



Reports of Cases

JUDGMENT OF THE COURT (Ninth Chamber)

17 March 2016*

(Reference for a preliminary ruling — Dumping — Implementing Regulation (EU) No 412/2013 — Validity — Imports of ceramic tableware and kitchenware originating in China — Product concerned — Product under consideration — Obligation to state reasons)

In Case C-232/14,

REQUEST for a preliminary ruling under Article 267 TFEU from the First-tier Tribunal (Tax Chamber) (Birmingham, United Kingdom), made by decision of 29 April 2014, received at the Court on 12 May 2014, in the proceedings

Portmeirion Group UK Ltd

v

Commissioners for Her Majesty's Revenue & Customs,

THE COURT (Ninth Chamber),

composed of J. Malenovský (Rapporteur), acting as President of the Chamber, M. Safjan and K. Jürimäe, Judges,

Advocate General: M. Wathelet,

Registrar: L. Hewlett, Principal Administrator,

having regard to the written procedure and further to the hearing on 15 July 2015,

after considering the observations submitted on behalf of:

- Portmeirion Group UK Ltd, by A. Willems, S. De Knop and Y. Benizri, avocats,
- the Italian Government, by G. Palmieri, acting as Agent, and by P. Gentili, avvocato dello Stato,
- the Council of the European Union, by S. Boelaert, acting as Agent, and by B. O'Connor, Solicitor, and S. Gubel, avocat,
- the European Commission, by M. França, J.-F. Brakeland and A. Stobiecka-Kuik, acting as Agents,

after hearing the Opinion of the Advocate General at the sitting on 10 September 2015,

gives the following

* Language of the case: English.

Judgment

- 1 This request for a preliminary ruling concerns the validity of Council Implementing Regulation (EU) No 412/2013 of 13 May 2013 imposing a definitive anti-dumping duty and collecting definitively the provisional duty imposed on imports of ceramic tableware and kitchenware originating in the People's Republic of China (OJ 2013 L 131, p. 1).
- 2 The request has been made in proceedings between Portmeirion Group UK Ltd ('Portmeirion') and the Commissioners for Her Majesty's Revenue & Customs ('the tax authorities') concerning the refusal by those authorities to grant Portmeirion's request for repayment of the anti-dumping duties paid by that company in respect of imports of ceramic tableware and kitchenware originating in China.

Legal context

International law

- 3 By Council Decision 94/800/EC of 22 December 1994 concerning the conclusion on behalf of the European Community, as regards matters within its competence, of the agreements reached in the Uruguay Round multilateral negotiations (1986-1994) (OJ 1994 L 336, p. 1), the Council of the European Union approved the Agreement establishing the World Trade Organisation (WTO), signed in Marrakesh on 15 April 1994, and also the agreements in Annexes 1, 2 and 3 to that agreement, which include the Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994 (OJ 1994 L 336, p. 103) ('the 1994 Anti-Dumping Agreement').
- 4 Article 2 of the 1994 Anti-Dumping Agreement, entitled 'Determination of Dumping', provides:

'2.1 For the purpose of this Agreement, a product is to be considered as being dumped, i.e. introduced into the commerce of another country at less than its normal value, if the export price of the product exported from one country to another is less than the comparable price, in the ordinary course of trade, for the like product when destined for consumption in the exporting country.

...

2.6 Throughout this Agreement the term "like product" ("produit similaire") shall be interpreted to mean a product which is identical, i.e. alike in all respects to the product under consideration or, in the absence of such a product, another product which, although not alike in all respects, has characteristics closely resembling those of the product under consideration.

...'

European Union ('EU') law

- 5 Article 236(1) of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (OJ 1992 L 302, p. 1) ('the Customs Code') provides:

'Import duties or export duties shall be repaid in so far as it is established that when they were paid the amount of such duties was not legally owed ...'

6 Implementing Regulation No 412/2013 was adopted on the basis of Council Regulation (EC) No 1225/2009 of 30 November 2009 on protection against dumped imports from countries not members of the European Community (OJ 2009 L 343, p. 51, and corrigendum OJ 2010 L 7, p. 22) ('the Basic Regulation'). Recitals 3 and 4 of that regulation state:

'(3) [The 1994 Anti-Dumping Agreement] contains detailed rules, relating in particular to the calculation of dumping, procedures for initiating and pursuing an investigation, including the establishment and treatment of the facts, the imposition of provisional measures, the imposition and collection of anti-dumping duties, the duration and review of anti-dumping measures and the public disclosure of information relating to anti-dumping investigations. In order to ensure a proper and transparent application of those rules, the language of the agreement should be brought into Community legislation as far as possible.

(4) In applying the rules it is essential, in order to maintain the balance of rights and obligations which the [General Agreement on Tariffs and Trade] establishes, that the Community take account of how they are interpreted by the Community's major trading partners.'

7 Article 1 of the Basic Regulation provides, under the heading 'Principles':

'1. An anti-dumping duty may be applied to any dumped product whose release for free circulation in the Community causes injury.

2. A product is to be considered as being dumped if its export price to the Community is less than a comparable price for the like product, in the ordinary course of trade, as established for the exporting country.

3. The exporting country shall normally be the country of origin. However, it may be an intermediate country, except where, for example, the products are merely transhipped through that country, or the products concerned are not produced in that country, or there is no comparable price for them in that country.

4. For the purpose of this Regulation, "like product" means a product which is identical, that is to say, alike in all respects, to the product under consideration, or in the absence of such a product, another product which, although not alike in all respects, has characteristics closely resembling those of the product under consideration.'

8 On the basis of the Basic Regulation, the European Commission adopted Regulation (EU) No 1072/2012 of 14 November 2012 imposing a provisional anti-dumping duty on imports of ceramic tableware and kitchenware originating in the People's Republic of China (OJ 2012 L 318, p. 28, and corrigendum OJ 2013 L 36, p. 11) ('the Provisional Regulation').

9 According to recitals 24, 25, 51, 52 and 54 to 57 of the Provisional Regulation:

'(24) The product concerned is ceramic tableware and kitchenware currently falling within [tariff headings 6911 10 00, ex 6912 00 10, ex 6912 00 30, ex 6912 00 50 and ex 6912 00 90 of the Combined Nomenclature set out in Annex I to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ 1987 L 256, p. 1) ("the CN")] and originating in the People's Republic of China (the product concerned). It can be of porcelain or china, of common pottery, stoneware, earthenware or fine pottery or other materials. The main raw materials include minerals such as kaolin, feldspar and quartz and the composition of raw materials used determines the type of the final ceramic product produced.

(25) Ceramic tableware and kitchenware items are commercialised in a large variety of forms that have been evolving over time. They are used in a wide range of places, e.g. households, hotels, restaurants or care establishments.

...

(51) An importer claimed that the product scope of the investigation was too wide to allow for a reasonable comparison amongst product types. An importer with producing interests in China expressed a similar view. In this respect, some parties also referred to purely decorative items.

(52) In this respect, it is noted that the relevant criteria applied in order to determine whether or not the product, subject of an investigation, can be considered a single product, i.e. its basic physical and technical characteristics, are set out in detail below. Purely decorative items are thus not covered. Furthermore, even though the various types of ceramic tableware and kitchenware may indeed have certain different specific characteristics, the investigation showed that, with the exception of ceramic knives, their basic characteristics remain identical. In addition, the fact that the product concerned can be produced with some variations in the manufacturing process is not in itself a criterion which could result in a finding of two or more distinct products. Finally, the investigation also revealed that the various types of the product concerned were generally sold via the same sales channels. While some specialised shops may focus on certain specific types, a big share of the distributors (retailers, department stores, supermarkets) sell various types of ceramic tableware and kitchenware, in order to offer a wide choice range to their customers. Claims that the product scope of the investigation was too wide are therefore provisionally rejected.

...

(54) The investigation has shown that all types of ceramic tableware and kitchenware, despite the differences in terms of properties and style, have the same basic physical and technical characteristics, i.e. ceramic ware primarily aimed at being in contact with food, they are basically used for the same purposes, and can be regarded as different types of the same product.

(55) In addition to the fact that they share the same basic physical and technical characteristics, all those various styles and types are in direct competition and to a very large extent interchangeable. This is clearly illustrated by the fact that there are no clear dividing lines between them, i.e. there is quite some overlapping and competition between different product types and standard buyers do not often make a distinction for instance between porcelain versus non-porcelain goods.

(56) However, as explained in recitals (29)-(34) above, it was also deemed appropriate to narrow down the product scope definition on the basis of which the current investigation has been initiated by excluding ceramic knives. Therefore, the product concerned is provisionally defined as ceramic tableware and kitchenware, excluding ceramic knives, originating in the People's Republic of China, currently falling within CN codes ex 6911 10 00, ex 6912 00 10, ex 6912 00 30, ex 6912 00 50 and ex 6912 00 90.

(57) In conclusion, for the purposes of this proceeding and in accordance with consistent [European] Union practice, it is therefore considered that all types of the product described above, with the exception of ceramic knives, should be regarded as forming one single product.'

10 Pursuant to Article 9 of the Basic Regulation, the Council adopted Implementing Regulation No 412/2013 imposing a definitive anti-dumping duty. Recitals 35 to 37 of the latter regulation are worded as follows:

(35) All types of ceramic tableware and kitchenware can be regarded as different types of the same product. Therefore, the claim made after provisional disclosure and again after final disclosure that the investigation covers a large range of like products and that, as a result, it would be necessary to conduct separate standing, dumping, injury, causation and Union interest analyses for each product segment, is found to be unfounded. One party that claimed that the product scope was too broad brought forward a comparison of products with different levels of decoration, but its statements as regards end-use (for the garden and children in one case, for decoration in the other case) are disputable because there is no clear-cut [demarcation] and those statements can rather be seen as a confirmation of the point made in recital (55) of the [P]rovisional Regulation. ...

(36) In view of the above, the product scope is definitively defined as ceramic tableware and kitchenware, excluding ceramic knives, ceramic condiment or spice mills and their ceramic grinding parts, ceramic peelers, ceramic knife sharpeners and cordierite ceramic pizza-stones of a kind used for baking pizza or bread, originating in the [People's Republic of China], currently falling within CN codes ex 6911 10 00, ex 6912 00 10, ex 6912 00 30, ex 6912 00 50 and ex 6912 00 90.

(37) In the absence of other comments regarding the product concerned and the like product, all other determinations in recitals (24) to (63) of the [P]rovisional Regulation are hereby confirmed.'

The dispute in the main proceedings and the question referred for a preliminary ruling

11 Portmeirion is a British producer of ceramic items and an importer of ceramic products from China.

12 On 16 February 2012, the Commission initiated an anti-dumping proceeding concerning imports into the European Union of ceramic tableware and kitchenware originating in China ('the imports concerned').

13 On 14 November 2012, the Commission, by the Provisional Regulation, imposed provisional anti-dumping duties on the imports concerned.

14 On 18 December 2012, Portmeirion lodged initial observations in which it contested the definition of the product concerned adopted by the Commission at the end of its investigation and cited other factors which, in its opinion, were a bar to the imposition of anti-dumping duties. Following the Commission's submission of its disclosure document of 25 February 2013, Portmeirion was heard by that institution on 5 March 2013. On that occasion, Portmeirion stated its views concerning, *inter alia*, the scope of the definition of the product concerned.

15 On 13 May 2013, acting upon a proposal from the Commission, the Council adopted Implementing Regulation No 412/2013 and imposed a definitive anti-dumping duty on the imports concerned with effect from 16 May 2013.

16 On 2 August 2013, pursuant to Article 236 of the Customs Code, Portmeirion requested repayment of the anti-dumping duties paid to the tax authorities on the ground that Implementing Regulation No 412/2013 was not compatible with EU law, with the result that the imposition of those duties had — in its view — no legal basis.

- 17 By decision of 16 December 2013, the tax authorities refused to grant the request for repayment submitted by Portmeirion.
- 18 On 14 January 2014, Portmeirion brought an appeal against that decision before the referring court, contesting the validity of Implementing Regulation No 412/2013.
- 19 The referring court considers that the grounds put forward by Portmeirion are indeed capable of calling the validity of that regulation into question.
- 20 In those circumstances the First-tier Tribunal (Tax Chamber), Birmingham decided to stay the proceedings and to refer the following question to the Court of Justice for a preliminary ruling:
- ‘Is [Implementing Regulation No 412/2013] incompatible with EU law in so far as it:
- (a) is based on manifest errors of assessment with respect to the definition of the product concerned, thereby invalidating the conclusions of the anti-dumping investigation; and
 - (b) lacks adequate reasons as required under Article 296 TFEU?’

The question referred for a preliminary ruling

Admissibility

- 21 The Italian Government argues that Portmeirion is not entitled to plead before the referring court that Implementing Regulation No 412/2013 is invalid and that, consequently, the question put by that court concerning the validity of that regulation must be declared inadmissible.
- 22 According to that government, a legal person such as Portmeirion is directly and individually concerned by Implementing Regulation No 412/2013 and could therefore itself have applied to the Courts of the European Union for annulment of that regulation.
- 23 It is apparent from the settled case-law of the Court that the general principle which ensures that any person has the right to plead, in an action brought against a national measure which adversely affects that person, that the EU act on which that measure is based is invalid does not preclude such a right from being subject to the condition that the person concerned did not have the right to apply directly to the Courts of the European Union for annulment of that act under Article 263 TFEU. However, it is only if it can be held that a person would undoubtedly have been entitled to apply for the annulment of the act in question under the conditions laid down in that article that that person is prevented from pleading before the national court having jurisdiction that the act is invalid (see, to that effect, judgments in *TWD Textilwerke Deggendorf*, C-188/92, EU:C:1994:90, paragraph 23; *Valimar*, C-374/12, EU:C:2014:2231, paragraphs 28 and 29; and *TMK Europe*, C-143/14, EU:C:2015:236, paragraph 18).
- 24 It follows that it is only if it could be held that a legal person such as Portmeirion is undoubtedly directly and individually concerned by the regulation the validity of which it contests that that person would not be entitled to plead before the national courts that that regulation is invalid.
- 25 Regarding, first of all, the requirement that Portmeirion not be individually concerned by the regulation at issue, it should be borne in mind that a regulation imposing an anti-dumping duty is likely to concern individually several types of economic operator, without prejudice to the possibility that other operators may be individually concerned by reason of certain attributes which are peculiar

to them and which differentiate them from all other persons (see, to that effect, judgments in *Extramet Industrie v Council*, C-358/89, EU:C:1991:214, paragraph 16, and *TMK Europe*, C-143/14, EU:C:2015:236, paragraph 22).

- 26 In that regard, first, the producers and exporters of the product in question which have been charged with practising dumping on the basis of information relating to their business activities may be individually concerned (see, to that effect, judgment in *Valimar*, C-374/12, EU:C:2014:2231, paragraph 30 and the case-law cited).
- 27 Next, the same may be true as regards importers of that product whose resale prices were taken into account for the construction of export prices and which are consequently concerned by the findings relating to the existence of dumping (judgments in *Nashua Corporation and Others v Commission and Council*, C-133/87 and C-150/87, EU:C:1990:115, paragraph 15; *Gestetner Holdings v Council and Commission*, C-156/87, EU:C:1990:116, paragraph 18; and *TMK Europe*, C-143/14, EU:C:2015:236, paragraph 20).
- 28 Lastly, the same may also be true in the case of importers associated with exporters of the product on which anti-dumping duties have been imposed, particularly where the export price has been calculated on the basis of those importers' resale prices on the EU market and where the anti-dumping duty itself has been calculated on the basis of those resale prices (judgments in *Neotype Techmashexport v Commission and Council*, C-305/86 and C-160/87, EU:C:1990:295, paragraphs 19 and 20, and *TMK Europe*, C-143/14, EU:C:2015:236, paragraph 21).
- 29 In the present case, it has not been established that Portmeirion can be regarded as coming within one of the categories of economic operator identified above and thus as undoubtedly being individually concerned by Implementing Regulation No 412/2013.
- 30 As the Commission confirmed at the hearing, Portmeirion is an importer of the product in question whose resale prices for ceramic tableware and kitchenware originating in China were not taken into account for the construction of export prices or in the calculation of the anti-dumping duty established by Implementing Regulation No 412/2013. Nor is there any question of its being associated with exporters. Furthermore, it does not appear that Portmeirion has attributes which are peculiar to it and which differentiate it from all other persons.
- 31 As the requirements that a person be both directly and individually concerned by that regulation are cumulative, it is therefore unnecessary to ascertain whether, in the present case, Portmeirion is or is not directly concerned by Implementing Regulation No 412/2013.
- 32 Having regard to all of the foregoing, it must be concluded that Portmeirion cannot be undoubtedly considered to be prevented from pleading before the national court having jurisdiction that Implementing Regulation No 412/2013 is invalid.
- 33 It follows that the question referred for a preliminary ruling is admissible.

Substance

- 34 By its question the referring court asks, in essence, whether Implementing Regulation No 412/2013 is invalid in so far as it is based on a manifest error of assessment with regard to the definition of the product concerned and in so far as it is not based on an adequate statement of reasons as required under Article 296 TFEU.

- 35 In the first place, regarding the alleged manifest error of assessment in the definition of the product concerned, it should be noted that, according to recital 36 of Implementing Regulation No 412/2013, the concept of ‘product concerned’ covers items of ceramic tableware and kitchenware — excluding ceramic knives, ceramic condiment or spice mills and their ceramic grinding parts, ceramic peelers, ceramic knife sharpeners and cordierite ceramic pizza-stones of a kind used for baking pizza or bread — originating in China and currently falling within CN codes ex 6911 10 00, ex 6912 00 10, ex 6912 00 30, ex 6912 00 50 and ex 6912 00 90.
- 36 That being said, it is apparent from recital 35 of that regulation that all types of ceramic tableware and kitchenware can be regarded as different types of the same product.
- 37 Portmeirion submits that that regulation was adopted on the basis of a manifest error of assessment as regards the product concerned, in so far as the various products subject to anti-dumping duties are not similar or homogeneous, with the result that they cannot be regarded as constituting a single product, and that, accordingly, the pursuit of a single investigation was not justified.
- 38 In that regard, it should be noted that the concept of ‘product concerned’ in both the Provisional Regulation and Implementing Regulation No 412/2013 constitutes the practical expression of the general concept of ‘product ... considered as being dumped’ which appears in Article 1(2) of the Basic Regulation (‘the product under consideration’), since the purpose of Implementing Regulation No 412/2013 is to implement the Basic Regulation in the relevant sphere.
- 39 It follows that the constituent elements of the concept of ‘product under consideration’ for the purposes of the Basic Regulation necessarily determine those to be attributed to the ‘product concerned’ for the purposes of the Provisional Regulation and Implementing Regulation No 412/2013.
- 40 However, the Basic Regulation does not specify the scope of the concept of ‘product under consideration’, confining itself to defining, in its Article 1(4), that of ‘like product’ as being an identical product or a product having characteristics closely resembling those of the product under consideration. In addition, it is apparent from recital 3 of the Basic Regulation that that regulation seeks to bring the language of the 1994 Anti-Dumping Agreement into EU legislation as far as possible.
- 41 In those circumstances, it is necessary to interpret the concept of ‘product under consideration’ which appears in the Basic Regulation in the light of that agreement and in particular in the light of Article 2 thereof. However, that article does not specify the scope of the concept of ‘product under consideration’ either and, in particular, there is nothing in its wording to support the idea of a specific requirement for homogeneity or similarity between the products at issue.
- 42 Accordingly, it must be found that the Basic Regulation, read in the light of the 1994 Anti-Dumping Agreement, does not in itself require the concept of ‘product under consideration’ necessarily to refer to a product envisaged as a homogeneous whole composed of similar products.
- 43 The interpretation of the 1994 Anti-Dumping Agreement set out in the preceding paragraph is also borne out by the interpretation arrived at by the WTO Panels in several reports, as the Advocate General has noted in points 63 to 67 of his Opinion.
- 44 That being said, it is also necessary to take account of the interpretation given to the detailed rules contained in that agreement by the European Union’s major trading partners, as stated in recital 4 to the Basic Regulation.

- 45 In that regard, as the Advocate General has noted in point 60 of his Opinion, some of those trading partners, such as Canada, the Kingdom of Norway and the People's Republic of China, took the view that the product under consideration had to be homogeneous in nature and consist of similar products. Accordingly, they argued that the requirement that the product under consideration be homogeneous should not be entirely excluded from the interpretation of the Basic Regulation.
- 46 It is necessary to take the foregoing into consideration when ascertaining whether there has been a manifest error of assessment in the definition of the product concerned in the present case.
- 47 In that regard, it should be borne in mind that the Court has held that, in the sphere of the common commercial policy and, most particularly, in the realm of measures to protect trade, the institutions of the European Union enjoy a broad discretion by reason of the complexity of the economic, political and legal situations which they have to examine. The judicial review of such an appraisal must therefore be limited to verifying whether the procedural rules have been complied with, whether the facts on which the contested choice is based have been accurately stated, and whether there has been a manifest error in the appraisal of those facts or a misuse of powers (judgment in *Simon, Evers & Co.*, C-21/13, EU:C:2014:2154, paragraph 29 and the case-law cited).
- 48 While it is true that there are differences between the items of ceramic tableware and kitchenware covered by the anti-dumping investigation in terms of style, shape and properties, it is important to note — as the Commission did — that those items share the same basic physical and technical characteristics in so far as they are ceramic and are intended to come into contact with food. Accordingly, those items, taken as a whole, cannot be regarded as heterogeneous.
- 49 In addition, as the institutions of the European Union emphasised at the hearing, they have subdivided the product under consideration into subgroups of comparable transactions and established a weighted average normal value and weighted average export price for each subgroup, with the result that account has been taken of differences in terms of style, shape and properties.
- 50 Lastly, in the request for a preliminary ruling, it is true that the referring court expresses doubts as regards the effect of the definition of the 'product concerned' on the causation and injury analysis, given that, in its view, a different definition would have led to different findings. However, no specific evidence has been submitted to the Court regarding the findings which might in fact have been reached on the basis of a different definition of the product concerned, with the result that it cannot be held that the institutions of the European Union made a manifest error of assessment in basing their analysis on a definition of the product concerned which encompasses items of ceramic tableware and kitchenware.
- 51 Accordingly, in taking the view that, in the present case, the various products subject to anti-dumping duties are capable of constituting a single product, with the result that a single investigation is justified, the institutions did not commit any manifest error of assessment.
- 52 In the second place, it is necessary to examine whether Implementing Regulation No 412/2013 is invalid because it is not based on an adequate statement of reasons as required under Article 296 TFEU.
- 53 In that regard, it is apparent from the settled case-law of the Court that the statement of reasons required by Article 296 TFEU must be appropriate to the measure at issue and must disclose in a clear and unequivocal fashion the reasoning followed by the institution which adopted the measure in question in such a way as to enable the persons concerned to ascertain the reasons for the measure and to enable the competent court to exercise its power of review (judgment in *Banco Privado Português and Massa Insolvente do Banco Privado Português*, C-667/13, EU:C:2015:151, paragraph 44 and the case-law cited).

- 54 In the present case, Portmeirion submits that the institutions in question neither identified nor defined with sufficient precision the factors which they considered relevant for the definition of the product concerned.
- 55 However, recitals 52 and 54 to 57 of the Provisional Regulation set out the reasons why the Commission chose to include various products in the definition of that product. Those considerations were reproduced in recital 35 of Implementing Regulation No 412/2013.
- 56 In those circumstances, Implementing Regulation No 412/2013, read in the light of the Provisional Regulation, discloses in a clear and unequivocal fashion the reasoning followed by the institution which adopted the measure in question. Furthermore, it is apparent from the answer to the first part of the question referred that Implementing Regulation No 412/2013 enables the persons concerned to ascertain the reasons for the measure taken and enables the competent court to exercise its power of review.
- 57 Accordingly, it must be held that Implementing Regulation No 412/2013 contains an adequate statement of reasons, as required under Article 296 TFEU, and that, consequently, that regulation cannot be declared to be invalid on that basis.
- 58 It follows from all of the foregoing that consideration of the question referred as a whole has disclosed no factor of such a kind as to affect the validity of Implementing Regulation No 412/2013.

Costs

- 59 Since these proceedings are, for the parties to the main proceedings, a step in the action pending before the national court, the decision on costs is a matter for that court. Costs incurred in submitting observations to the Court, other than the costs of those parties, are not recoverable.

On those grounds, the Court (Ninth Chamber) hereby rules:

Consideration of the question referred has disclosed no factor of such a kind as to affect the validity of Council Implementing Regulation (EU) No 412/2013 of 13 May 2013 imposing a definitive anti-dumping duty and collecting definitively the provisional duty imposed on imports of ceramic tableware and kitchenware originating in the People's Republic of China.

[Signatures]