Official Journal
of the European Union

EN
L series

2026/1823

28.7.2026

COMMISSION IMPLEMENTING REGULATION (EU) 2026/1823

of 27 July 2026

imposing a definitive anti-dumping duty and definitively collecting the provisional duty imposed on imports of yarns of polyamide originating in People's Republic of China

THE EUROPEAN COMMISSION,

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

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

Whereas:

1. PROCEDURE

1.1. Initiation

(1) On 29 July 2025, the European Commission ('the Commission') initiated an anti-dumping investigation with regard to imports of yarns of polyamide originating in the People's Republic of China ('PRC' or 'the country concerned') on the basis of Article 5 of the basic Regulation. It published a Notice of Initiation in the *Official Journal of the European Union* [2] ('the Notice of Initiation').

(2) The Commission initiated the investigation following a complaint lodged on 16 June 2025 by the Ad Hoc Coalition of European Producers of Yarns of Polyamide ('the complainants' or 'the Coalition'). The complaint was made on behalf of the Union industry of yarns of polyamide in the sense of Article 5(4) of the basic Regulation. The complaint contained evidence of dumping and of resulting material injury that was sufficient to justify the initiation of the investigation.

1.2. Registration

(3) The Commission made imports of product concerned subject to registration by Commission Implementing Regulation (EU) 2025/1984 [3] ('the registration Regulation').

1.3. Provisional measures

(4) In accordance with Article 19a of the basic Regulation, on 27 February 2026, the Commission provided parties with a summary of the proposed duties and details about the calculation of the dumping margins and the margins adequate to remove the injury to the Union industry ('pre-disclosure'). Interested parties were invited to comment on the accuracy of the calculations within three working days.

(5) On 27 March 2026, the Commission imposed provisional anti-dumping duties on imports of yarns of polyamide originating in the People's Republic of China by Commission Implementing Regulation (EU) 2026/734 [4] ('the provisional Regulation'). Comments received following the pre-disclosure mentioned in recital (4) above were addressed in recitals (269)-(271) of the provisional Regulation.

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[1] OJ L 176, 30.6.2016, p. 21, ELI: http://data.europa.eu/eli/reg/2016/1036/oj.
[2] OJ C, C/2025/4120, 29.7.2025, ELI: http://data.europa.eu/eli/C/2025/4120/oj.
[3] Commission Implementing Regulation (EU) 2025/1984 of 3 October 2025 making imports of yarns of polyamide originating in the People's Republic of China subject to registration (OJ L, 2025/1984, 6.10.2025, ELI: http://data.europa.eu/eli/reg_impl/2025/1984/oj).
[4] Commission Implementing Regulation (EU) 2026/734 of 26 March 2026 imposing a provisional anti-dumping duty on imports of yarns of polyamide originating in the People's Republic of China (OJ L, 2026/734, 27.3.2026, ELI: http://data.europa.eu/eli/reg_impl/2026/734/oj).

1.4. **Subsequent procedure**

(6) Following the disclosure of the essential facts and considerations on the basis of which a provisional anti-dumping duty was imposed ('provisional disclosure'), the Coalition, three users, two users' associations and two groups of the Chinese exporting producers filed written submissions making their views known on the provisional findings within the deadline provided by Article 2(1) of the provisional Regulation. Additional comments were also provided after deadline on behalf of a group of nine Polish users of the hosiery industry.

(7) The parties who so requested were granted an opportunity to be heard. Hearings took place with Carvico S.p.A. ('Carvico'), Centro Servizi Impresa S.R.L. ('CSC'), Heynen Systems B.V. ('Heynen') and the Eversun Group.

(8) The Commission continued to seek and verify all the information it deemed necessary for its final findings. When reaching its definitive findings, the Commission considered the comments submitted by interested parties and revised its provisional conclusions when appropriate.

(9) The Commission informed all interested parties of the essential facts and considerations on the basis of which it intended to impose a definitive anti-dumping duty on imports of yarns of polyamides originating in the People's Republic of China ('final disclosure'). All parties were granted a period within which they could make comments on the final disclosure.

(10) Submissions after final disclosure were received from the Coalition, four users (Carvico, Heynen, Krajewski, Marilyn), two users' associations (ATP, Gesamtmasche) one retailers' association (AVE) and Eversun Group – the Chinese exporting producer.

(11) The parties who so requested were granted an opportunity to be heard. Hearings after final disclosure took place with Associação Têxtil e Vestuário de Portugal ('ATP') and Marillyn Sp. z o.o. ('Marilyn').

(12) The analysis of some comments on the final disclosure resulted in changes in the dumping calculations. On 11 June 2026, the Commission informed all interested parties of the changes through an additional final disclosure limited to the modifications made. All parties were granted a period within which they could make comments on the additional final disclosure.

(13) Submissions after additional final disclosure were received from the Coalition and one user. They are addressed below.

1.5. **Comments on initiation**

(14) No further comments on initiation were received after provisional disclosure.

1.6. **Sampling**

(15) In the absence of comments on the sampling decisions concerning Union producers, unrelated importers and exporting producers, the conclusion in recitals (9) to (15) of the provisional Regulation were confirmed.

1.7. **Questionnaire replies and verification visits**

(16) In the absence of any comments, recitals (16) to (19) of the provisional Regulation were confirmed.

1.8. **Investigation period and period considered**

(17) It is recalled that the investigation period ('IP') runs from 1 July 2024 to 30 June 2025 and period considered from 1 January 2022 to the end of the IP. Despite the comment of one of the users concerning the first year of the period considered, recital (20) of the provisional Regulation was confirmed. The comment in question was addressed in Section 5.2.4 below.

2. PRODUCT CONCERNED AND LIKE PRODUCT

2.1. Product under investigation, product concerned and like product.

(18) In the absence of any comments, recitals (21) to (26) of the provisional Regulation were confirmed.

2.2. Claims regarding product scope

(19) In the provisional stage of the procedure, one of the users of the product under investigation, Splitfil, requested exclusion from the product scope of so-called 'mother yarns of polyamide', which are used for production of the monofilament yarns, claiming that mother yarns are not produced in the Union. The Commission established that mother yarn is not a finished product, but an intermediate yarn to be further processed to produce monofilament yarn of polyamide. Monofilament yarn produced from mother yarn has the same physical, chemical and technical characteristics as monofilament yarn produced by the Union industry and it falls within the product scope, even if obtained through a different production method. Both product types are interchangeable and used in the same downstream applications, i.e. the warp knitting industry. Therefore, the Commission provisionally rejected the above product scope exclusion request. The user repeated its request in an additional submission send well after the deadline for the comments as provided by Section 2 of the Notice of Initiation. Therefore, this late submission was not addressed in the provisional Regulation.

(20) In its second set of submissions, Splitfil concentrated on lack of influence of the import price of the mother yarn on the price depression and structural distortion of the Union yarn market. The company also indicated that imposition of duties on mother yarn would not generate any new Union production of yarn, neither would it incentivise new investments in this sector, and would only penalise the transforming downstream industry.

(21) However, the company did not provide any arguments which would undermine the main findings of the Commission with regard to the mother yarn, i.e.:

— It is not a finished product but an intermediate product for monofilament polyamide yarn production,

— Monofilament yarn produced from mother yarn has the same physical, chemical and technical characteristics as monofilament yarn produced by the Union industry, both products are interchangeable, and can be used in the same downstream applications.

Therefore, the provisional rejection of this product scope exclusion was upheld.

(22) Following provisional disclosure, one of the users of the product under investigation, Virleta, requested the exclusion from the product scope of one particular type, described by the company as DTY 18/7 SD. The company claimed that this type of yarn was not produced by the Union industry and was not interchangeable with the types of yarn produced in the Union.

(23) However, apart from this general statement, the company did not substantiate this claim nor provide any supporting evidence. Nevertheless, in response to this claim, the Coalition submitted evidence that at least one of the Union producers manufactured 'DTY 18/7 SD' yarns of polyamide. The reason that other Union producers did not produce this exact specification, was due to a lack of demand and not due to any technical limitation. These producers are fully capable of manufacturing this yarn upon request by using existing equipment. The claim of this product scope exclusion was therefore rejected.

(24) Following provisional disclosure, another user, Heynen, requested exclusion from the product scope of certain type of DTY Polyamide 6 yarn, for use in non-apparel textiles.

(25) However, the company admitted that the yarn they import from China is included in one of the product codes (PCN) defined in the investigation and produced by the Union industry. The claim of this product scope exclusion was rejected.

3. DUMPING

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

(26) In the absence of any comments on the procedure for the determination of the normal value under Article 2(6a), the Commission confirmed its conclusions set out in recitals (29) to (35) of the provisional Regulation.

3.2. Normal value

3.2.1. *Existence of significant distortions*

(27) The details of the existence of significant distortions were set out in Section 3.2.1 of the provisional Regulation. In the absence of comments on the existence of significant distortions within the meaning of Article 2(6)(a) and (b) of the basic Regulation in the polyamide yarn sector in the People's Republic of China, the Commission confirmed its findings set out in recitals (36) to (82) of the provisional Regulation.

3.2.2. *Representative country*

(28) In recitals (33)-(34) and (85)-(87) of the provisional Regulation, the Commission informed the interested parties on the relevant sources it intended to use for the determination of the normal value, with Türkiye as the representative country. It also informed interested parties that it would establish selling, general and administrative ('SG & A') costs and profits based on readily available information for SASA Polyester Sanayi S.A ('SASA'), a producer of polyester yarns in Türkiye.

(29) Following definitive disclosure, PPHU Krajewski Marek Aleksander sp. Z o.o. (Krajewski) submitted that Türkiye differed significantly in terms of economic structure, cost base and market conditions from the PRC and was therefore not a suitable representative country.

(30) As noted in the case-law of the General Court, since China has one of the largest economies in the world, it would be unreasonable to require the Commission to use a country with an equivalent economy as the representative country ([5]). The Commission informed that the representative country was selected diligently in accordance with Article 2(6)a of the basic Regulation. The Commission followed the criteria of the basic Regulation for the selection of the representative country. The interested parties were informed about the selection process and the establishment of the benchmarks in the First and Second Note and were invited to submit comments. The existence of relevant readily available data in the representative country was set out in the Section 3.2.4.3 of the provisional Regulation. The Commission further noted that Krajewski did not provide evidence, nor explanation, on how the cost base in the PRC was different from Türkiye. The argument was rejected.

(31) Eversun Group submitted that 78 % of PET chips imported to Türkiye originated in China. The company recalled that the Commission dismissed the suitability of Indonesia as a representative country due to large imports of polyamide chips at distorted prices and claimed that by applying the same methodological approach, the average import price of PET chips to Türkiye should have been equally considered as distorted by the Commission. It assumed that SASA was a major user of imported PET chips. Consequently, Eversun Group considered SASA's financial statements not suitable for the construction of the SG & A costs and profit.

([5]) Judgment of 2 October 2024, *CCCME and Others* v *Commission*, T-263/22, ECLI:EU:T:2024:663, paragraph 77.

(32) The Commission recalled that PET resins and PET chips were not factors of production in the investigation and for this reason were not subject to the analysis of import data in the First and Second Note. The Commission further observed that the SASA was a leading producer of PET resins and PET chips ([6]). These PET resins and PET chips are used to producer yarn and fibre, which are then used to produce woven, knitted fabrics and nonwoven textile surfaces ([7]). The Commission noted that SASA is a vertically oriented producer that manufactures PET chips internally. The Commission therefore considered that the claim that SASA purchased and consumed PET chips imported from the third countries at allegedly distorted prices, with a subsequent impact on the company's SG & A costs and profit, was not demonstrated, as SASA produced the PET chips internally, and rejected it. As mentioned above, PET resins and PET chips were not, in any case, factors of production in the investigation.

(33) Eversun Group reiterated its claim that the readily available financial data of PT Ever Shine, an Indonesian company whose main activity is the production of polyamide yarns, should be used to establish the SG & A costs and profit, instead of the data of the Turkish producer SASA.

(34) On the basis of UN Comtrade data, Eversun Group further submitted that polyamide chips, one of the main raw materials used in the manufacturing of yarns of polyamide, were significantly more expensive than PET chips, used in the manufacturing of yarns of polyester. It also submitted UN Comtrade data on average weighted import price of polyamide yarns and polyester yarns into Türkiye to show the price impact of these raw materials on the end product. On that basis, Eversun Group claimed that polyester yarns and polyamide yarns differed significantly in terms of raw materials (polyamide chips to manufacture yarns of polyamide, and PET chips to manufacture yarns of polyester), prices of raw materials and SG & A costs and profit levels. Eversun Group requested the Commission to reconsider the readily available financial data of PT Ever Shine as the basis for calculation of the SG & A costs and profit.

(35) The Commission recalled that the suitability of Indonesia as a representative country was rejected in the Second Note and in recitals (95) and (100) of the provisional Regulation. As Türkiye was selected as the most suitable representative country, the Commission used in the construction of the normal value the SG & A costs and profit from an appropriate producer of a product in the same general category and/or sector of the product under investigation in Türkiye, i.e. SASA. The fact that SASA is a producer for a product in the same general category and/or sector of the product under investigation was never challenged by the Eversun Group. Moreover, at no point did Eversun Group provide concrete evidence showing that the use of SASA's data would lead to amounts for SG & A costs and for profit that are distorted or unreasonable and thus contrary to the requirement in the last subparagraph of Article 2(6a)(a) of the basic Regulation.

(36) Furthermore, the Commission noted that Eversun Group did not bring forward any evidence demonstrating that SG & A costs and profit levels of producers of yarns of polyester were higher in comparison to the profit levels of manufacturers of yarns of polyamide. SASA's full list of factors of production and their constituent use in the manufacturing process of yarns of polyester was unknown and no conclusion could be drawn from a simple fact presented by Eversun Group that that average import price of PET chips into Türkiye was lower than the average import price of polyamide chip to Türkiye. On the contrary, the comparison between the import price of polyamide yarns and polyester yarns (the sales price of the end product) and the import price of polyamide chip and PET chip (main raw materials) suggested that polyamide yarns could generate a higher markup as they showed a bigger spread between the price of the raw material and the price of the end product. In any event, the Commission considered that Eversun Group did not bring forward any factual evidence to demonstrate different SG & A costs and profit levels between producers of polyamide yarns and polyester yarns due to the different price of the main raw materials. The argument was rejected.

([6]) https://www.sasa.com.tr/products-pet-resins-and-pet-chips.
([7]) https://www.sasa.com.tr/products-pet-resins-and-pet-chips.

(37) Carvico S.p.A. submitted that the construction of the SG & A costs and profit from a sole company in Türkiye, SASA, was not sufficient and that the Commission should have included in its SG & A costs and profit determination also other companies, based in other third countries.

(38) With regard to the criteria set out in recital (83) of the provisional Regulation, the Commission analysed several potential representative countries with a level of economic development similar to the PRC, producing the product under investigation, which at the same time had producers with readily available financial data. The Commission established that Türkiye was the most appropriate representative country, compliant with the provisions of Article 2(6a) of the basic Regulation. The fact that there was only one producer with readily available financial information in Türkiye was a result of market realities and did not invalidate the result. The Commission also noted that Carvico S.p.A. did not substantiate on which basis was the Commission required to construct the SG & A costs and profit from multiple companies and did not suggest or propose other producers of polyamide or polyester yarns with readily available financial information. Finally, at no point did Carvico S.p.A. provide concrete evidence showing that the use of SASA's data would lead to amounts for SG & A costs and for profit that are distorted or unreasonable and thus contrary to the requirement in the last subparagraph of Article 2(6a)(a) of the basic Regulation. The claim was therefore rejected.

(39) In the absence of further comments, the Commission confirmed its conclusions set out in recitals (83) to (102) of the provisional Regulation.

3.2.3. *Factors of production*

(40) The complainant claimed that the benchmark name 'Polyamide 6 Chip' that the Commission had chosen for the goods under commodity code 3908 10 in Table 1 of the provisional Regulation was too narrow. It claimed that the goods declared under commodity code 3908 10 should be referred to as polyamide polymers to encompass all product type in that benchmark established on GTA data, or that the Commission should narrow the benchmark value to reflect solely polyamide 6 chips.

(41) The Commission already clarified in the Second Note and in the provisional Regulation that the factor of production in question covered all types of polyamide polymers and that the benchmark value (undistorted value) in the first row of Table 1 of the provisional Regulation concerned all product types under commodity code 3908 10. The Commission only referred to the benchmark in Annex II to the Second FOP Note as polyamide 6 chip since it was the most imported product under the commodity code, but it was clear from the product description that the data cover all polyamide polymers. Thus, the claim was considered as moot.

(42) Furthermore, the complainants submitted that Russian imports of polyamide polymers into Türkiye should have been excluded from the benchmark price. The complainants alleged that Russian imports became more significant after the imposition of EU sanctions on polyamide chips, and that their lower prices, even lower than the average Chinese import price, may have distorted the average import price in Türkiye.

(43) The Commission noted that the imports of polyamide polymers from Russia became subject to EU sanctions in the context of the 8th package of sanctions under Council Regulation (EU) No 833/2014 [8] on 6 October 2022. Following the imposition of EU sanctions, there is a clear shift in the volume and price of Russian polyamide polymers imports into Türkiye. Compared to 2022, the volume of Russian imports more than doubled in 2023, surging by 123 % (from 15 036 to 33 461 tonnes), while their share in total imports rose by 17 percentage points (from 13 % to 30 %). This influx was accompanied by a sharp price decline of 22 %, with unit prices falling from

[8] Council Regulation (EU) No 833/2014 of 31 July 2014 concerning restrictive measures in view of Russia's actions destabilising the situation in Ukraine (OJ L 229, 31.7.2014, p. 1, ELI: http://data.europa.eu/eli/reg/2014/833/oj).

15,9 CNY/kg to 12,4 CNY/kg (-22 %). This trend is in stark contrast with imports from other sources (excluding China and countries mentioned in Annex I of Regulation (EU) 2015/755 of the European Parliament and of the Council ([9])) which saw only a modest 7 % price reduction (from 26,1 CNY/kg to 24,4 CNY/kg) with a decrease in volumes of 21 %, underscoring the uniqueness of the Russian import surge.

(44) This divergent trend of Russian imports persisted in subsequent periods. By 2024, Russian import volumes still accounted for 21 % of imports (as compared to 13 % in 2022), a proportion that remained unchanged during the investigation period (IP). Prices continued their downward trajectory, dropping by 26 % during the investigation period compared to 2022 as opposed to 21 % for other imports sources.

Table

Volume and CIF price of polyamide polymers imports into Türkiye

	2022	2023	2024	IP
Volume of imports from Russia (tonne)	15 036	33 461	25 125	24 589
Index	*100*	*223*	*167*	*164*
Volume of imports from other countries (tonne) ([1])	99 418	78 966	95 209	93 484
Index	*100*	*79*	*96*	*94*
Share of the Russian imports (%)	13	30	21	21
Price of imports from Russia (CNY/kg)	15,9	12,4	13	11,7
Index	*100*	*78*	*82*	*74*
Price of imports from other countries (CNY/kg)	26,1	24,4	21,3	20,6
Index	*100*	*93*	*81*	*79*

([1]) All countries with the exclusion of China, Russia and countries mentioned in Annex I to Regulation (EU) 2015/755 (Azerbaijan, Belarus, Korea (the Democratic People's Republic of), Turkmenistan, and Uzbekistan).

Source: GTA, HS code 3908 10.

(45) The sudden change in price and volume of Russian imports, together with the disparity between the trends followed by Russian and non-Russian import show a direct correlation with the timing and enforcement of EU sanctions. Thus, the Commission concluded that Russian import price into Türkiye could not be part of the benchmark for polyamide polymers and accepted the argument of the complainants by recalculating the value of the polyamide polymers benchmark, excluding Chinese and Russian imports. As a consequence, the value of the benchmark increased from 19,04 CNY/kg to 20,75 CNY/kg ([10]). The impact on the dumping margins is set out in recital (76).

([9]) Regulation (EU) 2015/755 of the European Parliament and of the Council of 29 April 2015 on common rules for imports from certain third countries (OJ L 123, 19.5.2015, p. 33, ELI: http://data.europa.eu/eli/reg/2015/755/oj).

([10]) CIF duty paid price level.

(46) Eversun Group submitted that the production of waste yarns and waste resins should have been allocated based on the production volume rather than sales volume. The company contended that the waste yarn and waste resins were generated during the production, not at the point of sale, and should have therefore been used to offset the manufacturing costs in the same period. Eversun Group claimed that allocating cost based on the sales volume would misrepresent costs across periods and conflict with the accounting principle of matching costs to the corresponding production period.

(47) The Commission reduced the cost of production by deducting the waste yarns and resins, based on the net realisable value methodology. Based on this methodology, the deduction was based on the quantities sold, in order to align with revenue-recognition principles and to avoid premature reduction of product cost when the wastes were only produced but not yet sold. The claim was therefore rejected.

(48) Eversun Group submitted a claim proposing a revision of the consumable and overhead methodology, which was applied in its companies' questionnaire submissions, with a new single-ratio cost basis methodology. The company proposed to change its initial methodology because it had noticed that such methodology had generated distortions due to different overhead and consumable ratios applied across the product produced.

(49) With regard to this claim, the Commission noted that Eversun did not substantiate it. Eversun did not provide revised COM tables, neither explained why certain products absorbed more overheads or consumables costs than other, nor demonstrated that its initial methodology, which was verified by the Commission during the on-spot verification, was vitiated by errors and should therefore be replaced. In view of the confidentiality of the accounting data of the company, the Commission further addressed the comments in a specific disclosure to the Eversun Group. In view of the above, the Commission rejected the claim.

(50) Furthermore, Eversun Group submitted that the Commission should not have rejected the caprolactam waste adjustment it had claimed in its questionnaire reply. Eversun Group had claimed that this waste, recorded in its accounts and documented through production orders, was recycled into polyamide chips used to produce polyamide yarns. The Commission had rejected that claim upon imposition of provisional measures, and for business confidentiality reasons, the Commission had explained why it rejected the claim in a specific disclosure to the Eversun Group.

(51) In that specific disclosure, the Commission had informed Eversun Group that it could not establish any link between the waste of caprolactam generated during the production of nylon chips and those nylon chips subsequently used as raw material to produce the product under investigation. In its submission following the imposition of provisional measures, no new further verifiable information was provided by Eversun to substantiate its reiterated claim. The Commission therefore rejected it.

(52) Following the definitive disclosure, Eversun requested the benchmark for the textile preparations to be revised. Eversun alleged that the 12-digit HS code 3809 91 00 90 19, excluded by the Commission in the provisional Regulation, was more appropriate for the manufacturing process of Eversun than the 12-digit HS code 3809 91 00 10 11, based on which the Commission established the benchmark for textile preparations.

(53) The Commission assessed the claim and maintained that the 12-digit HS code 3809 91 00 90 19 for prepared sizing and finishings used in the textile industry was established based on the comments received on the Second Note and reflected the general manufacturing process of polyamide yarns. With regard to the 12-digit HS code 3809 91 00 90 19 for other preparations used in the textile industry, the Commission did not have information at a sufficient level to determine whether this entire category could have been classified to the benchmark for textile preparations. Considering this uncertainty and that this factor of production represented less than 1 % of total manufacturing costs, the Commission deemed it appropriate to reclassify this cost under consumables rather than revise the HS code benchmark.

(54) Highsun Group identified that it had made a clerical error in the provided transport cost relating to the purchases of one factor of production, resulting in a significant overstatement of those costs and, hence, the normal value determined for the company. The Commission analysed the claim and the supporting evidence submitted by Highsun Group and could reconcile these data with the data verified on the spot. The claim was accepted.

(55) Highsun Group further claimed that the Turkish labour unit costs benchmark in NACE 20 category, disclosed in the Second FOP Note, should have excluded salaries unrelated to the production department as well as costs not associated with the product under investigation. Highsun Group did, however, not suggest any alternative for the construction of the labour benchmark. Therefore, the claim was rejected. The Commission informed Highsun Group that the labour cost was based on data from the Turkish Statistical Institute [11]. The Turkish Statistical Institute does not allow for a more granular breakdown beyond the NACE 13, preparation and spinning of textile fibres according to NACE Rev. 2 classification. Consequently, no further refinement of the labour cost benchmark was possible.

(56) In the absence of further comments, the Commission confirmed its conclusions set out in recitals (103) to (147) of the provisional Regulation.

(57) Following definitive disclosure, Krajewski challenged the reliability of the GTA-extracted data, based on which the benchmark values were determined. In particular, Krajewski alleged that the import data exhibited extreme price dispersion for key inputs with unit values varying significantly across countries and individual transactions, which could have artificially inflated the average benchmark values.

(58) The Commission clarified that in order to establish a reliable representative benchmark, it used the entirety of import data extracted from the GTA without any modifications. The Commission also noted that Krajewski did not demonstrate that any of the import data was erroneous. The argument was rejected.

(59) Following additional disclosure, Krajewski alleged that the Commission failed to disclose benchmark, which was used for consumables, detailed worksheets, treatment of individual components and impacts of each adjustment.

(60) The Commission informed in the Second FOP Note that due to the large number of factors of production of the sampled exporting producers and the negligible weight of some of the raw materials in the total cost of production, these negligible items were grouped under consumables. The Commission further set out the methodology in recitals (131) and (135) of the provisional Regulation. The Commission clarified that, as consumables were established based on the actual cost incurred, no benchmark was applied to them and that the value of consumables was a business sensitive information that could not be disclosed to other interested parties. With regard to the remaining arguments, the Commission maintained that the detailed calculations and the adjustments to the dumping margins were business sensitive information, which were disclosed to the cooperating sampled companies for their comments. The arguments were rejected.

3.2.4. *Manufacturing overhead costs, SG & A costs and profits*

(61) Eversun submitted in response to the definitive disclosure that the SG & A costs calculated by the Commission did not exclude direct selling expenses and insurance expenses in order to obtain the SG & A value at ex-works level.

(62) The Commission analysed the claim and established that the export and freight expenses were reported separately in the income statements of SASA and accepted the claim. However, the nature of the insurance expenses reported under the marketing expenses was unclear from the income statements. As it was not established that this insurance cost related to the ocean freight cost, nor that it did not belong to the ex-works level of trade at which the comparison weas made, the second part of the claim was rejected

(63) Eversun further claimed that the income statements for SASA during the period of investigation were more appropriate to be used in the calculation of SG & A cost and profit, comparing to income statement for the year 2024 used by the Commission. As SASA’s income statements were public and were available also January–June 2024, full 2024 and January–June 2025, Eversun requested to combine the financial reports to reach an SG & A cost and profit for the investigation period.

[11] https://veriportali.tuik.gov.tr/tr. A name change of the website occurred between the provisional Regulation and the definitive Regulation.

(64) The Commission clarified that to construct the SG & A cost based on a company (SASA), which was profitable in the financial year partially covering the investigation period, was a standard application of its methodology. The method proposed by Eversun required the Commission to construct an entirely new SG & A and profit, moreover the use of the official annual financial account is considered more representative than combining two semester accounts which, combined, would likely miss critical fiscal year-end adjustments and intercompany transactions. The claim was rejected.

(65) Following additional disclosure, the Coalition alleged that the Commission did not establish whether the removed costs included in the heading 'export and freight expenses' corresponded to the direct SG & A cost within the meaning of Article 2(10)(e) of the basic Regulation and whether the cost was incurred prior or after the sale. The Coalition submitted that the Commission did not demonstrate sufficient grounds to deduct the 'export and freight expenses' from the construction of the SG & A cost. Krajewski alleged that the Commission did not demonstrate that the insurance costs did not relate to the transport cost and potentially overstated the SG & A cost. Krajewski further claimed that the Commission did not disclose the underlying recalculation worksheet for the recalculate SG & A cost.

(66) The Commission recalled that each case is assessed on its own merits. The Commission found the information reported under note 18 of SASA's annual audited consolidated financial statements sufficient to construct the normal value at an ex-works level by using the SG & A costs netted back at an ex-works level, in other words, by deducting the amount of "export and freight expenses" reported under the marketing expenses category. The SG & A costs were established in accordance with Article 2(6a) of the basic Regulation ([12]) and the deduction of a certain amount of freight costs is considered sufficiently appropriate and reasonable to arrive at a constructed normal value at the same level of trade as the export price. Moreover, the Coalition did not demonstrate why it was inappropriate to exclude the 'export and freight expenses' in order to establish the SG & A cost at ex-works level. With regard to the comment of Krajewski, the Commission disclosed the most granular level of detail to the interested parties, i.e. the financial statements and the calculation of the SG & A cost and profit and noted that Krajewski did not demonstrate why insurance cost should have been excluded from the construction of the SG & A cost. The arguments were rejected.

3.3. **Export price**

(67) In the absence of comments, the Commission confirmed its conclusions set out in recitals (154) to (155) of the provisional Regulation.

3.4. **Comparison**

(68) At provisional stage, the Commission made an adjustment to the export price for commissions under Article 2(10)(i) of the basic Regulation for the related trader of Eversun Group by deducting the SG & A costs of the related trader and a notional profit of 6,89 % found in a previous investigation concerning imports of polyvinyl alcohols originating in the PRC ([13]).

(69) Eversun Group disagreed with the adjustment. It contended that the notional profit, which was found in a previous anti-dumping procedure with as reference period July 2018 to June 2019, was outdated and that the product subject to that proceeding, polyvinyl alcohol, was not a closely like product.

(70) The Commission considered that, in the absence of relevant cooperation from unrelated importers, it applied the best available information, and no alternative profit could have been established from either a more recent investigation, or petrochemical product of manufacturing method closer to that of yarns of polyamide. The Commission also noted that Eversun Group did not propose any alternatives of notional profits. The Commission therefore rejected the claim.

([12]) Extract from the basic Regulation: 'The constructed normal value shall include an undistorted and reasonable amount for administrative, selling and general costs and for profits'.

([13]) Commission Implementing Regulation (EU) 2020/1336 of 25 September 2020 imposing definitive anti-dumping duties on imports of certain polyvinyl alcohols originating in the People's Republic of China (OJ L 315, 29.9.2020, p. 1, ELI: http://data.europa.eu/eli/reg_impl/2020/1336/oj).

(71) Following definitive disclosure, Krajewski submitted that the comparison between export price and the constructed normal value raised issues under Article 2(10) of the basic Regulation as polyamide yarns encompassed a range of products with differing technical characteristics, quality levels and end-uses.

(72) The Commission informed that it made a comparison between the normal value and the export price, in accordance with its methodology, based at the same level of trade, per product type and where necessary, adjustments were applied. Krajewski did not demonstrate any errors in the Commission's calculations of the dumping margin. The argument was rejected.

(73) In the absence of further comments, the Commission confirmed its conclusions set out in recitals (156) to (162) of the provisional Regulation.

3.5. **Dumping margins**

(74) As described in recital (54), following claims from interested parties, the Commission revised the dumping margin for Highsun Group.

(75) Following those changes in the level of the dumping margin for the two sampled companies, the Commission recalculated the dumping margin applicable to other cooperating companies based on the duty applicable to the two sampled companies. For all other exporting producers in the PRC, in view of the high level of cooperation, the dumping margin was established at the level of the sampled company with the highest dumping margin.

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

Company	Definitive dumping margin (%)
Eversun Group: — Fujian Eversun Jinjiang Co., Ltd., — Fujian Jingfeng Technology Co., Ltd., — Fujian Xinchuang Nylon Industrial Co., Ltd., — Fujian Jinyi High Performance Material Co., Ltd.	60,0
Highsun Group: — Fujian Highsun Synthetic Fiber, Technology Co., Ltd., — Fuzhou Liyuan Polyamide Industry Co., Ltd., — Fujian Liheng Polyamide Industry Co., Ltd., — Nanchong Meihua Nylon Co., Ltd., — Xinhui Dehua Nylon Chips Co., Ltd.	67,6
Other cooperating companies	62,2
All other imports originating in country concerned	67,6

4. **INJURY**

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

(77) In the absence of any comments, the Commission confirmed its conclusions set out in recitals (170) to (175) of the provisional Regulation.

4.2. **Union consumption**

(78) In the absence of any comments, the Commission confirmed its conclusions set out in recitals (176) to (178) of the provisional Regulation.

4.3. **Imports from the country concerned**

(79) In the absence of any comments, the Commission confirmed its conclusions set out in recitals (179) to (186) of the provisional Regulation.

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

4.4.1. *General remarks*

(80) In the absence of any comments, the Commission confirmed its conclusions set out in recitals (187) to (191) of the provisional Regulation.

4.4.2. *Macroeconomic indicators*

4.4.2.1. Production, production capacity and capacity utilisation

(81) In the absence of any comments, the Commission confirmed its conclusions set out in recitals (192) to (193) of the provisional Regulation.

4.4.2.2. Sales volume and market share

(82) In the absence of any comments, the Commission confirmed its conclusions set out in recitals (194) to (196) of the provisional Regulation.

4.4.2.3. Growth

(83) In the absence of any comments, the Commission confirmed its conclusions set out in recital (197) of the provisional Regulation.

4.4.2.4. Employment and productivity

(84) In the absence of any comments, the Commission confirmed its conclusions set out in recitals (198) to (200) of the provisional Regulation.

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

(85) In the absence of any comments, the Commission confirmed its conclusions set out in recitals (201) to (202) of the provisional Regulation.

4.4.3. *Microeconomic indicators*

4.4.3.1. Prices and factors affecting prices

(86) In the absence of any comments, the Commission confirmed its conclusions set out in recitals (203) to (205) of the provisional Regulation.

4.4.3.2. Labour costs

(87) In the absence of any comments, the Commission confirmed its conclusions set out in recitals (206) to (207) of the provisional Regulation.

4.4.3.3. Inventories

(88) In the absence of any comments, the Commission confirmed its conclusions set out in recitals (208) to (209) of the provisional Regulation.

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

(89) In the absence of any comments, the Commission confirmed its conclusions set out in recitals (210) to (214) of the provisional Regulation.

4.5. **Conclusion on injury**

(90) In the absence of any comments, the Commission confirmed its conclusions set out in recitals (215) to (216) of the provisional Regulation.

5. **CAUSATION**

5.1. Effects of the dumped imports

(91) In the absence of any comments, the Commission confirmed its conclusions set out in recitals (218) to (222) of the provisional Regulation.

5.2. Effects of other factors

5.2.1. *Imports from third countries*

(92) In the absence of any comments, the Commission confirmed its conclusions set out in recitals (223) to (229) of the provisional Regulation.

5.2.2. *Export performance of the Union industry*

(93) In the absence of any comments, the Commission confirmed its conclusions set out in recitals (230) to (232) of the provisional Regulation.

5.2.3. *Decrease in consumption*

(94) In the absence of any comments, the Commission confirmed its conclusions set out in recital (233) of the provisional Regulation.

5.2.4. *Recovery from COVID-19 pandemic*

(95) Following provisional disclosure, Carvico claimed that the period considered starting from 2022 did not properly reflect the trends in the development of the situation of the Union on the Union market. According to the company, 2022 was exceptional as this was a year after the COVID-19 pandemic with extraordinary and concentrated demand, resulting from the recovery of orders postponed in the previous years of the pandemic, as well as abnormal dynamics in terms of volumes and prices. The company argued that the main indicators such as Union consumption, production and sales quantities decreased in the following years 2023-2024 and slightly increased and stabilised in the IP on the level lower than in 2022, but still remained higher than in the years 2018-2019, prior to the pandemic.

(96) In this regard the Commission notes that that the assessment of the injury trends is a dynamic exercise and is not subject to an end to end-point analysis, by reference to a particular year. Moreover, the Commission considered at provisional stage the decrease in consumption as a factor which could partially contribute to the injury of the Union industry. However, it was established that, regardless the fluctuation of the market, the share of Chinese imports continued to increase in periods of contraction and that the decline in the Union industry sales (effecting also decline in production and production capacity utilisation) was twice as high as the decrease in consumption in the period considered. In addition, in the so-called 'recovered and stabilised market situation' in the investigation period, the Union industry still had around 50 % of unutilised production capacity.

(97) Furthermore, the Union industry still had to struggle with the continuously decreasing prices of the Chinese imports which adversely affected the financial indicators.

(98) Therefore, the claim that the alleged peak year 2022, as the start of period considered, altered the picture of the trends of the injury factors was rejected. Even when acknowledging that 2022, to a certain extent, was an exceptional year, the overall trends in the period considered justified the conclusion that the Union industry was suffering injury.

(99) Following final disclosure, Heynen challenged the statement of recital (97) on continuous decrease of the Chinese import prices. As supporting evidence, the company presented its own purchase invoices over several years. However, those invoices were linked with purchases of the yarn with narrow specifications from a very limited number of their long-standing suppliers. Thus, these transactions were not representative for general volumes and values of imports of polyamide yarn from China in the period considered. The Commission based its findings on the decrease of Chinese prices on information stemming from Eurostat data.

5.2.5. *Other factors*

(100) In their submissions after provisional disclosure, Virleta and Gesamtmasche (German users' association) listed some other factors which in their opinion should have been taken into account in the causation analysis, such as:

— global oil prices increases due to geopolitical tensions,

— supply chain disruptions,

— inflationary pressures,

— loss of the Union competitiveness due to energy policy,

— costs of restructuring of yarn sector.

(101) However, most of those factors claimed to potentially influence the situation of the Union industry were of a very general nature and, additionally, some of those (like oil crisis) occurred only after the period considered. In addition, the interested parties did not substantiate their claims by providing evidence that these factors could be linked to the injury suffered by the Union industry. Furthermore, energy costs and restructuring costs were taken into account as part of the production costs, that were analysed as one of the injury indicators. As indicated in recital (205) of the provisional Regulation, over the period considered the Union industry managed to restructure and reduce its costs. Finally, the fact that other factors may have contributed to the injury suffered by the Union industry during the period considered did not break the causal link between the dumped imports of the product concerned and the injury suffered by the Union industry.

(102) Following final disclosure, Gesamtmasche repeated its arguments concerning impact of other factors on the situation of the Union industry. However, as in the case of its post-provisional arguments, these claims were not substantiated.

5.3. **Conclusion on causation**

(103) At the provisional stage of the investigation, 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.

(104) The Commission confirmed its provisional conclusion, that the imports from third countries (other than China), and export performance of the Union industry did not contribute to the material injury suffered by the Union industry.

(105) In particular, the decrease in consumption, which was, amongst other, linked to the use of 2022, the year of recovery from COVID-19 pandemic, as a starting point of the period considered, was not found to attenuate the causal link, as the sales volumes lost to the dumped imports from China largely exceeded the decrease in consumption in the period considered.

(106) On the basis of the above, the Commission upheld its provisional conclusion that the dumped imports from the country 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.

(107) Following final disclosure, Heynen challenged the above conclusion, claiming that there is 'no trace' of dumped imports from China according to the purchase documents in their possession. However, as explained in recital (99) above, purchase invoices of one importer cannot be considered representative for the whole yarn industry. Furthermore, dumping calculations and injury findings are not based only on the level of the export price.

(108) Following final disclosure, Krajewski also challenged the Commission conclusion regarding the impact of the Chinese imports on the injury suffered by the Union industry. According to the company huge discrepancy between dumping margins and injury margins seems to indicate that most part of the injury is not resulting from Chinese dumped import. However, findings of the investigation are clear that the main reason of the difficult situation of the Union industry were the increasing volumes of the Chinese imports at very low prices. The underselling margin is not meant to quantify the injury suffered by the Union industry. It rather establishes the margin by which the dumped import prices would have to be increased in order to reach the non-injurious price. Moreover, dumping practices allow the Chinese exporters to continue the unfair price competition. The fact that dumping margins are lower than injury margins is reflected in the level of imposed duties which are based on the dumping margins found.

(109) The Commission thus maintained its conclusion of recital (106) above.

6. LEVEL OF MEASURES

(110) 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. Injury margin

(111) In the absence of any comments, the Commission confirmed its conclusions set out in recital (238) to (246) of the provisional Regulation. Therefore, the final injury elimination level for the cooperating exporting producers and of all other imports originating in the People's Republic of China is as follows:

Company	Definitive injury margin (%)
Fujian Eversun Jinjiang Co., Ltd. Fujian Jingfeng Technology Co., Ltd. Fujian Xinchuang Nylon Industrial Co., Ltd. Fujian Jinyi High Performance Material Co., Ltd.	113,6
Fujian Highsun Synthetic Fiber, Technology Co., Ltd. Fuzhou Liyuan Polyamide Industry Co., Ltd. Fujian Liheng Polyamide Industry Co., Ltd. Xinhui Dehua Nylon Chips Co., Ltd. Nanchong Meihua Nylon Co., Ltd.	132,8
Other cooperating companies	119,3
All other imports originating in the People's Republic of China	132,8

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

(112) In the absence of any comments, the Commission confirmed its conclusions set out in recitals (247) to (248) of the provisional Regulation.

6.3. Conclusion on the level of measures

(113) Following the above assessment, definitive anti-dumping duties should be set at the level of the dumping margins, as indicated in recital (140) below, in accordance with Article 7(2) of the basic Regulation:

7. UNION INTEREST

7.1. Interest of the Union industry

(114) After provisional disclosure, Carvico and CSC claimed that imposition of the measures in the longer terms will have detrimental effect on the Union yarn producers. The users/users' associations argued that the Chinese companies would switch exports to the Union from yarns to downstream textile products. As a result, downstream Union producers, negatively influenced also by the increase in the costs of their raw material, would have to close their activity or relocated it outside the Union. That would further decrease Union consumption of yarn and would limit the possibility of the Union yarn producers to increase their sales and production.

(115) CSC argued additionally that the Commission should consider extension of the anti-dumping investigation in order to protect downstream industry.

(116) Finally, Carvico signalled a threat of potential circumvention of the measure via third countries, which would made them ineffective in the protection of the Union yarn producers. The latter threat was also raised in the comments of the Coalition.

(117) The Commission considered that the analysis of the impact of the measures on the directly interested Union producers of the product under investigation does not include an assessment of any possible long-term restructuring of the trade pattern from the country concerned to the Union, or potential future circumvention of the measures, as reliable data to conduct such analysis are not available. On the other hand, the effects of the measures are monitored after the imposition, and the Commission could initiate an anti-circumvention investigation, if the conditions for initiation would be met, and potentially extend measures, in order to provide effective protection to the industry. Finally, future potential changes in the pattern of trade do not, however, undermine the immediate benefit that the measures will bring to the Union yarn producers, which are in a very difficult economic situation.

(118) Therefore, the Commission upheld its conclusion of the recital (252) of the provisional Regulation that the measures would be in the interest of the Union industry.

7.2. Interest of unrelated importers

(119) In the absence of any comments, the Commission confirmed its conclusions set out in recitals (253) to (254) of the provisional Regulation.

7.3. Interest of users

(120) Following provisional disclosure, users (Carvico, Heynen, UAB Virleta and Polish users of the hosiery industry) as well as users' associations (CSC and the Confederation of the German Knitting Industry (Gesamtmasche)) submitted comments highlighting the negative effect of the imposition of the measures on downstream industries. The above interested parties referred especially to the expected substantial increase of costs of raw material, which would make their products made in the Union no longer competitive compared to those imported from third countries. As a result, some of the downstream SMEs may go bankrupt while for larger companies this would be a direct incentive to relocate production outside the Union, with further negative effect on Union employment, investments and innovations in high-value downstream segments.

(121) However, most of those claims were not substantiated by any data, except for more detailed submissions received from Carvico and Heynen. Still, even in the case of the latter more detailed submissions, due to lack of cooperation of the interested users at the provisional stage of the investigation, the Commission was not able to verify actual production and cost structure of the companies, to verify the impact of the potentially increasing prices of raw materials on the prices of the final products and to assess the overall financial situation of the companies.

(122) It is recalled that none of the users that registered as interested party filled in a user questionnaire or made any submission with regard to the potential imposition of anti-dumping measures or the proceeding itself within the deadlines specified in the Notice of Initiation (with the exception of the product scope exclusion request made by Splitfil). Accordingly, there was no evidence to demonstrate the disproportionate impact that the measures would have on the business of the Union users.

(123) In light of the above, the allegations put forward by the Union users regarding the alleged disproportionate impact of the measures on downstream users could not be accepted, as these claims lacked factual evidence, hence did not allow the Commission to arrive at a conclusion that the overall negative effects for these users should outweigh the positive effects for the Union producers. In case downstream users will be faced with increased imports at low prices of the products they produce, they can consider submitting an anti-dumping complaint.

(124) In their submissions following provisional disclosure, Carvico, Heynen and UAB Virleta raised also specific claims on capacity constraints of the Union yarn producers (including alleged refuse of supply in the past) and non-substitutability of some types of yarns imported from China.

(125) First, the allegation according to which the Union industry did not respond to the request to purchase a certain type of the product under investigation was unsubstantiated by any verifiable evidence.

(126) Second, it is recalled that the objective of anti-dumping measures is not to restrict imports as such, but to remove the injurious effects of unfair trade practices by ensuring that imports enter the Union market at non-dumped prices. The imposition of measures therefore preserves access to imports while restoring fair competition on the Union market.

(127) Finally, as demonstrated by the macro indicators of the Union industry (see Section 4.4.2 of the provisional Regulation), additional production capacity remains available to produce higher volumes in case the Union downstream industry requires it. The Union industry has the technical capability to supply a broad range of polyamide yarns and to adapt production to market demand under fair market conditions.

(128) In any event, the alleged absence or limited availability of a certain product type cannot justify non imposition of the measures. Such a situation would only reflect current market conditions which have been significantly affected by dumped imports from China and does not demonstrate any structural inability of the Union industry to supply the product type concerned.

(129) In their submissions following provisional disclosure, certain interested parties (UAB Virleta, Gesamtmasche) highlighted Commission's 'failure to consider downstream users in procedure'.

(130) The Commission recalled that all the interested parties had the opportunity to cooperate within the deadlines set out in the Notice of Initiation. The absence of cooperation cannot be attributed to the Commission. In the present investigation, all interested parties had a full opportunity to make their views known and substantiate their claims and the users chose not to do so.

(131) In its submission following provisional disclosure, Virleta requested initiation of a separate investigation into potential anti-competitive practices of the Union yarn producers.

(132) The Commission noted, however, that the above allegation of a cartel was speculative, unsupported by any evidence and beyond the scope of an anti-dumping investigation.

(133) Finally, some of the users Carvico, Heynen, UAB Virleta expressed their concerns with regard to potential retroactive application of the anti-dumping duties and provided their arguments against. In view of the conclusion in Section 8.4 below, the Commission did not analyse this part of the submission of the interested parties.

(134) Following the final disclosure, users Carvico, Heynen and the users' association Gesamtmasche repeated their arguments presented already in the post-provisional submissions. New submissions in this regard were also received from the Polish user Marilyn, the Portuguese users' association ATP and the German retailers' association AVE (not registered as an interested party in the procedure).

(135) The arguments presented by the parties considered:

— procedural constraints which did not allow users (mainly SMEs) to participate on time in the investigation and present their data,

— too high level of measures,

— possible relocation of the downstream industry outside the Union or increase of the Chinese imports of the downstream products,

— asymmetry of protection of yarn producers versus downstream textile industry should the antidumping measures be applied.

(136) In reply to these claims, the Commission repeatedly emphasised that all the known users (140 companies), from the moment of the initiation of the procedure, were invited to participate, to register as interested parties, to fill in user questionnaires, and to provide comments at different stages of the procedure and no cooperation was received prior to the imposition of the provisional measures. Therefore, the Commission could not timely assess and verify the situation of the downstream industry and supporting documents or data, which were not even provided. The arguments presented by users after final disclosure are repetitive and not substantiated.

(137) With regard to possible extension of protection to the downstream industry, the Commission noted that the product scope covered by the current procedure cannot be extended, as it is defined from the very beginning and all the dumping calculations as well as injury and causation analysis are limited to the product under investigation. However, there is always a possibility for the downstream industries to lodge their own complaints for the anti-dumping procedure should indeed the Chinese exporters move their export activity to the downstream industry by submitting sufficient evidence of dumping, injury and the causal link between the two.

7.4. **Conclusion on Union interest**

(138) On the basis of above, the Commission upheld its conclusion that there were no compelling reasons that it was not in the Union interest to impose measures on imports of polyamide yarn originating in the PRC. The alleged adverse impact on downstream users did not outweigh the need to restore fair competition.

8. DEFINITIVE ANTI-DUMPING MEASURES

8.1. **Definitive measures**

(139) In view of the conclusions reached with regard to dumping, injury, causation, level of measures and Union interest, and in accordance with Article 9(4) of the basic Regulation, definitive anti-dumping measures should be imposed in order to prevent further injury being caused to the Union industry by the dumped imports of the product concerned.

(140) 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:

Company	Dumping margin (%)	Injury margin (%)	Definitive anti-dumping duty (%)
Eversun Group: — Fujian Eversun Jinjiang Co., Ltd., — Fujian Jingfeng Technology Co., Ltd., — Fujian Xinchuang Nylon Industrial Co., Ltd., — Fujian Jinyi High Performance Material Co., Ltd.	60,0	113,6	60,0
Highsun Group: — Fujian Highsun Synthetic Fiber, Technology Co., Ltd., — Fuzhou Liyuan Polyamide Industry Co., Ltd., — Fujian Liheng Polyamide Industry Co., Ltd., — Nanchong Meihua Nylon Co., Ltd., — Xinhui Dehua Nylon Chips Co., Ltd.	67,6	132,8	67,6
Other cooperating companies	62,2	119,3	62,2
All other imports originating in the People's Republic of China	67,6	132,8	67,6

(141) The individual company anti-dumping duty rates specified in this Regulation were established on the basis of the findings of this investigation. Therefore, they reflect the situation found during this investigation in respect to these companies. These duty rates are thus exclusively applicable to imports of the product under investigation originating in the country concerned and produced by the named legal entities. Imports of the product concerned manufactured by any other company not specifically mentioned in the operative part of this Regulation, including entities related to those specifically mentioned, cannot benefit from these rates and should be subject to the duty rate applicable to 'all other imports originating in the People's Republic of China'.

(142) A company may request the application of these individual anti-dumping duty rates if it changes subsequently the name of its entity. The request must be addressed to the Commission ([14]). 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*.

(143) To minimise the risks of circumvention due to the difference in duty rates, special measures are needed to ensure the proper application of the individual anti-dumping duties. The application of individual anti-dumping duties is only applicable upon presentation of a valid commercial invoice to the customs authorities of the Member States. The invoice must conform to the requirements set out in Article 1(3) of this Regulation. Until such invoice is presented, imports should be subject to the anti-dumping duty applicable to 'all other imports originating in the People's Republic of China'.

([14]) Email: TRADE-TDI-REQUESTS@ec.europa.eu, European Commission, Directorate-General for Trade and Economic Security, Directorate G, Rue de la Loi/Wetstraat 170, 1040 Bruxelles/Brussel, BELGIQUE/BELGIË. Mention the number of this regulation and the case number (AD735) in the request.

(144) While presentation of this invoice is necessary for the customs authorities of the Member States to apply the individual rates of anti-dumping duty to imports, it is not the only element to be taken into account by the customs authorities. Indeed, even if presented with an invoice meeting all the requirements set out in Article 1(3) of this Regulation, the customs authorities of Member States should carry out their usual checks and may, like in all other cases, require additional documents (shipping documents etc.) for the purpose of verifying the accuracy of the particulars contained in the declaration and ensure that the subsequent application of the rate of duty is justified, in compliance with customs law.

(145) Should the exports by one of the companies benefiting from lower individual duty rates increase significantly in volume, in particular after the imposition of the measures concerned, such an increase in volume could be considered as constituting in itself a change in the pattern of trade due to the imposition of measures within the meaning of Article 13(1) of the basic Regulation. In such circumstances, an anti-circumvention investigation may be initiated, provided that the conditions for doing so are met. This investigation may, inter alia, examine the need for the removal of individual duty rate(s) and the consequent imposition of a country-wide duty.

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

(147) Exporting producers that did not export the product concerned to the Union during the investigation period should be able to request the Commission ([15]) 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 investigation period; (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.

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

(148) In view of the dumping margins found and given the level of the injury caused to the Union industry, the amounts secured by way of provisional anti-dumping duties imposed by the provisional Regulation, should be definitively collected up to the levels established under the present Regulation.

8.3. **Retroactive collection**

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

(150) During the definitive stage of the investigation, the data collected in the context of the registration was assessed. The Commission analysed whether the criteria under Article 10(4) of the basic Regulation were met for the retroactive collection of definitive duties.

(151) The Commission's analysis showed no further substantial rise in imports in addition to the level of imports which caused injury during the investigation period, as prescribed by Article 10(4)(d) of the basic Regulation. For this analysis, the Commission compared the monthly average import volumes of the product concerned during the investigation period, which was 1 765 tonnes, with the monthly average import volumes during the period from the month following the initiation of this investigation until the last full month preceding the imposition of provisional measures (August 2025–February 2026) which was 1 429 tonnes.

([15]) Email: TRADE-TDI-REQUESTS@ec.europa.eu, European Commission, Directorate-General for Trade, Directorate G, Rue de la Loi/Wetstraat 170, 1040 Bruxelles/Brussel, BELGIQUE/BELGIË. Mention the number of this regulation and the case number (AD735) in the request.

(152) Also, when comparing the monthly average import volumes of the product concerned during the investigation period with the monthly average import volumes during the period from the month following the initiation of this investigation up to and including the month in which provisional measures were imposed (August 2025–March 2026), no further substantial increase could be observed.

(153) On that basis, the Commission concluded that the conditions as set out in Article 10(4) of the basic Regulation for the retroactive application of the definitive anti-dumping duty were not met.

9. **FINAL PROVISION**

(154) In view of Article 109 of Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council ([16]), when an amount is to be reimbursed following a judgment of the Court of Justice of the European Union, the interest to be paid should be the rate applied by the European Central Bank to its principal refinancing operations, as published in the C series of the *Official Journal of the European Union* on the first calendar day of each month.

(155) The Committee established by Article 15(1) of Regulation (EU) 2016/1036, did not deliver an opinion on the measures provided for in this Regulation,

HAS ADOPTED THIS REGULATION:

Article 1

1. A definitive anti-dumping duty is imposed on imports of synthetic continuous filament yarns of aliphatic polyamides, not put up for retail sale, including synthetic monofilament of less than 67 decitex, including all variants of yarns of nylon or other aliphatic polyamides, whether textured measuring not more than 50 tex per single yarn or not textured, single, double, multiple (folded) or cabled, (or variants thereof), twisted or untwisted, currently falling under CN codes 5402 31 00, 5402 45 00, 5402 51 00 and 5402 61 00 and originating in the People's Republic of China.

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:

Company	Definitive anti-dumping duty (%)	TARIC additional code
Fujian Eversun Jinjiang Co., Ltd. Fujian Jingfeng Technology Co., Ltd. Fujian Xinchuang Nylon Industrial Co., Ltd. Fujian Jinyi High Performance Material Co., Ltd.	60,0	88BB
Fujian Highsun Synthetic Fiber, Technology Co., Ltd. Fuzhou Liyuan Polyamide Industry Co., Ltd. Fujian Liheng Polyamide Industry Co., Ltd. Xinhui Dehua Nylon Chips Co., Ltd. Nanchong Meihua Nylon Co., Ltd.	67,6	88BC
Other cooperating companies listed in Annex	62,2	See Annex
All other imports originating in the People's Republic of China	67,6	8999

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

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

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

Article 2

The amounts secured by way of the provisional anti-dumping duty under Implementing Regulation (EU) 2026/734 imposing a provisional anti-dumping duty on imports of yarns of polyamide shall be definitively collected. The amounts secured in excess of the definitive rates of the anti-dumping duty shall be released.

Article 3

Article 1(2) may be amended to add new exporting producers from the People's Republic of China and make them subject to the appropriate weighted average anti-dumping duty rate for cooperating companies not included in the sample. A new exporting producer shall provide evidence that:

(a) it did not export the goods described in Article 1(1) during the period of investigation (1 July 2024 to 30 June 2025);

(b) it is not related to an exporter or producer subject to the measures imposed by this Regulation, and which could have cooperated in the original investigation; and

(c) it has either actually exported the product concerned or has entered into an irrevocable contractual obligation to export a significant quantity to the Union after the end of the period of investigation.

Article 4

This Regulation shall enter into force on the day following that of its publication in the *Official Journal of the European Union*.

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

Done at Brussels, 27 July 2026.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX

Chinese cooperating exporting producers not sampled

Name	TARIC additional code
Prutex Nylon Co., Ltd	88BD
Fujian Jiayi Chemical Fiber Co., Ltd	88BE
Nantong Zhongli Nylon Technology Co., Ltd	88BF
Fujian Xinsen Synthetic Fiber Technology Co., Ltd Fujian Fengdi Polyamide Co., Ltd	88BG
Fujian Kaibang Polyamide Technology Co., Ltd	88BH
Fujian Wanhong Textile Co., Ltd	88BI
Nilit (Suzhou) Engineering Plastic Technologies Co., Ltd	88BJ
Zhejiang Jinqi New Material Tech. Co., Ltd	88BK
Yiwu Huading Nylon Co., Ltd	88BL
Zhejiang Huayou Color Spinning Technology Co., Ltd	88BM