

COMMISSION IMPLEMENTING REGULATION (EU) 2015/2018**of 11 November 2015**

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

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union ('the Treaty'),

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

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

Informing the Member States,

Whereas:

A. UNDERTAKING AND OTHER EXISTING MEASURES

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

⁽¹⁾ OJ L 343, 22.12.2009, p. 51.

⁽²⁾ OJ L 188, 18.7.2009, p. 93.

⁽³⁾ OJ L 152, 5.6.2013, p. 5.

⁽⁴⁾ OJ L 209, 3.8.2013, p. 26.

⁽⁵⁾ OJ L 209, 3.8.2013, p. 1.

⁽⁶⁾ OJ L 325, 5.12.2013, p. 1.

⁽⁷⁾ OJ L 325, 5.12.2013, p. 66.

- (5) Following the notification of an amended version of the price undertaking by a group of exporting producers ('the exporting producers') together with the CCCME, the Commission confirmed by Implementing Decision 2013/707/EU ⁽¹⁾ the acceptance of the price undertaking as amended ('the undertaking') for the period of application of definitive measures. The Annex to this Decision lists the exporting producers for whom the undertaking was accepted, *inter alia*:
- (a) Chint Solar (Zhejiang) Co. Ltd together with its related companies in the European Union, jointly covered by the TARIC additional code: B810 ('Chint Solar'); and
- (b) Hangzhou Zhejiang University Sunny Energy Science and Technology Co. Ltd and Zhejiang Jinbest Energy Science and Technology Co. Ltd, jointly covered by the TARIC additional code: B825 ('Sunny Energy').
- (6) By Implementing Decision 2014/657/EU ⁽²⁾ the Commission accepted a proposal by the group of the exporting producers together with the CCCME for clarifications concerning the implementation of the undertaking for the product concerned covered by the undertaking, that is modules and cells originating in or consigned from the PRC, currently falling within CN codes ex 8541 40 90 (TARIC codes 8541 40 90 21, 8541 40 90 29, 8541 40 90 31 and 8541 40 90 39) produced by the exporting producers ('product covered'). The anti-dumping and countervailing duties referred to in recital 4 above, together with the undertaking, are jointly referred to as 'measures'.
- (7) By Implementing Regulation (EU) 2015/866 ⁽³⁾ the Commission withdrew the acceptance of the undertaking for three exporting producers.
- (8) By Implementing Regulation (EU) 2015/1403 ⁽⁴⁾ the Commission withdrew the acceptance of the undertaking for another exporting producer.

B. TERMS OF THE UNDERTAKING THAT HAVE BEEN BREACHED

- (9) Each company from whom the undertaking was accepted undertook to sell only the product covered manufactured by this company. Sales of products manufactured by another company are not allowed.
- (10) The exporting producers agreed, *inter alia*, not to sell the product covered to the first independent customer in the Union below a certain minimum import price ('the MIP') within the associated annual level of imports to the Union laid down in the undertaking.
- (11) The undertaking also clarifies, in a non-exhaustive list, what constitutes a breach of the undertaking. That list includes, in particular, making compensatory arrangements with customers, making misleading declarations regarding the origin of the product concerned or the identity of the exporter. Taking part in a trading system leading to a risk of circumvention also constitutes a breach. The list also includes that issuing a commercial invoice, as defined in the undertaking, for which the underlying financial transaction is not in conformity with its face value is a breach.
- (12) Moreover, the exporting producers undertook not to sell any product other than the product covered produced or traded by them in excess of a given small percentage limit of the total sales value of the product covered to the same customers to which they sell the product covered ('the parallel sales limit').
- (13) Furthermore, the undertaking obliges the exporting producers to provide the Commission on a quarterly basis and within specific deadlines, with detailed information on all their export sales to and resales in the Union ('the quarterly reports'). This implies that the data submitted in these quarterly reports must be complete and correct and that the reported transactions fully comply with the terms of the undertaking. Sales of products other than the product covered to the same customers also have to be reported.

⁽¹⁾ OJ L 325, 5.12.2013, p. 214.

⁽²⁾ OJ L 270, 11.9.2014, p. 6.

⁽³⁾ OJ L 139, 5.6.2015, p. 30.

⁽⁴⁾ OJ L 218, 19.8.2015, p. 1.

- (14) For the purpose of ensuring compliance with the undertaking, the exporting producers also undertook to allow verification visits at their premises in order to verify the accuracy and completeness of data submitted to the Commission in the quarterly reports and to provide all information considered necessary by the Commission.

C. TERMS OF THE UNDERTAKING THAT ALLOW FOR WITHDRAWAL BY THE COMMISSION IN THE ABSENCE OF A BREACH

- (15) The undertaking stipulates that the Commission may withdraw the acceptance of the undertaking at any time during its period of application if monitoring and enforcement prove to be impracticable.

D. MONITORING OF THE EXPORTING PRODUCERS

- (16) While monitoring compliance with the undertaking, the Commission verified information submitted by the two exporting producers referred to in recital 5 above that was relevant to the undertaking. The Commission also carried out verification visits at the premises of these exporting producers. The findings listed in recitals 17 to 27 address the problems identified for Chint Solar and Sunny Energy which oblige the Commission to withdraw acceptance of the undertaking for those two exporting producers.

E. GROUNDS TO WITHDRAW THE ACCEPTANCE OF THE UNDERTAKING

(i) Chint Solar

- (17) Chint Solar's related companies in the Union referred to in recital 5(a) sold the product covered to independent customers in the Union in 2013 and in 2014. These sales were not reported to the Commission within the deadline provided in the undertaking. An incomplete report was only submitted at the beginning of the verification visit. The Commission therefore concluded that Chint Solar breached its reporting obligations.
- (18) Chint Solar also sold modules to the Union which were manufactured by a related company not party to the undertaking. The Commission analysed this practice and concluded that Chint Solar breached the obligation to sell only those modules which were produced by the company which is party to the undertaking.
- (19) In addition, a related producer of modules in the Union sold these products, *inter alia*, either to one of Chint Solar's customers or to customers related to a Chint Solar customer. A substantial part of these sales was carried out at prices below the MIP. The Commission analysed this business model. The Commission concluded that by selling at prices below the MIP to a Chint Solar customer or to a related customer of a Chint Solar customer, a compensatory arrangement took place and that Chint Solar breached the obligation under the undertaking not to enter into a compensatory arrangement.
- (20) Moreover, Chint Solar partially produces modules under original equipment manufacturer ('OEM') agreements. For one group of its OEM customers, the contractual arrangement allows sales to this group of customers to the Union and non-Union destinations. Chint Solar did not provide all information considered necessary by the Commission for the monitoring of the undertaking. For another group of its OEM customers, the verification established that at least in one instance modules were delivered to both Union and non-Union members of this group.
- (21) This business model leads to a risk of circumvention in the form of cross-compensation of the MIP. More specifically, this would be the case if modules are sold to OEM customer groups via Chint Solar's related company which is not party to the undertaking.
- (22) The Commission concluded that the identified pattern of trade renders the monitoring of Chint Solar's undertaking impracticable.

(ii) **Sunny Energy**

- (23) Sunny Energy issued several commercial invoices for solar modules for which the face value was in accordance with the MIP. However, an inspection of the relevant invoices which Sunny Energy submitted to the Chinese VAT authorities revealed that these sales transactions also included products not covered by the undertaking, e.g. inverters and cables defined in the undertaking as 'other products', which were not reported to the Commission. In addition, the sales of such 'other products' to the same customers exceeded the parallel sales limit authorised by the undertaking. These are breaches of reporting obligations and of the limit for sales of 'other products' to the same customers.
- (24) Furthermore, the verification visit established that the sales price of solar modules on the invoices which Sunny Energy submitted to the Chinese VAT authorities was lower than the price on the undertaking invoices. The Commission analysed this practice and concluded that Sunny Energy breached the undertaking by issuing commercial invoices for which the underlying financial transactions were not in conformity with their face value.
- (25) Sunny Energy has also been exporting 'other products' over a substantial period of time into a bonded warehouse in the Union. The customs clearance of those products takes place once the customer orders those products. These sales fall outside the scope of the monitoring by the Commission.
- (26) The Commission analysed the implications of this pattern of trade and concluded that there is a high risk of cross-compensation of the MIP, namely if products covered and products not covered are sold from the bonded warehouse to the same customers. The Commission concluded that the identified pattern of trade renders the monitoring of Sunny Energy's undertaking impracticable.
- (27) In addition, the transaction records inspected on spot revealed that one customer had not paid the entire amount for the sales transaction in question. Further analysis established that this partial payment led to sales price below the MIP. Selling at a price below the MIP constitutes a breach of the undertaking.

(iii) **Conclusions**

- (28) The findings of breaches of the undertaking and its impracticability established for Chint Solar and Sunny Energy justify the withdrawal of the acceptance of the undertaking for these two exporting producers pursuant to Articles 8(7) and 8(9) of the basic anti-dumping Regulation, Articles 13(7) and 13(9) of the basic anti-subsidy Regulation, and pursuant to the terms of the undertaking.

F. ASSESSMENT OF PRACTICABILITY OF THE OVERALL UNDERTAKING

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

G. WRITTEN SUBMISSIONS AND HEARINGS

- (33) Interested parties were granted the opportunity to be heard and to comment under Article 8(9) of the basic anti-dumping Regulation and Article 13(9) of the basic anti-subsidy Regulation. Both Chint Solar and Sunny Energy submitted comments and have been heard. Another interested party also submitted comments.
- (34) During the hearings, both Chint Solar and Sunny Energy confirmed that certain breaches had occurred, but committed to respect the undertaking in the future and stressed that they considered the breaches as minor.

(i) Chint Solar*Sales of modules to the Union manufactured by a related company not party to the undertaking*

- (35) Chint Solar claimed that despite the replies submitted during the original investigation by the related producer referred to in recital 18 above, the Commission neither included this producer in the sampling proposal nor in the list of cooperating producers subject to the final determination of the original investigation. In their view, due to these omissions, Chint Solar was not in a position to understand the different statuses of its producers.
- (36) The Commission rejects this argument. First, the sampling proposal referred to both individual producers and company groups. It is clear from the wording and the list of companies attached to the sampling proposal that one company per company group was listed. In fact, most of the companies proposed for sampling had several related companies in the PRC but only one company per company group was listed in the sampling proposal.
- (37) Second, contrary to the sampling proposal, the list of cooperating exporting producers referred to in the Implementing Regulations imposing provisional and definitive anti-dumping and countervailing duties on the product concerned contains all companies within the company group. The Commission considers that Chint Solar was granted sufficient time to point out any inaccuracy in the list of cooperating exporting producers following the disclosures at the provisional and the final stages of the original investigations. No comment was received from Chint Solar.

Reporting obligations by the related importers in the Union

- (38) Chint Solar also claimed that it had not been aware of the reporting obligations on its related companies in the Union referred to in recital 5(a) above, as Chint Solar was not notified about the acceptance of the undertaking offered by these related companies. In addition, Chint Solar argued that no independent access to the reporting system was provided to these related companies in the Union which rendered the submission of their quarterly reports impracticable.
- (39) The Commission rejects these arguments as Chint Solar was obliged to report the resale transactions to independent customers in the Union and failed to do so. This is for the following reasons:
- (a) the undertaking offer including one of the related companies in the Union referred to in recital 5(a) above was already accepted with the provisional anti-dumping duty ⁽¹⁾. The provisions of the undertaking text clearly stipulate that resales to independent customers in the Union have to be reported,
- (b) the undertaking offer including the other related company in the Union referred to in recital 5(a) above was accepted for the period of application of definitive measures ⁽²⁾. However, no sales took place to this related company following the acceptance of the undertaking. Therefore, Chint Solar's arguments are irrelevant regarding this company,

⁽¹⁾ Decision 2013/423/EU.

⁽²⁾ Implementing Decision 2013/707/EU.

- (c) the CCCME coordinates the submission of all quarterly reports by the companies subject to the undertaking, including the quarterly reports on resale transactions. Chint Solar was in a position to obtain any further information on their reporting obligations under the undertaking,
- (d) Chint Solar submitted an incomplete quarterly report at the beginning of the verification visit. This substantiates that Chint Solar was aware of the reporting obligations of its related companies in the Union.

No substantial breach

- (40) Chint Solar also claimed that no substantial breach occurred as the non-reported transactions were marginal compared to the total number of sales transactions.
- (41) The Commission cannot accept this argument. Chint Solar has not submitted any quarterly report on the resale transactions of its related company referred to in recital 5(a) since the entry into force of the undertaking. This is irrespective of the number of non-reported transactions. Therefore, the Commission upholds its conclusion that Chint Solar breached their reporting obligation under the undertaking.

Sales by the related producer in the Union

- (42) Chint Solar also contested that it had breached the obligation under the undertaking not to enter into a compensatory arrangement for the following reasons:
 - (a) Chint Solar notified the Commission on the acquisition of the module producer in the Union referred to in recital 19 above and the Commission has not reacted,
 - (b) the complexity of the undertaking in general led the Commission to issue different replies for the same scenario over the time. Therefore, it is reasonable that Chint Solar did not consider the risk of compensatory arrangements until the disclosure on the intention to withdraw the undertaking by the Commission,
 - (c) the sales of the related producer in the Union should not be subject to the terms of the undertaking which only covers modules and cells originating in or consigned from the PRC,
 - (d) Chint Solar had no intention for any cross-compensation by selling to the same Chint Solar customer from PRC and the related producer in the Union. The difference in the product specifications and the trading habit of the particular Chint Solar customer justifies these parallel sales. Chint Solar also claimed that the sales price of the related producer in the Union was in line with the market price. In addition, Chint Solar committed to stop selling the product concerned to that Chint Solar customer from the PRC, to provide quarterly reports on the sales of its related producer in the Union and to allow for verifying the accuracy of these reports.
- (43) The Commission cannot accept these arguments. First, the Commission did not criticise Chint Solar for not notifying the acquisition, but for the parallel sales described in recital 19 above.
- (44) Second, Chint Solar quotes the replies of the Commission services, which in any event have been qualified as non-binding, out of context. The replies referred to are irrelevant to the obligation not to enter into a compensatory arrangement.
- (45) Third, it is clear that the sales of a Union producer cannot be subject to the undertaking. However, the compensatory arrangements found by the Commission occurred due to the parallel sales by this related Union producer to a Chint Solar customer or to customers related to a Chint Solar customer. The difference in product specifications is irrelevant from the cross-compensation point of view. In addition, it is also irrelevant if sales were made at market prices as these prices were below the MIP.
- (46) The Commission also analysed the additional commitments made by Chint Solar and concluded that they only address the risk of compensatory arrangements in relation to one particular customer. In addition, they pose an additional burden on the monitoring of the undertaking, namely further checks of extra quarterly reports.

Therefore, the Commission upholds its assessment that Chint Solar breached its obligation under the undertaking not to enter into a compensatory arrangement.

OEM sales

- (47) Chint Solar also submitted that it did not sell any modules to non-Union destinations of the OEM customer referred to in recital 20 above. In addition, Chint Solar reiterated that they provided all information concerning the particular OEM contractual arrangement to the Commission.
- (48) Chint Solar also clarified that it accidentally delivered in one instance to Union and non-Union members of the other OEM customer group referred to in recital 20 under special circumstances. Chint Solar also offered commitments that no similar accidents will occur in the future.
- (49) The Commission rejects these arguments. First, the Commission considers that the existence of such a business model leads to a risk of circumvention in the form of cross-compensation of the MIP. The fact that no sales took place does not alleviate the identified risk of cross-compensation. In addition, Chint Solar did not provide any detail on how to ensure that no such accidental sales will occur in the future.

Non-discriminatory treatment and changes in the Union solar market

- (50) Chint Solar also submitted that it shall be granted timely instructions and equal opportunity to make corrections during the implementation of the undertaking. To their knowledge, the Commission has found issues of non-reporting and other breaches by other companies subject to the undertaking which was not followed by withdrawal from the undertaking.
- (51) The Commission rejects this argument as no other company was found to breach the undertaking for the same reasons as Chint Solar.
- (52) The Commission therefore dismisses these allegations of Chint Solar as unsubstantiated.
- (53) Chint Solar also submitted that the Commission shall evaluate the changes on the Union solar market, in particular the alleged negative impact of the anti-dumping and countervailing measures on the Union solar sector in deciding on the withdrawal of the undertaking from Chint Solar.
- (54) The Commission rejects this argument as it is irrelevant to the assessment of the breaches of the undertaking by Chint Solar.

(ii) Sunny Energy

Non-reporting

- (55) Sunny Energy contested that it breached their reporting obligation since at least some sales of 'other products' were reported to the Commission in one of the quarterly reports and at least another report was prepared without submission to the Commission.
- (56) The Commission cannot accept this argument. Sunny Energy did submit the quarterly report of 'other products' in the first quarter following the entry into force of the undertaking. However, Sunny Energy failed to submit further quarterly reports of 'other products' or to rectify the omitted transactions in the subsequent quarterly reports.

Sales limit

- (57) Sunny Energy also claimed that no substantive breach of the undertaking occurred in most cases and the sales value of the 'other products' exceeded the parallel sales limit by a marginal amount.
- (58) The Commission rejects this argument. The excess of the parallel sales limit is irrespective of the amount in question, even if it is marginal. Therefore, the Commission upholds its conclusion that Sunny Energy breached their reporting obligation under the undertaking.

Double invoicing system

- (59) Sunny Energy submitted that the values of the undertaking invoice supplied to Sunny Energy's customers are accurate and are used to book the transactions in Sunny Energy's accounts. The payment for a given transaction is also based on the undertaking invoice. In their view, only the total value of the VAT invoice is relevant for the compliance with the terms of the undertaking, not the breakdown of how that total was arrived at. Hence the underlying financial transactions were in conformity with their face value. In addition, the difference in the values on the undertaking invoices and the VAT invoices are marginal.
- (60) The Commission rejects this argument. First, the VAT invoice included the price of the product concerned and of the non-reported 'other products' for which the sales price was different from those indicated on the undertaking invoice. Second, Sunny Energy did not provide any convincing argument for the difference between the various financial and administrative documents.

Partial payment

- (61) Sunny Energy also submitted that it had contacted the customer referred to in recital 27 above and received the full payment of that invoice.
- (62) The Commission notes these steps taken by Sunny Energy, which, however, took place after the problem was spotted by the Commission.

Sales from a warehouse in the Union

- (63) Sunny Energy also submitted that it is ready to stop sales of 'other products' from the bonded warehouse in the Union referred to in recital 25 above to avoid the potential risk of cross-compensation.
- (64) The Commission concluded that although this commitment would address the risk of cross-compensation, it would not be possible to monitor such a commitment. Moreover, these commitments do not address the identified pattern of trade which took place over a substantial period of time.

(iii) Comments by the other interested party

- (65) One interested party submitted that Chint Solar and Sunny Energy have been systematically selling the product concerned below the MIP or otherwise circumventing it. The interested party urged for the withdrawal of these companies from the undertaking.
- (66) In addition, the interested party submitted that the number of companies withdrawn from the undertaking confirms the market experience that the undertaking has been violated on a broad scale.

- (67) The Commission points out that the interested party made unsubstantiated assumptions in its submission. The monitoring of the Commission has not revealed any systematic breaches by a major number of exporting producers or the CCCME.

(iv) **Conclusion**

- (68) The Commission therefore upholds its findings on breaches of the undertaking for Chint Solar and Sunny Energy.

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

- (69) Therefore, in accordance with Article 8(7) and 8(9) of the basic anti-dumping Regulation, Article 13(7) and 13(9) of the basic anti-subsidy Regulation and also in accordance with the terms of the undertaking, the Commission has concluded that the acceptance of the undertaking for Chint Solar and Sunny Energy shall be withdrawn.
- (70) Accordingly, under Article 8(9) of the basic anti-dumping Regulation and Article 13(9) of the basic anti-subsidy Regulation, the definitive anti-dumping duty imposed by Article 1 of Implementing Regulation (EU) No 1238/2013 and the definitive countervailing duty imposed by Article 1 of Implementing Regulation (EU) No 1239/2013 automatically apply to imports originating in or consigned from the PRC of the product concerned and produced by Chint Solar (TARIC additional code: B810) and Sunny Energy (TARIC additional code: B825) as of the day of entry into force of this Regulation.
- (71) For information purposes the table in the Annex to this Regulation lists the exporting producers for whom the acceptance of the undertaking by Implementing Decision 2014/657/EU is not affected,

HAS ADOPTED THIS REGULATION:

Article 1

Acceptance of the undertaking by Implementing Decision 2013/707/EU in relation to (i) Chint Solar (Zhejiang) Co. Ltd together with its related companies in the European Union, jointly covered by the TARIC additional code: B810, (ii) Hangzhou Zhejiang University Sunny Energy Science and Technology Co. Ltd and Zhejiang Jinbest Energy Science and Technology Co. Ltd, jointly covered by the TARIC additional code: B825 is hereby withdrawn.

Article 2

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, 11 November 2015.

For the Commission
The President
Jean-Claude JUNCKER

ANNEX

List of companies:

Name of the company	TARIC additional code
Jiangsu Aide Solar Energy Technology Co. Ltd	B798
Alternative Energy (AE) Solar Co. Ltd	B799
Anhui Chaoqun Power Co. Ltd	B800
Anji DaSol Solar Energy Science & Technology Co. Ltd	B802
Anhui Schutten Solar Energy Co. Ltd Quanjiao Jingkun Trade Co. Ltd	B801
Anhui Titan PV Co. Ltd	B803
Xi'an SunOasis (Prime) Company Limited TBEA SOLAR CO. LTD XINJIANG SANG'O SOLAR EQUIPMENT	B804
Changzhou NESL Solartech Co. Ltd	B806
Changzhou Shangyou Lianyi Electronic Co. Ltd	B807
Changzhou Trina Solar Energy Co. Ltd Trina Solar (Changzhou) Science & Technology Co. Ltd Changzhou Youze Technology Co. Ltd Trina Solar Energy (Shanghai) Co. Ltd Yancheng Trina Solar Energy Technology Co. Ltd	B791
CHINALAND SOLAR ENERGY CO. LTD	B808
ChangZhou EGing Photovoltaic Technology Co. Ltd	B811
CIXI CITY RIXING ELECTRONICS CO. LTD ANHUI RINENG ZHONGTIAN SEMICONDUCTOR DEVELOPMENT CO. LTD HUOSHAN KEBO ENERGY & TECHNOLOGY CO. LTD	B812
CNPV Dongying Solar Power Co. Ltd	B813
CSG PVtech Co. Ltd	B814
China Sunergy (Nanjing) Co. Ltd CEEG Nanjing Renewable Energy Co. Ltd CEEG (Shanghai) Solar Science Technology Co. Ltd China Sunergy (Yangzhou) Co. Ltd China Sunergy (Shanghai) Co. Ltd	B809

Name of the company	TARIC additional code
Delsolar (Wujiang) Ltd	B792
Dongfang Electric (Yixing) MAGI Solar Power Technology Co. Ltd	B816
EOPLLY New Energy Technology Co. Ltd SHANGHAI EBEST SOLAR ENERGY TECHNOLOGY CO. LTD JIANGSU EOPLLY IMPORT & EXPORT CO. LTD	B817
Era Solar Co. Ltd	B818
GD Solar Co. Ltd	B820
Greenway Solar-Tech (Shanghai) Co. Ltd Greenway Solar-Tech (Huaian) Co. Ltd	B821
Konca Solar Cell Co. Ltd Suzhou GCL Photovoltaic Technology Co. Ltd Jiangsu GCL Silicon Material Technology Development Co. Ltd Jiangsu Zhongneng Polysilicon Technology Development Co. Ltd GCL-Poly (Suzhou) Energy Limited GCL-Poly Solar Power System Integration (Taicang) Co. Ltd GCL SOLAR POWER (SUZHOU) LIMITED	B850
Guodian Jintech Solar Energy Co. Ltd	B822
Hangzhou Bluesun New Material Co. Ltd	B824
Hanwha SolarOne (Qidong) Co. Ltd	B826
Hengdian Group DMEGC Magnetics Co. Ltd	B827
HENGJI PV-TECH ENERGY CO. LTD	B828
Himin Clean Energy Holdings Co. Ltd	B829
Jetion Solar (China) Co. Ltd Junfeng Solar (Jiangsu) Co. Ltd Jetion Solar (Jiangyin) Co. Ltd	B830
Jiangsu Green Power PV Co. Ltd	B831
Jiangsu Hosun Solar Power Co. Ltd	B832
Jiangsu Jiasheng Photovoltaic Technology Co. Ltd	B833
Jiangsu Runda PV Co. Ltd	B834
Jiangsu Sainty Photovoltaic Systems Co. Ltd Jiangsu Sainty Machinery Imp. And Exp. Corp. Ltd	B835

Name of the company	TARIC additional code
Jiangsu Seraphim Solar System Co. Ltd	B836
Jiangsu Shunfeng Photovoltaic Technology Co. Ltd Changzhou Shunfeng Photovoltaic Materials Co. Ltd Jiangsu Shunfeng Photovoltaic Electronic Power Co. Ltd	B837
Jiangsu Sinski PV Co. Ltd	B838
Jiangsu Sunlink PV Technology Co. Ltd	B839
Jiangsu Zhongchao Solar Technology Co. Ltd	B840
Jiangxi Risun Solar Energy Co. Ltd	B841
Jiangxi LDK Solar Hi-Tech Co. Ltd LDK Solar Hi-Tech (Nanchang) Co. Ltd LDK Solar Hi-Tech (Suzhou) Co. Ltd	B793
Jiangyin Hareon Power Co. Ltd Hareon Solar Technology Co. Ltd Taicang Hareon Solar Co. Ltd Hefei Hareon Solar Technology Co. Ltd Jiangyin Xinhui Solar Energy Co. Ltd Altusvia Energy (Taicang) Co. Ltd	B842
Jiangyin Shine Science and Technology Co. Ltd	B843
JingAo Solar Co. Ltd Shanghai JA Solar Technology Co. Ltd JA Solar Technology Yangzhou Co. Ltd Hefei JA Solar Technology Co. Ltd Shanghai JA Solar PV Technology Co. Ltd	B794
Jinko Solar Co. Ltd Jinko Solar Import and Export Co. Ltd ZHEJIANG JINKO SOLAR CO. LTD ZHEJIANG JINKO SOLAR TRADING CO. LTD	B845
Jinzhou Yangguang Energy Co. Ltd Jinzhou Huachang Photovoltaic Technology Co. Ltd Jinzhou Jinmao Photovoltaic Technology Co. Ltd Jinzhou Rixin Silicon Materials Co. Ltd Jinzhou Youhua Silicon Materials Co. Ltd	B795
Juli New Energy Co. Ltd	B846

Name of the company	TARIC additional code
Jumao Photonic (Xiamen) Co. Ltd	B847
King-PV Technology Co. Ltd	B848
Kinve Solar Power Co. Ltd (Maanshan)	B849
Lightway Green New Energy Co. Ltd Lightway Green New Energy(Zhuozhou) Co. Ltd	B851
MOTECH (SUZHOU) RENEWABLE ENERGY CO. LTD	B852
Nanjing Daqo New Energy Co. Ltd	B853
NICE SUN PV CO. LTD LEVO SOLAR TECHNOLOGY CO. LTD	B854
Ningbo Huashun Solar Energy Technology Co. Ltd	B856
Ningbo Jinshi Solar Electrical Science & Technology Co. Ltd	B857
Ningbo Komaes Solar Technology Co. Ltd	B858
Ningbo Osda Solar Co. Ltd	B859
Ningbo Qixin Solar Electrical Appliance Co. Ltd	B860
Ningbo South New Energy Technology Co. Ltd	B861
Ningbo Sunbe Electric Ind Co. Ltd	B862
Ningbo Ulica Solar Science & Technology Co. Ltd	B863
Perfectenergy (Shanghai) Co. Ltd	B864
Perlight Solar Co. Ltd	B865
Phono Solar Technology Co. Ltd Sumec Hardware & Tools Co. Ltd	B866
RISEN ENERGY CO. LTD	B868
SHANDONG LINUO PHOTOVOLTAIC HI-TECH CO. LTD	B869
SHANGHAI ALEX SOLAR ENERGY SCIENCE & TECHNOLOGY CO. LTD SHANGHAI ALEX NEW ENERGY CO. LTD	B870
Shanghai BYD Co. Ltd BYD(Shangluo)Industrial Co. Ltd	B871

Name of the company	TARIC additional code
Shanghai Chaori Solar Energy Science & Technology Co. Ltd Shanghai Chaori International Trading Co. Ltd	B872
Propsolar (Zhejiang) New Energy Technology Co. Ltd Shanghai Propsolar New Energy Co. Ltd	B873
SHANGHAI SHANGHONG ENERGY TECHNOLOGY CO. LTD	B874
SHANGHAI SOLAR ENERGY S&T CO. LTD Shanghai Shenzhou New Energy Development Co. Ltd Lianyungang Shenzhou New Energy Co. Ltd	B875
Shanghai ST Solar Co. Ltd Jiangsu ST Solar Co. Ltd	B876
Shenzhen Sacred Industry Co.Ltd	B878
Shenzhen Topray Solar Co. Ltd Shanxi Topray Solar Co. Ltd Leshan Topray Cell Co. Ltd	B880
Sopray Energy Co. Ltd Shanghai Sopray New Energy Co. Ltd	B881
SUN EARTH SOLAR POWER CO. LTD NINGBO SUN EARTH SOLAR POWER CO. LTD Ningbo Sun Earth Solar Energy Co. Ltd	B882
SUZHOU SHENGLONG PV-TECH CO. LTD	B883
TDG Holding Co. Ltd	B884
Tianwei New Energy Holdings Co. Ltd Tianwei New Energy (Chengdu) PV Module Co. Ltd Tianwei New Energy (Yangzhou) Co. Ltd	B885
Wenzhou Jingri Electrical and Mechanical Co. Ltd	B886
Shanghai Topsolar Green Energy Co. Ltd	B877
Shenzhen Sungold Solar Co. Ltd	B879
Wuhu Zhongfu PV Co. Ltd	B889
Wuxi Saijing Solar Co. Ltd	B890
Wuxi Shangpin Solar Energy Science and Technology Co. Ltd	B891
Wuxi Solar Innova PV Co. Ltd	B892

Name of the company	TARIC additional code
Wuxi Suntech Power Co. Ltd Suntech Power Co. Ltd Wuxi Sunshine Power Co. Ltd Luoyang Suntech Power Co. Ltd Zhenjiang Rietech New Energy Science Technology Co. Ltd Zhenjiang Ren De New Energy Science Technology Co. Ltd	B796
Wuxi Taichang Electronic Co. Ltd Wuxi Machinery & Equipment Import & Export Co. Ltd Wuxi Taichen Machinery & Equipment Co. Ltd	B893
Xi'an Huanghe Photovoltaic Technology Co. Ltd State-run Huanghe Machine-Building Factory Import and Export Corporation Shanghai Huanghe Fengjia Photovoltaic Technology Co. Ltd	B896
Xi'an LONGi Silicon Materials Corp. Wuxi LONGi Silicon Materials Co. Ltd	B897
Years Solar Co. Ltd	B898
Yingli Energy (China) Co. Ltd Baoding Tianwei Yingli New Energy Resources Co. Ltd Hainan Yingli New Energy Resources Co. Ltd Hengshui Yingli New Energy Resources Co. Ltd Tianjin Yingli New Energy Resources Co. Ltd Lixian Yingli New Energy Resources Co. Ltd Baoding Jiasheng Photovoltaic Technology Co. Ltd Beijing Tianneng Yingli New Energy Resources Co. Ltd Yingli Energy (Beijing) Co. Ltd	B797
Yuhuan BLD Solar Technology Co. Ltd Zhejiang BLD Solar Technology Co. Ltd	B899
Yuhuan Sinosola Science & Technology Co.Ltd	B900
Zhangjiagang City SEG PV Co. Ltd	B902
Zhejiang Fengsheng Electrical Co. Ltd	B903
Zhejiang Global Photovoltaic Technology Co. Ltd	B904
Zhejiang Heda Solar Technology Co. Ltd	B905
Zhejiang Jiutai New Energy Co. Ltd Zhejiang Topoint Photovoltaic Co. Ltd	B906

Name of the company	TARIC additional code
Zhejiang Kingdom Solar Energy Technic Co. Ltd	B907
Zhejiang Koly Energy Co. Ltd	B908
Zhejiang Mega Solar Energy Co. Ltd Zhejiang Fortune Photovoltaic Co. Ltd	B910
Zhejiang Shuqimeng Photovoltaic Technology Co. Ltd	B911
Zhejiang Shinew Photoelectronic Technology Co. Ltd	B912
Zhejiang Sunflower Light Energy Science & Technology Limited Liability Company Zhejiang Yauchong Light Energy Science & Technology Co. Ltd	B914
Zhejiang Sunrupu New Energy Co. Ltd	B915
Zhejiang Tianming Solar Technology Co. Ltd	B916
Zhejiang Trunsun Solar Co. Ltd Zhejiang Beyondsun PV Co. Ltd	B917
Zhejiang Wanxiang Solar Co. Ltd WANXIANG IMPORT & EXPORT CO LTD	B918
Zhejiang Xiongtai Photovoltaic Technology Co. Ltd	B919
ZHEJIANG YUANZHONG SOLAR CO. LTD	B920
Zhongli Talesun Solar Co. Ltd	B922