



COMMISSION IMPLEMENTING REGULATION (EU) 2026/157

of 23 January 2026

imposing a definitive anti-dumping duty and definitively collecting the provisional duty imposed on imports of candles, tapers and the like originating in the People's Republic of China

THE EUROPEAN COMMISSION,

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

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

Whereas:

1. PROCEDURE

1.1. Initiation

(1) On 19 December 2024, the European Commission ('the Commission') initiated an anti-dumping investigation with regard to imports of candles, tapers and the like originating in the People's Republic of China ('the country concerned', 'the PRC' or 'China') 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 4 November 2024 by Union producers representing more than 25 % of the total Union production in the period from 1 April 2023 to 31 March 2024 ('the complainant'). The complaint was made on behalf of the Union industry of candles, tapers and the like in the sense of Article 5(4) of the basic Regulation. The complaint contained evidence of dumping and of resulting material injury that was sufficient to justify the initiation of the investigation.

1.2. Registration

(3) The Commission made imports of the product concerned subject to registration by Commission Implementing Regulation (EU) 2025/511 (³) ('the registration Regulation').

1.3. Provisional measures

(4) In accordance with Article 19a of the basic Regulation, on 17 July 2025, the Commission provided parties with a summary of the proposed duties and details about the calculation of the dumping margins and the margins adequate to remove the injury to the Union industry. Interested parties were invited to comment on the accuracy of the calculations within three working days. Two of the three exporting producers submitted comments of a technical nature, which were addressed in the disclosure of the essential facts and considerations on the basis of which a provisional anti-dumping duty was imposed ('provisional disclosure').

(5) On 14 August 2025, the Commission imposed provisional anti-dumping duties on imports of candles, tapers and the like originating in the People's Republic of China by Commission Implementing Regulation (EU) 2025/1732 (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 candles, tapers and the like originating in the People's Republic of China (OJ C, C/2024/7459, 19.12.2024, ELI: <http://data.europa.eu/eli/C/2024/7459/oj>).

(³) Commission Implementing Regulation (EU) 2025/511 of 20 March 2025 making imports of candles, tapers and the like originating in the People's Republic of China subject to registration (OJ L, 2025/511, 21.3.2025, ELI: http://data.europa.eu/eli/reg_impl/2025/511/oj).

(⁴) Commission Implementing Regulation (EU) 2025/1732 of 13 August 2025 imposing a provisional anti-dumping duty on imports of candles, tapers and the like originating in the People's Republic of China (OJ L, 2025/1732, 14.8.2025, ELI: http://data.europa.eu/eli/reg_impl/2025/1732/oj).

1.4. Subsequent procedure

(6) Following the provisional disclosure, the following parties filed written submissions making their views known on the provisional findings within the deadline provided by Article 2(1) of the provisional Regulation:

- (a) sampled exporting producers: Qingdao Kingking Applied Chemistry Co Ltd. ('Qingdao Kingking') and Ningbo Kwung's Wisdom Art & Design Co. ('Ningbo Kwung's Wisdom');
- (b) non-sampled exporting producers: Shenyang Qikale International Trade Co Ltd, and Zhejiang Neeo Home decoration;
- (c) China Household Chemicals Industry Association ('CHCIA') ⁽⁵⁾;
- (d) Mission of the PRC to the European Union;
- (e) the complainant/the Union industry.

(7) The positions of each of the parties listed above have been detailed and addressed under the respective heading below.

(8) The parties who so requested were granted an opportunity to be heard. Hearings took place with the complainant/the Union industry, two of the sampled Union producers and the CHCIA.

(9) 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.

(10) 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 candles, tapers and the like originating in the People's Republic of China ('final disclosure'). All parties were granted a period within which they could make comments on the final disclosure.

(11) Following the final disclosure, the importer Bunnik Creations B.V. claimed that the strict procedure of the investigation did not allow parties to properly follow the investigation nor react in a timely manner to procedural documents and information requests from the Commission. It therefore did not have the opportunity to provide detailed claims to the Commission, especially when those procedural deadlines fell during the summer holiday period.

(12) The Commission must conduct the investigation within the applicable statutory deadlines in order to preserve the integrity and progression of the investigation. The statutory deadlines applicable to this investigation were published in the Notice of Initiation. Section 6 of the Notice of Initiation explained the schedule of the investigation and, in particular, that interested parties will have 15 days to comment in writing on the provisional findings or on the information document, and 10 days to comment in writing on the definitive findings, unless otherwise specified. In addition, since the initiation of the investigation the Commission made available on its website an indicative timeline of the investigation, which allows interested parties to anticipate on the timing of certain investigation milestones ⁽⁶⁾. While the Commission may grant extensions to these time limits when duly justified, such extensions should concern exceptional circumstances only. Adhering to the deadlines is crucial to ensuring a fair and effective conclusion of the investigation that complies with legal requirements.

(13) Parties who so requested were also granted an opportunity to be heard. A hearing took place with the importer Bunnik Creations B.V. regarding its claims described in recital (11) above. In addition, Bunnik Creations B.V. had also requested the intervention of the Hearing Officer with regard to the same claims and in order to set up a hearing with the Commission. The Hearing Officer intervened and facilitated the organisation of the hearing between the Commission services and Bunnik Creations B.V.

⁽⁵⁾ In TRON (t24.013249), some 66 members of CHCIA have provided their explicit power of attorney to CHCIA to represent them in the proceeding at hand. In its turn, CHCIA has given a power of attorney to a law firm to represent them.

⁽⁶⁾ <https://tron.trade.ec.europa.eu/investigations/case-view?caseId=2771>.

1.5. **Claims on initiation**

(14) In the absence of any comments with respect to this section, the Commission confirmed its conclusions set out in recitals (6) to (11) of the provisional Regulation.

1.6. **Sampling**

(15) Following the provisional disclosure some parties contested the Commission's decision to grant anonymity to the complainant producers, arguing that a statement of 'risk of retaliation' is not sufficient to provide anonymity.

(16) The Commission noted that the complainant submitted a substantiated request for anonymity alongside the complaint. The request included specific concerns regarding the risk of retaliation. The Commission's assessment of the request took into account the nature of the market, the position of the complainant producers, and the potential for commercial retaliation, which was deemed real. Granting anonymity is consistent with established practice and legal standards, which allow for anonymity where disclosure could result in adverse consequences for the legitimate interests of the complainant producers. Therefore, the claim was rejected.

(17) Similarly, following the provisional disclosure, certain parties claimed that the changes made between the provisional sampling and the final sampling of Union producers may have affected the representativeness of the sample.

(18) The Commission noted, as stated in recital (13) of the provisional Regulation, that at the time the sampling was conducted, the two selected producers accounted for over 35 % of the production and more than 40 % of the sales volume of the companies supporting the complaint. Upon verification of the macroeconomic questionnaire, it was established that these producers represented over 16 % of the estimated total production and more than 17 % of the estimated total sales volume of the Union industry. The Union industry consists of a large number of producers, more than 80 in total, including both large enterprises and a wide range of small and medium-sized companies. Considering this structure, a sample covering over 16 % of the industry is representative of the Union industry.

(19) Following the final disclosure, importer Bunnik Creations B.V. claimed that only two Union producers had been sampled out of a large number of union producers, arguing that the sample selection was not representative of the Union industry. It also claimed a lack of transparency by allowing anonymity of certain Union producers. The Commission noted that, as explained in recitals (14) to (17) above as well as in the Notes to the file (7) on sampling, the sampling was representative of the Union industry. Furthermore, the Commission identified compelling justifications for granting anonymity to those Union producers that had made a request in this regard. Consequently, the claim was rejected.

(20) Following the final disclosure, Ningbo Kwung's Wisdom requested information on the representativeness of the sampled Union producers. It also claimed that no data had been made available regarding the size of the producers taking part in the sampling exercise. As explained above in recital (19), the Commission considered the sample of Union producers to be representative for the Union industry. It made available to interested parties the data that was available to the Commission at the time of the sampling decision and that would allow interested parties to assess the representativeness of the sample, including the representativeness of the sampled Union producers in terms of production and sales on the Union market.

(21) Following the final disclosure, Ningbo Kwung's Wisdom argued that the claims submitted by the Union industry concerning Ningbo Kwung's Wisdom relationship with another Chinese exporting producer should result in the Union industry losing its right to anonymity. Ningbo Kwung's Wisdom claimed that it is a breach of its rights of defence that such allegations are made by an anonymous party.

(7) Please see: AD726 Candles_Note to the file_Provisional sample_EU producers of 19 December 2024 (t24.011572); Note for the file – definitive sample of EU producers of 17 January 2025 (t25.001025); Note for the file – Change definitive sample of EU producers of 24 February 2025(t25.002394).

(22) The Commission recalled that the anonymity of the Union industry, on the one hand, and the relationship between the two exporting producers, on the other hand, are different subjects, which were addressed separately. Anonymity was granted to the Union industry because it submitted a reasoned request for anonymity, which the Commission found credible and justified. The Commission did not find any reason for these circumstances to have changed and the Union industry submitted claims concerning the relationship between two Chinese exporting producers would not affect this. Further, the Union industry's claim was made available to Ningbo Kwung's Wisdom in an open version of the submission and Ningbo Kwung's Wisdom has had the opportunity to address this claim and be heard by the Commission. The claim was therefore rejected.

(23) In the absence of further comments with respect to this section, the Commission confirmed its conclusions set out in recitals (12) to (15) of the provisional Regulation.

1.7. **Individual examination**

(24) In recital (16) of the provisional Regulation, the Commission noted that one exporting producer had requested an individual examination under Article 17(3) of the basic Regulation. After the publication of the provisional measures, the same exporting producer reiterated its demand.

(25) Given the high complexity of the case – involving a highly variable product and intricate production and sales processes of already three sampled exporting producers – the Commission considered that granting this request would be unduly burdensome and would risk preventing the timely completion of the investigation. The request was therefore rejected.

1.8. **Investigation period and period considered**

(26) In the absence of any comments concerning the investigation period and the period considered, the Commission confirmed the conclusions set out in recital (21) of the provisional Regulation.

2. PRODUCT CONCERNED AND LIKE PRODUCT

(27) Following the provisional disclosure, some parties reiterated their claims regarding the scope of the product under investigation and the inadequacy of the Product Control Number (PCN).

(28) On one side it was claimed that handmade decorative candles are distinct from tapers and tealights, and do not compete with the types of candles produced by the Union industry. Therefore, they should be excluded from the scope of the investigation.

(29) Similarly, some parties claimed that the PCN was inadequate to capture the detailed differences between various candle types. It was argued that several candle types exported by the sampled Chinese exporting producers did not match those candle types produced by the sampled Union producers. This discrepancy, which in some cases resulted in a low level of product matching, was cited as evidence that certain specialised candles exported from China are not manufactured by the Union industry.

(30) Concerning the product scope of the investigation, the Commission reiterates that, as stated in recitals (22) to (25) of the provisional Regulation, all candles, tapers, and similar products fall within the scope of the product under investigation. This includes handmade decorative candles. Specifically, the Commission noted that handmade candles are produced by Union producers and compete with imports from China. The claim was, therefore, rejected.

(31) Additionally, the Commission clarified that while the candle types produced by the sampled Chinese exporting producers and the sampled Union producers do not entirely overlap, this does not constitute evidence that the Union industry does not produce a wider variety of candle types, including certain specialised or handmade decorative candles. The Union industry comprises over 80 producers, with a wide diversity in terms of size and product range.

(32) Furthermore, it should be noted that, as established during the investigation, a portion of candle sales in the Union market occurs through tender procedures, where product specifications are defined in advance. The absence of certain candle types (and thus PCN) in the sampled Union producers' sales reflects that these producers did not win the tenders for those specific candle types (and thus PCNs) during the investigation period, in part due to the low unfair dumped prices offered by Chinese exporters, rather than an inability to produce those types of candles. The investigation established the capacity and diversity of the sampled Union producers' portfolio, including special candle types. Finally, the PCN system was designed to ensure like-for-like comparisons, meaning that candles with specific characteristics (e.g. container type, colour, scent) are only compared with similar products to ensure the accuracy of the injury and dumping analysis. The claims were, therefore, rejected.

2.1.1. Conclusion

(33) In the absence of any other comments with respect to the product scope, the Commission confirmed the conclusions set out in recitals (22) to (29) of the provisional Regulation

3. DUMPING

(34) Following the provisional disclosure, two of the three sampled exporting producers, two non-sampled exporting producers (Shenyang Qikale International Trade Co. Ltd. and Zhejiang Neeo Home decoration Co, Ltd), CHCIA and the Union industry submitted comments within the deadline. Moreover, the Mission of the PRC to the European Union came forward after the expiry of the deadline. Hearings were held with all of the parties mentioned, except for the non-sampled exporting producer.

(35) The arguments of the parties are presented and addressed under the respective heading below.

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

(36) The procedure for the determination of the normal value was set out in recitals (30) to (37) of the provisional Regulation.

3.2. Normal value

3.2.1. Existence of significant distortions

(37) The Commission's determinations concerning the existence of significant distortions were set out in Sections 3.2.1 and 3.2.2 of the provisional Regulation.

(38) On the day of publication of provisional measures (14 August 2025), the Commission informed the Government of China (Mission of the PRC to the European Union) of its decision and invited the Government of China to submit any comments thereto by 29 August 2025.

(39) On 15 September 2025, the Government of China submitted a set of comments concerning the application of Article 2(6a) of the basic Regulation. As the submission was received outside the prescribed time limit, the Commission did not take it into account.

(40) In the absence of any further comments concerning the existence of significant distortions, the findings set out in Sections 3.2.1 and 3.2.2 of the provisional Regulation were confirmed.

3.2.2. Representative country

(41) In the absence of comments concerning the selection of the representative country, the conclusions set out in recitals (149) to (167) of the provisional Regulation were confirmed.

3.2.3. Sources used and methodology applied to establish undistorted costs and benchmarks

3.2.3.1. Factor of production – raw materials – the use of benchmarks from Thailand and Türkiye

(42) Following the provisional disclosure, while no parties objected to the choice of Thailand as a representative country, several parties contested the use of Türkiye for certain factors of production ('FOPs').

(43) It is recalled that for three important FOPs (paraffin wax, glass containers and packaging paper), import volumes into Thailand included significant quantities (more than 50 %) originating from China which were found to have a distortive effect on the import prices into Thailand from other countries. The Commission sought an alternative country where the import prices of these FOPs would be unaffected by price distortions. Türkiye emerged as the most suitable option.

(44) In response to the provisional Regulation and to the final disclosure, Qingdao Kingking and Ningbo Kwung's Wisdom challenged the possibility of using multiple representative countries, citing the singular reference to 'representative country' in Article 2.6.(a)(a) of the basic Regulation.

(45) As explained in recital (155) of the provisional Regulation, only in Thailand the Commission identified five companies that produced candles and for which financial data was available with one quarter overlap with the investigation period. Thus, the Commission had no other choice than to use Thailand as a representative country.

(46) The Commission reiterated its conclusion made in recital (166) of the provisional Regulation and noted that the very purpose of the sourcing costs and prices from other representative countries is to find costs and prices that are undistorted. If the share of imports for a particular FOP, such as paraffin wax, into the representative country is significant and consequently render the import price for this input into that country unsuitable, the Commission may use alternative sources for that particular FOP. The said Article 2.6.(a)(a) explicitly mentions undistorted international prices, costs or benchmarks, and the Commission considered that the use of imports into Türkiye for those particular FOPs falls within the discretion of the Commission under this Article.

(47) In response to the provisional Regulation and to the final disclosure, Qingdao Kingking contested the suitability of using import figures into Türkiye since these figures were allegedly not reliable. To this end, Qingdao Kingking had compared export statistics to Türkiye from other third countries with the corresponding import statistics into Türkiye from the third countries concerned and found inconsistencies.

(48) The Commission noted that Qingdao Kingking did not question the use of the data source in its comments to the two Notes for the file on the sources for the determination of the normal value (see recital (36) and (37) in the provisional Regulation). The data therein shared with the interested parties contains import volumes and values extracted from the Global Trade Atlas ⁽⁸⁾, and is the source of data for imports into Thailand, Türkiye and all other countries. Moreover, Qingdao Kingking did not submit any evidence demonstrating that using the export statistics from other third countries to Türkiye would be more appropriate than relying on the import statistics extracted from the Global Trade Atlas. The Commission considered the latter the best available source of import data available for the purpose of establishing an undistorted price.

(49) In response to the provisional Regulation and to the final disclosure, Qingdao Kingking and Ningbo Kwung's Wisdom both argued that the prices of imports into Thailand could be used, since the reference to the existence of 50 % of imports from China was as a ground to disregard Thailand as a source of certain inputs is arbitrary and has no support in the basic Regulation and the price into Thailand for the most important factor of production originating in China (paraffin wax) is not the lowest.

⁽⁸⁾ <https://connect.spglobal.com/>.

(50) As mentioned in recital (46), the very purpose of finding prices in a representative country is to find an undistorted price for the relevant inputs. Whereas Thailand was proposed and accepted as a representative country, not at least due to the availability of financial data of local candle producers, the Commission considered that if the share of imports from China is significant, those prices should not be used as the average import price from China would have a distortive impact on the import prices from all other countries into Thailand as well.

(51) In response to the provisional Regulation and the final disclosure, Qingdao Kingking brought additional information supporting its claim that the prices of paraffin wax in Thailand are not distorted. To this end, Qingdao Kingking examined Malaysian and Japanese export prices of paraffin wax into Thailand and China.

(52) The Commission noted that the data presented by Qingdao Kingking were defined as export data, without any reference to the source of this data. Therefore no reliable conclusion as to the distorting effect of the Chinese imports into Thailand can be drawn.

(53) Qingdao Kingking further highlighted in its comments after final disclosure that the distorted import prices into Thailand from China are higher than import prices from all other countries, which allegedly demonstrates that there is no distortive effect of imports into Thailand of paraffin wax originating from China.

(54) The Commission noted that the price difference was minimal (3,7 %) and that, contrary to Qingdao Kingking's claim, such a difference does not demonstrate that imports of paraffin wax from China would have no distorting effect on paraffin wax prices in Thailand. This claim was therefore dismissed.

(55) In response to the provisional Regulation, Ningbo Kwung's Wisdom reiterated its claim that imports into Thailand of paraffin wax is higher in absolute volumes and hence, should be more representative.

(56) The Commission already explained its approach in recital (189) of the provisional Regulation and dismissed the claim on the same grounds.

(57) In response to the provisional Regulation, Qingdao Kingking proposed that the portion of the import data into Türkiye, specifically imports from Malaysia, be excluded, since it alleged that this data contained a significant share of paraffin wax not suitable for candle production. The claim was supported by export data obtained by a private Chinese analytical agency. Qingdao Kingking stated that import data from Türkiye in general was unreliable because it did not match with the export data from the exporting countries.

(58) The Commission first ensured the classification of paraffin wax into the correct national classification code by the national customs administration of Türkiye. As such, the paraffin wax imported from Malaysia into Türkiye is classified under the correct tariff code. The Commission did not consider that Qingdao's Kingking's claim, which was based on Malaysian export statistics, demonstrated that the paraffin wax from Malaysia would be largely unsuitable for candle production. The Commission also noted that, in any event, the benchmark price for paraffin wax is established on the basis of the average import price of paraffin wax into Türkiye from all countries (excluding China, Azerbaijan, Belarus, the Democratic People's Republic of Korea, Turkmenistan and Uzbekistan) and therefore import data from Malaysia are only part of that average. The claim was therefore dismissed.

(59) In response to the final disclosure, Qingdao Kingking reiterated its claim that import statistics derived from Global Trade Atlas ('GTA') into Türkiye are unreliable since the import volumes do not correspond to the export volumes found in the export statistics of the exporting country.

(60) The Commission noted that the GTA dataset consolidates import and export statistics from official national statistical databases and it considered the GTA as a reliable source of statistical information, especially when compared to the export statistics of one single country. Consequently, the assertion that the export figures of one country do not align with the import statistics of a global database such as the GTA does not undermine the validity of the import data utilised by the Commission in this case. The Commission therefore rejected this claim.

(61) In response to the provisional Regulation and to the final disclosure, Qingdao Kingking and Ningbo Kwung's Wisdom argued that the HS Code used for imports into Türkiye did not reflect the paraffin wax used in the production of the product concerned in the PRC. Both producers claimed that the investigation should consider not only paraffin wax classified under HS Code 2712 20 (containing less than 0,75 % by weight of oil), but also paraffin wax classified under HS Code 2712 90 (other paraffin waxes, including those containing 0,75 % or more by weight of oil).

(62) It is recalled that the HS Code proposed in the Notes for the file on the sources for the determination of the normal value only contained the HS Code 2712 20, which covers paraffin wax containing less than 0,75 % by weight of oil. Ningbo Kwung's Wisdom in its original 'Information Form on Inputs' (as requested in the Notice of Initiation) and in the subsequent questionnaire replies only referred to HS Code 2712 20 for its paraffin wax.

(63) The use of HS Code 2712 20 was verified during the on-the-spot verification at Ningbo Kwung's Wisdom premises. Accepting their claim at this stage – that HS Code 2712 90 should also have been used – would imply that their questionnaire reply was incomplete and potentially misleading. In any event, this additional data could not have been verified at this late stage. Therefore, this claim was rejected.

(64) In response to the provisional disclosure, and reiterated to the final disclosure, Qingdao Kingking further argued that it provided a verified information that it uses HS Code 2712 90 for microcrystalline wax and thus that HS Code 2712 90 should be used to establish a benchmark for microcrystalline wax. However, the Commission noted that almost all the wax Qingdao Kingking used was paraffin wax and thus falling under HS code 2712 20. Therefore the benchmark price the Commission used correctly reflects the input used by the company concerned. In any case, the Commission also observed that the HS code 2712 90 is a basket code which covers a wide range of products other than the microcrystalline wax. Therefore, the Commission considered that the price benchmark for HS code 2712 20 is more pertinent for establishing the benchmark price for microcrystalline wax. In addition, contrary to what Qingdao Kingking claimed in its comments to the final disclosure, microcrystalline wax was not considered as part of consumables, but was assigned a benchmark price of paraffin wax as explained above. Consequently the claim was rejected.

(65) In response to the provisional Regulation and in its comments to the final disclosure, Qingdao Kingking claimed that their glass lids prices were 18,4 % lower than the glass containers, and thus required this deduction be applied to the benchmark prices. However the benchmark prices obtained from Turkish statistics did not allow to assess such price difference. Moreover, as lids represent only a minor cost component of the overall glassware product, they must be treated as sharing the same essential characteristics as the complete article, given that they are presented together with the final product. Consequently, and as applied consistently to all investigated companies, the price of the lids was maintained unchanged.

(66) With reference to Table 9 in recital (277) of the provisional Regulation, and in response to the provisional Regulation, Ningbo Kwung's Wisdom noted that the cost of production of the Union producers is found to be EUR 2 000-EUR 2 500 per tonne, which according to them corresponds to a price per kg of paraffin wax of EUR 2,144 (RMB 16,75). Ningbo Kwung's Wisdom also inquired about the source of this wax benchmark. Finally, Qingdao Kingking considered that the price of paraffin wax was not representative when compared to the import price of paraffin wax into other upper-middle income countries ⁽⁹⁾.

(67) In response to the claim by Ningbo Kwung's Wisdom, the Commission rejected the claim since the legal standard is not to compare cost of production of the Union producers with the one of the exporting producers. Rather, Article 2(6a)(a) of the basic Regulation mandates that the normal value shall be constructed based on undistorted costs and prices and benchmarks.

(68) Concerning the value of the RMB 16,75 per kg of paraffin wax, the data stems from an extraction from GTA for Türkiye for HS Code 2712 20. This data was disclosed in Annex II to the Second Note on the sources for the determination of the Normal Value ⁽¹⁰⁾.

⁽⁹⁾ See recital (149) of the provisional Regulation, where the Commission provided the regulatory requirements for finding a representative country at the same level of economic development as the PRC, i.e. an Upper Middle Income country as per World Bank classification.

⁽¹⁰⁾ Available for parties in TRON under t25.005556.

(69) In response to the claim by Qingdao Kingking, when extracting the data from the GTA, the Commission considered the volumes of imports, any trade restrictions thereof that may have an impact on the prices and the volumes of imports, and the share of total imports, from, *inter alia*, China. The nominal import price level is not an objective criterion for selecting the representative country, therefore Qingdao Kingking's finding of different price levels in other countries could not be considered.

3.2.3.2. Factor of production – raw materials calculation methodology and tolling arrangements

(70) It is recalled that the methodology for determining the factors of production for the calculation of the normal value was detailed in recitals (172) to (225) in the provisional Regulation.

Raw materials calculation methodology

(71) In response to the provisional Regulation and to the final disclosure, Ningbo Kwung's Wisdom criticised how transport costs for the transport of raw materials were added to the cost of purchased raw materials, and when the distorted price of that raw material was replaced by a benchmark price, the transport cost as a percentage of the underlying price of raw material was applied on the undistorted benchmark price instead.

(72) The Commission rejected this claim. The methodology applied ensured that the benchmark prices used to replace the distorted input prices duly incorporated transportation costs.

(73) In response to the provisional Regulation and to the final disclosure, Qingdao Kingking reiterated their claim regarding the inclusion of certain imported raw materials into consumables as opposed to establishing a reference price for them.

(74) The Commission recalled the conclusions made in recitals (204)–(206) of the provisional Regulation. The choice considering minor cost components as consumables was done without consideration of whether the individual FOPs were imported or not. The categorisation into consumables was a practical element of the methodology to limit the number of FOPs to those which have a material impact on the cost of manufacturing. The company failed to prove that this was not the case. Consequently, the claim was rejected.

(75) In response to the provisional Regulation and to the final disclosure, Qingdao Kingking submitted that the calculation of the normal value erroneously disregarded the production quantity for those product types that were sourced solely from inventory.

(76) The Commission dismissed this claim. In line with the methodology used, the Commission had requested the exporting producer to complete the questionnaire including the costs of goods sold for those quantities which were not produced during the investigation period. Qingdao Kingking completed this part of the questionnaire including the consumption of raw materials for products sold from the inventory. On this basis, the Commission used the benchmark prices for the consumption ratios and thereby constructed the normal value. Contrary to the claim by Qingdao Kingking, the Commission did not disregard these products in its calculations.

(77) In response to the provisional Regulation and to the definitive final disclosure (recital 53 therein), the exporting producer Ningbo Kwung's Wisdom questioned why raw material transport costs should be adjusted when there was no finding that such costs were distorted.

(78) The Commission found that the Chinese candle industry is affected by significant distortions in accordance with Article 2(6a)(b) of the basic Regulation, as explained in detail in Section 3.2.1 of the Regulation. As such, the Commission considered it inappropriate to use Chinese domestic costs and prices, including the transportation costs paid by the Chinese exporting producer, as these would be affected by significant distortions. It therefore constructed the normal value exclusively on the basis of costs of production and sale reflecting undistorted prices or benchmarks, in accordance with Article 2(6a)(a). As explained in recital 203 of the provisional

Regulation, the Commission therefore expressed the transport cost incurred by the cooperating exporting producer for the supply of raw materials as a percentage of the actual cost of such raw materials and then applied the same percentage to the undistorted cost of the same raw materials to obtain the undistorted transport cost. This claim is therefore rejected.

(79) In response to the provisional Regulation and to the definitive final disclosure, the exporting producer Ningbo Kwung's Wisdom emphasised that, after the Commission had determined the sources for undistorted costs, it should not add international freight and insurance, plus import duties to bring the goods to Turkey, as this is to inflate the undistorted cost of the FOPs. Ningbo Kwung's Wisdom considers that the prices of these FOPs were undistorted when they left the country of export and no additions to these prices need be made.

(80) The Commission noted that, according to Article 2(6a)(a) of the basic Regulation, the normal value should reflect the undistorted price of the raw materials in the representative country or on the basis of undistorted international prices, costs, or benchmarks. The Commission did not consider it appropriate to rely on the import prices of paraffin wax into the representative country, Thailand, as these import prices were affected by the significant volume of distorted Chinese imports. For this reason, and in the absence of an international benchmark, the Commission established the benchmark price for paraffin wax on Turkish import prices. The benchmark price should therefore reflect the price that a candle producer would pay in Turkey for a raw material delivered at the factory gate. If freight, insurance and import duties would be deducted from the benchmark price, the resulting price would not reflect the undistorted price on the Turkish market but the average EXW price (when sold for export) in the countries that sell to Turkey. This would be contrary to Article 2(6a)(a) of the basic Regulation and thus these claims were rejected.

Tolling arrangements

(81) In recitals (180) to (186) of the provisional Regulation, the Commission explained how it converted the tollers' processing fees into raw materials and labour. It also explained that it first had deducted a fair percentage for SG&A costs and profit incurred by the toller.

(82) In response to the provisional Regulation and to the definitive disclosure, the Union industry questioned whether such a deduction was warranted, arguing that the tollers' processing fees should be converted in full into costs, for example, by adding the notional SG&A cost and profit to the manufacturing overheads.

(83) First, the Commission noted that the tolling process concerned only a very limited share of the total production of the sampled exporting producers.

(84) Second, the reason for this method was to find an accurate and reasonable way of how to convert the fees charged by the tollers for various services (predominantly labour) to a benchmark price for the relevant inputs, similar to the establishment of the undistorted benchmark prices for the FOPs as discussed above.

(85) Finally, not deducting a notional SG&A cost and profit incurred by toller before converting the tollers' processing fee into a benchmark prices on the basis of the inputs used would be tantamount to double counting of the SG&A cost and profit for the services rendered by the tollers. As explained in recitals (214) to (219) of the provisional Regulation, an SG&A cost and profit based on the financial data from producers of the product concerned in the representative country was already added on top of the cost of manufacturing when constructing the normal value. The claim was therefore rejected.

3.2.3.3. Manufacturing overhead costs, SG&A and profit

(86) In recitals (214) to (219) of the provisional Regulation, the Commission laid down how it added the SG&A cost and profit from Thai candle producers to the cost of manufacturing.

(87) The Union industry referred to more recent financial data made available for the Thai candle producers.

(88) The Commission confirmed that more recent financial data was available and subsequently updated the SG&A cost and profit accordingly. The more recent data from 2024, overlapping with the investigation period by three quarters of a year rather than one quarter of a year if only the 2023 data were used, better reflected the situation during the investigation period, provided that the Thai candle producers generated a reasonable profit.

(89) The Commission has thus taken a weighted average of:

- the SG&A and profit generated by one Thai candle producer which generated a profit during both 2023 and 2024 (one-fourth of the SG&A and profit generated during 2023 and three-fourth of the SG&A and profit generated during 2024, to overlap with the investigation period), and
- the SG&A and profit generated by another Thai candle producer for 2023 only, since it was loss-making in 2024.

(90) Following the final disclosure, the Union industry suggested using the financial data of two additional candle producers in Thailand for the construction of the normal value. However, the Commission noted that these companies' business activities as per the NACE⁽¹¹⁾ classification did not align with the companies already selected. Although the names of these two companies suggested that they are involved in candle production, their NACE classification indicated otherwise⁽¹²⁾. Since the Union industry failed to submit any further evidence regarding the company's activities, this claim was dismissed.

(91) In response to the provisional Regulation and to the final disclosure, the exporting producer Qingdao Kingking suggested to also include those Thai candle producers that showed a profit of less than 1 %.

(92) The Commission considered that the profit derived from producers of candles in a representative country must be of a reasonable level and that a profit margin of less than 1 % does not meet this requirement. Usage of such a profit would therefore not be reasonable within the meaning of Article 2(6a)(a) of the basic Regulation.

(93) In response to the final disclosure, the exporting producer Ningbo Kwung's Wisdom suggested to only rely on financial data related to 2024 financial year.

(94) As mentioned in recitals (84) and (85) above, the financial data collected were adjusted to reflect the situation as closely as possible during the investigation period, taking due account of whether an individual candle producer in Thailand was generating a reasonable profit during that period. The suggestion by Ningbo Kwung's Wisdom was therefore rejected.

(95) In response to the final disclosure, the exporting producer Qingdao Kingking suggested that the seasonability of the sales of the product was not sufficiently taken into account when sourcing the profit and SG&A costs. Based on the import data into the Union, Qingdao Kingking suggested to change the calculation to give more weight to data from the quarter preceding the Christmas period, based on the statistical distribution of imports into the Union.

(96) The Commission disagreed with this approach. It considered that the aim of sourcing SG&A costs and profit from two different year is to reflect the investigation period. In any event, the investigation period covers a full year, therefore including the quarter before the Christmas period. As the financial data was not available per quarter and the financial performance of the candle producers in the representative country could not be matched with the pattern of imports into the Union, the Commission rejected the claim.

⁽¹¹⁾ NACE – Nomenclature statistique des Activités économiques dans la Communauté Européenne – is the the statistical classification of economic activities in the European Union.

⁽¹²⁾ Rather than NACE Category 3299 used for collection of data for candle producers, the two Thai producers that the Union industry suggested to add fell into NACE categories 2042 (Manufacture of perfumes and toilet preparations) and 4520 (Maintenance and repair of motor vehicles) respectively.

3.2.3.4. Conclusion

(97) In the absence of any further comments concerning sources used and methodology applied to establish undistorted costs and benchmarks (recitals (42) to (85) above), the conclusions set out in recitals (168) to (219) of the provisional Regulation were confirmed

3.3. Export price

(98) It was recalled that the Commission established the export price as the price actually paid or payable for the product concerned when sold for export to the Union, in accordance with Article 2(8) of the basic Regulation. In the absence of comments thereto, this methodology was confirmed.

3.4. Comparison

(99) In Section 3.4 of the provisional Regulation, the Commission has laid down the methodology for a fair comparison between the export price and the normal value. To this end, in recital (232) therein, the Commission explained how indirect sales to the Union via related traders were treated, namely by deducting a commission made by these related traders in accordance with Article 2(10)(i) of the basic Regulation. Due to the fact that the Commission's reply contains company-sensitive information, the comment thereto has been addressed in the company-specific disclosure.

(100) In response to the provisional Regulation and to the final disclosure, Ningbo Kwung's Wisdom questioned the reasons leading the Commission made a correction to the export price as per Article 2(10)(i) of the basic Regulation, and the calculation of the profit margin used.

(101) Due to sensitivity of business operations, the Commission has addressed its reasoning in a company-specific annex disclosed to the above party on the day of publication of this Regulation.

(102) In the absence of any further comments concerning the comparison between the normal value and the export price, the conclusions set out in recitals (227) to (235) of the provisional Regulation were confirmed

3.5. Calculation

(103) In response to the provisional Regulation, the Union industry claimed that two of the sampled Chinese exporting producers were related within the meaning of Article 127 of Commission Implementing Regulation (EU) 2015/2447⁽¹³⁾ laying down detailed rules for implementing certain provisions of the Union Customs Code, which stipulates under which conditions parties may be treated as related. The Commission agreed with this claim and considered that two of the Chinese exporting producers, Ningbo Kwung's Home Interior & Gift Co and Ningbo Kwung's Wisdom, should be treated as related parties. The specific reason for treatment as related parties in this investigation has been disclosed directly to the exporting producers concerned, given its potentially sensitive nature.

(104) Thus, the dumping margin of these two companies were calculated to be the weighted average between them.

(105) Following final disclosure, both Ningbo Kwung's Home Interior & Gift Co and Ningbo Kwung's Wisdom, as well as CHCIA contested that they should be considered as related parties and insisted on having their own individual dumping margin. For reasons of sensitivity of the facts, the specific arguments have been responded to in a company-specific annex disclosed to the above parties on the day of publication of this Regulation

⁽¹³⁾ Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (OJ L 343, 29.12.2015, p. 558, ELI: http://data.europa.eu/eli/reg_impl/2015/2447/oj).

3.6. Dumping margin

(106) As described in Section 3.2 to 3.5 above, following claims from interested parties, the Commission revised the dumping margins.

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

Company	Definitive dumping margin
Ningbo Kwung's Home Interior & Gift Co	56,7 %
Ningbo Kwung's Wisdom Art & Design Co., Ltd., including Anhui Fenyuan Aromatic Technology Co., Ltd.	56,7 %
Qingdao Kingking Applied Chemistry Co Ltd,	60,3 %
Cooperating non sampled	58,1 %
All other companies	60,3 %

4. INJURY

4.1. Definition of the Union industry and Union production

(108) In the absence of any comments with respect to this section, the Commission confirmed its conclusions set out in recitals (244) to (245) of the provisional Regulation.

4.2. Union consumption

(109) In the absence of any comments with respect to this section, the Commission confirmed its conclusions set out in recitals (246) to (249) of the provisional Regulation.

4.3. Imports from the country concerned

(110) Following the provisional disclosure, the CHCIA claimed that imports of candles from China did not experience a significant increase during the period concerned, either in absolute terms or relative to consumption in the Union.

(111) The Commission disagreed. As explained in Section 4.3 of the provisional Regulation, imports from China increased by 40 % in absolute terms during the period considered. In relative terms, relative to Union consumption, the market share of Chinese imports rose from 13 % to 22 %, representing a 67 % increase over the period considered. The claim was therefore rejected.

(112) Following final disclosure, the CHCIA reiterated its position that Chinese candle imports had not increased in relative terms and challenged the notion that these imports had an adverse impact on the Union market. The Commission reiterated the explanation in recitals (106) and (107) above. Consequently, the claim was rejected.

4.3.1. Prices of the imports from the country concerned and price undercutting

(113) Following the provisional disclosure, the CHCIA claimed that the Commission's analysis of price undercutting relied solely on data from the investigation period, without considering the entire period considered or examining continuous price developments and lacked objectivity.

(114) The Commission rejected this claim. The Commission's assessment was based on an objective examination and positive evidence and did not ignore price developments over time. The entire period considered was examined for trends in import volumes, market share, and the injury indicators, and suppression. Price undercutting calculations, which require precise matching of product types, are limited to the investigation period to ensure due comparability. As stated in Section 4.3 of the provisional regulation, the analysis of price undercutting was done in line with the Commission's established methodology, which focuses on the investigation period for price comparisons. This is consistent with the basic Regulation. The assessment of price effects was based on the most recent and relevant data, i.e., the investigation period. The claim was therefore rejected.

(115) Following the provisional disclosure, the CHCIA also challenged the Commission's conclusion that Chinese imports undercut the Union industry prices requesting clarification on the specific adjustments made. It argued that available data shows Chinese import prices were consistently higher than Union sales prices during 2021, 2022 and the investigation period, and therefore doubting the validity of the undercutting calculation.

(116) The Commission noted that the claim overlooked key methodological elements and findings of the investigation. Price undercutting was established using a sound methodology based on verified data and in full compliance with the basic Regulation. Specifically, the Commission conducted a price comparison based on PCNs using data verified during on-site visits to the sampled Chinese exporting producers and the sampled Union producers, whereas the claim relied on aggregate statistical import data. The comparison was made at the ex-works level, and where adjustments were necessary, they were disclosed to the individual companies concerned. The claim was therefore rejected.

(117) Following the provisional disclosure, the CHCIA also claimed that Chinese import prices did not suppress Union prices. The Commission disagreed. As noted in Section 4.4 of the provisional Regulation, price suppression took place as Union producers were unable to sufficiently increase their sales prices due to significant price pressure from low-priced dumped imports originating from China. Despite a 24 % increase in Union sales prices during the investigation period, this rise was insufficient to offset a 42 % increase in production costs, preventing the Union industry from achieving a reasonable level of profit. The Commission noted that the inability of the Union industry to adjust its prices in line with cost developments was a direct consequence of the dumped imports, thereby establishing a clear causal link between the imports and the price suppression. The claim was therefore rejected.

(118) As described in Sections 3.2 to 3.5 above, following claims from interested parties, the Commission revised the undercutting margins. The revised calculation showed a weighted average undercutting margin of between 19 % and 43,2 % by a significant portion of the imports from the country concerned on the Union market.

(119) Following final disclosure, the CHCIA reiterated its claim that Chinese imports did not cause price suppression during the period considered. They argued that, given the 16 % drop in Union consumption between 2021 and the investigation period, it would have been commercially unfeasible for the Union industry to pass on additional costs to customers.

(120) The Commission reiterated its conclusion on Union consumption, as analysed in Section 5.2.3 below. Furthermore, the Commission stressed that commercial viability is linked to competition. The investigation revealed that the surge in unfair imports from China made it commercially unfeasible for the Union industry to raise prices in line with rising costs, which is a key example of price suppression. Consequently, the claim was rejected.

(121) Following the final disclosure, importer Bunnik Creations B.V. claimed that the difference in prices between Union producers and Chinese exporting producers was overestimated and presented specific examples concerning rustic candles.

(122) Whereas the claim relied on a specific PCN, during the investigation the Commission conducted a price comparison on a type-by-type basis for transactions at the same level of trade. This was duly adjusted where necessary and after the deduction of rebates and discounts. This price comparison was based on PCNs, using data verified during on-site visits to sampled Chinese exporting producers and Union producers, and, as noted in recital (114) above, the calculation showed a weighted average undercutting margin of between 19 % and 43,2 % for a significant portion of the imports from the country concerned on the Union market. The claim was therefore rejected.

4.3.2. Conclusion

(123) In the absence of any other comments with respect to the imports from the country concerned, the Commission confirmed the conclusions set out in recitals (250) to (259) of the provisional Regulation

4.4. Economic situation of the Union industry

4.4.1. General remarks

(124) In the absence of any comments with respect to this section, the Commission confirmed its conclusions set out in recitals (260) to (264) of the provisional Regulation.

4.4.2. Macroeconomic indicators

(125) In the absence of any comments with respect to this section, the Commission confirmed its conclusions set out in recitals (265) to (276) of the provisional Regulation.

4.4.3. Microeconomic indicators

(126) Following the provisional disclosure, the CHCIA contested the finding of injury to the Union industry, arguing that the available evidence did not support such a conclusion. They highlighted that sales prices of Union producers increased by 24 % over the period considered, and Union producers remained profitable throughout the investigation period, which they interpreted as a sign of resilience rather than harm. Furthermore, the CHCIA claimed that the decline in profitability and return on investment was primarily attributable to aggressive post-pandemic investment strategies, rather than external market pressures.

(127) The Commission disagreed. As detailed in Section 4.5 of the provisional Regulation and in recital (92) above, the Union industry experienced price suppression due to pressure from low-priced dumped Chinese imports. Although Union sales prices increased by 24 % over the period considered, this rise was insufficient to compensate for a 42 % increase in production costs. Consequently, the Union industry was unable to maintain a reasonable level of profitability. Moreover, the Union industry suffered a sharp decline in profits, decreasing by 68 %, coupled with a loss in market share (-24 %). Profit margins dropped from a healthy [9 %-11 %] to injurious levels of just [3 %-4 %] during the period considered. This collapse in profitability is a clear indicator of material injury. Regarding investments, the Commission noted that the increase in investment activity was primarily directed at reallocating existing capacities and replacing essential production assets. These investments were made despite severe competitive pressure, declining market share, and a deteriorating financial situation. The investment decisions do not negate the existence of injury but rather reflect efforts by the Union industry to adapt and survive under hostile conditions. The claim was therefore rejected.

(128) Following the final disclosure, the importer, Bunnik Creations B.V., claimed that cost increases in energy and raw materials, rather than Chinese imports, were responsible for the decline in profitability of the Union industry. The company also claimed that the Union industry remained profitable throughout the period considered and that its sales prices even increased, indicating a lack of injury.

(129) The Commission analysed the rise in production costs in Section 5.2.4.2 below. The Commission noted that it addressed profitability of the Union industry in Section 4.5.3.4 of the provisional Regulation. It was determined that the Union industry's costs increased at a rate surpassing that of the increasing sales prices, resulting in a significant decline in profitability during the period considered. Specifically, profitability plummeted from [9 %-11 %] in 2021 to an injurious situation of around [3 %-4 %] during the investigation period. Furthermore, Chinese imports persistently undercut Union prices, and applied substantial downward pressure on market prices, thereby leading to price suppression. The claim was therefore rejected.

(130) In the absence of any other comments with respect to the microeconomic indicators, the Commission confirmed the conclusions set out in recitals (277) to (290) of the provisional Regulation.

4.5. Conclusion on injury

(131) On the day of publication of the provisional measures, the Commission informed the Government of the People's Republic of China (Mission of the PRC to the European Union) of its decision and invited it to submit any comments by 29 August 2025. The Government of China submitted a set of comments on 15 September 2025, including a claim concerning the Commission's allegedly flawed injury assessment.

(132) Given that the submission was made more than two weeks after the established deadline, the Commission was unable to consider the claims in the context of the provisional disclosure on procedural grounds. Furthermore, the content of the submission did not present any new or substantive arguments, but rather reiterated points already raised by other interested parties.

(133) In light of the procedural delay the Commission rejected the submission. However, the content of the claims was duly addressed in response to the timely, earlier and correct submissions of other parties.

(134) In the absence of any other comments with respect to the injury, the Commission confirmed the conclusions set out in recitals (291) to (296) of the provisional Regulation

5. CAUSATION

5.1. Effects of the dumped imports

(135) Following the provisional disclosure, the CHCIA claimed there was no causal link between Chinese imports and the injury to the Union industry. It argued that in 2023, both Union sales and Chinese imports declined sharply, while in 2022, imports rose, and Union sales dropped only slightly suggesting no clear correlation. The CHCIA also noted that price undercutting occurred only in 2023 and during the investigation period, further weakening the argument for a sustained causal link.

(136) The Commission noted that the causal link analysis is not based solely on import volumes, but on the combined impact of volume and price over time in relation to the various injury indicators. Unit sales prices are a key factor in assessing injury. As noted in Tables 4 and 5 of the provisional Regulation, the evolution of import volumes and prices from China exerted pressure on the price levels of the Union industry. This price suppression led to unsustainable profit margins, loss of market share, and the deterioration of the economic situation of the Union industry. The CHCIA itself acknowledged the price undercutting by Chinese imports from 2023, which undermined the Union industry's ability to maintain a viable production and pricing levels. This supports the Commission's finding that dumped imports sold on the Union market at significantly lower prices during the investigation period which caused injury to the Union industry. On this basis, the claim was rejected.

(137) In the absence of any other comments with respect to the effects of the dumped imports, the Commission confirmed the conclusions set out in recitals (297) to (301) of the provisional Regulation.

5.2. Effects of other factors

5.2.1. Imports from third countries

(138) In the absence of any comments with respect to this section, the Commission confirmed its conclusions set out in recitals (302) to (305) of the provisional Regulation.

5.2.2. Export performance of the Union industry

(139) Following the provisional disclosure, the CHCIA claimed that the Commission failed to substantiate its conclusion that the decline in the Union producers' export performance was linked to the sales of Chinese producers in third country markets. The CHCIA further contended that any negative developments in the Union industry's export performance should not be considered a part of the injury caused by Chinese imports into the Union.

(140) The Commission noted, as stated in recital (308) and further supported by footnote 100 of the provisional Regulation, that Chinese exports to third-country markets were substantial in volume and were offered at prices lower than those on the Union market. This indicated that the pricing pressure exerted by Chinese producers was not limited to the Union market but was also present in other global markets, thereby affecting the competitive landscape more broadly. Moreover, the Commission did not attribute the deterioration in the Union industry's export performance to Chinese imports. Rather, it concluded that the Union industry's export performance did not attenuate the causal link between the dumped imports from China and the material injury suffered by Union producers.

5.2.3. Consumption

(141) Following the provisional disclosure, the CHCIA claimed that a declining consumption should have been independently assessed as a potential cause of injury, and claimed the Commission failed to conduct such an analysis. The Commission noted that Section 5.2.3 of the provisional Regulation does specifically address consumption.

(142) The Commission disagreed. It noted that while overall Union consumption decreased during the period considered, the decline in Union sales was notably steeper. Moreover, from 2021 to 2022, and from 2023 to the investigation period when consumption increased, Union sales still fell, indicating no clear correlation. The Union industry also significantly reduced its production, resulting in low-capacity utilisation that could not be explained by consumption trends alone. Additionally, during the period considered, a period of decreasing Union consumption, Chinese imports rose substantially and gained market share. The Commission therefore analysed consumption developments, presented supporting evidence, and addressed the issue in its causality assessment. The claim was thus rejected.

5.2.4. Other factors

(143) Following the provisional disclosure, the CHCIA argued that other factors should have been assessed as potential causes of injury. Specifically, it referred to investment decisions, rising costs, and consumer preferences.

5.2.4.1. Investment decisions

(144) Concerning investment decisions, the CHCIA claimed that the Union industry made disproportionate investments. This, allegedly, led to higher unit production costs and reflected overly optimistic flawed business decisions.

(145) As explained in recital (123) above, the Commission noted that the increase in investment activity was primarily aimed at reallocating existing capacities and replacing essential production assets. These decisions demonstrate the Union industry's efforts to adapt and survive under challenging conditions. The claim was therefore rejected.

5.2.4.2. Rising costs

(146) The CHCIA claimed that the Union industry faced increased production costs, which could not be fully passed on to consumers, thereby contributing to its deteriorating condition.

(147) The Commission noted that it conducted a thorough examination of cost developments and profitability trends over the period considered. The Commission established that the injury suffered by the Union industry was attributable to the price suppression that exerted significant price undercutting by dumped imports from China. While rising costs were a contextual factor, they did not break the causal link between the dumped imports and the material injury. This conclusion is substantiated by the data presented in Tables 9 and 12 of the provisional Regulation. In particular, during the year 2022, despite a substantial increase in production costs, the Union industry was able to pass these cost increases on to customers, thereby maintaining profitability. This refutes the correlation alleged by CHCIA, confirming that cost increases did not break the causal link between dumped imports and injury. Moreover, in 2023, the situation of the Union industry deteriorated markedly due to an aggressive decline in Chinese import prices, which exerted extreme pressure on the Union industry. This pricing pressure prevented the industry from adjusting its prices in line with the increasing cost of production. The Commission concluded that the injury was caused by the dumped imports and not by internal cost developments and accordingly rejected the claim.

5.2.4.3. Consumer preferences

(148) The CHCIA claimed that the injury to the Union industry was due its failure to adapt to evolving consumer preferences, while Chinese imports offered more diversified and modern products.

(149) The Commission found this claim to be speculative, unsubstantiated and, lacking supporting evidence. It reiterated that the PCN transaction by transaction assessment showed a clear competition between Chinese imports and Union industry sales. The claim was therefore rejected.

(150) Following final disclosure, importer Bunnik Creations B.V. claimed that the loss of market share of the Union industry was due to changes in consumer behaviour and increased competition from retailers. The Commission noted, as per recital (145) above, that the PCN comparison on a type-by-type product basis assessment distribution channels, selecting products from various producers. These retailers can choose between Union, Chinese, or other producers. The claim was therefore rejected.

(151) Following final disclosure, the CHCIA reiterated its claims that the Commission's assessment of the Union industry's economic situation failed to consider critical factors, such as the impact of COVID-19 and the investment decisions made by the Union industry during the period considered.

(152) Concerning the Union industry's investments, the Commission referred to Section 5.2.4.1 above, in which these comments were addressed. Consequently, the Commission rejected the claim.

(153) Regarding the analysis of the impact of COVID-19, the Commission noted that it considered pre-pandemic profitability in order to establish the profit margin. It also analysed the reduction in Union consumption and the adverse effects of Chinese imports that were found to be dumped at unfair prices, in terms of both volume and value. The Commission carefully assessed these factors in its causation analysis, considering the overall situation. Consequently, the claim was rejected.

5.3. Conclusion on causation

(154) On the day of publication of the provisional measures, the Commission informed the Government of the People's Republic of China (Mission of the PRC to the European Union) of its decision and invited it to submit any comments by 29 August 2025. The Government of China submitted a set of comments on 15 September 2025, including a claim concerning causation.

(155) Given that the submission was made more than two weeks after the established deadline, the Commission was unable to consider the claims in the context of the provisional disclosure on procedural grounds. Furthermore, the content of the submission did not present any new or substantive arguments, but rather reiterated points already raised by other interested parties.

(156) In light of the procedural delay the Commission rejected the submission. However, the content of the claims was duly addressed in response to the timely, earlier and correct submissions of other parties.

(157) In the absence of any other comments with respect to causation, the Commission confirmed the conclusions set out in recitals (313) to (316) of the provisional Regulation

6. LEVEL OF MEASURES

6.1. Underselling margin

(158) Following the provisional disclosure, the Union industry submitted a clarification concerning the reported cost and price data. The Commission conducted a thorough analysis of the claim and carefully reviewed the submitted information. Where appropriate, the Commission implemented the necessary corrections.

(159) Following the provisional disclosure, Ningbo Kwung's Wisdom argued that the additional 0,33 %–0,36 % added to the 12 % target profit to account for underinvestment in R & D under distorted market conditions constitutes double counting, as the 12 % was already based on 'normal conditions of competition'. They also claimed that no public data was provided to support the 12 % figure.

(160) The Commission noted that a 12 % target profit was already included in the complaint and was substantiated and cross-verified during the investigation. The additional 0,33 %–0,36 % reflects a justified adjustment for underinvestment in R & D and innovation resulting from market distortions, such as the established dumped imports. This adjustment is consistent with Commission methodology, which aims to ensure that the target profit reflects the level of profit the Union industry could have achieved in the absence of unfair trade practices. Therefore, it does not constitute double counting but a necessary correction to restore fair competition. The claim was therefore rejected.

(161) As described in Sections 3.2 to 3.5 above, following claims from interested parties, the Commission revised the underselling margins. Therefore, the final underselling margins for the cooperating exporting producers and all other companies is as follows:

Company	Definitive underselling margin
Ningbo Kwung's Home Interior & Gift Co. Ltd.	3,7 %
Ningbo Kwung's Wisdom Art & Design Co., Ltd., including Anhui Fenyuan Aromatic Technology Co., Ltd.	3,7 %
Qingdao Kingking Applied Chemistry Co., Ltd,	46,2 %
Other cooperating companies	29,5 %
All other imports originating in country concerned	46,2 %

(162) Following final disclosure, Ningbo Kwung's Wisdom reiterated the claimed that no information has been provided on the profitability levels of the Union industry in 2019 and 2020.

(163) The Commission noted that this information was contained in the complaint, verified by the Commission, and was provided in recital (320) of the provisional Regulation. Therefore, the claim was rejected.

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

(164) Following the provisional disclosure, the CHCIA requested the application of the lesser duty rule, arguing that imposing duties based on the dumping margins, when these margins are calculated using external benchmarks, results in unfairly high duty rates. Similarly, Ningbo Kwung's Wisdom requested the application of the lesser duty rule given their low levels of underselling.

(165) The Commission noted that, in cases where domestic prices or costs are deemed unreliable due to market distortions, the use of external benchmarks is both legally and methodologically sound. Moreover, as explained in Section 6 of the provisional Regulation, the Commission made a comprehensive analysis of the economic context. This included: raw material distortions, Union interest under Article 7(2b) of the basic Regulation, spare production capacities in China, competition for raw materials and impact on supply chains for Union companies. Based on this assessment, the Commission concluded that the decision to not apply the lesser duty rule was legally justified, economically sound, and aligned with the Union's interests. Therefore, the claims were rejected.

(166) Following final disclosure, Ningbo Kwung's Wisdom claimed that the Commission failed to provide sufficient explanation for the modulation of the lesser duty rule.

(167) The Commission referred to recitals (160) and (161) above, which addressed the modulation of the lesser duty rule. Consequently, the Commission rejected the claim.

(168) Following the final disclosure, the CHCIA stated that the modulation of the lesser duty rule would lead to a sharp increase in the cost of candle imports from China and undermine competitive dynamics within the Union market.

(169) The Commission noted that, on the contrary, the setting of duties in accordance with Article 7(2a) of the basic Regulation aimed to restore a fair competitive environment in the Union market, which had been distorted by unfair dumped Chinese imports. Thus, the claim was rejected.

6.3. Raw material distortions – on interest under Article 7(2b) of the basic Regulation

(170) In the absence of any comments with respect to this section, the Commission confirmed its conclusions set out in recitals (338) to (350) of the provisional Regulation that it is in the Union interest to determine the amount of provisional duties in accordance with Article 7(2a) of the basic Regulation.

6.4. Conclusion on the level of measures

(171) On the day of publication of the provisional measures, the Commission informed the Government of the People's Republic of China (Mission of the PRC to the European Union) of its decision and invited it to submit any comments by 29 August 2025. The Government of China submitted a set of comments on 15 September 2025, including on the modulation of the lesser duty rule and the level of the measures.

(172) Given that the submission was made more than two weeks after the established deadline, the Commission was unable to consider the claims in the context of the provisional disclosure on procedural grounds. Furthermore, the content of the submission did not present any new or substantive arguments, but rather reiterated points already raised by other interested parties.

(173) In light of the procedural delay the Commission rejected the submission. However, the content of the claims was duly addressed in response to the timely, earlier and correct submissions of other parties.

(174) Following the final disclosure, importer Bunnik Creations B.V. claimed that the modulation of the lesser duty rule disregards the competitive conditions in the Union market. It argued that such methodology relied only on the sampled Chinese exporting producers, did not consider the full supply chain, contradicted the proportionality principle and harmed EU importers.

(175) The Commission disagreed and noted that its decision to determine the duties in accordance with Article 7(2a) of the Basic Regulation was fully explained in Sections 6.2 and 6.3 of the provisional Regulation, as well as in the same sections in this Regulation. Specifically, the Commission conducted a thorough analysis of the raw material in question (paraffin wax) and concluded that paraffin wax was subject to distortion within the meaning of Article 7(2a) of the basic Regulation. Furthermore, in Section 6.3.1 of the provisional Regulation, the Commission noted that the determination of Union interest under Article 7(2b) of the basic Regulation was based on a comprehensive evaluation of all the relevant information from the investigation. This included spare capacities in the exporting country, competition for raw materials and the effect on supply chains for Union companies. The claim was therefore rejected.

(176) Following the above assessment, definitive anti-dumping duties should be set as below in accordance with Article 7(2a) of the basic Regulation:

Country	Company	Definitive anti-dumping duty
China	Ningbo Kwung's Home Interior & Gift Co. Ltd.	56,7 %
China	Ningbo Kwung's Wisdom Art & Design Co., Ltd., including Anhui Fenyuan Aromatic Technology Co., Ltd.	56,7 %
China	Qingdao Kingking Applied Chemistry Co Ltd,	60,3 %
China	Other cooperating companies	58,1 %
China	All other imports originating in country concerned	60,3 %

7. UNION INTEREST

(177) On the day of publication of the provisional measures, the Commission informed the Government of the People's Republic of China (Mission of the PRC to the European Union) of its decision and invited it to submit any comments by 29 August 2025. The Government of China submitted a set of comments on 15 September 2025, including on Union interest.

(178) Given that the submission was made more than two weeks after the established deadline, the Commission was unable to consider the claims in the context of the provisional disclosure on procedural grounds. Furthermore, the content of the submission did not present any new or substantive arguments, but rather reiterated points already raised by other interested parties.

(179) In light of the procedural delay the Commission rejected the submission. However, the content of the claims was duly addressed in response to the timely, earlier and correct submissions of other parties.

(180) Following the final disclosure, importer Bunnik Creations B.V. claimed that the imposition of anti-dumping duties would harm importers and distributors.

(181) The Commission noted that no unrelated importers, users or distributors participated in the sampling process or submitted responses to the questionnaire. Consequently, no data concerning importers or users was provided, preventing the Commission from assessing the impact on importers, users or distributors.

(182) The Commission also noted that there exist additional sources of supply both in the Union and outside the Union, apart from China. Consequently, importers and distributors have the option to source from these alternative sources. The imposition of measures aims at restoring a level playing field on the Union market but does not prohibit importers and distributors from continuing to source from China. Furthermore, as per recital (358) of the provisional Regulation, in the absence of cooperation, the likely effect of the measures on users was assessed on the basis of reasonable assumptions. Candles generally represent a minor expense within the decorative range of traders and retailers, who typically manage a wide variety of products. Candles are also considered a minor consumable expense for consumers. Consequently, any potential price increase resulting from the imposition of anti-dumping duties is unlikely to significantly impact the operational costs of businesses. The relatively low unit cost of candles compared to traders' and retailers' overall product portfolios suggests that such an increase would have a negligible effect on their economic activities. Similarly, the cost increase is not expected to significantly alter consumer purchasing behaviour.

(183) In view of the above, the Commission concluded that the negative impact of the measures on importers, if any, did not outweigh their positive effect on Union producers.

(184) In the absence of any other comments with respect to this section, the Commission confirmed its conclusions set out in recitals (352) to (360) of the provisional Regulation.

DEFINITIVE ANTI-DUMPING MEASURES

7.1. **Definitive measures**

(185) Following the provisional disclosure, the CHCIA claimed that the use of an *ad valorem* duty is an inappropriate form of measure given the specific nature of candles as a product. In support of this claim, it referred to the Commission Regulation (EC) No 393/2009⁽¹⁴⁾ in which the duties were based on fixed amounts on the basis of the fuel content of the candles.

(186) The Commission noted that the use of *ad valorem* duties is legally and economically justified since candles are sold in a wide variety of forms, with significant differences in size, weight, material, and presentation. The PCN structure used in the investigation already accounts for fuel type, container material, scent, decoration and wick type. This ensures that comparability and differentiation.

(187) Furthermore, the reference to a previous investigation, where duties were based on fixed amounts linked to fuel content, is not directly applicable to the current case and should not affect the factual findings established in the present investigation. The form of duty applied must reflect the characteristics of the product and the outcome of dumping and injury analysis. In this case, the Commission found that *ad valorem* duties are effective in addressing the dumping and injury, transparent and administratively feasible, and appropriately aligned with the diversity of the product range. The claim was therefore rejected.

(188) 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.

⁽¹⁴⁾ Commission Regulation (EC) No 393/2009 of 11 May 2009 imposing a definitive anti-dumping duty on imports of certain candles, tapers and the like originating in the People's Republic of China (OJ L 119, 14.5.2009, p. 1, ELI: <http://data.europa.eu/eli/reg/2009/393/oj>).

(189) 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	Underselling margin	Definitive anti-dumping duty
China	Ningbo Kwung's Home Interior & Gift Co. Ltd.	56,7 %	3,7 %	56,7 %
China	Ningbo Kwung's Wisdom Art & Design Co., Ltd., including Anhui Fenyuan Aromatic Technology Co., Ltd.	56,7 %	3,7 %	56,7 %
China	Qingdao Kingking Applied Chemistry Co Ltd,	60,3 %	46,2 %	60,3 %
China	Other cooperating companies	58,1 %	29,5 %	58,1 %
China	All other imports originating in country concerned	60,3 %	46,2 %	60,3 %

(190) 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 China'.

(191) 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 ⁽¹⁵⁾. 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*.

(192) 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 China'.

⁽¹⁵⁾ Email: TRADE-TDI-NAME-CHANGE-REQUESTS@ec.europa.eu; European Commission, Directorate-General for Trade, Directorate G, Rue de la Loi/Wetstraat 170, 1040 Bruxelles/Brussel, BELGIQUE/BELGIË.

(193) 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.

(194) 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.

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

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

7.2. Definitive collection of the provisional duties

(197) 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.

7.3. Retroactive collection

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

(199) 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.

(200) The Commission in particular analysed whether there was any 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 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. The outcome of this comparison indicated a decline in the monthly average volume of imports. Specifically, the data show that the average monthly import volume during the period between the initiation of the investigation and the publication of the provisional measures was lower than the monthly average observed during the investigation period.

(201) The Commission also compared 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 against the corresponding calendar months during the investigation period. The results of this comparison indicated an increase in import volumes during the period following initiation, relative to the same months in the investigation period. While the market is subject to a certain degree of seasonality, the observed increase in import volumes during the relevant period was accompanied by a rise in average import prices. This development suggests that the increase in volumes may be attributed to broader market dynamics. In light of the above, the evidence available does not support a clear finding of stockpiling or a surge in imports that is likely to seriously undermine the remedial effect of the definitive anti-dumping duty and would justify the application of retroactive measures under Article 10(4) of the basic Regulation. Accordingly, the Commission concludes that the conditions for imposing measures with retroactive effect are not met.

8. FINAL PROVISION

(202) In view of Article 109 of Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council⁽¹⁶⁾, 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.

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

HAS ADOPTED THIS REGULATION:

Article 1

1. A definitive anti-dumping duty is imposed on imports of candles, tapers and the like, currently falling under CN code 3406 00 00 and originating in the People's Republic of China.
2. The rate of the definitive anti-dumping duty applicable to the net, free-at-Union-frontier price, before duty, of the products described in paragraph 1 and produced by the companies listed below, shall be as follows:

Country of origin	Company	Definitive anti-dumping duty	TARIC additional code
China	Ningbo Kwung's Home Interior & Gift Co., Ltd.	56,7 %	89UK
China	Ningbo Kwung's Wisdom Art & Design Co., Ltd., including Anhui Fenyuan Aromatic Technology Co., Ltd.	56,7 %	89UI
China	Qingdao Kingking Applied Chemistry Co., Ltd.	60,3 %	89UJ
China	Other cooperating companies listed in Annex	58,1 %	See Annex
China	All other imports originating in the country concerned	60,3 %	8999

⁽¹⁶⁾ Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/0j>).

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

Article 2

The amounts secured by way of the provisional anti-dumping duty under Implementing Regulation (EU) 2025/1732 imposing a provisional anti-dumping duty on imports of candles, tapers and the like 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 country concerned 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 (1.10.2023 to 30.9.2024);
- (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, 23 January 2026.

*For the Commission
The President
Ursula VON DER LEYEN*

ANNEX

People's Republic of China's cooperating exporting producers not sampled:

Country	Name	TARIC additional code
People's Republic of China	Aromasong Home Products Co.,Ltd.	89UL
People's Republic of China	BEIJING CANDLEMAN CANDLE CO., LTD.	89UM
People's Republic of China	BOYE HONGMING CANDLE INDUSTRY CO., LTD.	89UN
People's Republic of China	Changlexian Yuhuiguorui arts and crafts Co.,Ltd.	89UO
People's Republic of China	ChangZhou JinTan Man Tin Fang Gifts Co.,ltd	89UP
People's Republic of China	Changzhou Jintan Xingta Arts and Crafts Co., Ltd.	89UQ
People's Republic of China	Colourful Home Decoration(NanTong) Co.,Ltd.	89UR
People's Republic of China	DALIAN ALL BRIGHT ARTS AND CRAFTS CO.,LTD	89US
People's Republic of China	Dalian Bolaite Candle Industry Co., Ltd	89UT
People's Republic of China	Dalian Talent Gift Co., Ltd.	89UU
People's Republic of China	DANDONG ETON ART CANDLE CO.,LTD	89UV
People's Republic of China	DANDONG HONGDE CANDLE INDUSTRIAL CO., LTD.	89UW
People's Republic of China	Dandong Jiaxin Arts & Crafts Co., Ltd.	89UX
People's Republic of China	Dandong Joy Gift And Craft Co., Ltd.	89UY
People's Republic of China	Dehua Baililian Candle Craft Products Factory	89UZ
People's Republic of China	Donggang tianbao wax Industry Co., Ltd.	89VA
People's Republic of China	FUSHUN PINGTIAN WAX PRODUCTS CO.,LTD.	89VB
People's Republic of China	Fushun Shuanghui Petrochemical Co., Ltd.	89VC
People's Republic of China	FUTURE INTERNATIONAL (GIFT) CO., LTD.	89VD
People's Republic of China	Greenbay Craft (Shanghai) Co., Ltd.	89VE
People's Republic of China	Hangzhou Aroma Huicheng Technology Co.,Ltd.	89VF
People's Republic of China	HANGZHOU NINFE HOME CO., LTD.	89VG
People's Republic of China	Hebei Huaming Laye Co.Ltd	89VH
People's Republic of China	Hebei Ruitou Imp&Exp Co.,Ltd	89VI
People's Republic of China	Hefei Weisi Arts & Crafts Co., Ltd.	89VJ
People's Republic of China	Jiangxi Tongda Candle Co.,Ltd	89VK
People's Republic of China	Jiashan Jiahua Candle Arts & crafts Co. Ltd	89VL

Country	Name	TARIC additional code
People's Republic of China	JIAXING FEIYA HANDICRAFT ARTICLE CO.,LTD	89VM
People's Republic of China	Jinan Jinming Tool Manufacturing Co. Ltd	89VN
People's Republic of China	Jinhua Jushi Technology Co.,Ltd	89VO
People's Republic of China	LITBRIGHT CANDLE (SHIJIAZHUANG) CO., LTD	89VP
People's Republic of China	M&SENSE (SUZHOU) ARTS & CRAFTS CO., LTD.	89VQ
People's Republic of China	M.X. Candles and Gifts (Taicang) Co., Ltd.	89VR
People's Republic of China	MINQUAN VALUEVOLUTION ARTS & CRAFTS CO., LTD.	89VS
People's Republic of China	Ningbo Haishu Haihong Crafts Factory	89VT
People's Republic of China	Ningbo Junee Gifts Designers and Manufacturers Co., Ltd.	89VU
People's Republic of China	Ninghai Grand Houseware Co.,Ltd.	89VV
People's Republic of China	Ninghai Kaihui Houseware Co., Ltd	89VW
People's Republic of China	QIDONG SHENLE ART&CRAFT CO.,LTD	89VX
People's Republic of China	Qingdao Allite RadianceCandle Co, Ltd	89VY
People's Republic of China	Qingdao Golden Sanda Craftworks co., Ltd	89VZ
People's Republic of China	Qingdao Kinglight Craft Co.,Ltd	89WA
People's Republic of China	Qingdao Lishengyuan Industry Products Co., Ltd	89WB
People's Republic of China	Qingdao Locke Art and Craft Co.,Ltd	89WC
People's Republic of China	Qingdao Shuailei Arts&crafts Co.,Ltd	89WD
People's Republic of China	QINGDAO SILVARTS CO., LTD.	89WF
People's Republic of China	Qingdao Xinkangmeiyuan Wax Industry Co.,Ltd	89WE
People's Republic of China	Qingyun Super Light Candle Technology Co., Ltd.	89WG
People's Republic of China	SHAANXI JIALONG HOUSEWARE CO., LTD.	89WH
People's Republic of China	Shanghai Aqua Gifts Manufacture Co.,LTD	89WI
People's Republic of China	Shanghai Dream Candle Factory	89WJ
People's Republic of China	Shanghai Sizu Biotechnology Co., Ltd.	89WK
People's Republic of China	SHAOXING HIKING CANDLE GIFTS CO.,LTD	89WL
People's Republic of China	Shijiazhuang Tabo Candles Sales Co.,Ltd	89XD
People's Republic of China	Shaoxing Shangyu Ruisheng Wax Industry Co., Ltd	89WM
People's Republic of China	shenyang shengjie candle co., ltd	89WN

Country	Name	TARIC additional code
People`s Republic of China	Taizhou Bomall housewear Co., LTD	89WO
People`s Republic of China	Taizhou Huangyan King Well Art & Craft Co. Ltd.	89WP
People`s Republic of China	TIANJIN HUATAI CANDLE CO., LTD	89WQ
People`s Republic of China	TIANJIN PERMANENT HOME INTERNATIONAL TRADE CO.,LTD.	89WR
People`s Republic of China	TongLu ChunJiang Candle Products CO., LTD.	89WS
People`s Republic of China	Tongxiang Apollo Craftwork Co.,Ltd.	89WT
People`s Republic of China	Wuhe Ranran Arts & Crafts Co., Ltd.	89WU
People`s Republic of China	XUANCHENG ZHIWEN HANDICRAFT CO., LTD.	89WV
People`s Republic of China	YANGZHOU JINGTENG ART&CRAFT CO.,LTD	89WW
People`s Republic of China	Yiwu Jialuofu Handicraft Co., Ltd.	89WX
People`s Republic of China	Yixinyuan (Hubei) Household Products Co., Ltd	89WY
People`s Republic of China	Zhejiang Neeo Home Decoration Co., LTD	89WZ
People`s Republic of China	Zhejiang Talent Fareast Home Gifts Co., Ltd	89XA
People`s Republic of China	Zhongshan South Star Arts & Crafts Manufacturing Co., Ltd.	89XB
People`s Republic of China	Zibo Jialong Wax Industry Co.,Ltd	89XC