

**A.D.C No. 62/2022/NTC/VPF**  
**Government of Pakistan**  
**National Tariff Commission**

**Notice of Final Determination on Dumped Imports of Vinyl/PVC Flooring into Pakistan Originating in and/or Exported from the People's Republic of China and Imposition of Definitive Anti-Dumping Duty thereof:**

The National Tariff Commission (the "Commission") initiated an antidumping investigation on May 27, 2022 under Section 23 of the Anti-Dumping Duties Act, 2015 (the "Act") concerning dumping of the Vinyl/PVC Flooring in cut to length in the form of planks and tiles of a thickness ranging from 1 mm to 5 mm (PVC Flooring) into Pakistan originating in and/or exported from the People's Republic of China ( "China") and material injury caused by such dumped imports to the domestic industry manufacturing PVC Flooring. The application for this investigation was lodged by M/s Asia Vinyl and Rubber Industries, Lahore (the "Applicant"). The Applicant is engaged in manufacturing and sales of PVC flooring. In accordance with the Act and the Anti-Dumping Duties Rules, 2022 (the "Rules"), the Commission has made affirmative final determination in this investigation as follows:

**Investigated Product:**

The investigated product as defined in notice of initiation is PVC flooring, cut to length in the form of planks and tiles of a thickness ranging from 1 mm to 5 mm. The investigated product is classified under Pakistan Customs Tariff ("PCT") heading No. 3918.1000.

**Period of Investigation ("POI"):**

For investigation of dumping: From January 1, 2021 to December 31, 2021  
For investigation of injury: From January 1, 2019 to December 31, 2021

**Determination of Dumping:** The Commission has not received any information necessary for determination of individual dumping margins from any of the exporter/ foreign producer from China in this investigation. Therefore, a single dumping margin for all exporters of investigated product imported from China is determined on the basis of best information available in terms of Section 32 of the Act.

**Injury to the Domestic Industry:** The Commission in accordance with the part VI of the Act has determined that the domestic industry suffered material injury on account of significant increase in: volume of dumped imports, price undercutting, price suppression, decline in: market share, capacity utilization, profits, profitability, and negative effects on: production, sales, return on investment, productivity, salaries and wages, growth and investment, inventories. Further, there was a causal link between dumped imports of the investigated product and material injury to the domestic industry during the POI.

**Imposition of Definitive Anti-Dumping Duty:** In reaching the final affirmative determination, the Commission is satisfied that the investigated product has been imported at dumped prices. Therefore, imposition of definitive antidumping duty on dumped imports of the investigated product is needed in accordance with Section 50(1) of the Act. Thus, the definitive antidumping duty **@30.60 percent ad valorem** on dumped imports of the investigated product importable from China is hereby imposed for a period of five years effective from October 29, 2022. However, in accordance with Section 51(ea) of the Act, definitive antidumping duty will not be levied on imports of the investigated product that are used as inputs in products destined solely for exports or for use in the foreign grant-in-aid projects and are covered under any scheme exempting customs duties for exports or foreign grant-in-aid projects under the Customs Act, 1969 (IV of 1969). The investigated product is classified under PCT heading No. 3918.1000.

The Commission on October 29, 2022 made preliminary determination and imposed provisional antidumping duty on the investigated product at the rate of 36.61 percent *ad valorem* of the C&F price for a period of four months i.e. till February 28, 2023. Thus, there was no provisional duty in place with effect from 1<sup>st</sup> March 2023 to September 18, 2023. In terms of Section 55(2) of the Act, If definitive anti-dumping duty imposed under sub-section (1) is higher than the amount of provisionally determined dumping margin set forth in the notice of

preliminary determination, the difference shall not be collected, and if such definitive anti-dumping duty is lower than the amount of such provisionally determined dumping margin the difference shall be refunded by the Commission. Thus, the period for which there was no duty due to quorum non judice of the Commission i.e. from 1st March 2023 to September 18, 2023, the duty for this period will not be collected. Since the definitive antidumping duty is lower than to the provisional antidumping duty, therefore, the importers who have paid provisional anti-dumping duty at the rate of 36.61 percent ad valorem on imports of the investigated product may approach the Commission for refund of the difference amount (difference between provisional duty rate and the definitive duty rate) under Section 55(2) of the Act read with Rule 46 and 47 of the Rules.

Definitive antidumping duties levied on imports of the investigated product would be in addition to other taxes and duties leviable on its imports under any other law. The definitive antidumping duty would be collected in the same manner as customs duty is collected under the Customs Act, 1969 (IV of 1969) and would be deposited in the head of account "G1270X", titled "National Tariff Commission fund" maintained with State Bank of Pakistan.

**Further Information:** A non-confidential version of the detailed report of final determination is placed on the public file established and maintained by the Commission. The same is also posted on the Commission website [www.ntc.gov.pk](http://www.ntc.gov.pk).

**Authority under Law:** This notice is published pursuant to Section 39 of the Act by order of the Commission.

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**(Ali Muhammad Shah)**  
Secretary (NTC)  
September 20, 2023