producers' position on the Union market due to the poor market conditions and in particular the depressed market prices for BDO. All four Union producers were active and genuine Union producers in the period considered. The claim that Union producers should be excluded from the definition of the Union industry because of their imports of the product concerned was therefore rejected.

(73) In the absence of further comments on the definition of the Union industry and Union production the Commission confirmed its conclusions in recitals 268 to 269 of the provisional Regulation.

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

(74) In the absence of comments on the determination of the relevant Union market the Commission confirmed its conclusions in recitals 270 to 273 of the provisional Regulation.

4.3. **Union consumption**

(75) In the absence of comments on Union consumption the Commission confirmed its conclusions in recitals 274 to 282 of the provisional Regulation.

4.4. **Imports from the countries concerned**

4.4.1. *Cumulative assessment of the effects of imports from the countries concerned*

(76) Following provisional disclosure, LYB challenged the Commission's assessment regarding the cumulation of imports of BDO from the USA. These parties claimed that different conditions of competition existed for US imports for the following reasons: a) that they were made through different sales channels as imports from China and Saudi Arabia; b) that the US imports were largely destined for consumption by the Union industry; c) that US imports to be used by other parties were not regular and systematic but only occurred in response to exceptional needs.

(77) Furthermore, LYB referred to the General Court ruling (VTZ ([10])) whereby LYB claimed that the Commission's assessment of cumulation in the provisional Regulation does not meet the requisite standard under Article 3(4) of the basic Regulation because the Commission did not assess whether the market behaviour of exporters from the three countries concerned is similar.

(78) INEOS supported the position of the Commission in the provisional Regulation.

([10]) Case T-432/12, *Volžskij trubnyi zavod OAO (VTZ OAO) and Others* v *Council*, ECLI:EU:T:2015:248 ('VTZ').

(79) As stated at recital 286 of the provisional Regulation, the Commission has already addressed the relevant issues pertaining to the cumulation of imports. In respect of channels of sale and end use, imports from all three countries shared the same basic characteristics, were fully interchangeable and competed for the same use in the Union namely supplying BDO for the captive and/or free market.

(80) In respect of the behaviour of exporters, the product imported from all three countries and the like product were sold under similar contracts and price conditions (using ICIS as a price benchmark) oftentimes to the same customers and thus competing for them. Therefore, the Commission does not agree that it has not complied with the VTZ ruling regarding the behaviour of exporters.

(81) The Commission concluded that the comments made by LYB on cumulation of imports should be rejected.

(82) Sipchem also made comments on cumulation by referring to recital 331 of the provisional Regulation which established that China was the price setter on the Union market. Sipchem claimed that this finding confirms that the investigation should not have been initiated against Saudi Arabia and the United States which have behaved differently. However, the fact that ICIS prices of the Chinese market were the price setter on the Union market does not mean that Saudi Arabia has not competed and exported at the same prices. As the US and Saudi exporters have followed a similar pricing behaviour on the Union market, the Commission rejects the claim that Saudi and US imports should not be cumulated with those of China. Moreover, the fact that one acts as a price setter only confirms the existence of a competitive relationship amongst the exports and between these exports and sales of the Union industry.

(83) In the absence of further comments on cumulation of imports, the Commission confirmed its conclusions set out in recitals 283 to 290 of the provisional Regulation.

4.4.2. *Volume and market share of the imports from the countries concerned*

(84) In the absence of comments on the determination of the volume and market share of the imports from the countries concerned the Commission confirmed its conclusions in recitals 291 to 294 of the provisional Regulation.

4.5. **Prices of the imports from the countries concerned and price undercutting and price depression**

(85) Wanhua claimed that it was unable to verify the accuracy of the CIF calculations in euro as the Commission had not disclosed the exchanged rates used. This issue was resolved at the final disclosure.

(86) In the absence of further comments on prices, price undercutting and price depression, the Commission confirmed its conclusions in recitals 295 to 303 of the provisional Regulation.

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

4.6.1. *General remarks*

(87) In the absence of comments on the general remarks of the economic situation of the Union industry, the Commission confirmed its conclusions in recitals 304 to 308 of the provisional Regulation.

4.6.2. *Macroeconomic indicators*

4.6.2.1. Production, production capacity and capacity utilisation

(88) In the absence of comments, the Commission confirmed its conclusions in recitals 309 to 313 of the provisional Regulation.

4.6.2.2. Sales quantity and market share

(89) In the absence of comments, the Commission confirmed its conclusions in recitals 314 to 320 of the provisional Regulation.

4.6.2.3. Growth

(90) In the absence of comments, the Commission confirmed its conclusions in recital 321 of the provisional Regulation.

4.6.2.4. Employment and productivity

(91) In the absence of comments, the Commission confirmed its conclusions in recitals 322 to 324 of the provisional Regulation.

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

(92) In the absence of comments, the Commission confirmed its conclusions in recitals 325 to 326 of the provisional Regulation.

4.6.3. *Microeconomic indicators*

(93) In the absence of comments, the Commission confirmed its conclusions in recital 327 of the provisional Regulation.

4.6.3.1. Prices and factors affecting prices

(94) In the absence of comments, the Commission confirmed its conclusions in recitals 328 to 334 of the provisional Regulation.

4.6.3.2. Labour costs

(95) In the absence of comments, the Commission confirmed its conclusions in recitals 335 to 337 of the provisional Regulation.

4.6.3.3. Inventories

(96) In the absence of comments, the Commission confirmed its conclusions in recitals 338 to 340 of the provisional Regulation.

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

(97) In the absence of comments, the Commission confirmed its conclusions in recitals 341 to 346 of the provisional Regulation.

4.7. **Conclusion on injury**

(98) GKSA and Envalior commented that the Commission's assessment of injury was not objective and fair because it used 2021 as a reference point for the determination of injury. These parties stated that 2021 was a boom year and that injury based on a reference to that year is not objective.

(99) INEOS provided graphs of injury indicators to demonstrate that the year 2021 was not important in order to identify injury in the period considered and INEOS supported the Commission's analysis on the grounds that it was both fair and clear.

(100) The Commission's 'Conclusion on Injury' at section 4.7 of the provisional Regulation did not simply use 2021 as a reference point. Firstly, each indicator was explained individually analysing year-on-year developments. Secondly, the 'Conclusion on Injury' makes it clear that material injury started in 2023 and continued into the IP, and that this injury was most apparent from the trend of performance indicators and price depression. Therefore, the Commission presented a comprehensive and balanced assessment of injury which did not rely on any allegedly exceptional factors relating to the year 2021.

(101) The claim that the Commission misinterpreted injury due to factors which occurred in 2021 is rejected.

(102) Envalior reiterated its claim concerning the use of 2021 data in the injury trends in its comments following final disclosure. However, it provided no new arguments and the reiterated claim was therefore also rejected.

(103) GKSA also commented that the Commission's assessment of injury was impaired by a lack of clarity regarding which Union producers were used in the trends of the micro indictors. GKSA asked for clarity on how the Commission could base the micro indicators on the data from two producers and not the three sampled producers.

(104) The Commission's justification of this approach is at recital 327 of the provisional Regulation and it explained why the data related to only two Union producers and therefore had to be presented in ranges for reasons of confidentiality.

(105) To clarify, the Commission did not fail to take into account (or omit) the data of the third sampled producer, but this third producer had no data for the Commission to use as it used BDO captively. Therefore, it did not sell meaningful quantities of BDO on the Union free market and as such had no data for indicators such as sales price, profitability and return on investment.

(106) Therefore, the claim that the Commission's micro indicators were not accurately presented is rejected.

(107) GKSA further commented that the Commission's assessment of injury was flawed because at recital 347 it referred to 'dumped imports from the countries concerned in 2023 and the period considered'.

(108) Indeed, this sentence contained an error and should have read 'low priced imports from the countries concerned in 2023 and dumped imports in the investigation period'. Although this point is accepted, the revised text does not change the overall conclusion that the Union industry was suffering material injury in 2023 and the investigation period. The Commission accepts the point made by GKSA regarding the textual error.

(109) The GKSA also commented that several macroeconomic indicators of the Union industry improved significantly between 2023 and the investigation period (such as production, capacity utilisation, captive use, sales quantity and productivity). GKSA asserts that this does not compare with the development of the microeconomic indicators and raises doubts on the overall injury findings.

(110) However, the Commission's overall conclusion on injury at section 4.7 of the provisional Regulation took into account the developments of the macroeconomic indicators. The fact that the quantity indicators mentioned above improved slightly from 2023 to the investigation period does not cast doubt on the overall conclusion that the industry suffered injury over the period considered, and that the injury is most evident from price depression and the various performance indicators. Therefore, this claim was rejected.

(111) The GKSA referred to recital 439 of the provisional Regulation and claimed that the statement is not compliant with Article 7.1 (iii) of the WTO Anti-Dumping Agreement because the latter article refers to the need to prevent injury during the investigation. The Commission notes that these articles refer to the imposition of provisional measures. The Commission does not agree that it has breached the need to motivate the imposition of provisional measures to prevent further injury being caused to the Union industry during the investigation. Recital 439 refers to the need to impose provisional measures to 'prevent further injury'. Without the provisional measures this 'further injury' would take place during the definitive stage of the investigation. This claim was therefore rejected.

(112) In the absence of further comments, the Commission confirmed its conclusions in recitals 347 to 354 of the provisional Regulation.

5. CAUSATION

(113) In the absence of comments, the Commission confirmed its conclusions in recital 355 of the provisional Regulation.

5.1. Effects of the dumped imports

(114) In the absence of comments on the effects of the dumped imports, the Commission confirmed its conclusions in recitals 356 to 363 of the provisional Regulation.

5.2. Effects of other factors

5.2.1. *Imports from third countries*

(115) In the absence of comments on imports from third countries, the Commission confirmed its conclusions in recitals 364 to 367 of the provisional Regulation.

5.2.2. *Export performance of the Union industry*

(116) The GKSA commented that it disagreed with the Commission's causation findings in respect of the export performance of the Union industry. It argued that the significant decline in export sales has undoubtedly had an impact on the Union industry's production volume and costs.

(117) INEOS pointed out that the problems suffered on export markets were not as significant as the injury on the Union market and that the Commission's conclusions on sales and profitability were reached solely on the basis of data relating to the Union market.

(118) The Commission's assessment of the impact of the export performance of the Union industry did not state that this factor had no impact on the economic situation of the Union industry. However, the conclusion reached was that the export performance was not able to attenuate the causal link with respect to imports from the countries concerned. This conclusion was reached following a comparison of the size and trends of the export performance as compared to the bigger impact on the Union's domestic sales volumes and prices. Therefore, this claim was rejected.

(119) In the absence of further comments, the Commission confirmed its conclusions in recitals 368 to 371 of the provisional Regulation.

5.2.3. *Increases in Raw Material and Energy Costs*

(120) In the absence of comments on increases in raw material and energy costs, the Commission confirmed its conclusions in recitals 372 to 379 of the provisional Regulation.

5.2.4. *Imports by the Union Producers*

(121) The GKSA disagreed with the Commission's causation findings in respect of imports by the Union industry. It argued that the Union industry is suffering from injury because of an increase in low-priced imports that the Union industry itself was responsible for. The GKSA alleged that the Union producers were thus directly responsible for any volume and price effects caused by the imports they made because they willingly chose to import BDO from the countries concerned.

(122) INEOS disagreed with the GKSA's claim that the Union industry was directly responsible for the imports, pointing out that the injury in this case was not self-inflicted but resulted from injurious dumping.

(123) The Commission maintains its view that the imports made by the Union industry in 2023 and the investigation period were simply a defensive measure to enable them to supply the needs of their customers and their own captive needs. The Union producers have spare capacity for BDO and imports were made only on a defensive basis. Therefore, they were forced into making such imports because of the difficult conditions on the Union market created by the cumulated imports from the countries concerned. Imports from the cumulated countries had depressed BDO sales prices to such an extent that it was impossible for the Union producers to cover for their own cost of production and therefore, defensive imports became necessary.

(124) The Commission therefore rejects the comment that imports by the Union producers was a problem that the Union industry inflicted on themselves.

(125) In the absence of further comments, the Commission confirmed its conclusions in recitals 380 to 385 of the provisional Regulation.

5.2.5. *Developments in Consumption*

(126) In the absence of comments, the Commission confirmed its conclusions in recitals 386 to 391 of the provisional Regulation.

5.2.6. *Production stoppages in the period considered*

(127) The GKSA claimed that the Commission should have assessed the impact of production stoppages as a separate causation factor. The Commission remarked on production stoppages in the provisional Regulation particularly in respect of section 5.2.4 which relates to imports by the Union industry.

(128) The Commission found that production breaks were normal in the BDO industry at times of maintenance. As part of pre-planned breaks such stoppages were not always of the same duration. In addition, unplanned stoppages could occur and could lead to temporary issues in supplying customers.

(129) However, the Commission was not aware, nor did the GKSA provide any evidence, of major production stoppages which could have led to the material injury identified in this investigation in 2023 and 2024, including the price depression and heavy losses in profitability of the Union industry as explained in detail in recitals 392 to 396 of the provisional Regulation.

(130) Therefore, the Commission concluded that production stoppages did not cause the material injury to the Union industry.

5.3. **Conclusion on causation**

(131) The Commission has distinguished and separated the effects of all known factors affecting the situation of the Union industry from the injurious effects of the dumped imports. None of the factors, collectively or separately, were found to have a significant bearing on the situation of the Union industry sufficient to call into question the conclusion that the imports from the countries concerned were causing material injury.

(132) On the basis of the above, the Commission concluded that the dumped imports from the countries concerned caused material injury to the Union industry. The injury consists mainly of price depression, inadequate profitability, return on investments, cash flow and ability to raise capital.

(133) In the absence of further comments, the Commission confirmed its conclusions in recitals 392 to 395 of the provisional Regulation.

6. LEVEL OF THE MEASURES

(134) In the absence of comments, the Commission confirmed its conclusions in recital 396 of the provisional Regulation.

6.1. Injury margin

(135) Envalior and the Wanhua Group claimed that the underselling margin used in the establishment of the provisional measures was flawed because the non-injurious price was inflated by both an elevated cost base and an unjustifiably high target profit margin.

(136) In respect of the allegation of an elevated cost base, Envalior claimed that the increased energy prices in 2022 had inflated the Union production costs in that year. However, this claim is fundamentally flawed as the Commission used the cost of production during the investigation period (2024), as the basis for the target price calculation, which is considerably lower than the one of 2022.

(137) Envalior and the Wanhua Group claimed that the target profit used [10-25 %] is deemed excessive for a bulk commodity chemical produced at large scale using mature technology and subject to intense international competition. They also referred to lower target profit figures used in recent anti-dumping investigations to emphasise their point.

(138) INEOS argued that the Commission's approach to the target profit was set out in Article 7 (2c) of the basic Regulation and that a case-by-case analysis was applicable rather than setting the minimum profit rate of 6 % mentioned in that article.

(139) This claim made by Envalior and the Wanhua Group was rejected as the Commission followed its usual practice, based on General Court jurisprudence, that the target profit should be based on the industry's performance in the absence of the injurious dumping. In the case at hand, the Commission had access to two recent profitable years for the Union industry (2021 and 2022) prior to the existence of material injury and before a significant increase in both total imports and market shares from the countries concerned in the Union. The year 2021 was a very profitable year [20-40 %] of turnover as shown in Table 11 of the provisional Regulation. This was due to favourable market conditions and high consumption, combined with lower imports from the countries concerned. The year 2022 was a year of reduced consumption, but one where high energy costs could still be passed on to customers due to the lack of price depression and lower total imports than the following years (2023-Investigation Period) from the countries concerned. As such, as explained in recital 399 of the provisional Regulation, the target profit was established using the level of profit in the year 2022.

(140) In relation to the nature of BDO and its market, the product is indeed a bulk chemical subject to import competition. However, producing BDO, like all chemicals, is subject to substantial risks caused by inter alia, significant fixed costs and fluctuating raw material prices. Therefore, the Commission does not agree with the comment that normal profit rates in the BDO industry should be low simply because it is a bulk commodity product produced at large scale.

(141) In conclusion, the profitability rate in 2022 [10-25 %] was considered the most suitable and representative year as a basis for the target profit for the underselling calculations. Considering that the Commission had specific data of the BDO industry in the absence of injurious dumping, it was not appropriate to resort to profitability data relating to other branches of the chemical sector as per suggested by Envalior and the Wanhua Group.

(142) In its comments following final disclosure, the Wanhua Group reiterated its argument that the target profit rate used in this investigation was too high and that 2022 was not a representative year for this purpose. However, no new arguments were put forward by the Wanhua Group. The Commission already explained at recitals 139 and 140 why 2022 was considered an appropriate year for target profit purposes, and why alternative years and the 6 % minimum target profit were not appropriate under the circumstances of this investigation. In addition, the Commission already rejected the use of profit data from other trade defence cases on the grounds that it has appropriate case specific data available in this case.

(143) Envalior also commented that the profitability rate in 2022 [10-25 %] was too high pointing out that five of the biggest chemical companies (BASF, Dow, INEOS, LyondellBasell, and DuPont) had average profit levels just below 5 % in 2025.

(144) The Commission rejected this claim as the profit rate used was based on BDO specific data obtained during the period considered and before the increase of volumes of BDO imports from the countries concerned. This was calculated in accordance with both usual practice and on General Court jurisprudence ([11]).

(145) LYB made general comments on the alleged high level of the provisional measures applicable to US imports. However, as it made no specific comments on the calculation of the injury elimination level, these claims were rejected as unsubstantiated.

(146) As explained at recitals 47 to 48 above, the Wanhua Group made claims relating to the CIF prices of its exports to the Union market. As these claims were rejected, the CIF prices used for the underselling margin calculated for Wanhua remain the same.

(147) Following the final disclosure, the Wanhua Group returned to this issue and these comments were considered and rejected at recital 49.

(148) The Commission also considered a claim from the Wanhua Group that a calculation error in the CIF EU border export value had been made. These comments were considered and rejected at recital 50.

(149) Also following the final disclosure, the Wanhua Group argued that import transactions made through its related importer in the Union, which were then used as an input for the production of downstream products, should not be included in the injury margin calculation as there was no direct competition between Wanhua and the Union industry concerning these sales. The Commission could not accept this argument as these imports could have been supplied by the Union industry, and the imports were made at very similar prices to the other imports of the Wanhua Group. The Commission therefore rejected the claim to exclude these transactions as the prices and conditions of sale of such imports were the same as other Wanhua Group sales on the Union market.

(150) In the absence of further comments, the Commission confirmed its conclusions in recitals 397 to 407 of the provisional Regulation.

6.2. **Conclusion on the level of measures**

(151) In the absence of further comments on the level of the measures, the Commission confirmed its conclusions in recital 408 of the provisional Regulation.

7. **UNION INTEREST**

7.1. **Interest of the Union industry**

(152) Following the publication of the provisional Regulation, LCN submitted several comments, arguing that the imposition of duties regarding imports from the USA was not in the interest of the Union industry. In particular, LCN argued that the Commission conducted a 'flawed and selective assessment' of the Union interest because the Commission failed to take into account the comments of LCN provided on initiation in accordance with paragraph 2 of Article 21 of the basic Regulation. According to LCN, the Commission was of the view that 'Union interest considerations are irrelevant for the initiation of an investigation' and then did not address LCN's claims under section 7.3 'Interest of users' of the provisional Regulation. LCN further claimed that the comments at initiation were in fact for the provisional stage of the investigation rather than initiation, as the Commission incorrectly concluded in the provisional Regulation.

([11]) T-210/95 *EFMA* v *Council* - Ammonium Nitrate, ECR 1999 II – 3291, paragraph 54 et seq.

(153) The Commission noted that it invited interested parties to submit comments on the provisional Regulation once it was published, allowing parties to view the findings in the provisional Regulation before commenting. Nevertheless, the comments submitted by LCN and LYB that were made at initiation were considered under the relevant Union interest sections of the provisional Regulation by the Commission. LCN and LYB, in addition, submitted additional comments on the Provisional regulation on 23 February 2026, and the Commission assessed and incorporated the comments and views provided by LCN and LYB on the Union interest.

(154) LCN argued that the Commission's assessment is flawed when it concluded that there are four BDO producers in the Union, given that only LCN and Novamont currently produce BDO in the Union. The Commission does not agree with this claim for several reasons. First, as explained in recitals 268 and 269 of the provisional Regulation, the Union industry consisted of four Union producers which were producing BDO during the investigation period. Second, no evidence has been provided by LCN nor found by the Commission that BASF or INEOS have ceased BDO production permanently in the Union or that they ceased to meet the conditions to be part of the Union industry following the imposition of provisional duties. Third, based on public information BASF ([12]) has increased BDO production in the Union and in addition INEOS has planned a restart of BDO production ([13]) in the Union (following a pause of producing due to dumped imports). Therefore, the Commission's finding that there are four BDO producers in the Union is confirmed and as such, it rejected this claim.

(155) In addition, LCN highlighted that BDO imports from the USA are imported by LCN and BASF to 'overcome exceptional gaps in their production, and to avoiding wider negative knock-on consequences by ensuring that customer needs can be met', which, according to LCN, provided a vital lifeline for both producers in the event of a shutdown or maintenance.

(156) First, the Commission does not dispute that imports from the USA had been used by LCN to meet its customer needs. Second, however, the Commission does not agree that measures against the USA are not in the interest of the Union industry. To the contrary, the Commission found that the imposition of measures would be in the interest of the Union industry. As explained in recital 348 of the provisional Regulation, the ability of the Union industry to import BDO from the countries concerned, including imports from the USA, did not allow the Union industry to recover and avoid substantial losses. These losses were deemed so high that they represented a major threat to the Union industry's existence in the short term, despite an increase of BDO free market consumption in the Union and the use of BDO imports to substitute own production. Further, the investigation showed that there was a substantial amount of spare capacity in the Union (60 % in the investigation period) without the need to rely on USA imports to meet all consumption and client needs from the Union. Following the imposition of provisional measures, the Union industry in general (including LCN) should be able to increase production and benefit from better market conditions. In turn, the Union industry would be in a much better financial position, due to fair prices and competition conditions in the Union, to manage the costs of measures due to the 'exceptional gaps' that could be filled by imports from USA subject to measures, whilst meeting customer needs.

(157) Additionally, LCN would be in a position to still source BDO and meet customer demand, even with unexpected shutdowns, from either the substantial Union industry spare capacity and/or from imports from countries not subject to duties such as South Korea or Taiwan. As explained in recital 311 of the provisional Regulation, the investigation found that BDO imports from the USA did, on average, undercut the sales prices of the Union industry over the period considered and the undercutting of the USA imports was a significant factor in the injury investigation. USA imports had a significant and increasing market share during the period considered contributing to the injury suffered by the Union industry. Finally, the investigation resulted in a significant dumping margin for LCC as per recital 263 of the provisional Regulation. Therefore, the Commission maintains that the imposition of measures on BDO from the USA would be in the interest of the Union industry.

([12]) BASF supports European BDO supply security through increased production in Ludwigshafen.

([13]) INEOS submitted that production will effectively restart in [quarter 2] 2026 with a target production level of [70-90] % operating rate – i.e., [75 000-100 000] tonnes per year – or more if market demand allows. In any event, INEOS specifies that its BDO plant cannot operate at a rate below [45-65] %.

(158) Sipchem argued that imposing duties are not in the interest of the Union, as duties would not allow the BDO Union industry to make a reasonable profit, to increase sales prices and cover production costs, which suggested that dumped imports are not the main cause of injury. According to Sipchem, Union producers offered BDO at below alleged cost of production after the duties entered into force. Sipchem did not provide substantiation of Union producers selling or offering currently BDO at their below cost of production, and rather simply compared the cost of production established for the investigation period with what Sipchem understands it has been offered by Union Producers to EU Users currently. However, such a comparison does not equate to a thorough analysis of the economic situation of the Union industry in the post-investigation period. The Commission recalls that it based its finding, of the measures being found to be in the interest in the Union, on data pertaining to the investigation period and not on the cost of production and/or sales prices of BDO of the Union producers currently, which could fluctuate and be different from the cost of production and sales prices during the investigation period.

(159) In its comments following the final disclosure, Sipchem reiterated its point that the BDO measures had not improved Union market conditions to a point whereby the Union industry would be able to make a profit. Sipchem therefore alleged that the provisional measures were not effective and that the Union interest balance should therefore favour the users and that the definitive measures should not be imposed.

(160) The Commission pointed out that Sipchem had simply referred to price offers from the Union industry in May 2026 and compared such offers to costs in the provisional Regulation for the investigation period. The Commission rejected the arguments made by Sipchem as it is not appropriate to compare costs from one period with sales prices in another. Also, the restoration of fair conditions on the Union market may take time and, in any case, should not simply be judged on the basis of data from one month (May 2026).

(161) The Commission instead found that the dumped imports from the countries concerned were the cause of the material injury to the Union industry as explained in recital 395 of the provisional Regulation. The Commission maintains that duties would allow Union producers to fairly compete without the price depression from dumped imports and the injury observed during the period considered caused by the dumped imports of the countries concerned. Finally, the Commission notes that less than one month has lapsed since the imposition of provisional measures and the submission of the claim ([14]), which would not be sufficient time to assess whether the measures have been effective or not in removing the injurious dumping.

(162) In the absence of further comments, the Commission confirmed its conclusions in recitals 409 to 417 of the provisional Regulation.

7.2. **Interest of unrelated importers and traders**

(163) In the absence of comments, the Commission confirmed its conclusions in recitals 418 to 423 of the provisional Regulation.

7.3. **Interest of users**

(164) Following the publication of the provisional Regulation, Lubrizol submitted, that BDO prices on the Union market have increased substantially hurting the competitiveness of their Thermoplastic Polyurethane ('TPU') production when compared to Chinese and Turkish producers. In addition, that BDO imports to the Union have declined and at the same time Union BDO production capacity and BDO 'active suppliers' have not increased, ultimately resulting in less overall supply of BDO and a structural supply risk. Lubrizol argued that all these factors taken together (e.g., increased BDO cost, diminished Union supply and the reduced competitive position for Lubrizol products) pose a material threat to the sustainability of its business in Europe and may influence Lubrizol strategic decisions on investments, production, and the supply chain footprint in Europe thereby requesting a reassessment of the current anti-dumping measures.

([14]) Sipchem – Comments on provisional regulation of 9 March 2026 (t26.001365).

(165) Envalior in turn submitted that BDO supply alternatives at commercial 'workable' prices in early 2026 did not exist, due to increases in BDO prices in other third countries. However, Envalior did not substantiate this claim, other than highlighting how BDO prices have temporarily increased or matched EU produced BDO prices for only certain suppliers and in certain countries over a few months period.

(166) The Commission did not dispute that there could be a price increase of BDO in the Union, and in fact the measures are designed to increase prices of dumped imports to level the playing field and establish fair pricing conditions on the Union market, allowing the Union industry to continue to produce and supply the Union market. The Commission therefore considered the balance of interests of both users and the risk of a discontinuation of Union industry activity. Not imposing measures will lead to a discontinuation of production in the Union, resulting in a far less reliable, resilient and stable source of BDO supply, and significantly lower choice of BDO suppliers, which would then likely lead to BDO price increases in the Union. Union users will be then only reliant on imports, specifically shipping, to enter the Union combined with a very limited ability to safely and economically store BDO in the Union. Therefore, a discontinuation of the Union industry could hamper the viability of production of BDO downstream products in the Union, as they need to source BDO on time, economically, with a continued resilient supply and with a diversified supply based (including Union sourced), to be able to produce at continuous levels and meet minimum efficiency production volume for the downstream products allowing in turn to meet customers' needs on time.

(167) Regarding the BDO production capacity and production in the EU, as the Commission noted in recital 154, there are still four producers in the Union, and the production capacity of the Union industry is sufficient to meet the entire consumption in the EU market. During the investigation period, the Union industry had around 60 % of spare capacity and, due to conditions of fair competition being restored, Union producers could increase production and reduce the cost of production over time by spreading fixed costs over larger quantities to meet the demand of industrial users in the Union. In addition, as mentioned in recital 435 in the provisional Regulation, industrial users could switch to sources of supply from South Korea and Taiwan which are not subject to anti-dumping measures.

(168) Therefore, the claims described in recitals 164 and 165 above were rejected by the Commission.

(169) Additionally, Sipchem submitted that the imposition of duties is not in the interest of the Union BDO downstream users, given that it considered that these users cannot afford to pay a higher BDO price or the 'non-injurious' BDO price, and that in turn higher prices of BDO would endanger the viability of BDO users' activities in the Union, ultimately leading to job losses and undermining EU investments attractiveness. However, Sipchem did not substantiate any of these claims.

(170) In addition, Envalior submitted that the Commission's assessment of BDO's share of downstream cost was methodologically flawed because an average of BDO use and cost was done for all downstream users and substantially understated BDO's cost significance for polybutylene terephthalate ('PBT') mentioned in recital 431 of the provisional Regulation. Envalior requested therefore a specific assessment of the BDO cost for each downstream product rather than having an analysis based on an average across all downstream products. Finally, Envalior submitted that the Commission's finding that BDO price increases are 'not expected to be severe' does not reflect the actual cost and competitiveness impact of measures on downstream producers such as DuBay, the impact of BDO on the cost on key BDO downstream products such as PBT, tetrahydrofuran ('THF') and γ-butyrolactone or the competitive distortion between Union producers and importers of BDO downstream products and the risk of BDO downstream production shifting outside the Union and being imported.

(171) The Commission did not dispute that BDO can account for a significant and important percentage of the manufacturing cost for certain downstream products such as PBT, which was acknowledged in recital 431 of the provisional Regulation. In addition, it noted that the cost and amount of BDO used varied significantly by the user, and even within the same user depending on the degree of specialisation of the downstream product and the different combinations with other chemicals. The Commission acknowledged in the same recital that even if an average of 14 % of the total cost of downstream products was related to BDO as a raw material for the cooperating users, for certain BDO downstream derivatives it could be higher.

(172) However, conducting as assessment of all users BDO costs and profitability and then utilizing an average for the cost of BDO of raw material based on all the data available is not flawed or misleading. The Commission assessed the amount of BDO being used by the industrial users and found, that as per above, BDO formed 14 % – on average – of the total cost of downstream products and represented a fair characteristic of the BDO use in downstream BDO products or derivatives in the Union. In addition, the Commission points that it would not be feasible to assess separately each potential downstream product combination per user in the Union which would result in a very high number of potential downstream products produced even within a single industrial user of BDO. Finally, the Commission noted it relied on the information provided by users during the investigation and a cost breakdown for each downstream product was not available for most Union users.

(173) In addition, the information provided by Envalior regarding downstream BDO products on costs, usage, employees and profit could not be verified during the verification visit by the Commission, due to the inability to accurately establish or verify the figures during the visit.

(174) Following the receipt of updated questionnaires and verification of Novamont's User questionnaire at the company's premises, the Commission included Novamont's updated and verified figures in the User analysis thereby reflecting more accurately the Union's BDO User figures, including of the industrial users, and to incorporate verified information in the User analysis. After this revision BDO still accounted , on average, for 14 % of the total cost of BDO downstream products, and the average profitability of BDO downstream products of Union users was established at between [9 %-11 %] during the IP. In addition, on average, it was found that sales of BDO related products represented about 36 % instead of the 57 % of the total sales of Users in the IP.

(175) In light of the updated calculations and changes under recital 174, the Commission confirmed the main findings and conclusions on the user interest under the provisional Regulation. Furthermore, the Commission notes that despite BDO being used in higher quantities than the average for certain products, such as for PBT, as per mentioned in recital 432 and 433 of the provisional Regulation the majority of the BDO downstream products were in fact profitable and had, in addition, a number of mitigation elements reducing the impact of the measures from the countries concerned, as explained at recital 433 of the provisional Regulation.

(176) Therefore, the claims under recital 169 were rejected.

(177) Novamont in turn provided comments regarding the need to extend duties to the BDO main downstream products in order to preserve competitiveness for the Union producers, resulting in risk for the Union BDO downstream products who are relying on imports to continue supplying BDO downstream products which are in turn not protected by measures. In addition, Novamont argues that imports may switch to downstream products imports instead of BDO, reducing the effectiveness of duties and circumventing the measures and therefore there is a need to protect Union BDO downstream products with duties.

(178) To this effect Novamont, and other Union producers, requested the Commission to consider applying tariff free quotas similar to those in the fused alumina Commission Implementing Regulation 2026/114 ([15]) ('fused alumina case'), allowing a gradual adjustment for fossil based BDO and Bio BDO users and time to the BDO Union downstream industry to adapt to measures with for example new sourcing strategies.

(179) The Commission analysed this request and concluded that in this present case the design of the measures does not need to be modified. The Commission recalls that in the fused alumina case, the findings on Union interest were putting into question the imposition of measures, while, in view of the economic security considerations of the fused alumina case, it was decided that it would be in the interest of the Union that measures should be modified. However, for the reasons explained above under 'Union interest', the Commission concluded that in the present case, and contrary to the fused alumina case, on the balance of the interest of the Union, the measures should not be modified.

([15]) Commission Implementing Regulation (EU) 2026/114 of 15 January 2026 imposing a definitive anti-dumping duty and definitively collecting the provisional duty imposed on imports of fused alumina originating in the People's Republic of China (OJ L, 2026/114, 16.1.2026, ELI: http://data.europa.eu/eli/reg_impl/2026/114/oj).

(180) The Commission noted that the price difference between BDO downstream Union producers and importers from third countries and that possible dumping on BDO downstream products are not part of this investigation. Accordingly, the findings concerning dumping and injury cannot legally be applied to downstream products without a separate investigation.

(181) Following the final disclosure, comments on the Union interest of users were received from Envalior, Covestro, Sipchem and INEOS.

(182) Envalior and Covestro commented that their product of BDO derivatives was significantly more expensive since the imposition of the provisional measures affecting their competitiveness with such derivatives produced outside the Union. Envalior claimed that PBT resin was being imported from China replacing Union production. Envalior reiterated its claim that the impact of the BDO provisional measures had not been adequately considered in the provisional Regulation in respect of PBT and THF. Covestro claimed that it was already suffering increases in cost in its TPU and Polyurethane Dispersions (PUD) production and might have to reduce production in the Union.

(183) In addition, Envalior repeated its claims that BDO representing on average 14 % of the total cost of downstream productswas not representative of products such as PBT and THF. The Commission already acknowledged that different products have higher and lower shares of BDO and, based on the data obtained during the investigation by cooperating users, BDO formed 14 % – on average – of the total cost of downstream products and represented a fair summary of the BDO questionnaire replies from users regarding their use in downstream BDO products or derivatives in the Union. In addition, Envalior submitted that PBT and THF amount to approximately 57 % of the demand of BDO in the Union by referring to an S&P study of 2022.The Commission noted, however, that aggregate BDO demand in the Union by derivative type (THF or PBT) does not necessarily equate to the amount of BDO use or cost in the particular BDO downstream product sold in the Union. In fact, as explained under recital 433 of the provisional Regulation, very different levels of BDO were used in the downstream products, including BDO being lower than 14 % of the total cost of the downstream product, depending on compounds utilized and the level of specialization of the product. Furthermore, the data did not pertain to the investigation period.

(184) The Commission already recognised in recital 166 above that the imposition of duties on BDO imports could increase the costs of BDO downstream products. As per the argument under the same recital 166, such duties were, however, necessary to restore the Union BDO market to a level playing field and the survival of the Union industry by removing the injurious effects of the dumping from the countries concerned. The Commission therefore rejected the claims of Envalior and Covestro on the grounds that on balance the BDO measures are clearly in the Union interest.

(185) Covestro submitted that definitive duties would harm Union users disproportionally as, according to them, there is no sufficient alternative supply to the Union production and because there is a 'competitive disadvantage' of Union users that need to source BDO from third parties. However, it did not provide any substantiation nor data to back up these claims. Covestro also argued that Union production capacity was not sufficient to cover the total consumption requirements of the Union user industry. However, INEOS commented that it had recommenced production and the Commission concluded, in recital 167, that indeed the Union industry had the spare capacity required to supply the Union market. The Commission pointed out that the issue of adequate BDO supply was already considered at recitals 413 and 435 and Table 5 of the provisional Regulation. In the light of no new information, Covestro claims were rejected.

(186) Covestro claimed that some 'grades' of BDO should be excluded from duties. However, in the light of a lack of any detail about which 'grades' are being referred to or any justification of why such exclusions were warranted, this claim was rejected.

(187) Covestro claimed that the Commission should apply the lesser duty rule. However, as explained at recital 440 of the provisional Regulation and definitively confirmed by this Regulation the lesser duty rule already applies.

(188) Therefore, the Commission rejected the requests mentioned in recitals 177 and 178 above.

(189) In the absence of further comments, the Commission confirmed its conclusions in recitals 424 to 437 of the provisional Regulation.

7.4. Conclusion on Union interest

(190) The investigation showed that the losses of the Union industry were deemed so high as to represent a major threat to its existence in the short term, despite an increase of free market consumption over the period considered. Therefore, the Commission concluded that the imposition of measures is in the interest of the Union industry.

(191) Furthermore, BDO is an essential precursor for many important products such as pharmaceuticals (antibiotics, statins and vitamins), medical devices (such as catheters, medical tunings or pacemakers), biodegradable plastics, electric and hybrid vehicles and lithium batteries. Therefore, the existence of a viable BDO production in the Union is essential also from the users' perspective, for their security of supply, taking into account also that, for its chemical characteristics, it is difficult to store BDO in the Union.

(192) Even though the investigation showed that the costs of industrial users of BDO would increase, the balance of interests in this case remained, as at the provisional stage, to confirm the imposition of the measures.

(193) In the absence of further comments on Union interest, recital 438 of the provisional Regulation was confirmed.

8. DEFINITIVE ANTI-DUMPING MEASURES

8.1. Definitive measures

(194) 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.

(195) 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:

Country	Company	Dumping margin (%)	Injury margin (%)	Definitive anti-dumping duty (%)
China	Xinjiang Markor Chemical Industry Co., Ltd.	311,9	105,6	105,6
	Wanhua Chemical (Sichuan) Co., Ltd.	522,4	113,7	113,7
	Other cooperating companies in China	362,8	107,5	107,5
	All other imports originating in China	522,4	113,7	113,7
Saudi Arabia	International Diol Company	52,4	127,8	52,4
	All other imports originating in Saudi Arabia	52,4	127,8	52,4
USA	Lyondell Chemical Company	135,7	148,3	135,7
	All other imports originating in the USA	142,5	153,4	142,5

(196) 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 either the People's Republic of China, the Kingdom of Saudi Arabia or the United States of America.

(197) 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 ([16]). 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*.

(198) 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 either China, the kingdom of Saudi Arabia or the United States of America.

(199) 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.

(200) 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.

(201) To ensure a proper enforcement of the anti-dumping duties, the anti-dumping duty for all other imports originating in the countries concerned 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.

(202) Exporting producers from the People's Republic of China that did not export the product concerned to the Union during the investigation period should be able to request ([17]) 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.

([16]) Email: TRADE-TDI-REQUESTS@ec.europa.eu, European Commission, Directorate-General for Trade and Economic Security, Directorate G, Rue de la Loi/Wetstraat 170, 1040 Bruxelles/Brussel, BELGIQUE/BELGIË. Mention the number of this regulation and the case number (AD734) in the request.

([17]) Email: TRADE-TDI-REQUESTS@ec.europa.eu, European Commission, Directorate-General for Trade and Economic Security, Directorate G, Rue de la Loi/Wetstraat 170, 1040 Bruxelles/Brussel, BELGIQUE/BELGIË. Mention the number of this regulation and the case number (AD734) in the request.

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

(203) 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. **Undertakings**

(204) LCC and IDC submitted price undertaking offers.

(205) According to Article 8 of the basic Regulation, price undertaking offers must be adequate to eliminate the injurious effect of dumping and their acceptance must not be considered impractical.

(206) LCC's offer requested a tariff-rate quota, exempt from the payment of the anti-dumping duty, for exports sold directly from LCC to LCN up to a yearly volume of [7 500-14 000] tonnes. Once the quota is exhausted, a minimum import price based on the Union target price as established in the injury calculations would apply.

(207) According to the offer, access to the duty-free tariff-rate quota volume by LCN would be subject to the following conditions: LCN would need to demonstrate a genuine requirement to acquire an emergency BDO supply from LCC due to either scheduled maintenance or an unplanned temporary outage of its own BDO production facilities in the Union. Any request to access the quota would need to be authorised in writing by the Commission, following a substantiated request from LCN, and would be subject to a 10-day review period.

(208) The Commission assessed the offer in view of the criteria set out in Article 8 of the basic Regulation and concluded that it was unable to accept it.

(209) First, the offer did not fulfil the basic criterion of Article 8 of the basic Regulation because the company failed to revise its prices to eliminate the injurious effect of dumping as required by the basic Regulation. Indeed, the offer would allow dumped and still injurious imports to enter the Union without paying any anti-dumping duties. For this reason alone, the undertaking offer cannot be accepted.

(210) Second, the product concerned showed significant price fluctuations both before and during the investigation period. However, the offer did not propose a price adjustment mechanism to take these fluctuations into account. There was therefore no guarantee that the injurious effects of dumping will be effectively addressed over time.

(211) Finally, the process requested in the offer would be burdensome for the Commission to monitor, particularly in the absence of any existing framework to guide its implementation. For example, the need to establish what would be emergency reasons to allow access to the duty-free tariff-rate quota volume would be inherently arbitrary and unpredictable and would thus not guarantee a reliable or consistent evaluation and monitoring process. Consequently, the acceptance of the undertaking would be impractical for the Commission.

(212) The Commission disclosed its intention to reject the undertaking offer from LCC already in its definitive disclosure. LCC did not provide any comments.

(213) IDC's offer proposed a minimum import price, based on the non-dumped CIF EU price level. To arrive at that price, the offer proposed adjustments on the resale price to the first independent customer, reflecting profit and costs incurred between importation and resale.

(214) In its comments to the final disclosure, IDC added in its offer an adjustment mechanism in the minimum import price, based on the cost of butane, which is the main raw material for its production of BDO.

(215) The Commission assessed the offer in view of the criteria set out in Article 8 of the basic Regulation and concluded that it was unable to accept it.

(216) Regarding the practicability aspect, the Commission noted that IDC is part of the Sipchem group, which includes a number of production and sales companies of petrochemical products. The channel used by IDC for BDO sales to the Union, i.e. via related companies SMC and SESA, is used also for the sale of other products.

(217) Based on the information on file, the global organisation of the Sipchem group could allow IDC's customers in the Union to purchase other products of the Sipchem Group, in addition to BDO. Consequently, there is a risk of cross-compensation in that the group could sell BDO formally above the minimum import price, but effectively below, by artificially decreasing the sales prices of other products sold to the same customers. Furthermore, a significant portion of IDC's turnover on BDO in the Union is linked to customers belonging to larger groups of companies. This opens up another potential channel for passing benefits from the Sipchem Group to Union BDO customers, effectively reducing the sales price charged for BDO to these customers.

(218) It follows that the offered price undertaking for BDO entails a high risk of cross-compensation. Lacking sufficient and effective mitigating measures, the high risk of cross-compensation renders the offered undertaking unenforceable and thus impractical within the meaning of Article 8 of the basic Regulation.

(219) The Commission disclosed its intention to reject the undertaking offer from IDC to the company and gave a deadline for comments. IDC did not provide any comments.

(220) In view of the above, the Commission rejected LCC's and IDC's undertaking offers.

8.4. **Retroactive collection**

(221) As mentioned in section 1.2. of this regulation, the Commission made imports of the product under investigation subject to registration.

(222) 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.

(223) 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, which was 8 132 tonnes, 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 (July 2025- January 2026) which was 8 079 tonnes. Also, a decline was observed 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 (July 2025-February 2026), which was 7 648. Therefore, the Commission concluded that the conditions for the retroactive collection of definitive duties were not met.

(224) In its comments following the final disclosure, INEOS disagreed with the Commission's analysis of the data regarding retroactive collection of duties.

(225) First, on a consolidated basis INEOS calculated an increase of imports of 2 % contesting the Commission's calculation, at recital 223 above, which shows a decline in post investigation period imports. The Commission rejected the claim of INEOS as, even based on its own data, the assessment did not demonstrate a significant further rise in imports.

(226) Second, INEOS analysed the data individually for the three countries concerned and claimed that an increase existed for China so, even if there was no significant rise in imports for the three countries as a whole, duties should be collected retroactively on imports from China. However, in investigations involving more than one country concerned, whether or not imports from these countries are to be cumulated for the purpose of the analysis of Article 10(4)(d) of the basic Regulation depends on whether the Commission decides to cumulate these imports in the investigation. Given that the Commission cumulated the imports from the three countries concerned in this investigation, the Commission's analysis and conclusions in recital 223 were made for the three countries taken as a whole. This is in line with the General Court's judgment in Stemcor that states that the 'further substantial rise in imports within the meaning of Article 10(4)(d) of the basic Regulation must be assessed as a whole, in order to determine whether the imports, taken as a whole, are likely to seriously undermine the remedial effect of the definitive duties and thus create additional injury for the Union industry' ([18]). The Commission consequently dismissed the claim.

9. **FINAL PROVISION**

(227) In view of Article 109 of Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council ([19]), 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.

(228) The Committee established by Article 15(1) of the basic Regulation did not deliver an opinion,

HAS ADOPTED THIS REGULATION:

Article 1

1. A definitive anti-dumping duty is imposed on imports of 1,4-Butanediol, usually falling under the Chemical Abstracts Service's registration (CAS) number 110-63-4 and usually classified in the European Inventory of Existing Commercial Chemical Substances (EINECS) under EC-number 203-786-5, currently classified under CN codes 2905 39 26 and 2905 39 28, and originating in the People's Republic of China, the Kingdom of Saudi Arabia and the United States of America.

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:

Country of origin	Company	Definitive anti-dumping duty (%)	TARIC additional code
People's Republic of China	Xinjiang Markor Chemical Industry Co., Ltd.	105,6	88AL
	Wanhua Chemical (Sichuan) Co., Ltd.	113,7	88AM
	Other cooperating companies in the People's Republic of China listed in the Annex	107,5	
	All other imports originating in the People's Republic of China	113,7	8 999

([18]) Judgment of the General Court (Second Chamber) of 8 May 2019 in T-749/16, *Stemcor* v *European Commission*, paragraph 86.

([19]) 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 (recast) (OJ L, 2024/2509, 26.9.2024, ELI: http://data.europa.eu/eli/reg/2024/2509/oj).

Country of origin	Company	Definitive anti-dumping duty (%)	TARIC additional code
Kingdom of Saudi Arabia	International Diol Company	52,4	88AN
	All other imports originating in the Kingdom of Saudi Arabia	52,4	8 999
United States of America	Lyondell Chemical Company	135,7	88AO
	All other imports originating in the United States of America	142,5	8 999

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 kilograms) of 1,4-Butanediol 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 the applicable country concerned, i.e. the People's Republic of China, the Kingdom of Saudi Arabia or the United States of America 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 Implementing Regulation (EU) 2026/270 imposing provisional anti-dumping duties on imports of 1,4-Butanediol originating in the People's Republic of China, the Kingdom of Saudi Arabia and the United States of America 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 January 2024 to 31 December 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, 22 June 2026.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX

Other cooperating exporting producers not sampled

Country	Name	TARIC additional code
People's Republic of China	Shandong Yuanli Science and Technology Co., Ltd.	88AP
	Inner Mongolia Dongjing Biological Green Technology Co., Ltd.	88AQ
	Henan Kaixiang Fine Chemical Co., Ltd.	88AR
	Xinjiang Blue Ridge Tunhe Energy Co., Ltd.	88AS