COMMISSION OF THE EUROPEAN COMMUNITIES



Brussels, 07.11.1997 COM(97) 569 final

Proposal for a

COUNCIL REGULATION (EC)

imposing a definitive anti-dumping duty on certain imports of flat pallets of wood originating in the Republic of Poland and collecting definitively the provisional duty imposed

(presented by the Commission)



EXPLANATORY MEMORANDUM

By Regulation (EC) 1023/97¹, the Commission imposed provisional anti-dumping duties on certain imports of flat pallets of wood originating in Poland falling within CN code 4415 20 20. Simultaneously, the Commission accepted undertakings offered by certain exporters for the most important type of pallet, namely the EUR-pallet.

In August 1997, the provisional regulation was amended² to grant a number of genuine new Polish exporters the same treatment, in terms of provisional measures, as the one given to co-operating companies not selected in the sample, namely a duty of 6.3% instead of 10.6% and acceptance of undertakings offered with regard to the EUR-pallet type.

Subsequently, interested parties were also given the opportunity to make their point of view known in writing and to request a hearing. Their comments were taken into account where appropriate. The Commission continued to seek all information it deemed necessary for its definitive findings.

Apart from minor changes concerning the dumping margin of two investigated Polish exporters which decreased from 6.3% to 5.9%, the provisional conclusions on dumping are confirmed.

Given the fact that as far as injury, causality and community interest are concerned, no new arguments leading to a change of the provisional conclusions were submitted, it is confirmed that the Community industry suffered from material injury caused by dumped imports and that it is in the Community interest to adopt definitive measures.

In view of the above findings, it is proposed to adopt the following definitive antidumping measures:

¹ OJ No L 150, 6/06/1997, p.4

OJ No L 225, 15/08/1997, p. 11 and p. 13.

- undertakings to be accepted with regard to the EUR-pallet when offered by a number of further genuine new exporters by a Commission decision.
- Duties: no duties for two investigated companies for which no dumping was found
 - duties varying from 4% to 10.6% for the other companies investigated
 - a weighted average duty of 6.3% for co-operating companies
 - a residual duty of 10.6% for the other companies

Council Regulation (EC) No...../97

of....

imposing a definitive anti-dumping duty on certain imports of flat pallets of wood originating in the Republic of Poland and collecting definitively the provisional duty imposed

The Council of the European Union

Having regard to the Treaty establishing the European Community

Having regard to Council Regulation (EC) No 384/96 of 22 December 1995 on protection against dumped imports from countries not members of the European Community¹, as amended by Regulation (EC) No 2331/96², and in particular Articles 9(4) and 10(2) thereof,

Having regard to the proposal presented by the Commission after consulting the Advisory Committee,

Whereas:

A. PROVISIONAL MEASURES

(1) The Commission, by Regulation (EC) No 1023/973 (hereinafter referred to as the provisional Regulation) imposed provisional duties on certain imports into the

OJ No L 56, 6.3.1996, p.1.

² OJ No L 317, 6.12.1996, p.1.

³ OJ No L 150, 7. 6.1997, p. 4.

Community of flat pallets of wood falling within CN code ex 4415 20 20 and originating in Poland. In addition, undertakings offered by certain exporters in connection with those imports were accepted by the same Regulation. The product scope of these undertakings was limited to a certain type of flat pallets of wood, i.e. EUR-pallets.

- (2) By Regulation (EC) No 1632/974, the Commission amended the above provisional Regulation by adding a provision whereby genuine new Polish exporters can be attributed the weighted average duty applicable to co-operating companies not included in the sample of exporters investigated and can have undertakings accepted with regard to exports of EUR-pallets.
- (3) By Regulation (EC) No 1633/975, in application of the above-mentioned new provision, the Commission further amended the provisional Regulation by including a number of genuine new exporters in the list of companies receiving the weighted average duty and by accepting undertakings from some of these new exporters.

B. Subsequent procedure

- (4) Following the imposition of provisional anti-dumping duties, several interested parties submitted comments in writing. The parties who so requested were granted an opportunity to be heard by the Commission. The Commission continued to seek and verify all the information it deemed necessary for the purpose of its definitive findings.
- (5) Parties were informed of the essential facts and considerations on the basis of which it was intended to recommend the imposition of definitive anti-dumping

⁴ OJ No L 225, 15.08.1997, p. 11.

⁵ OJ No L 225, 15.08.1997, p. 13.

duties and the definitive collection of amounts secured by way of provisional subsequent to this disclosure.

(6) The comments submitted by the interested parties were duly examined and, where deemed appropriate, taken into account in making the definitive findings.

C. PRODUCT CONCERNED AND LIKE PRODUCT

(7) According to Recitals (8) and (9) of the provisional Regulation, the product under consideration is flat wooden pallets, falling under CN code ex 4415 20 20 and originating in Poland.

It appeared that the provisional anti-dumping duty on wooden pallets was not applied consistently by Customs authorities. For example, while some customs offices applied the provisional anti-dumping duty on used and repaired pallets, others did not. It was also reported that the anti-dumping duty had in some cases been applied to pallets when they were loaded with other goods for the purpose of importing these goods into the Community.

- (8) Despite the fact that used and repaired pallets have a similar use and physical characteristics closely resembling the product concerned, i.e. newly produced pallets, the investigation has shown that newly produced pallets on the one hand and used and repaired pallets on the other hand differ substantially in terms of the perception by potential pallet users and channels through which they are usually sold.
- (9) On the basis of the foregoing, it is concluded that used and repaired pallets cannot be considered to be like products in accordance with the provisions of 1 (4) of the Basic Regulation and therefore these pallets are not covered by the scope of the present investigation. It follows that anti-dumping measures should not apply to used and repaired pallets but only to imports of newly produced flat wooden pallets originating in Poland.

In addition, as regards flat pallets of wood originating in Poland which are loaded with other goods for the purpose of importing these goods into the Community, the Commission is of the opinion that these should be treated as used pallets provided that the pallets represent only a minor proportion of the total value of the loaded goods imported.

D. DUMPING

1. Normal value

- (10) As set out in recital (16) of the provisional Regulation, in constructing normal values for pallets other than the EUR-pallet, the weighted average profit margin relating to domestic sales found for two investigated companies which had representative and profitable domestic sales was used for other Polish exporters not having made representative and/or profitable domestic sales, in accordance with Article 2(6)(a) of the Basic Regulation.
- (11) Two of these other Polish exporters claimed that the domestic sales used as a basis for determining this weighted average profit margin may not be representative due to circumstances which are particular to the two companies having made these sales and which may thus have generated exceptionally high profit levels. However, the investigation has shown that the sales used to calculate the weighted average profit margin have been made in sufficient quantities and in the ordinary course of trade, and that the resulting profit margin can be considered to reasonably reflect the actual amounts of profit realised on the Polish market.
- (12) With regard to the remaining aspects of normal value, in the absence of any new argument raised by the interested parties, the methodology and the findings as described in recitals (16) to (18) of the provisional Regulation are confirmed.

2. Export price

- (13) Following disclosure of the provisional findings, two Polish exporters, for whom export prices have been constructed in accordance with Article 2(9) of the Basic Regulation, and their related importer in the Community have claimed that the adjustments made for SG&A-expenses and profit were excessive in respect of the amounts actually attributed to the product under investigation.
- (14) As regards profits, the Commission has re-examined the issue and has sought additional information and evidence from independent importers of wooden pallets on profits realised in the investigation period, i.e. the calendar year 1994 (hereinafter referred to as the "IP"). As a result of this re-examination the findings made for the purpose of the provisional measures are confirmed and, therefore, retained as definitive findings.
- (15) In the provisional Regulation, the amount of SG&A expenses was determined by allocating these expenses to the product concerned on the basis of turnover. This allocation key was used in the absence of a specific, historically utilised allocation or any other more appropriate method. The company also agreed to this approach during the on-the-spot verification. Afterwards the importer proposed a different allocation of SG&A expenses based on an estimated apportionment of all cost items to the product concerned and other activities of the company. However, given that it has not been shown that the new allocation method has been historically used, the claim had to be rejected and preference given to the allocation of costs on the basis of turnover, in accordance with Article 2(5) of the Basic Regulation.
- (16) With regard to the remaining aspects concerning the determination of the export price, in the absence of any new argument raised by the interested parties, the methodology and the findings as described in recitals (19) to (21) of the provisional Regulation are confirmed.

3. Comparison

(17) In the absence of any new argument raised by the interested parties, the methodology and the findings made with regard to the comparison between the export price and the normal value as described in recitals (22) to (25) of the provisional Regulation are confirmed.

4. Dumping margins

- (18) As set out in recital (27) of the provisional Regulation, one single dumping margin was allocated to the two Polish exporters which are both related to the same importer in the Community, in order to preclude the possibility that future exports to the Community might be channelled through the company having the lower margin. The single dumping margin applicable to both Polish exporters concerned was calculated on the basis of the weighted average of the individual dumping margins found for each company.
- (19) As a result of the revision of the methodology provisionally used to weigh the two margins, the definitive single dumping margin to be applied to both companies amounts to 5.9% instead of 6.3%.
- (20) As regards the dumping margins found for the Polish exporters in the sample, the margin applicable to co-operating exporters not investigated and the margin applicable to non-co-operating exporters not investigated, in the absence of any new argument, the methodology and findings as set out in recitals (26) and (28) to (31) of the provisional Regulation are confirmed.
- (21) In view of the above, the definitive dumping margins are as follows:

1. Investigated companies included in the sample:

• P.P.H.i.U. Eldagran, Slawoborze	4.9%
• Intur-Kfs, Spolka z o.o., Inowroclaw	9.7%
• Z.P.H. Palettenwerk Kazimierz Kozik, Bystra Podhalanska	4.0%
RSP Rzecko, Choszczno	0.0%
Sabelmar Import-Export, Konczyce Male	9.8%
• Paletex, Roman Panasiuk, Warszawa	9.8%
• Tor-Pal, Spolka z o.o., Kwidzyn	0.0%
• Z.P.P.D., Zielona Gora	10.6%
. Individually treated companies (PPHU Alpa, Spolka z o o,	

2.

Dobrzyca and PPHU Palimex, Spolka z o o, Włoszakowice) 5,9%

3. Co-operating companies not investigated:

4. Non -co-operating companies 10.6%

DETERMINATION OF THE COMMUNITY INDUSTRY E.

(22) As no new arguments were received in connection with the definition of the Community industry as set out in recital (32) of the provisional Regulation, the qualification of the complaining industry as the Community industry for the purposes of the present investigation is confirmed.

6.3%

F. INJURY

- (23) A main submission with regard to injury was received from two related Polish exporters. They claimed that the Commission only analysed the changes in consumption between the beginning and the end of the period covered by the examination of injury, thus not taking into account the variations which had occurred between 1992 and the IP. According to these exporters, the trends concerning consumption and other injury indicators such as sales, market share and production, observed between 1992 and the IP, corroborated the fact that the Community industry did not suffer any injury.
- (24) As a matter of principle it should be recalled that in anti-dumping investigations the time period on which the analysis and the determination of injury is based, covers a period of several years. As mentioned in recital (6) of the provisional Regulation, in the investigation at issue this period covered the time from 1 January 1991 to the end of the IP, namely 31 December 1994.

As set out in recitals (51) to (53) of the provisional Regulation, injury has been assessed and determined in the light of the evidence available for the period covering the analysis of injury by considering the development and trends of the various injury indicators throughout this entire period.

- (25) The analysis of injury has shown that dumped imports have continuously increased both in absolute terms (+ 87%) as well as in terms of Community market share (+83%) from 1991 to the IP (1994).
- (26) As regards prices, it has been found that Polish pallet prices decreased significantly over the above period, i.e. by 26%. Furthermore, during the IP an average price undercutting level of 14% was found to exist.
- (27) As far as the situation of the Community industry is concerned, the investigation has shown that all the injury indicators investigated and analysed in detail, namely sales, production, capacity utilisation, market share, profitability, price evolution and employment have continuously deteriorated since 1991.

The imports under investigation therefore had a considerable impact on both the Community market and the Community industry. As mentioned in recital (51) of the provisional Regulation this conclusion was reached despite the fact that the Community industry's production, capacity utilisation and sales improved from 1993 up to the IP due to the fact that this improvement was only the result of a recovery of Community consumption back to the level prevailing in 1991. Other factors, notably the development of the Community industry's market shares, prices and profitability, clearly showed a negative trend which can only be explained by the existence of the dumped imports. The argument raised by the Polish exporters could therefore not be accepted.

(28) As there is no concrete or positive evidence which would allow the modification of the provisional conclusion made by the Commission whereby the Community industry had suffered material injury within the meaning of Article 3 of the Basic Regulation, this conclusion is confirmed.

G. CAUSATION OF INJURY

(29) As far as the analysis of the causal link between dumping and injury is concerned the above-mentioned Polish exporters claimed that this analysis was not consistently based on data relating to the whole Community.

In this respect reference is made to recitals (54) to (69) of the provisional Regulation where it has been established that a causal link between dumping and injury existed on a Community-wide level. The provisional Regulation also pointed out that the aforementioned conclusion has been reinforced and confirmed by a more detailed and thorough analysis carried out in specific Member States referred to as "selected markets" in the provisional Regulation. This analysis clearly showed that the claim made by these two exporters could not, therefore, be accepted.

(30) In the absence of any further argument, the findings set out in the provisional Regulation are confirmed indicating that in accordance with Article 3 (6) of the Basic Regulation dumped imports have caused material injury to the Community industry.

H. COMMUNITY INTEREST

(31) As no new arguments were received in connection with the Community interest analysis made in the provisional Regulation, the provisional findings are confirmed.

I. ANTI-DUMPING MEASURES

- (32) Based on the above conclusions on dumping, injury, causal link and Community interest, it was considered what form and level of anti-dumping measures would have to be taken in order to remove the trade-distorting effects of injurious dumping and to restore effective competitive conditions on the Community market.
- (33) Since the level of prices at which the injurious effects of the imports would be removed was higher than the dumping margins found in the investigation, the level of the measures should be based on the dumping margins.
- (34) As already mentioned in recital (2), the Commission has, at the provisional stage of the investigation, accepted undertakings pursuant to Article 8 of the Basic Regulation in respect of the EUR pallet. Pursuant to these undertakings, the Polish exporters have, inter alia, offered not to sell EUR pallets below a certain minimum price. The undertakings also contain strict monitoring provisions. Furthermore, it will be recalled that exports of other pallet types than the EUR pallet made by exporters from which an undertaking was accepted as well as all other exports of the product concerned to the Community made by other exporters were subject to a provisional anti-dumping duty.

- (35) It is now definitively confirmed that the combined effect of the undertakings and the anti-dumping duty is considered sufficient to remove the injurious effects of dumping. Since the investigation has now been concluded, definitive anti-dumping duties will be imposed in case of violation or withdrawal of an undertaking given by any exporter. The level of the duty for the EUR-pallet type in case of such breach or violation would be the same as the duty applicable to imports of other types of pallet.
- (36) On the above basis, and, where applicable, in parallel with undertakings accepted. definitive duties, in the form of *ad valorem* duties, should be imposed.

J. New Exporters

(37) As already mentioned in recital (3) above, the Commission, by Regulation (EC) 1633/97 amending the provisional Regulation, attributed the weighted average duty imposed on co-operating exporters not investigated to a number of genuine new exporters. By the same amending regulation the Commission accepted undertakings with regard to EUR-pallets from some of these new exporters, thus exempting them from any provisional duty with regard to that type of pallet.

This treatment of genuine new exporters is confirmed definitively.

(38) In the meantime, the Commission has received further applications from allegedly new exporters. Those applicants which provided sufficient evidence showing that they are genuine new exporters should be made subject to the weighted average definitive duty. Furthermore, the new exporters from which the Commission has accepted an undertaking by Commission decision 97/X/EC⁶ should be exempted from any anti-dumping duty with regard to that type of pallet.

⁶ See page X of this Official Journal

(39) A provision should be included in the Regulation imposing definitive duties whereby, through an amendment of that Regulation, any genuine new exporters who may come forward in the future shall be made subject to the weighted average duty and shall be exempted from any duty in case the Commission accepts undertakings from those exporters.

K. COLLECTION OF THE PROVISIONAL DUTIES

(40) In view of the magnitude of the dumping margins found for the exporting producers and in the light of the seriousness of injury caused to the Community industry, it is considered necessary that the amounts secured by way of provisional anti-dumping duties should be definitively collected at the level of the definitive duties for newly produced flat pallets of wood originating in Poland. Amounts secured in excess of the level of the definitive duties and amounts secured for repaired, used and loaded pallets shall be released.

HAS ADOPTED THIS REGULATION:

Article 1

1. A definitive anti-dumping duty is imposed on imports of new flat pallets of wood falling within CN code ex 4415 20 20 (TARIC code: 4415 2020 10), originating in Poland. This duty shall not apply to imports of used and of repaired flat pallets of wood.

Flat pallets of wood which are loaded with other goods for the purpose of importing these goods into the Community should be treated as used pallets provided that the goods in question are the main purpose of the import and that the pallets represent only a minor proportion of the total value of the goods imported.

2. The rate of definitive anti-dumping duties applicable to the net free-at-Community frontier prices, before duty, shall be as follows:

Manufacturer	Rate of	Taric
	Duty	Additional Code
Zielonogorskie Przedsiebiorstwo Przemyslu Drzewnego, PL-65-950 Zielona Gora	10,6%	8013
Firma "Sabelmar" - Leszek Sabela, PL-43-525 Konczyce Male	9,8%	8014
P.P.H.U. "Alpa" Sp. z o.o., PL-76-038 Dobrzyca	5,9%	8015
P.P.H.U. "Palimex" Sp. z o.o., PL-64-140 Wloszakowice	5,9%	8015
P.W. "Intur-KFS" Sp. z o.o., PL-88-100 Inowroclaw	9,7%	8016
"Paletex" Produkcja Palet, Roman Panasiuk, PL-01-601 Warszawa	9,8%	8014
Przedsiebiorstwo Produkcyji Handlu I Uslug S.C. "Eldagran", Mr. M. Zeminski, PL-78-314 Slawoborze	4,9%	8017
Z.P.H. "Palettenwerk" - K. Kozik, PL-34-789 Bystra Podhalanska	4,0%	8018
Przedsiebiorstwo Produkcyjno Handlowe "Tor-Pal" Sp.z.o.o. PL-82-500 Kwidzyn	0%	8020
Rolnicza Spoldzielnia Produkcyjna Rzecko PL-73-200 Choszczno	0%	8020
Companies listed in Annex I to this regulation	6,3%	8019
Others	10,6%	8900

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

Article 2

Notwithstanding Article 1, the duties shall not apply to imports of one specific pallet type, namely the EUR-pallet, being a flat pallet of wood, marked by the registered mark "EUR" and the initials of the approving railway, manufactured. exported to the Community and invoiced to buyers established in the Community by the companies listed in Annex II to this regulation in respect of which undertakings have been accepted by Commission Regulation (EC) No 1023/97, as amended by Commission Regulations No 1632/97 and No 1633/97, and Commission Decision xx/xx/.........

Article 3

The amounts secured by way of provisional anti-dumping duty under Regulation (EC) No 1023/97 as last amended by Regulation (EC) No 1633/97 shall be definitively collected at the duty rates definitively imposed. Amounts secured in excess of the definitive rate of anti-dumping duty and amounts secured for repaired, used and loaded pallets shall be released.

Article 4

- 1. Where any party provides sufficient evidence to the Commission that:
 - it did not export to the Community or produce the goods described in Article
 1(1) of this Regulation during the investigation period
 - it is not related to any of the exporters or producers in the exporting country which are subject to the anti-dumping duties imposed by this Regulation,
 - it has actually exported to the Community the goods concerned after the investigation period, or it has entered into an irrevocable contractual obligation to export a significant quantity to the Community,

then the Council, acting by simple majority on a proposal submitted by the Commission after consulting the Advisory Committee, may amend this Regulation by adding that party to the list of companies in Annex I.

2. Where the Commission accepts undertakings with regard to the EUR-pallet from any party mentioned in Paragraph 1 of this Article with regard to the EUR-pallet, the Council, acting by simple majority on a proposal submitted by the Commission after consulting the Advisory Committee, may amend this Regulation by adding that party to the list of companies in Annex II.

Article 5

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

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

Done at Brussels,1997

For the Council

Manufacturer

- "Baum-Holz" S.C., PL-10-547 Olsztyn
- "DAST" GmbH, PL-60-682 Poznan
- Drew-Pol Export-Import, Mr. Wodarz Norbert, PL-46-030 Murow
- Eugeniusz Dziurny Czeslaw Nowak, PL-38-313 Snietnica
- F.P.H. "Tina" E.J. Grabias, PL-40-733 Katowice
- Firma Produkcyjno-Handlowa, Mr. Tadeusz Fisher, PL-87-313 Maly Gleboczek
- Firma Produkcyjno-Uslugowo-Handlowa "Rol-Mar", Mr. Adam Piatek, PL-57-300 Klodzko
- Import-Export, Miroslaw Przybyiek, PL-98-363 Klonowa
- Internationale Paletten Company, PL-84-300 Lebork
- "Kross-Pol" Sp. z.o.o., PL-78-100 Kolobrzeg
- P.P.H."Drewnex" S.A., PL-31-159 Krakow
- P.P.H. "GKT" S.C., PL-23-414 Majdan Nowy
- P.P.H. "Pamadex" J. Szczypka, PL-43-518 Ligota
- P.P.H. "Unikat", PL-23-408 Aleksandrow IV
- P.P.H.U. "Adapol" S.C., PL-05-200 Wolomin
- P.P.H.U. "Alwa" Sp. z.o.o., PL-76-123 Tychowo
- P.P.H.U. "SMS" St. Mrozowicz, PL-83-320 Suleczyno
- P.T.H. "Mirex", PL-78-100 Kolobrzeg
- P.W. "Peteco" Sp. z.o.o., PL-04-330 Warszawa
- Parafia Rzymsko-Katolicka, Mr. B. Niepokalaneg Dzialalnose Gospodaroza, PL-33-300 Nowy Sacz
- Produkcja Palet "Andrzej Adamus", Mr. Marek Gajzler, PL-63-523 Kuznia Grabowska
- Produkcja, Skup Palet Drewnanych, Stanislaw Lachowicz, PL-37-536 Majdan Sieniawski 170
- Przedsiebiorstwo "Amesko", Mr. Andrzej Skora, Director, PL-55-100 Trzebnica
- Przedsiebiorstwo Handlowe Usługowe "Justyna", PL-66-620 Gubin
- Przedsiebiorstwo Handlowe-Usługowe "Akropol", PL-30-140 Krakow
- Przedsiebiorstwo Handlowe Usługowe Produkcyjne "Lech", Mr. Lech Szwec, PL-68-200 Zary
- Przedsiebiorstwo Obrobki Drewna "Palet-Pol" Sp. o.o., Mr. Andrzej Niemiec, PL-66-311 Dabrowka WLKP
- Przedsiebiorstwo Produkcyjno Handlowe, Zygmunt Skibinski, PL-87-820 Kowal
- Przedsiebiorstwo Produkcyjno Handlowe-Usługowe, "AWA" Sp.z.o.o., PL-33-300 Nowy Sacz
- Przedsiebiorstwo Wielobranzowe, Mr. Zdziolaw Milocki, PL-14-100 Ostroda
 "Scan-Product-System Wood" S.A., Podczerwone, PL-34-470 Czarny Dunajec
- S.C. "Bed", Mr. Dariusz Zuk, PL-21-004 Krasienin
- S.U.T.R. "Rol Trak", PL-59-230 Prochowice
- Stolarstwo Export-Import, Mr. Tadeusz Swirski, PL-57-520 Długopole Zdroj

- Torunskie Przedsiebiorstwo Przemyslu Drzewnego w Toruniu, Mr. Adam Wisniewski, PL-87-100
 Torun
- "Transdrewneks" Sp. z.o.o., PL-86-317 Grudziadz-Owczarki
- W.Z.P.U.M. "Euro-Tech", Import-Export Spedycja, PL-87-111 Rakszawa
- Wytwazanie Skrzyn i Opakowan Drewnianych, Malgorzata i Ryszard Nowak, PL-77-207 Piaszyna
- Zaklad Produkcyjno Bohuszko, Mr. Ryszard Bohuszko, PL-69-220 Osno
- Zaklad Produkcyjno Handlowy "Maw" S.C., Mr. Andrzej Kulej, PL-58-536 Lubomierz
- Zaklad Uslugowo-Handlowy "Rolmex", Mr. E. Cackowski, Direktor, PL-87-600 Lipno
- Zaklad Wielobranzowy Produkcyjno Usługowy, Ryszard Potoniec, PL-33-370 Muszyna
- Zakzad Przerobu Drewna, J.Z.S. Kawinscy, PL-78-500 Drawsko Pomorskie
- Zphu "Drewex", Spolka Cywilna, Ms. Agnieszka Pawlaczyk, PL-66-440 Skwierzyna
- ZPHU "Sek-Pol" "Hadpol" Krzysztof Hadrys, PL-39-400 Tarnobrzeg
- "Euro-Mega-Plus" Sp. z o.o., PL-25-632 Kielce
- "C.M.C.", Sp. z.o.o., PL-31-213 Kraków
- Wyrób, Sprzedaz, Skup Palet, Josef Kolodziejczyk, PL-23-408 Aleksandrów IV 704
- Firma Produkcyjno Transportowa, Marian Gierka, PL-87-300 Brodnica
- ZPHU "Drewnex", S.C. Export-Import, PL-62-818 Zelazków 45 b
- Import-Export "Elko", Sp. z o.o., PL-62-800 Kalisz
- PPHU "Probox", Import-Export, PL-62-800 Kalisz
- Drewpal, S.C., PL-62-820 Stawiszyn
- Zaman, S.C., PL-26-600 Radom
- "Marimpex", PL-24-100 Pulawy
- "Aven", Sp. z.o.o., PL-66-470 Kostrzyn
- P.P.H.U. "Eurex" S.C., PL-98-276 Godynice
- P.H. "Drewex SC., PL-84-300 Lebork
- MACED Sklad Palet, Jadwiga Macionga, PL-77-200 Miastko
- ENKEL Spólka Cywilna, PL-24-100 Pulawy
- PAL-PACK s.p.z.o.o., PL-78-530 Wierzchowo
- Produkcja Stolarska Posrednictwo Export-Import, W.i.T. HENSOLDT, PL-84-300 Lebork
- Biuro Uslugowo-Handlowe. Wieslaw Rzezniczek, PL-84-300 Lebork
- Przedsiebiorstwo Produkoyjno Usługowo Handlowe "DREWPOL", PL-98-277 Braszewice
- PTN Kruklanki Sp. Z. o.o., PL-11-612 Kruklanki
- WEDAM Spólka Cywilna, PL-83-322 Stezyca
- Import-Export Jan Sibinski. PL-63-524 Czajkow
- Zaklad Produkcyjny "Tarta", PL-68-300 Lubsko
- Firma "Krausdrew", PL-84-312 Cewice
- "Lidal" Spolka Cywilna, PL-77-200 Miastko
- Zakład Przerobu Drewna Import-Export, Stanisław Kociolek, PL-57-540 Ladek Zdroj
- P.P.H.U. "Alk", PL-73-240 Bierzwnik

- "Empol" s.c., PL-62-812 Jastrzebniki 37
- Zaklad Produkcji Drzewnej Nr. 1, Export-Import, Julian Bartkowski, PL-38-500 Sanok
- Przedsiebiorstwo Produkcyjno Handlowe "Drewex", PL-64-700 Czarnkow
- "ZAP" Przedsiebiorstwo Handlowe-Usługowe Sp.C, PL-67-400 Wschowa
- P.P.H.U. "OPAL", Zygmunt Podgorski, PL-38-505 Bukowsko 41
- "Algepa-Pol", Spolka z.o.o., PL-68-300 Lubsko

Manufacturer	Taric Additional Code
"Baum-Holz" S.C., PL-10-547 Olsztyn	8570
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