Others (excluding Countries concerned)	Volume (m²)	12 091 485	11 671 162	10 263 420	11 036 430
	, Q G H [				
	Market share	1,5 %	1,4 %	1,3 %	1,3 %
	Average price (EUR/m²)	6,68	6,24	6,96	7,15
	, Q G H [				
Total of all third countries except the countries concerned, including non-dumped imports from India and Türkiye)	Volume (m²)	[38 000 000 – 40 000 000]	[37 000 000 – 39 000 000]	[38 000 000 – 40 000 000]	[39 000 000 – 41 000 000]
	, Q G H [				
	Market share	[4,8 – 5] %	[4,6 – 4,8] %	[4,7 – 4,9] %	[4,7 – 4,9] %
	Average price (EUR/m²)	[6 – 6,3]	[5,9 – 6,2]	[6 – 6,3]	[6,2 – 6,5]
	, Q G H [				

6 R XEurostat, sampled exporting producer

(360) Imports from all third countries except the countries concerned but including the non-dumped imports from India and Türkiye (hereinafter 'all third countries') increased by 3 % over the period considered. Imports from other third countries amounted to [36 – 38] % of total imports into the Union in the investigation period (down from [48 – 50] % of imports in 2018). Their share of the Union market decreased year-on-year, going from [4,8 – 5] % in 2018 to [4,7 – 4,9] % in the investigation period. With the exception of non-dumped imports from the countries concerned, and China in year 2018, no other single country achieved a market share of more than 1 % throughout the period considered.

(361) The average price of imports from all third countries first decreased by 2 % from 2018 to 2019, then slowly increased from 2020 to reach a level 3% higher in the investigation period compared to 2018. The prices of those imports were higher than the import prices of dumped imports from the countries concerned throughout the period considered. The biggest difference was registered in the IP, when the average price from all third countries was [8-12] % higher than the average import price of dumped imports from the countries concerned.

(362) Non-dumped imports from the countries concerned increased by 73% over the period considered, from [8 000 000 – 10 000 000] square metres in 2018 to [16 000 000 – 18 000 000] in the investigation period. Their market share increased from [1 – 1,2] % in 2018 to [1,7 – 1,9] % in the investigation period. The prices of those imports were higher than the import prices of dumped imports from the countries concerned throughout the period considered. In 2019, 2020 and the investigation period they were at least 14% higher than the average import price of dumped imports from the countries concerned. The average import prices were below those of the Union industry throughout the period considered. Therefore, these imports and their increase had a negative impact in the performance of the Union industry.

(363) Imports from all third countries except the countries concerned but including the non-dumped imports from India and Türkiye might therefore have contributed to a limited extent to the material injury suffered by the Union industry. However, given that their average prices are higher than those of dumped imports from the countries concerned, that the volumes are smaller and did not gain market share in the period considered, those imports, both collectively and individually, do not attenuate the causal link established with the dumped imports from India and Türkiye.

(364) Following the additional partial disclosure, the GoT argued that the Commission's conclusions concerning the effect of non-dumped imports from the countries concerned and from all third countries on the situation of the Union industry were biased as the Commission found that the non-dumped imports from the countries concerned had a negative impact on the performance of the Union industry while the imports from all third countries contributed to the material injury only in a limited extent, in particular since the imports form all third countries reached a volume four times higher than non-dumped imports from the countries concerned.

(365) The Commission noted that recitals (362) and (363) had to be read together. Taking into account their volumes and prices, both, the non-dumped imports from the countries concerned and other third country imports, had a negative impact on the Union industry's performance, but not of a magnitude to attenuate the causal link. As explained in recital (360), the category "all third countries" includes also the non-dumped imports from India and Türkiye. Consequently, the Commission rejected the claim.

(366) Following the additional partial disclosure, the GoI argued that the imports from India were in terms of volume and prices similar to the imports from third countries (excluding the non-dumped imports from the countries concerned). The Commission, nevertheless, did not investigate those third countries. According to the GoI, this proved that the Union industry did not suffer injury due to dumped imports from India but due to high cost of production. In addition, the GoI pointed out that since the profitability of the Union industry improved as the Indian imports increased, there was not causal link between the dumped imports from India and the material injury suffered by the Union industry.

(367) The Commission recalled that it examined the impact of imports from India and Türkiye that were found to be made at dumped prices. The investigation was initiated based on sufficient evidence of dumping provided by the complainant. As no such evidence was submitted with regard to other third countries, the Commission did not investigate those countries and therefore, could not make any findings of dumping in this investigation. The Commission acknowledged that the imports from all third countries contributed to the material injury in a limited manner (see recital (363)). As far as it concerns the import volumes, the Commission analysed the requirements for a cumulative assessment of dumped imports and found that all requirements were met in this investigation. Thus, the imports from India could not be considered as negligible. Finally, as explained in recital (298), although the Union industry was able to increase its prices and by doing so improve its financial performance, it was only able to achieve profitability levels slightly above the breakeven point in the IP. In addition, as explained in recitals (293) to (295), the Commission found substantial undercutting and price suppression caused by the dumped imports from India and Türkiye. Therefore, the claim that the imports from India could not, in terms of volumes and prices, cause material injury to the Union industry was rejected.

5.2.2. Export performance of the Union industry

(368) The Commission examined the evolution of exports and prices for the whole EU Industry based on Eurostat's Eurostat data ([33]).

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([SRUWV RI WKH 8QLRQ

	2018	2019	2020	Investigation period
Export volume (m^2)	470 484 212	470 086 762	447 819 312	514 369 625
,QGH[				
Average price (EUR/m^2)	8,58	8,53	8,78	8,77
,QGH[				

6RXUFH: Eurostat

(369) According to Eurostat data, Union exports of ceramic tiles increased by 9 % during the period considered. Exports remained stable the first two years of the period considered to then decrease by 5 % between 2019 and 2020, then increase in the investigation period, namely 15 % year-on-year. The average price of exports remained rather stable throughout the period considered, registering an increase of 2 %.

(370) Interested parties claimed, based on the data in the complaint, that the export performance of the Union industry was a cause of injury, due to the decline in 2020 and the fact that the average export price was lower than the cost of production of the complainants.

(371) Such comparison was incorrect. First, Eurostat data included all Union exports (including those to related customers outside the Union) while the cost of production of the complainants represented only part of Union exports. Second, the investigation period covered a different period than the one used in the complaint.

(372) In any case, the Commission also analysed the export performance of the Union sampled producers, based on verified data. The volume and average price of exports to unrelated customers of the sampled Union producers developed over the period considered as follows:

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	2018	2019	2020	Investigation period
Export volume (m^2)	6 906 051	7 483 379	7 105 324	9 669 741
,QGH[				
Average price (EUR/m^2)	13,60	13,81	11,63	11,24
,QGH[				

6RXUFH: Sampled Union producers

([33]) Corrected regarding volumes for the investigation period for Spain following evidence provided by the complainant upon verification of the macro-indicators questionnaire.

(373) The volume of exports of the sampled Union producers increased by 40 % during the period considered. The biggest increase was registered in the investigation period, namely 36 % year-on-year (i.e. when compared to 2020). The average price of exports from the sampled Union producers decreased by 17 % over the period considered. It first increased slightly, then went down in 2020 and the investigation period. Despite this decrease, the average export price of the sampled Union producers was above their cost of production throughout the investigation period.

(374) Given its positive evolution, the export performance of the sampled Union producers or of the whole Union industry could not have contributed to the material injury suffered by the Union industry.

(375) Following final disclosure, the GoT claimed that the loss in market share by Union industry could not be attributed to dumped imports from the countries concerned. The party pointed out the growing export volume of the Union industry and argued that the loss of market share was caused by the Union industry prioritising exports over domestic sales. The GoT reiterated this claim after the additional partial disclosure.

(376) The Commission disagreed. The volume of closing stock and the level of capacity utilisation of the Union industry would have enabled the Union industry to increase its export volumes and domestic sales volumes at the same time. Therefore, the improved export performance of the Union industry over the period considered could not justify the loss of the Union industry's market share, that was due to the increasing volumes of dumped imports that undercut and suppressed the Union industry's prices, as concluded in recital (358). The Commission rejected the claim.

5.2.3. & R Q V X P S W L R Q

(377) Some parties claimed that the global decline in ceramic tiles consumption was a cause of injury to the Union industry. As established in recitals (267) to (269) however, consumption increased steadily in the Union throughout the period considered. Therefore, it cannot have contributed to the material injury suffered by the Union industry.

5.2.4. (YR O XPH RI VDOHV DQG XQLW SULFHV

(378) Interested parties submitted that increases in costs of raw materials, energy, transport and CO_2 emission allowances were a cause of injury for the Union industry.

(379) The cost of production of the Union industry was higher than its sales price, and it increased, for most of the period considered. Therefore, the Union industry registered heavy losses throughout the period considered. However, as explained in recital (357), the Union industry could not increase its prices in the Union above its cost of production during most of the period considered, or made sustainable levels of profit, to avoid losing more market share to the dumped imports at low prices.

(380) Following final disclosure, the GoI, GoT and sixteen Indian exporting producers claimed that the Commission failed to examine other factors, such as increasing cost of raw materials, energy, CO_2 allowances and labour.

(381) The Commission examined the verified information of the sampled Union producers and found that the cost of raw materials (per m^2) increased only slightly (by approximately 4 %) over the period considered. The cost of energy and labour per m^2 actually decreased. Compliance cost per m^2 remained rather stable over the period considered. In addition, as explained in recital (379), the Union industry suffered losses to its inability to increase prices under the price pressure from imports from India and Türkiye. Consequently, the claim was dismissed.

5.2.5. & R Y L G H H F W V

(382) Interested parties claimed that the Covid-19 pandemic was a cause of injury for the Union industry due to production shutdowns. They further claimed that this was the reason behind their cost increases, given their reliance on imports of raw materials and the supply chain disruptions created by the Covid-19 pandemic. Finally, some interested parties claimed that the fact that the Union industry did not lay off workforce despite the shutdowns was also a cause for the cost increase and amounted to self-inflicted injury.

(383) On the supply side, during the first wave of the Covid-19 pandemic, in the first half of 2020, most Union producers had to temporarily shut down their production facilities. This was clearly reflected in the production volume, which dropped by 11 % in 2020 when compared to 2018 and by 8 % when compared to 2019. However, production recovered in the IP (see Table 4).

(384) The Commission also analysed the impact on the sampled Union producers. This analysis confirmed the Union-wide findings. The measures taken because of the Covid-19 pandemic varied between producers located in different Member States. Four of the sampled Union producers had to shut down their production facilities in the first half of year 2020 (March and April), while two of them did not close but reduced production. All sampled Union producers reported a decrease in production during the shutdowns when compared to the same period of previous year, but production recovered in the IP.

(385) Despite the closures, the cost of production only went up slightly (+2 %) in 2020 as compared to 2019 (see recital (320)). One sampled Union producer reported that, in the second half of 2020, it benefited from low costs of raw materials and of all production factors, especially energy and transport costs, due to the unusual availability of labour, services and supplies. Any supply chain impact was thus negligible. Regarding the workforce, the measures taken by the sampled producers varied in different Member States, from reducing salaries, putting employees on short time work, use of redundancy funds or vacation time, or protection schemes that led to savings.

(386) On the demand side, as seen in recital (268), the Union market kept growing during the Covid-19 pandemic. The trends of consumption, imports and Union industry sales in the Union increased steadily across the period considered, with imports from the countries concerned growing at much faster paces than the sales of the Union industry and consumption, also in 2020. The Union industry was able to maintain its volume of sales in 2020, despite the temporary factory closures, by selling from stocks, as this particular industry is characterised by very high levels of stocks (around 50 % of production). Accordingly stocks registered a reduction in 2020 and in the IP (see recital (325)).

(387) Therefore, as demand remained stable and the Union industry was able to resume production fast after the closures and use its stock to maintain its sales volume, the effects of the Covid-19 pandemic on the Union industry were limited and did not attenuate the causal link established with the dumped imports from India and Türkiye.

(388) Following final disclosure, the GoI, GoT, CGCSA, Sogutsen Seramik and Yurtbay Seramik reiterated that the inury was caused by the Covid-19 pandemic and claimed that the Commission did not examine its impact sufficiently. CGCSA submitted that the Commission failed to collect quantitative data to examine the effects of Covid-19.

(389) The claim that injury was caused by the Covid-19 pandemic was already addressed in recitals (383) to (387). The Commission examined the impact of the Covid-19 pandemic on the performance of the Union industry both on the supply side and the demand side, both at the level of the whole Union industry and also at the level of the sampled Union producers (see recitals (384) and (385)). The Commission collected data on all injury indicators and examined the impact of the Covid-19 pandemic on that basis. It acknowledged that the pandemic had a clear impact on the production volumes of the Union industry, that recovered quickly, and on their level of stocks, but a negligible one on sales volume, costs, imports and consumption. Moreover, the Commission collected additional information on the impact of the Covid-19 pandemic from the sampled Union producers, such as the duration of the closures for those companies that closed or the measures they took regarding the workforce. Interested parties have not provided any new evidence or arguments that could change these conclusions, nor any evidence of what other data the Commission should have collected or analysed. Consequently, the Commission dismissed these claims.

5.3. &RQFOXVLRQVDWLRQ

(390) The Commission established a causal link between the injury suffered by the Union industry and the dumped imports from India and Türkiye. The increase of dumped imports from the countries concerned coincided with a decrease of the Union industry's market share in the Union market. Most of the growing demand in the Union was taken up by the imports. The increase of imports from the countries concerned was based on low, dumped prices that were below the cost of production of the Union industry, significantly undercut the Union industry sales prices in the Union market and prevented the Union industry from setting prices at sustainable levels necessary to achieve reasonable profit margins.

(391) The Commission distinguished and separated the effects of all known factors on the situation of the Union industry from the injurious effects of the dumped imports. The effect of non-dumped imports, of the export performance of the Union industry, of the evolution of the Union consumption, of the evolution of the Union industry's cost of production and of the Covid-19 pandemic on the Union industry's negative performance concerning its market share and profitability was only limited.

(392) On the basis of the above, the Commission concluded that the dumped imports from the countries concerned caused material injury to the Union industry and that the other factors, considered individually or collectively, did not attenuate the causal link between the dumped imports and the material injury.

(393) Following final disclosure, the GoI pointed out with regard to the conclusions on causation that the Union industry experienced losses already in 2018 when Indian imports were negligible. In addition, as the Indian imports grew, the profitability situation of the Union producers improved too. Therefore, according to the GoI, there was no causal link between Indian imports and the injury suffered by the Union industry.

(394) The Commission noted that the impact of imports from India and Türkiye was assessed cumulatively, not individually. In any case, the investigation established that Indian dumped imports more than doubled from 2018 to the investigation period. This increase was based on dumped prices that were below the cost of production of the Union industry throughout the period considered. Faced with this increase, the Union industry both lost sales to the dumped imports and, to avoid losing further sales, could not set its prices at levels necessary to achieve reasonable profit margins. Therefore, there is a clear causal link between the dumped imports and the injury suffered by the Union industry. Consequently, the Commission dismissed the claim.

(395) Following the analysis of comments received after final disclosure, the Commission confirmed its findings concerning causation.

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(396) To determine the level of the measures, the Commission examined whether a duty lower than the margin of dumping would be sufficient to remove the injury caused by dumped imports to the Union industry.

6.1. ,QMXULRXVSULFH

(397) The injury would be removed if the Union industry were able to obtain a target profit by selling at a target price in the sense of Articles 7(2c) and 7(2d) of the basic Regulation.

(398) In accordance with Article 7(2c) of the basic Regulation, for establishing the target profit, the Commission took into account the following factors: the level of profitability before the increase of imports from the countries under investigation, the level of profitability needed to cover full costs and investments, research and development (R&D) and innovation, and the level of profitability to be expected under normal conditions of competition. Such profit margin should not be lower than 6 %.

(399) Neither the complainant nor any of the sampled Union producers made any substantiated claim regarding the level of the target profit.

(400) The complaint used a target profit of 6 %, the minimum provided for in Article 7(2c) of the basic Regulation, and provided no evidence that it should be set at a higher level. The complaint merely stated that the complainant expected the underselling calculation during the investigation to be based on a higher target profit reflecting significantly higher environmental costs expected in the Union during the period of application of the measures. However, future environmental costs are not a factor for the determination of the target profit according to Article 7(2c) of the basic Regulation. Indeed, these costs are reflected in the final target price according to Article 7(2d) of the basic Regulation.

(401) Only two sampled Union producers commented on the appropriate level of the target profit. One of them proposed using a target profit of [6 – 7 %], the profit it achieved in 2018, when the presence of the dumped imports was lower. The second sampled Union producer stated it was unable to provide an answer as it had been competing with imports from India and Türkiye throughout the period considered and even before.

(402) Given the fragmentation of the EU industry, the profit of a single sampled Union producer in a given year is not sufficient basis to establish the target profit for the whole Union industry. Moreover, imports from the countries concerned were already present in the market in 2018 at prices below the Union industry's cost of production, and the Union industry was loss-making.

(403) Indeed, as shown in Tables 2 and 10, the Union industry was loss-making or barely breaking even throughout the period considered, while the presence of imports from the countries concerned was already significant in 2018 and increased steadily. None of these years would therefore qualify for providing a target profit in line with Article 7(2c) of the basic Regulation.

(404) No sampled Union producer provided a calculation of the profitability of the product under investigation for ten years before the initiation of the investigation, as asked in the questionnaire. The Commission also took note of the target profit established for this industry in the ceramic tiles investigation against China (3,9 %), that however dates back to 2010 ([34]), as well as the profitability achieved by the Union industry in the period considered for the expiry review investigation on imports originating in China, throughout which the Union industry was loss-making ([35]).

(405) Finally, none of the sampled producers made a substantiated claim or provided any evidence that their level of investments, research and development ('R&D') and innovation during the period considered would have been higher under normal conditions of competition.

(406) In view of the above facts, the Commission resorted to the use of the minimum target profit of 6 % as per Article 7(2c) of the basic Regulation. This target profit margin was added to the Union industry's actual cost of production to establish the non-injurious price.

(407) In accordance with Article 7(2d) of the basic Regulation, as a final step, the Commission assessed the future costs resulting from Multilateral Environmental Agreements, and protocols thereunder, to which the Union is a party, and of ILO Conventions listed in Annex Ia of the basic Regulation that the Union industry would incur during the period of the application of the measure pursuant to Article 11(2) of the basic Regulation. Based on the evidence available (based on the companies' accounting systems, their reporting tools and forecasts), the Commission established an additional cost in a range between 0,06 to 0,65 EUR/m^2.

([34]) For the original investigation period of the investigation against ceramic tiles from China, see recital (24) of Regulation (EU) No 258/2011. For the target profit of that investigation, see recitals (164) and (197) of Council Implementing Regulation (EU) No 917/2011.

([35]) Implementing Regulation (EU) 2017/2179.

(408) This cost comprised the additional future cost to ensure compliance with the Union Emissions Trading System ('EU ETS'). The EU ETS is a cornerstone of the Union's policy to comply with Multilateral Environmental Agreements. Such additional cost was calculated on the basis of the estimated price of the Union Allowances ('EUAs') which will have to be purchased during the period of the application of the measures. The additional costs also took account of indirect CO_2 costs stemming from an increase in electricity prices over the same period linked to the EU ETS and the forecasted prices of EUAs.

(409) On this basis, the Commission calculated a non-injurious price for the like product of the Union industry by applying the target profit margin (see recital (406)) to the cost of production of the sampled Union producers during the investigation period and then adding the adjustments under Article 7(2d) on a type-by-type basis.

(410) The Commission then determined the injury margin level on the basis of a comparison of the weighted average import price of the sampled cooperating exporting producers in India and Türkiye, excluding the cooperating exporting producers that were not found to be dumping, as established for the price undercutting calculations, with the weighted average non-injurious price of the like product sold by the sampled Union producers on the Union market during the investigation period. Any difference resulting from this comparison was expressed as a percentage of the weighted average import CIF value.

(411) The injury elimination level for 'other cooperating companies' and for 'all other companies' is defined in the same manner as the dumping margin for these companies (see recitals (203) to (207) and (256) to (258)).

Country	Company	Dumping margin	Injury margin
India	The Conor Group	8,7 %	168,7 %
India	The Icon Group	6,7 %	92,7 %
India	Other cooperating companies	7,3 %	115,8 %
India	All other companies	8,7 %	168,7 %
Türkiye	Hitit Seramik Sanayi ve Ticaret A.Ş.	20,9 %	150,6 %
Türkiye	Qua Granite ve Hayal Yapi Ürünleri San. Tic. A.Ş., Bien Yapi Ürünleri San. Tic. A.Ş.	4,8 %	80,8 %
Türkiye	Other cooperating companies	9,2 %	100,5 %
Türkiye	All other companies	20,9 %	150,6 %

(412) Following final disclosure, the GoT claimed that the injury elimination margins were distorted by taking into consideration future compliance cost. The GoT enquired about how such cost was reflected in the calculation and whether potential introduction of the carbon border adjustment mechanism was taken into account. In this respect, CGCSA argued that an adjustment for future compliance cost was not compatible with WTO standards.

(413) In addition, CGCSA submitted that high levels of underselling confirmed the inclusion in the sample of Union producers manufacturing artisanal or special design products.

(414) Finally, CGCSA claimed that brand is an important factor in pricing decisions. Therefore, an adjustment for brand should be made when comparing the import prices of Turkish producers with the non-injurious prices of Union producers. To support this claim, CGCSA referred to the average export price of Italian and Spanish producers where the average export price of Italian producers was higher than the average export price of ceramic tiles exported from Spain. The interested party used trade statistics for the comparison.

(415) The GoT's claim concerning future compliance cost was reiterated after the additional partial disclosure.

(416) The Commission noted that the inclusion of future compliance cost in the calculation of the injury elimination level was in line with the provisions of Article 7(2d) of the basic Regulation. The parties failed to specify which provisions of WTO ADA the Commission allegedly breached by considering them for the non-injurious price.

(417) To establish the value of such adjustment to the actual cost of production, the Commission compared the unit compliance cost in the IP with the estimated unit compliance cost in the following five years. The average excess value of such unit cost was added to the actual cost of production used in the calculation of non-injurious price. In the present case, the effect of future compliance cost was minor, representing on average approximately 3 % of the non-injurious price. Consequently, the Commission rejected the GoT's claim that the calculation of the injury elimination level was distorted.

(418) Further, the assertions made by Turkish interested parties with regard to the composition of the sample of Union producers were already addressed in recitals (70) to (74) and (299).

(419) Finally, the Commission noted that neither CGCSA nor any sampled exporting producer requested an adjustment for brand during the investigation. Therefore, the Commission was not able to take position on the respective CGCSA's claim. In any case, a simple comparison of export prices by Italian and Spanish producers could not be considered as supporting the party's claim. The differences might have been caused by a number of other factors such as the exported product mix.

(420) Consequently, the Commission rejected the claims concerning the determination of the injury elimination level described in recitals (412) to (414).

6.2. & R Q F O X V L R Q L Q M X U H V

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

Country	Company	Definitive anti-dumping duty
India	The Conor Group	8,7 %
India	The Icon Group	6,7 %
India	Other cooperating companies	7,3 %
India	All other companies	8,7 %
Türkiye	Hitit Seramik Sanayi ve Ticaret A.Ş.	20,9 %
Türkiye	Qua Granite ve Hayal Yapi Ürünleri San. Tic. A.Ş., Bien Yapi Ürünleri San. Tic. A.Ş.	4,8 %
Türkiye	Other cooperating companies	9,2 %
Türkiye	All other companies	20,9 %

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(422) The Commission examined whether it could clearly conclude that it was not in the Union interest to adopt measures in this case, despite the determination of injurious dumping, in accordance with Article 21 of the basic Regulation. The determination of the Union interest was based on an appreciation of all the various interests involved, including those of the Union industry, importers, users, and consumers.

(423) Following final disclosure, the GoI, GoT, the Turkish companies Seramiksan and Sogutsen Seramik, sixteen Indian exporting producers, and Ceramika Netto claimed that the Commission did not conduct a fair and complete Union interest test. Their claims are addressed in the respective sections below.

7.1. , Q W HRUHVW LQ RI WKH 8QLRQ LQGXVWU

(424) The Union industry is composed of more than 300 producers in 24 Member States and employs directly over 54 500 people (FTE). The main producing Member States, representing over 85% of total EU production, are Spain, Italy and Poland. As mentioned in recital (59), the Union industry is fragmented; the majority of producers, over 240, are small and medium enterprises ('SMEs'). As stated in recital (11), over 30% of the total EU production expressly supported the initiation of the investigation and no Union producer expressed opposition or a neutral position. There was also wide support for the investigation by national associations that cooperated with the investigation by providing data to the complainant.

(425) The investigation has shown that the Union industry is suffering material injury due to the dumped imports from India and Türkiye. As concluded in sections 4 and 5, the situation of the whole Union industry deteriorated as a result the increasing quantities of dumped imports from India and Türkiye at low prices. Those imports at such prices have constantly gained market share in the Union at the expense of the Union industry and prevented the Union industry from raising its prices to reasonably profitable levels that would allow it to reach the target profit.

(426) Anti-dumping measures against imports from India and Türkiye are expected to restore fair trade conditions on the Union market. This is expected to enable the Union industry to regain the some of the market share lost to dumped imports and do it at fair prices, improving its profit levels, which in turn would allow the industry to increase their investments. Indeed, investment is critical in this industry not only for maintenance, but also for innovation and investment in developing segments like large slabs. As a result of the measures, Union producers are expected to recover from the injurious situation, further invest and fulfil their commitments, including social and environmental ones.

(427) The non-imposition of measures would worsen the already materially injured situation of the Union industry, which is not strong enough to further withstand an increase of dumped imports at prices even below the Union industry's costs of production. Should measures not be imposed, it can be expected that the increase of imports of dumped, low-priced ceramic tiles from India and Türkiye would continue. In that situation, the Union industry would be unable to raise its prices to profitable levels and would keep on losing sales to the dumped imports.

(428) The Commission therefore concluded that the imposition of measures is in the interest of the Union Industry.

7.2. , Q W HRUHVW RI WKH 1 RQ 5HODWHG

(429) On the date of initiation, more than 900 known importers ([36]) in the Union were contacted and invited to cooperate in the investigation. As explained in recitals (98) and (99), only two unrelated importers cooperated. Both companies replied to the Commission's deficiency letter following the analysis of their questionnaires, but later stopped cooperating as none of them agreed to an on-spot verification or an RCC. The following analysis is based on their questionnaire replies and their replies to the deficiency letters, and the Commission's own research ([37]).

([36]) Complaint, annex 8.

([37]) Since the unrelated importers stopped cooperating after the deficiency stage (they did not agree to a verification / RCC), the Commission's analysis is based on the information they submitted including the supporting evidence (such as financial statements) and publicly available information (financial statements from a company register, financial data published by https://www.romanian-companies.eu/).

(430) Those two importers accounted for [3-4] % of the imports from the countries concerned in the investigation period, with India representing the bulk of their imports from the countries concerned. For one of them, the product under investigation was most of its activity in terms of turnover, while for the second, it represented about 1/4. The share of imports from the countries concerned in their total purchases was around 1/4. Both of them purchased significant quantities from Union producers in the investigation period and in 2020, and some smaller quantities from third countries other than the countries concerned. Their weighted average profitability related to the product under investigation, established as explained in recital (429) is in the range of [5-7%].

(431) Based on the above, while from a pure cost perspective any duty would have an impact on the activity of unrelated importers, given the level of the duties, the impact of the duty on the profit margins of the importers, and of those for which trading in ceramic tiles is not their only activity, would be limited, even if they had to absorb it completely. Finally, the investigation has shown that unrelated importers can also source non-dumped imports from other third countries and from the Union, as they did in 2020 and the investigation period. As shown in tables 1 and 4, the Union industry has sufficient capacity to cover demand in the Union.

(432) On the other hand, not imposing measures would worsen the materially injured situation of the Union industry as explained in recital (427). To be noted that, unlike importers, the Union industry barely made profits during the investigation period. Moreover, as importers rely on both the Union industry and other sources for their purchases, allowing imports to continue entering the Union at dumped prices at the expense of the Union industry would also affect their sources of supply.

(433) On this basis, the Commission concluded that the effect of the measures on unrelated importers would be limited.

(434) Following final disclosure, Seramiksan submitted that the Union interest test was affected by the fact that the Commission did not receive any information from and examine the interests of approximately 900 importers in the Union.

(435) The Commission noted that it informed all known Union importers about the initiation of the investigation. The Commission analysed and took into account information submitted by all those companies that decided to cooperate or sent submissions. Consequently, the Commission dismissed the claim.

(436) Following final disclosure, a number of Union importers indicated that the imposition of measures on imports from Türkiye would cause harm to them as they invested in the development of new collections in cooperation with the Turkish producers.

(437) The Commission noted that those Union importers did not cooperate at an earlier stage of the investigation and did not submit any factual information that would enable the Commission to assess the impact of the measures on those interested parties. In addition, based on comments received from Turkish sampled exporting producers after final disclosure, one Turkish exporting producer was found not to be dumping and the average level of the measures applicable to imports from Türkiye decreased. Thus, the Commission maintained that the effect of the duties on Union importers will be limited.

(438) Ceramika Netto made also several procedural claims following final disclosure.

(439) The company argued that the Commission incorrectly used terms like “so-called” or “labelling themselves as” manufacturers. The company submitted that it was recognised as manufacturer under the Union law, in particular under Regulation (EU) No 305/2011 of the European Parliament and of the Council ([38]).

(440) The Commission noted that the definitions used in Article 2 of Regulation (EU) 305/2011 as per that article were only applicable to matters governed by that regulation. This investigation was conducted under the basic Regulation. Therefore, the definition of a manufacturer laid down by Regulation (EU) 305/2011 did not apply in this proceeding. In fact, according to the information available to the Commission, the company was a Union importer.

([38]) Regulation (EU) No 305/2011 of the European Parliament and of the Council of 9 March 2011 laying down harmonised conditions for the marketing of construction products and repealing Council Directive 89/106/EEC (OJ L 88, 4.4.2011, p. 5).

(441) Ceramika Netto disagreed with the Commission's statements in recital (461) concerning the price at which it imported to be dumped. In this respect, the company referred to domestic sales invoices and export sales invoices of its Indian suppliers provided to the Commission that, according to the company, proved that its import prices were not dumped.

(442) The Commission recalled that the investigation of dumping behaviour was conducted on a sample of Indian exporting producers. Therefore, any sales invoices submitted by Ceramika Netto were irrelevant for the findings of dumping. In recital (272), the Commission concluded that its findings regarding Conor Group and Icon Group could be extended country-wide. Consequently, those findings applied to imports from Ceramika Netto's Indian suppliers.

(443) Ceramika Netto disagreed with the Commission's assessment that it was a non-cooperating company. The company argued that the Notice of Initiation enabled it to submit information not only in the form of a questionnaire reply but also in free format. Ceramika Netto further claimed that the Commission should have informed the company about any information it was missing in the free-format submission.

(444) As noted in recital (440), Ceramika Netto is an importer for the purposes of this investigation. As noted in recitals (75) to (77) the company did not request to be considered as a cooperating importer. The Commission confirmed that, as a Union importer, the company had the option to submit information concerning Union interest in free format. It must be however noted that such information is not subject to deficiency process unlike a full questionnaire reply. The Commission was not obliged to request additional information, in particular as the type of information sought by the Commission was made publicly available via the questionnaires at initiation.

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(445) On the date of initiation, the Commission contacted eight associations of users of ceramic tiles in the Union. None of them cooperated in the investigation or sent any submission. Notably, the construction sector, one of the biggest users of ceramic tiles in the Union, did not send any submission. The low level of cooperation from users would suggest that the sector does not rely on imports from the countries concerned or that anti-dumping duties would not have a significant impact on their activities.

(446) The Commission also contacted nine distributors. Only one of them, OBI Group Holding SE & Co, KGaA, agreed to cooperate. For the reasons explained in recital (76), the Commission considered that the company should be investigated as a user/trader of the product under investigation.

(447) The company opposes the imposition of measures and stated that the large production capacities in India and Türkiye cannot be fully replaced by EU producers, but it did not provide any supporting evidence for this statement. As shown in tables 1 and 4, the Union industry has enough capacity to meet EU demand. The company acknowledged the possibility of switching suppliers.

(448) The company purchases ceramic tiles from India and Türkiye mainly from independent importers acting as wholesalers and then resells them via its own large-scale stores and franchising partners. More than half of its purchases of ceramic tiles are Union products. Its profitability deriving from ceramic tiles is [1,5% - 3%], lower than its average profitability. Ceramic tiles represent only a very small part of the total company's turnover. Therefore, and for the same reasons outlined in recitals (431) and (432), the Commission concluded that the impact on this company would be very limited.

(449) On this basis, and also given the low level of cooperation, the Commission concluded that the effect of the measures on users and traders would be limited.

(450) No association of consumers cooperated in the investigation. In its response to the questionnaire requesting the macro-indicators of the Union industry, CET submitted that it expects the impact on companies operating in the downstream markets – namely distributors and users/consumers – to be very limited, given the alternative sources of supply, and the findings of past investigations on ceramic tiles, that confirmed that ceramic tiles have a marginal bearing on final costs in the construction sector ([39]) and that the imposition of measures translates in limited price increases for the final consumer ([40]).

(451) The current investigation has confirmed the existence of alternative sources of supply other than India and Türkiye, as importers source from the Union and also from third countries other than India and Türkiye (see recitals (430) and (431)). In the absence of any substantiated submission from any consumer association, the Commission cannot accurately assess the impact, if any, that the duties would have on the final consumers, and there is no evidence suggesting that the findings of past investigation would not apply to this one. Also, given the level of the duties, even in case of price increases, these would rather have a limited impact on consumers.

(452) On this basis, and also given the low level of cooperation, the Commission concluded that the effect of the measures on consumers would be limited.

(453) Following final disclosure, sixteen Indian exporting producers claimed that the Commission did not take into account the numerous submissions made by Union importers and users. Ceramika Netto also referred to the submissions made by the company on behalf of its customers and trading partners. According to the company, those submissions indicated how harmful the imposition of measures would be to the company, its Indian supplier, Union importers, users and final customers.

(454) The Commission noted that it analysed the numerous submissions referred to by the Indian exporting producers and Ceramika Netto, and those were deficient in several aspects. First, they were made by companies which never registered as interested parties to the investigation. Second, they were submitted to the Commission by Ceramika Netto, an interested party that had not been empowered to act on behalf of those companies. Third, many of the submissions were made after the deadline(s) laid down by the Notice of Initiation. Finally, the submissions were mostly expressing opinions but lacked factual information and evidence that would support the opinions of those companies. Consequently, the Commission rejected the claims.

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(455) Besides the cooperating parties mentioned above, a number of interested parties made submissions stating that the imposition of measures would be against the Union interest.

(456) The following recitals analyse the claims, but, at the outset, the Commission notes that none of these interested parties, allegedly importers or users of ceramic tiles, or even so-called Union manufacturers (see recital (266)) ([41]), according to their submissions, cooperated with the investigation or sent a questionnaire reply. Their submissions are statements not supported by any evidence. Therefore, the Commission cannot assess how dependent these companies are on imports from the countries concerned or the potential impact of any duty on them.

(457) First, these parties pointed to potential supply chain difficulties, also given the current geopolitical events like the war in Ukraine. These parties stated that any duty would force buyers to rely exclusively on the Union industry. According to them it is necessary to keep all importing options open since the Union industry is struggling to cater Union demand and that users cannot rely on the Union industry.

([39]) Regulation (EU) No 258/2011, recital (150).

([40]) Regulation (EU) No 258/2011, recital (153); Implementing Regulation (EU) No 917/2011, recital (183); and Implementing Regulation (EU) 2017/2179, recital (206).

([41]) For example, GANDALF Pawel Gagorowski (Poland) or ILCOM s.r.l (Italy) identified themselves as importers, VEDMAX s.r.l. (Romania) or Orient Ceramic (Romania) identified themselves as users/importers, Ogrodnik Niemirscy Sp.J (Poland) identified itself as a "seller", while Netto & Cortina (Poland) identified themselves throughout the investigation as "the manufacturers from Białystok".

(458) The claims are dismissed. First, they are unsubstantiated. Second, the investigation revealed that the Union industry has enough capacity to supply the whole Union market. The investigation has also shown that importers and users have recourse to non-dumped imports from third countries other than the countries concerned; in fact, the importers and users that cooperated with the investigation sourced from both the Union industry and third countries other than the countries concerned in 2020 and the investigation period.

(459) The Commission acknowledged that it might be difficult to source from Ukraine (a traditional, if minor, source of supply of ceramic tiles to the Union, see table 11). However, as stated in the previous recital, there are still sources of non-dumped imports and those channels are not affected by the current situation. Brazil, Vietnam, Iran, Indonesia and Egypt were on the top 10 manufacturing countries worldwide in 2020; Iran, Brazil, Egypt and the United Arab Emirates were among the top 10 exporters in the same period ([42]).

(460) Second, with a focus on imports from India, these parties expressed concern that any potential duty would limit consumer's choice as well as the possibility to outsource production to India. In their statements, Netto & Cortina attached several letters from their customers expressing satisfaction with their purchases as "evidence" that it is not in the Union interest to impose measures as it would, also, limit consumer choice by "forcing" them to buy from the Union industry.

(461) The Commission noted that the allegations were unsubstantiated. These parties did not provide any evidence that the ceramic tiles they import from India could not be produced and sold by the Union industry. In fact, these parties acknowledged that the choice of consumers is driven by price ([43]), when they mentioned the "right to choose the best offer at the best price". In this case, these prices were found to be dumped. The aim of the anti-dumping duties is to restore the level playing field by counteracting dumping. Consumers, importers and users will still be able to buy the products from the countries concerned, or outsource production to then import them, but at fair prices by paying the anti-dumping duties, and they will also be able to source from the Union industry or other countries.

(462) Third, many of these parties stated that Indian products are not dumped in the Union, and that the enormous increase of international transport costs (allegedly by more than 1 000%) made them more expensive in the Union.

(463) The claim also was dismissed as unsubstantiated. The parties did not provide any evidence regarding transport costs. Dumping was found on the basis of the normal value and export price, both at ex-works level, of the sampled exporting producers during the investigation period.

(464) Fourth, these parties alleged that any potential anti-dumping duty would not be in the Union interest as it would lead to high price pressure on consumers on top of the current high level of inflation in the Union, curtail healthy competition and cause many businesses that rely on those imports to close down, especially in the poorer parts of the Union.

(465) The claims were dismissed as unsubstantiated. The parties did not provide any evidence of the potential impact of any duty on consumers or businesses.

(466) The allegations submitted by Netto and Cortina regarding close-downs; bankruptcy: mass reduction of jobs in the Union, and not only those of importers, consumers and traders, but also of other industries, like logistics or design, especially in the poorest regions, referring specifically to Poland; are also unsubstantiated. The investigation established that the impact of the duties on importers, consumers and traders is likely to be limited (see recitals (429) to (431)), and therefore close-downs, bankruptcies or mass reduction of jobs are unlikely. The investigation has also established that manufacture of ceramic tiles takes place across the Union, with Poland being the third manufacturing country in the EU, and that, unlike traders or importers, the Union industry has not been able to recover its costs and steadily lost market share to imports from India and Türkiye.

([42]) Source: macroquestionnaire, section D.2.1. and complaint, ps 49 and 52.
([43]) See for example Netto & Cortina's "Additional statement in the case AD684" pages 8 and 14.

(467) Regarding the indirect impact on other industries, and while Netto & Cortina submitted no evidence or quantification, the Commission notes the non-imposition of duties would also affect other industries. For example, according to the Spanish association of manufacturers (ASCER) the ceramic tiles industry generated, both direct and indirect, 60 000 jobs in Spain, amounting to 2,4 % of industrial employment. Each direct job was estimated to create a further 3,8 indirect jobs ([44]). Regarding impact on regions, in the area of Castellon in Spain ceramic tiles producers are part of a cluster where most of the companies are SMEs and directly or indirectly depend on the ceramic tile production industry.

(468) In sum, the interested parties have not submitted any evidence that the non-imposition of duties would outweigh the positive consequences for the Union industry of imposing measures, as explained in recitals (424) to (428).

(469) Following final disclosure, the GoT and sixteen Indian exporting producers argued that the Commission should have taken into account the effects of the Russian invasion in Ukraine on the Union market of ceramic tiles. In particular, the parties claimed that the war led to increasing energy prices and blocked access to raw materials that might, together with existing barriers such as the anti-dumping measures on imports of ceramic tiles originating in China, negatively affect the supply chains and put more pressure on the Union importers and users.

(470) Following the additional partial disclosure, the GoT reiterated that the Covid-19 pandemic proved the importance of well functioning supply chains. The GoT maintained that open channels of supply from Türkiye to the Union remained crucial in energy intensive industries like the production of ceramic tiles, in particular in context of the ongoing Russian invasion in Ukraine, the sanctions imposed by the Union and the subsequent increase in energy prices.

(471) With regard to the Russian invasion in Ukraine, the Commission noted that it has had a negative effect on the Union producers in the first place. The impact of the war on importers and users is limited as the volume of imports from Ukraine was already negligible during the period considered. In addition, the non-imposition of the measures on two sampled exporting producers (Lavish Group and Vitra Group) will reduce any additional pressure put on supply chains due to the war. Consequently, the Commission dismissed the claims described in recitals (469) and (470).

(472) Following the additional partial disclosure, CGCSA argued that the imposition of anti-dumping measures would be against the interest of the highly integrated ceramic tiles industries in the Union and in Türkiye. In this respect, the association pointed out that the Turkish ceramic tiles producers sourced their raw and consumable materials, fixed assets, and spare parts from the Union. Total value of such purchases increased from 163 million EUR in 2019, through 188 million EUR in 2020, 233 million EUR in 2021 up to 309 million EUR in the first ten months of 2022. In addition, Turkish companies invested in ceramic tiles manufacturing, logistics and services in the Union. Total value of such investments reached 366 million EUR over the period of 2019 – 2021 and created approximately 1 700 jobs. At a hearing with the Commission services, the GoT made similar arguments.

(473) The Commission acknowledged the interdependencies between the Turkish and Union ceramic tiles industry. Nevertheless, the Commission noted that there was no evidence that the procurement of raw and consumable materials, fixed assets, and spare parts was directly linked to the ceramic tiles exports to the Union. For example, the purchase value substantially increased between 2021 (full year) and 2022 (first ten months) although, as confirmed by the GoT (see recital (282)), the volume of ceramic tiles exports from Türkiye to the Union decreased in the first ten months of 2022 as compared to the same period of 2021. In addition, restoring the level playing field should lead to an increased production in the Union thus providing the Union suppliers of raw and consumable materials, fixed assets, and spare parts with new business opportunities.

([44]) Impacto socioeconómico y fiscal del sector de azulejos y pavimentos cerámicos en España. Available at https://transparencia.ascer.es/media/1039/informe-impacto-socioeco-sector-cer%C3%A1mico_ascer.pdf (last viewed 7 October 2022).

(474) Moreover, the Commission took note of the investment activities by Turkish companies in the ceramic tiles industry in the Union. Those investments increase employment and foster economic development in the respective regions. Restoring a level playing field in the Union will benefit the investments already realised by Turkish producers and may motivate further investments. Finally, the party failed to specify to what extent those purchases and investments were carried out by the Vitra Group, which was found not to be dumping and will thus not be affected by the anti-dumping measures.

(475) In view of the considerations described in recitals (473) and (474), the Commission concluded that the measures may have a very limited impact on the Union suppliers of raw and consumable materials, fixed assets, and spare parts and be in favour of these investments realised by Turkish producer in the Union. Consequently, the Commission rejected the claims presented in recital (472).

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(476) On the basis of the above, the Commission concluded that there were no compelling reasons that it was not in the Union interest to impose measures on imports of ceramic tiles originating in India and Türkiye.

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(477) On the basis of the conclusions reached by the Commission on 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. Anti-dumping duties should be set in accordance with the lesser duty rule. As mentioned in section 3, anti-dumping duties are not applicable to the Indian exporting producer Lavish Group and to the Turkish exporting producer Vitra Group.

(478) 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	Definitive anti-dumping duty
India	The Conor Group	8,7 %
India	The Icon Group	6,7 %
India	Other cooperating companies	7,3 %
India	All other companies	8,7 %
Türkiye	Hitit Seramik Sanayi ve Ticaret A.Ş.	20,9 %
Türkiye	Qua Granite ve Hayal Yapi Ürünleri San. Tic. A.Ş., Bien Yapi Ürünleri San. Tic. A.Ş.	4,8 %
Türkiye	Other cooperating companies	9,2 %
Türkiye	All other companies	20,9 %

(479) 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 with respect to these companies. These duty rates are exclusively applicable to imports of the product under investigation originating in the countries concerned and produced by the named legal entities. Imports of the product concerned produced by any other company not specifically mentioned in the operative part of this Regulation, including entities related to those specifically mentioned, should be subject to the duty rate applicable to 'all other companies'. They should not be subject to any of the individual anti-dumping duty rates.

(480) A company, among those specifically mentioned in this Regulation, 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 ([45]). 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.

(481) To ensure a proper enforcement of the anti-dumping duties, the anti-dumping duty for all other companies 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.

(482) To minimise the risks of circumvention due to the difference in duty rates, special measures are needed to ensure the application of the individual anti-dumping duties. The companies with individual anti-dumping duties must present a valid commercial invoice to the customs authorities of the Member States. The invoice must conform to the requirements set out in Article 1(4) of this Regulation. Imports not accompanied by that invoice should be subject to the anti-dumping duty applicable to 'all other companies'.

(483) 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(4) of this Regulation, the customs authorities of Member States must 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 lower rate of duty is justified, in compliance with customs law.

(484) Should the exports by one of the companies benefiting from lower individual duty rates increase significantly in volume 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 and provided the conditions are met an anti-circumvention investigation may be initiated. 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.

(485) 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.

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(486) In view of Article 109 of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council ([46]), 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 2 IL F LPDQDJHPHQW RSHUDWLRQV in force on the first calendar day of each month.

([45]) European Commission, Directorate-General for Trade, Directorate G, Wetstraat 170 Rue de la Loi, 1040 Brussels, Belgium.

([46]) Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012 (OJ L 193, 30.7.2018, p. 1).

(487) 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:

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1. A definitive anti-dumping duty is imposed on imports of ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics, currently falling under CN codes 6907 21 00, 6907 22 00, 6907 23 00, 6907 30 00 and 6907 40 00 and originating in India or Türkiye.

2. The rates of the definitive anti-dumping duty applicable to the net, free-at-Union-frontier price, before duty, of the product described in paragraph 1 and produced by the companies listed below shall be as follows:

Country	Company	Definitive anti-dumping duty	TARIC additional code
India	Conor Granito Pvt Ltd.; Corial Ceramic Pvt Ltd.	8,7 %	C898
India	Acecon Vitrified Pvt Ltd.; Avlon Ceramics Pvt Ltd.; Duracon Vitrified Pvt Ltd.; Eracon Vitrified Pvt Ltd.; Evershine Vitrified Pvt Ltd.; Icon Granito Pvt Ltd.; Venice Ceramics Pvt Ltd.	6,7 %	C899
India	Other cooperating companies listed in Annex I	7,3%	
India	All other companies	8,7%	C999
Türkiye	Hitit Seramik Sanayi ve Ticaret A.Ş.	20,9 %	C900
Türkiye	Qua Granite ve Hayal Yapi Ürünleri San. Tic. A.Ş.; Bien Yapi Ürünleri San. Tic. A.Ş.	4,8 %	C901
Türkiye	Other cooperating companies listed in Annex II	9,2 %	
Türkiye	All other companies	20,9 %	C999

3. Anti-dumping duties are not applicable to the Indian exporting producer the Lavish Group, consisting of Lavish Granito Pvt Ltd., Lavish Ceramics Pvt Ltd., Lakme Vitrified Pvt Ltd. and Liva Ceramics Pvt Ltd. (TARIC additional code C903), and are not applicable to the Turkish exporting producer Vitra Karo Sanayi ve Ticaret A.Ş. (TARIC additional code C902).

4. The application of the individual duty rates specified for the companies mentioned in paragraph 2, as well as the non-application of any anti-dumping duty rate for the companies mentioned in paragraph 3, 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 his/her name and function, drafted as follows: ¶ ,W LV UHTXLUHG WKDW WKH RIILFLDO GHFODUDWLRQ RQ WKH FRPPHUFLDO LQYRLFH VXSSOLHG LQ RUGHU WR REWDLQ WKH DSSOLFDWLRQ RI WKH GXW\ UDWHV VSHFLILHG LQ UHVSRQVH WR WKLV QRWLFH EH GDWHG DQG VLJQHG E\ DQ RIILFLDO RI WKH HQWLW\ LVVXLQJ VXFK LQYRLFH DQG WKDW LW FRQWDLQ WKH IROORZLQJ SKUDVH ZULWWHQ LQ RQH RI WKH RIILFLDO ODQJXDJHV RI WKH LVVXLQJ FRXQWU\ 7KH XQGHUVLJQHG >QDPH DQG IXQFWLRQ RI WKH RIILFLDO DXWKRULVHG WR VLJQ WKH GHFODUDWLRQ RQ EHKDOI RI WKH HQWLW\ LVVXLQJ WKH LQYRLFH@ GHFODUHV WKDW WKH H[SRUWV RI >FRPSDQ\ QDPH DQG DGGUHVV@ WR WKH (XURSHDQ 8QLRQ FRYHUHG E\ WKLV LQYRLFH DUH RI QRQ SUHIHUHQWLDO RULJLQ LQ WKH PHDQLQJ RI $UWLFOHV DQG RI &RPPLVVLRQ 5HJXODWLRQ (8 1RWKLQJ KDV EHHQ RPLWWHG IURP WKH LQYRLFH LQ RUGHU WR REWDLQ WKH DSSOLFDWLRQ RI WKH GXW\ UDWHV VSHFLILHG LQ UHVSRQVH WR WKLV QRWLFH ZKLFK RWKHUZLVH VKRXOG KDYH EHHQ PHQWLRQHG LQ WKLV GHFODUDWLRQ ¶ ,I QR VXFK LQYRLFH LV SUHVHQWHG WKH GXW\ DSSOLFDEOH WR DOO RWKHU FRPSDQLHV VKDOO DSSO\

5. Unless otherwise specified, the provisions in force concerning customs duties shall apply.

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Article 1(2) may be amended to add new exporting producers from India or Türkiye 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) originating in India or Türkiye during the period of investigation (1 July 2020 to 30 June 2021);

(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.

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This Regulation shall enter into force on the day following that of its publication in the 2 IL F ŁRQ QDRO W KXU R S HD QQ.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 9 February 2023.

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Country	Name	TARIC additional code
India	Arkiton Tiles LLP Ncraze Ceramic LLP	C919
India	Asian Granito India Limited Crystal Ceramic Industries Private Limited Affil Vitrified Private Limited Amazoone Ceramics Limited	C920
India	Color Tiles Private Limited Color Granito Private Limited Subway Tiles LLP Senis Ceramic Private Limited	C921
India	Comet Granito Private Limited Corus Vitrified Private Limited	C922
India	Granoland Tiles LLP Landgrace Ceramic Private Limited Landdecor Tiles LLP	C923
India	Sunshine Tiles Company Private Limited Sunshine Vitrious Tiles Private Limited Sunshine Ceramic Jaysun Ceramics Sunray Tiles Private Limited Sologres Granito Private Limited Leesun Ceramic Tiles Co Grenic Tiles Private Limited Antonova Tiles (India)	C924
India	Aajveto Manufacturing Private Limited The President Group Artos International LLP Spolo Ceramic Private Limited Veritaas Granito LLP Pioneer Ceramic Industries Zed Vitrified Private Limited Indesign Ceramics LLP	C925
India	Accord Vitrified Private Limited Accord Plus Ceramics Private Limited	C927
India	Alinta Granito Private Limited Avalta Granito Private Limited	C928
India	Alpas Cera LLP Cosa Ceramic Private Limited	C929
India	Ambani Vitrified Private Limited	C930
India	Solizo Vitrified Private Limited	C931

India	Axison Vitrified Private Limited Axiom Ceramic Private Limited Swellco Ceramic	C935
India	Blizzard Vitrified LLP Blizzard Ceramica LLP	C937
India	Blueart Granito Private Limited Iyota Tiles LLP	C938
India	Bluetone Impex LLP	C939
India	Bluezone Vitrified Private Limited Bluezone Tiles LLP Bluegrass Porcelano LLP	C940
India	Bonza Vitrified Private Limited Boffo Granito LLP Big Tiles	C941
India	Cadillac Granito Private Limited Captiva Ceramic Industries	C942
India	Capron Vitrified Private Limited	C943
India	Classy Tiles LLP	C944
India	Claystone Granito Private Limited Favourite Plus Ceramic Private Limited Clayart Granito LLP Torino Tiles LLP Astila Ceramic Private Limited	C945
India	Commander Vitrified Private Limited Creanza Ceramic Private Limited Commander Ceramic Industries Amora Tiles Private Limited Amora Ceramics Private Limited	C946
India	Cruso Granito Private Limited	C947
India	Cyber Ceramics	C948
India	Delta Ceramic	C949
India	Dureza Granito Private Limited	C950
India	Emcer Tiles Private Limited Emcer Granito LLP Sanford Vitrified Private Limited Parker Tiles Private Limited Ascent Ceramica Private Limited Lenswood Ceramic	C951
India	Exotica Ceramic Private Limited	C952
India	Exxaro Tiles Limited	C953

India	Face Ceramics Private Limited Fea Ceramics Cygen Ceramic LLP Sorento Granito Private Limited Soriso Ceramic Private Limited Soriso Granito LLP Angel Ceramic Pct Limited Blue Art Granito Private Limited Face Impex Private Limited	C954
India	Favourite Plus Ceramic Private Limited	C956
India	Flavour Granito LLP Rex Ceramic Private Limited	C957
India	Fusion Granito Private Limited Vivanta Ceramic Private Limited	C958
India	Gold Cera International	C959
India	Gryphon Ceramics Private Limited Cosa Ceramics Pct Limited RAK Ceramics Private Limited Gris Ceramic LLP Grupo Griffin Ceramica LLP Alpas Cera LLP	C960
India	Handmada International	C961
India	Hilltop Ceramic	C962
India	Ibis Smart Marble Private Limited Silverpearl Tile Private Limited	C963
India	Italica Granito Private Limited Italica Floor Tiles Private Limited Soriso Ceramic Private Limited	C964
India	Ita Lake Ceramic Private Limited Itaca Ceramic Private Limited Sperita Granito LLP	C966
India	Itacon Granito Private Limited U-Con Ceramica LLP Tecon Tiles Private Limited Valencia Ceramic Private Limited Livolla Granito LLP Velloza Granito LLP	C968
India	Italia Ceramics Limited Piccolo Mosaic Limited	C969
India	Italus Vitrified LLP	C971
India	Itcos Granito LLP Icera Tiles LLP	C972
India	Itoli Granito LLP Imlis Ceramica LLP	C973

India	K2D Exim	C974
India	Kag Granito LLP Rollza Granito LLP	C975
India	Kajaria Ceramics Limited Jaxx Vitrified Private Limited Cosa Ceramics Private Limited Kajaria Tiles Private Limited Vennar Ceramics Limited	C976
India	Keezia Tiles LLP	C977
India	Kitco Ceramic	C978
India	Kripton Granito Private Limited Kripton Ceramic Private Limited La Berry Ceramics Private Limited Nice Ceramic Private Limited Gresart Ceramica Private Limited	C979
India	Latto Tiles LLP Spinora Tiles Private Limited	C980
India	Laxveer Ceramic LLP Lovato Ceramic Private Limited	C981
India	Leopard Vitrified Private Limited Livon Ceramic Letoza Granito LLP	C982
India	Lexus Granito India Limited Lioli Ceramica Private Limited	C983
India	Lezora Vitrified Private Limited Lemzon Granito LLP Lezwin Tiles LLP Sisam Granito LLP	C984
India	Livenza Granito LLP Livanto Ceramic Private Limited Lizzart Granito LLP Linia Ceramic LLP L Tile Granito LLP	C986
India	Lorence Vitrified LLP Lepono Porcelano LLP Lanford Ceramic Private Limited	C987
India	Lycos Ceramic Private Limited Livolla Granito LLP Crevita Granito Private Limited	C988
India	Maps Granito Private Limited Perth Ceramic Private Limited	C989
India	Marbilano Tiles LLP Marbilano Surface LLP	C990
India	Max Granito Private Limited Epos Tiles LLP	C119

India	Metropole Tiles Private Limited Metro City Tiles Private Limited Metro Ceramics Mactile India Private Limited	C120
India	Millennium Granito India Private Limited Lorenzo Vitrified Tiles Private Limited Millenium Vitrified Tile Private Limited Millenium Tile LLP Clan Vitrified Private Limited Millenium Ceramic LLP Millenia Ceramica Private Limited Millenium Cera Tiles Private Limited	C121
India	Montana Tiles Plazma Granito Private Limited Raykas Ceramic LLP	C122
India	Motto Ceramic Private Limited Motto Tiles Private Limited Slimtile Private Limited Monza Granito Private Limited Rossa Tiles Private Limited Motto Stone Private Limited	C123
India	Mox tiles LLP Itile LLP Swell Granito LLP	C124
India	Neelson Ceramic LLP Neelson Porselano LLP Win Tel Ceramics Private Limited Theos Tiles LLP	C125
India	Nehani Tiles Private Limited Neha Ceramic Industries Orinda Granito LLP Orinda Industries LLP	C126
India	Nessa Vitrified LLP LGF Vitrified Private Limited	C127
India	Nexion International Private Limited Simpolo Vitrified Private Limited	C130
India	Nitco Limited	C131
India	Oasis Vitrified Private Limited Oasis Tiles LLP Max Ceramics Private Limited Revenza Ceramics	C132
India	Olwin Tiles (India) Private Limited	C133
India	Onery Tiles LLP	C134
India	Oscar Ceramics	C136
India	Pavit Ceramics Private Limited Victory Ceratech Private Limited	C138

India	Prism Johnson Limited Antique Marbonite Private Limited Coral Gold Tiles Private Limited Sanskar Ceramics Private Limited Spectrum Johnson Tiles Private Limited Small Johnson Floor Tiles Private Limited Sparten Granito Private Limited	C142
India	Q-BO (Savion Ceramic)	C308
India	Qutone Ceramic Private Limited	C631
India	Range Ceramic Private Limited	C633
India	Rey Cera Creation Private Limited Simbel Ceramic Private Limited Adoration Ceramica Private Limited	C636
India	Scientifica Tiles LLP Saiwin Ceramic Private Limited Saimax Ceramic Private Limited Siscon Tiles LLP Aland Ceramic Private Limited	C639
India	Seron Granito Private Limited	C640
India	Sez Vitrified Private Limited	C641
India	Silon Granito LLP	C642
India	Simero Vitrified Private Limited Simero International LLP	C643
India	Simola Tiles LLP	C644
India	Skajen Vitrified Private Limited Spice Ceramic Private Limited Legend Ceramic Private Limited	C646
India	Skytouch Ceramic Private Limited Icolux Porcelano LLP	C648
India	Sober Plus Ceramics Sober Ceramics	C649
India	Solizo Vitrified Private Limited	C650
India	Somany Ceramics Limited Vintage Tiles Private Limited Vicon Ceramic Private Limited Amora Tiles Private Limited Amora Ceramics Private Limited Acer Granito Private Limited Somany Fine Vitrified Private Limited Sudha Somany Ceramics Private Limited and Somany Piastrelle Private Limited	C651
India	Sparron Vitrified LLP	C652

India	Square Ceramic Private Limited Casva Tiles Private Limited	A004
India	Starco Ceramic	A005
India	Sunland Ceramic Private Limited	A006
India	Sunworld Vitrified Private Limited Shagun Ceramics	A007
India	Swellco Ceramic Axison Vitrified Private Limited Axiom Ceramic Private Limited	A008
India	Titanium Vitrified Private Limited Moral Ceramic Private Limited Onery Tiles LLP	A010
India	Varmora Granito Private Limited Tocco Ceramics Private Limited Solaris Ceramics Private Limited Nextile Marbosys Private Limited Fiorenza GRanito Private Limited Sentosa Granito Private Limited, Renite Vitrified LLP Avalta Granito Private Limited and Covertek Ceramica Private Limited	A013
India	Velsaa Vitrified LLP Velsaa Enterprises LLP Boss Ceramics Magnum Ceramics	A014
India	Verona Granito Private Limited	A016
India	Wallmark Ceramic Industry	A017
India	Zarko Granito Private Limited	A019
India	Zealtop Granito Private Limited	A020
India	Vita Granito	C926

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Country	Name	TARIC additional code
Türkiye	Akgün Seramik Sanayi ve Ticaret A.Ş. (1) Akgün Toprak Sanayi İnşaat ve Ticaret A.Ş. Veli Akgün Seramik İnşaat Sanayi ve Ticaret A.Ş.	C904
Türkiye	Anka Toprak Ürünleri Sanayi ve Ticaret A.Ş.	C905
Türkiye	Decovita Yapi Ürünleri Sanayi ve Ticaret A.Ş.	C906
Türkiye	Ege Seramik Sanayi ve Ticaret A.Ş.	C907
Türkiye	Etili Seramik İnşaat Sanayi ve Ticaret A.Ş.	C908
Türkiye	Graniser Granit Seramik Sanayi ve Ticaret A.Ş.	C909
Türkiye	Kaleseramik Çanakkale Kalebodur Seramik Sanayi A.Ş.	C910
Türkiye	Karo Metro Seramik Sanayi ve Ticaret A.Ş.	C911
Türkiye	NG Kütahya Seramik Porselen Turizm A.Ş.	C912
Türkiye	Seramiksan Turgutlu Seramik Sanayi ve Ticaret A.Ş.	C913
Türkiye	Seranit Granit Seramik Sanayi Ticaret A.Ş.	C914
Türkiye	Söğütsen Seramik Sanayi İnşaat Madencilik İthalat İhracat A.Ş.	C915
Türkiye	Termal Seramik Sanayi ve Ticaret A.Ş.	C916
Türkiye	Uşak Seramik Sanayi A.Ş.	C917
Türkiye	Yurtbay Seramik Sanayi Ticaret A.Ş.	C918

(1) A.Ş. stands for Anonim Şirketi