



**Government of Pakistan
National Tariff Commission**

Report on

**Final Determination of Anti-Dumping Investigation
and Levy of Definitive Anti-dumping Duty on
Dumped Imports of BOPP Self Adhesive Tapes in
Jumbo Rolls into Pakistan Originating in and/or
Exported from the People's Republic of China**

AD.C. No. 66/2024/NTC/BOPP

May 22, 2025

Final Determination and Levy of Definitive Anti-dumping duties against Dumped imports of BOPP Self Adhesive Tapes into Pakistan Originating in and /or Exporter from China

National Tariff Commission (the “Commission”) having regard to the Anti-Dumping Duties Act, 2015 (the "Act"), the Anti-Dumping Duties Rules, 2022 (the "Rules") and the WTO’s Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994 (the “Anti-dumping Agreement”).

2. The Commission is responsible for conducting anti-dumping investigations for determination of dumping of the imported products, injury to the domestic industry caused by dumped imports and imposition of anti-dumping duties to offset injurious impact of such imports on domestic industry and to ensure fair competition thereof.

3. The Commission is investigating against alleged dumped imports of Biaxially Oriented Polypropylene Self Adhesive Tapes in jumbo rolls (“BOPP Self Adhesive Tapes”) into Pakistan originating in and/or exported from the People’s Republic of China (“China”) under the Act and the Rules. The Commission has made a final determination in this investigation under Section 39 of the Act. This report on final determination has been issued in accordance with Rule 16 of the Rules and Article 12.2 of the Anti-dumping Agreement.

4. In terms of Section 39 of the Act, the Commission shall normally make a final determination of dumping and injury within one hundred and eighty days of the date of publication of a notice of preliminary determination in the official Gazette. Further the final determination shall be based on information obtained by the Commission during course of the investigation. The notice of preliminary determination in this case was published in the official Gazette (extra ordinary) dated January 31, 2025. The final determination is based on the information collected and/or obtained by the Commission during this investigation.

A. PROCEDURE

5. The procedure set out below has been followed about this investigation.

6. Receipt of Application

6.1 The Commission received a written application under Section 20 and 24 of the Act on June 12, 2024 from M/s. Universal Coating Films (Pvt.) Limited, Karachi (the “Applicant”). The Applicant is engaged in manufacturing and sales of BOPP Self Adhesive Tapes. The Applicant has alleged that BOPP Self Adhesive Tapes classified under Pakistan Customs Tariff (“PCT”) Codes 3919.9010 and 3919.9090 originating in and/or imported from People’s Republic of China (“China”) is being dumped into Pakistan. According to the Applicant, the alleged dumped import of BOPP Self Adhesive Tapes from China has caused and is causing material retardation to the establishment of the Pakistan’s domestic industry producing BOPP Self Adhesive Tapes.

6.2 The Commission informed the Diplomatic Mission of China in Islamabad through a note verbal dated June 24, 2024, of the receipt of application in accordance with the requirements of Section 21 of the Act.

Final Determination and Levy of Definitive Anti-dumping duties against Dumped imports of BOPP Self Adhesive Tapes into Pakistan Originating in and /or Exporter from China

7. Evaluation and Examination of the Application

Examination of the application showed that it met requirements of Section 20 of the Act as it contained sufficient information along with evidence of alleged dumping of BOPP Self Adhesive Tapes into Pakistan from China and material retardation of the establishment of Pakistan's domestic industry producing BOPP Self Adhesive Tapes. Requirements of Rule 3 of the Rules, which relate to the submission of information prescribed therein were also found to have been met.

8. Initiation of the Investigation

8.1 The Commission examined accuracy and adequacy of the evidence and information provided in the application in accordance with Section 23 of the Act and determined that there was sufficient evidence of alleged dumping of BOPP Self Adhesive Tapes classified under PCT Code 3919.9010 and 3919.9090 into Pakistan from China and such imports have caused material retardation to the establishment of domestic industry. Therefore, the Commission decided to initiate an investigation in this case on August 02, 2024.

8.2 The Commission issued a notice of initiation in accordance with Section 27 of the Act, which was published in the Official Gazette¹ of Pakistan and in two widely circulated national newspapers² (one in English language and one in Urdu Language) on August 05, 2024. Investigation concerning alleged dumped imports of BOPP Self Adhesive Tapes into Pakistan originating in and/or exported from China was thus initiated on August 05, 2024, in accordance with Section 27(2) of the Act.

8.3 In pursuance of Section 27 of the Act, the Commission notified Diplomatic Mission of China in Islamabad of initiation of the investigation (by sending a copy of the notice of initiation) on August 05, 2024, with a request to forward it to all exporters/ producers involved in production, sales and export of BOPP Self Adhesive Tapes in China. Copy of the notice of initiation was also sent directly to exporters/ producers whose addresses were available with the Commission, Pakistani importers, and the Applicant on August 05, 2024.

8.4 In accordance with Section 28 of the Act, on August 05, 2024, the Commission sent copy of full text of the written application (non-confidential version) along with Exporter's Questionnaire to exporters/ producers of Investigated Product in China, whose complete addresses were available with the Commission in China. The Commission on August 05, 2024, also sent copy of full text of the written application (non-confidential version) along with Exporter's Questionnaire to the Diplomatic Mission of China in Islamabad with a request to forward it to their respective exporters/ producers involved in production, sale and/or export of BOPP Self Adhesive Tapes from China.

¹ The official Gazette of Pakistan (Extraordinary) dated August 05, 2024.

² The daily 'The Express Tribune' and 'Dunya News' of August 05, 2024.

Final Determination and Levy of Definitive Anti-dumping duties against Dumped imports of BOPP Self Adhesive Tapes into Pakistan Originating in and /or Exporter from China

9. Domestic Industry

9.1 Section 2(d) of the Act defines domestic industry as follows:

“Domestic industry” means the domestic producers as a whole of a domestic like product or those of them whose collective output of that product constitutes a major proportion of the total domestic production of that product, except that when any such domestic producers are related to the exporters or importers, or are themselves importers of the allegedly dumped investigated product in such a case “domestic industry” may mean the rest of the domestic producers.

“Explanation: - For the purposes of this clause, producers shall be deemed to be related to exporters or importers only if

- (i) one of them directly or indirectly controls the other;*
- (ii) both of them are directly or indirectly controlled by the same third person; or*
- (iii) together they directly or indirectly control a third person:*

“Provided that there are grounds for believing or suspecting that the effect of the relationship is such as to cause the producer concerned to behave differently from non-related producers and for that purpose one shall be deemed to control another when the former is legally or operationally in a position to exercise restraint or direction over the latter.

9.2 As per the information available with the Commission, the Applicant is only unit in Pakistan manufacturing BOPP Self Adhesive Tapes. Therefore, the Applicant constitutes 100 percent of the domestic production of the domestic like product. The Applicant started trial production in January 2023. The installed production capacity of the Applicant is *** metric ton (“MT”) per annum on triple shift basis.

10. Standing of the Application

10.1 Section 24 of the Act enjoins upon the Commission to assess standing of the domestic industry on the basis of the degree of support for or opposition to the application expressed by the domestic producers of the domestic like product. Section 24(1) of the Act states as follows:

“.... an application shall be considered to have been made by or on behalf of the domestic industry only if it is supported by those domestic producers whose collective output constitutes more than fifty percent of the total production of a domestic like product produced by that portion of the domestic industry expressing either support for or opposition to the application.”

Final Determination and Levy of Definitive Anti-dumping duties against Dumped imports of BOPP Self Adhesive Tapes into Pakistan Originating in and /or Exporter from China

10.2 Furthermore, Section 24(2) of the Act provides that:

“..... no investigation shall be initiated when domestic producers expressly supporting an application account for less than twenty five percent of the total production of the domestic like product produced by the domestic industry.”

10.3 The application is filed by M/s. Universal Coating Films (Pvt.) Limited, Karachi (the Applicant), who represents 100 percent of domestic production of the domestic like product, as it is the only unit producing BOPP Self Adhesive Tapes in Pakistan. Thus, the application fulfills requirements set out in Section 24 of the Act.

11. Applicants’ Views

11.1 The Applicant, *inter alia*, raised the following issues in the application regarding dumping of BOPP Self Adhesive Tapes and causing material retardation to the establishment of the Pakistan’s domestic industry producing like product:

- a. BOPP Self Adhesive Tapes in jumbo rolls imported from China into Pakistan and BOPP Self Adhesive Tapes in jumbo rolls produced in by the domestic industry are like products;
- b. Exporters/producers from China are exporting BOPP Self Adhesive Tapes in jumbo rolls to Pakistan at dumped prices; and
- c. Exports of BOPP Self Adhesive Tapes in jumbo rolls by the exporters/producers from China to Pakistan at dumped prices has caused and is causing material retardation to the establishment of the Pakistan’s domestic industry producing BOPP Self Adhesive Tapes in jumbo rolls mainly through:
 - a) volume of dumped imports
 - b) price under cutting
 - c) price depression
 - d) price suppression
 - e) Restricted to gain market share
 - f) decline in productivity
 - g) decline in capacity utilization
 - h) decline in sales
 - i) decline in profits
 - j) magnitude of dumping margins

Final Determination and Levy of Definitive Anti-dumping duties against Dumped imports of BOPP Self Adhesive Tapes into Pakistan Originating in and /or Exporter from China

11.2 The Applicant has made following requests to the Commission:

- a) Initiate an investigation on alleged dumping of BOPP Self Adhesive Tapes in jumbo rolls from China under Section 23 of the Act;
- b) Impose appropriate antidumping duty on alleged dumped imports of BOPP Self Adhesive Tapes in jumbo rolls in accordance with Section 50 of the Act; and
- c) Impose provisional measures under Section 43 of the Act to prevent injury being caused during the investigation.

12. **Exporters/ Producers of BOPP Self Adhesive Tapes from the China:**

The Applicant identified eight exporters/producers from China involved in dumping of the investigated product into Pakistani market. However, the Applicant has further stated that there may be other exporters/producers who are not known to him. Therefore, the Applicant has requested for imposition of anti-dumping duty on all imports of the investigated product originating in and/or exported from China into Pakistan.

13. **Investigated Product, Domestic Like Product and Like Product**

13.1 Sub-sections (k), (e) and (m) of Section 2 of the Act defines investigated product, domestic like product and like product as follows:

- a. **Investigated Product:**
“a product, which is subject to an antidumping investigation as described in the notice of initiation of the investigation”.
- b. **Domestic Like Product:**
“means a like product that is produced by the domestic industry”.
- c. **Like Product:**
“a product which is alike in all respects to an investigated product or, in the absence of such a product, another product which, although not alike in all respects, has characteristics closely resembling those of the investigated product”.

13.2 For the purposes of this investigation and given the definitions set out above, investigated product, domestic like product and like product are defined and determined in the following paragraphs.

13.3 **Investigated Product:**

13.3.1 The investigated product is BOPP Self Adhesive Tapes in jumbo rolls also called as OPP Self Adhesive Tapes originated in and/or exported from China into Pakistan. It is a water based Acrylic Type Self Adhesive Tapes in rolls of width exceeding 200 mm (the “investigated product”). BOPP Self Adhesive Tapes are transparent in color. It is classified under Pakistan

Final Determination and Levy of Definitive Anti-dumping duties against Dumped imports of BOPP Self Adhesive Tapes into Pakistan Originating in and /or Exporter from China

Customs Tariff (“PCT”) codes 3919.9010 and 3919.9090. The investigated product is used for packaging sealing, strapping/bundling, and carton sealing etc. by different industrial as well as household sectors.

13.3.2 Following table shows current (FY25) customs tariff structure applicable on imports of BOPP Self Adhesive Tapes in jumbo rolls:

Table – I
Tariff Structure of BOPP Self Adhesive Tapes (%)

PCT Heading	Description	Customs Duty	Add. Customs duty	RD	FTAs/PTAs
(1)	(2)	(3)	(4)	(5)	(6)
Chapter 39	Plastics and articles thereof				
39.19	Self- adhesive plates, sheets, film, foil, Tapes, strip and other flat shapes, of plastics, whether or not in rolls.				
	-Other:				
3919.9010	- - -Oriented Polypropylene (OPP) Packing Tapes	20	6	10	MY=20
3919.9090	- - -Other	20	6	10	MY=20

Source: Pakistan Customs Tariff

13.4 Domestic Like Product

The domestically produced product is BOPP Self Adhesive Tapes in jumbo rolls of width exceeding 200 mm (the “domestic like product”) classified under PCT Codes 3919.9010 and 3919.9090. The domestic like product is also used by different industrial and household sectors for packaging/ sealing, strapping/bundling, and carton sealing etc.

13.5 Like Products

13.5.1 For the purposes of determination of dumping of the investigated product, the like product is BOPP Self Adhesive Tapes in jumbo rolls of width exceeding 200 mm produced and sold by the exporters/producers of China in their domestic market as well as exported to Pakistan and other countries. For the purposes of determination of injury to the domestic industry, the like products are the investigated product, the BOPP Self Adhesive Tapes in jumbo rolls of width exceeding 200 mm imported into Pakistan from countries other than China and produced by the domestic industry.

13.5.2 For determination of like products the Commission has analysed number of factors such as raw materials, production process used for production of BOPP Self Adhesive Tapes, their Customs classification, their interchangeable usage, marketing and sales channels in Pakistan etc., and has reached to the conclusion that there is no difference between the

Final Determination and Levy of Definitive Anti-dumping duties against Dumped imports of BOPP Self Adhesive Tapes into Pakistan Originating in and /or Exporter from China

investigated product, the domestic like product and the BOPP Self Adhesive Tapes in jumbo rolls imported from sources other than China, as all the three products are:

- a. produced with same/similar inputs and manufacturing process;
- b. have same/similar appearance;
- c. are substitutable in use and application;
- d. are sold in domestic market through same channels

13.5.3 In view of the fore-going, the Commission is satisfied that the investigated product, domestic like product and BOPP Self Adhesive Tapes in jumbo rolls imported from sources other than China are like products.

14. Period of Investigation

14.1 In terms of Section 36 of the Act, Period of Investigation ("POI") is:

- a. *"for the purposes of an investigation of dumping, an investigation period shall normally cover twelve months preceding the month of initiation of the investigation for which data is available and in no case the investigation period shall be shorter than six months."*
- b. *"for the purposes of an investigation of injury, the investigation period shall normally cover thirty-six months:
"Provided that the Commission may at its sole discretion, select a shorter or longer period if it deems it appropriate in view of the available information regarding domestic industry and an investigated product".*

14.2 As the domestic industry of BOPP Self Adhesive Tapes- Jumbo Rolls has come into operation from January 2023, therefore, information on injury factors is available with effect from January 2023. Thus, the Applicant has submitted information /data and evidence from January 01, 2023 till June 30, 2024 for determination of dumping and injury. Keeping in view this fact and Section 36(2) of the Act, following period of investigation (the "POI") is proposed for the purposes of this investigation:

For determination of dumping: From July 01, 2023, to June 30, 2024

For determination of injury: From January 01, 2023, to June 30, 2024

15. Information/Data Gathering

15.1 The Commission sent Exporter's Questionnaire on August 05, 2024, to the known exporters/ producers of BOPP Self Adhesive Tapes from China with request to respond within 37 days of the dispatch of the said questionnaire. The Commission also sent a copy of the Exporter's Questionnaire to the Diplomatic Mission of China in Pakistan on August 05, 2024, with a request to forward it to all known exporters/ producers of BOPP Self Adhesive Tapes in China.

Final Determination and Levy of Definitive Anti-dumping duties against Dumped imports of BOPP Self Adhesive Tapes into Pakistan Originating in and /or Exporter from China

15.2 In response, only one exporter namely M/s Fujian Youyi Adhesive Tapes Group Co., Ltd., Fuqing City, Fuzhou, China responded and provided the requisite data/information. Therefore, the individual dumping margin for M/s Fujian Youyi Adhesive Tapes Group Co., Ltd. is determined on the basis of the information provided by it and verified by the Commission. No response from any other exporter/ foreign producer was received within the prescribed time. Therefore, reminders were issued to them on September 12, 2024, explaining them in case of no response to the questionnaire is received, the Commission will be constrained to make determination of dumping for them on “Best Information Available” including that contained in the application submitted by the domestic industry.

15.3 Questionnaires were also sent to known importers of the investigated product on August 05, 2024, followed by reminders on September 12, 2024. However, only one importer, M/s Zakori Group responded to the Commission’s questionnaire, but the information provided was quite limited and insufficient in many respects. Deficiency letter to the importer was sent on November 11, 2024, however, it did not respond to the deficiency letter.

15.4 For this investigation, the Commission has used import data obtained from PRAL/Pakistan Customs in addition to the information provided by the Applicant in the application and data/information provided by M/s Fujian Youyi Adhesive Tapes Group Co., Ltd, China.

15.5 Interested parties were invited to offer their views/comments and submit information (if any) relevant to this investigation within 45 days of initiation of investigation. The Commission received written submissions/ comments from domestic industry, All Pakistan Self Adhesive Tapes Manufacturers Association, Karachi (“APSATMA”), M/s Fujiyan Youyi Adhesive Tapes Group Co., Ltd, China., Dynamic Incorporated, Lahore, Chatriwala Pvt. Ltd and Khawaja Adhesive Tapes Ltd., Lahore interested party. The Commission has considered these submissions in this investigation. Views/comments of the interested parties relevant to this investigation which are received after initiation of the investigation were discussed in detail in the preliminary determination report. However, the views/comments which are received after the preliminary determination and Commission’s response to the comments are attached as an Annexure.

15.6 Thus, the Commission has sought from all available sources the relevant data and information deemed necessary for the purposes of this investigation. This final determination is based on the data/information received/ obtained from one exporter i.e. M/s Fujian Youyi Adhesive Tapes Group Co., Ltd., the Applicant and Pakistan Customs/PRAL.

16. Verification of the Information

16.1 In terms of Sections 32(4) and 35 of the Act and Rule 11 of the Rules, the Commission shall satisfy itself to the accuracy and adequacy of the information during course of an investigation. Accordingly, the Commission has satisfied itself to the accuracy and adequacy of information and evidence provided by the interested parties to the extent possible for the purposes of this final determination.

Final Determination and Levy of Definitive Anti-dumping duties against Dumped imports of BOPP Self Adhesive Tapes into Pakistan Originating in and /or Exporter from China

16.2 In order to verify the information/data provided by the Applicant or to obtain further details, officers of the Commission conducted on-the-Spot investigation at office and plant of the Applicant from 26 to 28 September 2024. The report of on-the-spot investigation/verification was provided in full to the Applicant and a non-confidential version of the same was made available to other interested parties by placing it in the public.

16.3 In order to verify the information/data provided by M/s Fujian Youyi Adhesive Tapes Group Co., Ltd., China or to obtain further details, officers of the Commission conducted on-the-spot investigation at office and plant of the M/s Fujian Youyi Adhesive Tapes Group Co., Ltd. in China from 24 to 26 December 2024. The report of on-the-spot investigation/ verification was provided in full to M/s Fujian Youyi Adhesive Tapes Group Co., Ltd and a non-confidential version of the same was made available to other interested parties by placing it on the public.

17. Public File

The Commission, in accordance with Rule 7 of the Rules, has established and maintained a public file at its office. This file remains available to the interested parties for review and copying from Monday to Thursday between 11.00 hours to 13.00 hours throughout the investigation (except public holidays). This file contains non-confidential versions of the application, responses to the questionnaires, submissions, notices, correspondence, reports and other documents for disclosure to the interested parties.

18. Confidentiality

18.1 In terms of Section 31 of the Act, the Commission shall keep confidential any information submitted to it, which is by nature confidential, or determined by the Commission to be of confidential nature for any other reason or provided as confidential by interested parties to an investigation upon good cause shown to be kept confidential.

18.2 The interested parties have requested to keep confidential the information, which is by nature confidential in terms of Section 31 of the Act. This information includes data relating to sales, sale prices, cost to make and sell, inventories, production, profit/(loss), return on investment, investment, salaries & wages, number of employees, etc. In addition to this, certain other information is also provided on confidential basis under Section 31(2)(c), as such information, e.g. export or import price and import volume of the investigated product, annual accounts and feasibility report may lead to the disclosure of the by nature confidential information of the interested parties by way of reverse calculations. However, both these interested parties have submitted non-confidential summaries of the confidential information in accordance with Section 31(5) of the Act. Non-confidential summaries permit a reasonable understanding of the information submitted in confidence.

18.3 In terms of Sub-Section (5) of Section 31, non-confidential summaries of all confidential information, which provides reasonable understanding of the substance, have been placed in the public file for review and copying of the interested parties.

Final Determination and Levy of Definitive Anti-dumping duties against Dumped imports of BOPP Self Adhesive Tapes into Pakistan Originating in and /or Exporter from China

18.4 The Applicant has requested to treat annual audited account as confidential and stated that:

“we respectfully request the NTC to continue treating the audited financial statements of the Applicant as confidential under Section 31(3)(b) of the Anti-Dumping Duties Act, 2015. These documents are not publicly available, and it has been the consistent practice of the NTC to accord confidential treatment to audited accounts that are not in the public domain-as was done in the case of the exporters.

18.5 Further, the Applicant requested to consider the feasibility report as confidential and submitted that:

“The feasibility study is an internal planning document prepared solely for the Applicant's strategic assessment. It contains proprietary assumptions, forward-looking business projections, and sensitive financial modelling. Public disclosure of such information would severely compromise the Applicant's competitive position. The nature of the document qualifies it as confidential under Section 31(3)(a)&(c) of the Anti-Dumping Duties Act, 2015, which covers business secrets/ information relating to products, processes, operations, equipment, sales, cost, profit or loss etc. Nevertheless, the key indicators and relevant data from the study have been appropriately indexed and incorporated into the non-confidential version of the application, in compliance with NTC procedures.”

18.6 It may be noted that the Applicant has not furnished non-confidential version of the feasibility report. However, all key indicators and relevant data from the feasibility report were provided in indexed form in the non-confidential version of the application. Further, during on-the-spot-verification visit conducted by the officers of the Commission at the premises of the Applicant, the investigating team verified the data/ information present in the feasibility report and same is available in non-confidential version of the on-the-spot verification report which is also available in public file.

18.7 The exporter M/s Fujiyan Youyi Adhesive Tapes Group requested the Commission to keep its audited financial statements for the years 2021, 2022, and 2023 as confidential in Section F-1.3 of the Exporter questionnaire. The relevant excerpt states:

“Audited Financial Statements contains the Company's confidential financial information, including revenue streams, costs, and profit margins, we request that the Commission maintain its confidentiality in accordance with Section 31 of the Anti-Dumping Duties Act, 2015. The information cannot be summarized as any attempt to do so would require the disclosure of critical financial data that forms the basis of the document. Summarizing would unavoidably reveal the core details of our financial health and strategies, which are highly sensitive and must remain confidential to protect the company's competitive position”.

Final Determination and Levy of Definitive Anti-dumping duties against Dumped imports of BOPP Self Adhesive Tapes into Pakistan Originating in and /or Exporter from China

18.8 Pursuant to requests made by interested parties to treat certain information as confidential, the Commission has determined confidentiality in light of Section 31 of the Act, and for the reasons that disclosure of such information may be of significant competitive advantage to a competitor, or because its disclosure would have a significant adverse effect upon the interested parties providing such information.

19. Preliminary Determination

19.1 The Commission made preliminary determination in this investigation on January 31, 2025 and issued a notice of preliminary determination and imposition of provisional antidumping duty in terms of Section 37 of the Act. Provisional antidumping duty at the rate of 14.99 percent ad valorem was imposed on dumped imports of the investigated product imported from China for a period of four months effective from January 31, 2025.

19.2 The Commission issued a notice of preliminary determination, which was published on January 31st, 2025, in Official Gazette of Pakistan and in two widely circulated national newspapers (the "The News" and "Daily Duniya Islamabad") notifying the preliminary determination and imposition of provisional antidumping duty.

19.3 On January 31, 2025, the Commission also sent copy of the notice of preliminary determination and imposition of provisional antidumping duty to the Diplomatic Mission of the China in Islamabad, the exporters, the importers, and the Applicant in accordance with the requirements of Section 37(4) of the Act. A detailed report (non-confidential version) of the preliminary determination is placed in the public file and is also posted on Commission's website www.ntc.gov.pk.

20. Views, Comments and Hearing

20.1 The Commission received comments on preliminary determination from the domestic industry, M/s Fujiyan Youyi Adhesive Tapes Group Ltd and All Pakistan Self Adhesive Manufacturers Association (APSATMA). The Commission will consider these submissions in this investigation.

20.2 Upon request of M/s Fujiyan Youyi Adhesive Tapes Group Ltd. and APSATMA, under Rule 14 of the Rules, a hearing in this anti-dumping investigation was held on March 13, 2025. All interested parties were invited to attend the hearing. The Commission during the hearing, requested all the participants to submit their views/ comments/ information/ data in writing within ten days of Hearing. The Commission during the hearing, requested all the participants to submit their views/ comments/ information/ data in writing within ten days of Hearing. In response domestic industry, M/s Fujiyan Youyi Adhesive Tapes Group Ltd. and APSATMA have submitted their comments. The comments of the parties and the response of the Commission are annexed with this report. However, the summary of the points discussed in the hearing is provided in the below lines:

Final Determination and Levy of Definitive Anti-dumping duties against Dumped imports of BOPP Self Adhesive Tapes into Pakistan Originating in and /or Exporter from China

I. The exporters / association representative submitted following views, comments and arguments in the hearing on behalf of his clients:

- The Applicant has failed to provide sufficient non-confidential summaries of critical information and hence, violated Section 31 of the Act.
- The Commission has overlooked critical information provided by the exporter regarding the physical characteristics and pricing of the investigated product after the on-the-spot verification of the exporter. The exporter's submission of revised domestic sales data, presented on a per-kilogram basis, is critical for achieving a fair comparison with export prices and should have been integrated into the Commission's analysis, as mandated by Section 11 of the Act and Rule 9(e) of the Rules.
- The Applicant has failed to demonstrate that it has been materially retarded by the alleged dumped imports. The feasibility study, crucial for proving "material retardation," appears overly optimistic and may not reflect realistic market conditions.
- The Applicant's claim of price undercutting is not valid as the data indicates that the imported investigated product is consistently priced higher than the domestic like product.

II. The representative of the domestic industry submitted following views/ comments in the hearing:

- The exporter's confidentiality claim is untenable. The Commission addressed confidentiality concerns regarding the application in the preliminary determination report, and the domestic industry has already provided adequate non-confidential summaries.
- The exporter's initial claim of identical domestic and export products is now contradicted by a claim of differing adhesive content. Furthermore, they seek to change verified square meter data to kilograms. Given the advanced stage of the investigation, reverification is impractical; therefore, the Commission should either disregard the exporter's revised data or maintain its original stance from the preliminary determination.
- If claim of adhesive differences is accepted, then separate costs of production and sales data should be collected, and dumping margins should be calculated independently for each type of Tapes.
- The Commission has adhered to all five established procedural practices of material retardation which substantiate the claim of material retardation.
- The Commission has determined the domestic industry suffers price undercutting (as stated in paragraph 32.4 of the initiation memo), price depression (paragraph 33.3 of the initiation memo), and price suppression (paragraph 34.3 of the initiation memo).
- The Commission is requested to recalculate the injury margin as the duty is levied based on an injury margin calculated using a 50% capacity utilization rate. However, the Applicant has only achieved an 11% capacity utilization. Therefore, the Commission may calculate the injury margin based on their actual 11% capacity utilization.

Final Determination and Levy of Definitive Anti-dumping duties against Dumped imports of BOPP Self Adhesive Tapes into Pakistan Originating in and /or Exporter from China

- The Commission is requested to impose duties based on the dumping margin, as calculated by the Commission, rather than the injury margin.

20.3 The record note of the Hearing prepared by the Commission is available in the public file for review and copy of the interested parties. The Commission has carefully reviewed all issues raised by the interested parties during the course of this investigation and has reached this final determination after consideration of all information, evidence, views and comments.

21. Disclosure of Essential Facts

21.1 In terms of Rules 15 of the Rules, and Article 6.9 of Anti-dumping Agreement, the Commission disclosed essential facts to the interested parties in this investigation. In this context a Statement of Essential Facts (“SEF”) was dispatched on April 24, 2025, to all interested parties including the known exporters/ foreign producers, the Applicant, known Pakistani importers, and to the Diplomatic Mission of China in Islamabad.

21.2 Under Rule 15(2) of the Rules, the interested parties were required to submit their comments (if any) on the facts disclosed in SEF, in writing, not later than fifteen days of such disclosure. The Commission received comments from the domestic industry and RIAA Barker Gillette (representative of the M/s Fujiyan Youyi Adhesive Tapes Group Ltd and All Pakistan Self Adhesive Manufacturers Association), which Commission has analyzed and reached this final determination after consideration of the comments provided.

B. DETERMINATION OF DUMPING

22. Dumping

In terms of Section 4 of the Act, dumping is defined as follows:

“an investigated product shall be considered to be dumped if it is introduced into the commerce of Pakistan at a price which is less than its normal value”.

23. Normal Value

23.1 In terms of Section 5 of the Act, normal value is defined as follows:

“a comparable price paid or payable, in the ordinary course of trade, for sales of a like product when destined for consumption in an exporting country”.

23.2 Further, Section 6 of the Act states:

“(1) when there are no sales of like product in the ordinary course of trade in domestic market of an exporting country, or when such sales do not permit a proper comparison because of any particular market situation or low volume of the sales in the domestic market of the exporting country, the Commission shall establish normal value of an investigated product on the basis of either:

Final Determination and Levy of Definitive Anti-dumping duties against Dumped imports of BOPP Self Adhesive Tapes into Pakistan Originating in and /or Exporter from China

“a) the comparable price of the like product when exported to an appropriate third country provided that this price is representative; or

“b) the cost of production in the exporting country plus a reasonable amount for administrative, selling and general costs and for profits.

“(2) Sales of a like product destined for consumption in domestic market of an exporting country or sales to an appropriate third country may be considered to be a sufficient quantity for the determination of normal value if such sales constitute five per cent or more of the sales of an investigated product to Pakistan.”.

23.3 Ordinary course of trade is defined in Section 7 of the Act as follows:

“(1) The Commission may treat sales of a like product in domestic market of an exporting country or sales to a third country at prices below per unit, fixed and variable, cost of production plus administrative, selling and other costs as not being in the ordinary course of trade by reason of price and may disregard such sales in determining normal value only if the Commission determines that such sales were made –

“(a) within an extended period of time which shall normally be a period of one year and in no case less than a period of six months;

“(b) in substantial quantities; and

“(c) at prices which do not provide for the recovery of all costs within a reasonable period of time.

“(2) For the purposes of sub-clause (b) of sub-section (1), sales below per unit cost shall be deemed to be in substantial quantities if the Commission establishes that –

“(a) a weighted average selling price of transactions under consideration for the determination of normal value is below a weighted average cost; or

“(b) the volume of sales below per unit cost represents twenty per cent or more of the volume sold in transactions under consideration for the determination of normal value.

“(3) If prices which are below per unit cost at the time of sale are above the weighted average cost for the period of investigation, the Commission shall consider such prices as providing for recovery of costs within a reasonable period of time.”

Final Determination and Levy of Definitive Anti-dumping duties against Dumped imports of BOPP Self Adhesive Tapes into Pakistan Originating in and /or Exporter from China

24. Export Price:

Export price is defined in Section 10 of the Act as; *“a price actually paid or payable for an investigated product when sold for export from an exporting country to Pakistan.”*

25. Dumping Determination:

As stated earlier (paragraphs 15. and 15.2 supra) the Commission has received necessary data/information in response to the Exporter's Questionnaires from only one exporter/ foreign producer of the investigated product in this investigation, i.e. M/s Fujian Youyi Adhesive Tapes Group Co., Ltd., Fuqing City, Fuzhou, China. Therefore, individual dumping margin is determined for M/s Fujian Youyi Adhesive Tapes Group Co., Ltd., Fuqing City, Fuzhou, China on the basis of information provided by him, whereas dumping of the investigated product for all other exporters from China is determined on Best Available Information in accordance with Section 32 of the Act. Details of determination of normal value, export price and dumping margin are provided in the following paragraphs.

26. Determination of Normal Value for M/s Fujian Youyi Adhesive Tapes Group Co., Ltd.

26.1 Normal value for M/s Fujian Youyi Adhesive Tapes Group Co., Ltd. is determined on the basis of the data/information provided by it on its domestic sales made during the POI (provided in Attachment D-3 of the questionnaire response).

26.2 According to the information provided by M/s Fujian Youyi Adhesive Tapes Group Co., Ltd., it sold water based, solvent based and hotmelt types of BOPP Self Adhesive Tapes in its domestic market during the POI. Since domestic industry is producing only water bases BOPP Self Adhesive Tapes and the investigated product of this investigation is only water-based BOPP Self Adhesive Tape (paragraphs 13.3.1 and 13.4 supra), therefore, the normal value is determined for water-based BOPP Self Adhesive Tapes only.

26.3 Certain sales of M/s Fujian Youyi Adhesive Tapes Group Co., Ltd. in its domestic market were not in ordinary course of trade in terms of Section 7 of the Act (paragraph 23.3 supra). Investigation has revealed that the sales that were not in the ordinary course of trade were made –

- “(a) within an extended period of time i.e. throughout the POI for dumping;
- “(b) in substantial quantities i.e. 35.74 percent of the total sales of water-based BOPP Self Adhesive Tape; and
- “(c) at prices which do not provide for the recovery of all costs within the POI for dumping.

Therefore, the Commission has disregarded the sales which were not in ordinary course of trade in determination of normal value.

Final Determination and Levy of Definitive Anti-dumping duties against Dumped imports of BOPP Self Adhesive Tapes into Pakistan Originating in and /or Exporter from China

26.4 In terms of Section 6(2) of the Act, sales of a like product destined for consumption in domestic market of the exporting country may be considered to be a sufficient quantity for the determination of normal value if such sales constitute five percent or more of the sales of the investigated product to Pakistan. M/s Fujian Youyi Adhesive Tapes Group Co., Ltd.'s domestic sales of water-based BOPP Self Adhesive Tape in ordinary course of trade were 715 percent of its exports of the investigated product during the POI. Therefore, normal value for M/s Fujian Youyi Adhesive Tapes Group Co., Ltd. is determined on the basis of prices of its comparable sales of the like product in the ordinary course of trade, destined for consumption in its domestic market during the POI.

26.5 As per the information submitted by M/S Fujian Youyi Adhesive Tapes Group Co., Ltd. sold like product in its domestic market at delivered basis during the POI. The company receives payment either in advance or at the time of shipment. Therefore, it claimed adjustment only on inland freight in domestic sales.

26.6 As stated earlier that, officers of the Commission conducted on-the-spot investigation at premises of M/s Fujian Youyi Adhesive Tapes Group Co., Ltd. to verify the information provided by him (paragraph 16.3 supra). During on-the-spot investigation, the investigating team observed that M/s Youyi records sales volume of BOPP Self Adhesive Tapes (sales made either in its domestic market or exported to other countries) in square meters (m^2) and value in Chinese RMB in its accounting records. Further, in its response to the questionnaire, M/s Youyi categorically stated that:

“There are no differences in material, specifications and production processes between the product under investigation sold in the domestic market and those exported to Pakistan..... There are no physical differences between the product under investigation sold in domestic market or in Pakistan.”

26.7 Keeping in view the above-mentioned position, the investigating team verified the M/s Youyi's sales volumes in square meters (m^2) and values in value in Chinese RMB from the general ledger of the company, which is also reported in on-the-spot investigation report. M/s Youyi also confirmed the Commission's findings of on-the-spot investigation. However, M/s Youyi on January 24, 2025 submitted the following:

“We fully agree that the accounting system of Youyi contains volume in square meters (m^2). However, after the site verification, we found a new problem when comparing the export price to Pakistan with the domestic price. In fact, the adhesive weight per square meter (m^2) for different types of products are different. Some types have more adhesive than others per square meter. The types with more adhesive are heavier than those with less adhesive for one square meter. The former is usually expensive than the latter. The products exported to Pakistan are mainly the types with less adhesive while the products sold in domestic market are usually the types with more adhesive. If we compare the export price to Pakistan with the domestic price in square meter, there will be an unfair result. This is the first time for Youyi to participate in an antidumping investigation. So, the company did not realize that this factor will affect the price comparison

Final Determination and Levy of Definitive Anti-dumping duties against Dumped imports of BOPP Self Adhesive Tapes into Pakistan Originating in and /or Exporter from China

significantly.....We respectfully request the NTC to consider this new issue and make a fair price comparison on the basis of KG.”

26.8 M/s Youyi has brought a new submission before the Commission at a later stage of the investigation, which is contradictory to its earlier stance. Therefore, the Commission has not acceded to its request to determine normal value and export price on per Kg basis for purposes of this final determination. Following table shows calculation of normal value:

Table – II
Normal Value Calculations of M/s Fujian Youyi Adhesive Tapes Group Co., Ltd.

Description	Sales at Loss	Profitable Sales	Total Sales
(1)	(2)	(3)	(4)
Sales volume	35.74	64.26	100
% share of sales	82.4	82.4	82.4
Weighted average cost to make & sell	71.52	115.83	100
Weighted average gross price	0.9	0.9	0.9
Inland freight	70.62	114.92	99.1
Adjusted NV	35.74	64.26	100

Source: M/s Fujian Youyi Adhesive Tape Group Co., Ltd.

Note: In order to maintain confidentiality actual figures have been indexed w.r.t figure of total sales and total gross price.

27. Determination of Export Price for M/s Fujian Youyi Adhesive Tapes Group Co., Ltd.

27.1 Export price for Youyi has been determined on the basis of the information provided by it on its export sales to Pakistan made during the POI.

27.2 According to the information, Youyi exported ***m² of the investigated product to Pakistan during the POI. Export sales to Pakistan, during POI, were directly to Pakistani customers.

27.3 To arrive at the ex-factory level, Youyi has reported adjustments on account of credit cost, inland freight, ocean freight, handling cost and bank charges. The Commission has accepted these adjustments and the export price at ex-factory level is worked out by deducting values reported for these adjustments from the gross value of the sales transactions.

27.4 Based on the above information, the export price at ex-factory level is worked out as follows:

**Final Determination and Levy of Definitive Anti-dumping duties against Dumped imports of
BOPP Self Adhesive Tapes into Pakistan Originating in and /or Exporter from China**

**Table – III
Calculation of M/s Youyi’s Export Price**

Description	Amount
(1)	(2)
Volume in m ²	*****
CIF price	100.00
Credit cost	0.20
Inland freight	0.23
Ocean freight	2.74
Handling cost	0.85
Bank charges	0.47
Adjusted export price	95.51

Source: M/s Fujian Youyi Adhesive Tapes Group Co., Ltd.

Note: In order to maintain confidentiality actual figures have been indexed w.r.t figure of CIF price.

28. Determination of Dumping for All Other Exporters from China

The Commission is of the view that the dumping margin worked out for M/s Fujian Youyi Adhesive Tapes Group Co., Ltd. is a representative for all imports of the investigated product.

29. Dumping Margin

29.1 Section 2(f) of the Act defines dumping margin in relation to a product as “*the amount by which normal value exceeds its export price*”.

29.2 Section 12 of the Act provides three methods for comparison of normal value and export price to establish the dumping margin. The Commission has calculated dumping margin by comparing weighted average normal value with weighted average export price at ex-factory/ ex-works level.

29.3 The Commission has also complied with the requirements of Section 11 of the Act which states that the Commission shall, where possible, compare export price and normal value with the same characteristics in terms of level of trade, time of sale, quantities, taxes, physical characteristics, conditions and terms of sale and delivery at the same place.

29.4 Considering relevant provisions of the Act, dumping margin for the investigated product works out as follows:

**Final Determination and Levy of Definitive Anti-dumping duties against Dumped imports of
BOPP Self Adhesive Tapes into Pakistan Originating in and /or Exporter from China**

**Table – IV
Calculation of Dumping Margin**

Description	Amount
(1)	(2)
Dumping margin as % of adjusted export price	46.30
Dumping margin as % of CIF export price	44.22

30. De minimis Dumping Margins and Negligible Volume of Dumped Imports

30.1 In terms of Section 41(3) of the Act, dumping margin shall be considered to be negligible if it is less than two percent, expressed as a percentage of the export price. Dumping margin, set out in paragraph 29.4 supra, is well above the *de minimis* level.

30.2 As regards the volume of dumped imports, Section 41(3) of the Act provides that the volume of such imports shall normally be regarded as negligible if it is found to account for less than three percent of total imports of a like product.

30.3 Volume of dumped imports of BOPP Self Adhesive Tapes in Jumbo Rolls imported from China and other sources during the POI for dumping is given in the table below:

**Table – V
Volume of Dumped Imports**

Source of import	Volume (kgs)	% of total
(1)	(2)	(3)
China	10,449,716	92.61
Other Sources	834,329	7.39
Total	11,284,045	100.00

Sources: M/s Youyi and Pakistan Customs

30.4 It appears from the above table that 93 percent of total imports of the BOPP Self Adhesive Tapes in Jumbo Rolls during the POI for dumping were from dumped source i.e. China. Therefore, during the POI for dumping, the volume of dumped imports of the investigated product were above the negligible threshold in terms of Section 41(3) of the Act.

**C. MATERIAL RETARDATION TO THE ESTABLISHMENT OF
THE DOMESTIC INDUSTRY**

31.1 Whether Material Retardation to the Establishment of Domestic Industry or Material Injury to the Domestic Industry

Factors mentioned in Sections 15 and 17 of the Act are designed to measure injury to the domestic industry that has already attained a significant level of operational stability and has

**Final Determination and Levy of Definitive Anti-dumping duties against Dumped imports of
BOPP Self Adhesive Tapes into Pakistan Originating in and /or Exporter from China**

been operating for a longer period. Whereas, assessment of injury factors outlined in Sections 15 and 17 of the Act in a traditional manner might not be an appropriate method for determination of injury to the domestic industry in a material retardation case. In a scenario where the domestic industry has been in production for a shorter duration and yet to attain stability, assessment for material retardation of the establishment of domestic industry is more relevant than the assessment of material injury to the domestic industry. However, neither the Act or Rules nor the Anti-dumping Agreement guide determination of material retardation of the establishment of domestic industry. Therefore, to make this assessment, the Commission has taken guidance from the Commission's earlier practice and practices of other WTO member countries that are traditional users of antidumping law. The Commission has analyzed the following factors to determine whether the domestic industry was an established industry during the POI:

- a) the date of commencement of production;
- b) whether production of the domestic industry is steady;
- c) the size of domestic production compared to size of the domestic market as a whole;
- d) whether the domestic industry has reached a "break-even point"; and
- e) whether the activities involve the establishment of a new industry or are merely a new product line of an established firm.

31.2 The date of Commencement of Production

The domestic industry started production of domestic like product in January 2023, encompassing 18 months of total production until the end of the POI i.e. 30 June 2024. Therefore, domestic industry's operational period is not long enough to carry out a traditional injury analysis.

31.3 Whether Production of the Domestic Industry is Steady:

31.3.1 Following table shows actual production figures and projected volumes of the domestic like product for the POI:

**Table – VI
Actual Production and Projections**

Period	Actual Production	Projected production	Actual production as % of projected
(1)	(2)	(3)	(4)
Jan. - Mar. 23	15.14	100.00	15.14
Apr. - Jun. 23	14.21	100.00	14.21
Jul. - Sep. 23	24.07	100.00	24.07
Oct. - Dec. 23	24.49	122.22	20.04
Jan. - Mar.24	21.32	122.22	17.44

Final Determination and Levy of Definitive Anti-dumping duties against Dumped imports of BOPP Self Adhesive Tapes into Pakistan Originating in and /or Exporter from China

Apr. - Jun. 24	10.14	122.22	8.30
----------------	-------	--------	------

Note: Installed production capacity of the industry is 9600 MT/ annum , Source: the Applicant

Note: In order to maintain confidentiality actual figures have been indexed w.r.t figure of projected production of Jan-Mar 2023.

31.3.2 The above table shows that the domestic industry witnessed steady production during first years of its operation, however, its production remained significantly lower than the projected in the feasibility report. Further, during last quarter of the POI, production of the domestic like product declined significantly as compared to the previous quarter.

31.3.3 As per feasibility report, during the first year of its operations the domestic industry may have produced *** MT (about 59% of installed capacity), whereas it produced only *** MT (11% of the capacity). During the next two quarters of the POI i.e. from January to June 2024, projections for production of the domestic like product were *** MT (69% of the capacity), whereas actual production remained only *** MT, which is only 9 percent of the capacity.

31.3.4 It is evident from the above information and analysis that the domestic industry's production was not steady as per the projected production because actual production remained far lower than the projected production.

31.4 The Size of Domestic Capacity and Production compared to the Total Domestic Market

31.4.1 Following table compares the size of the total domestic market with the installed capacity and production of the domestic like product:

**Table – VII
Market Size, Capacity and Production**

Period	Domestic Industry's			Total Imports	Total market	Domestic Industry's %:	
	Capacity	Production	Sales			market share	Capacity to market
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Jan. - Mar. 23	19.40	1.65	0.84	22.47	23.31	3.58	83.25
Apr. - Jun. 23	19.40	1.55	0.52	25.27	25.79	2	75.24
Jul. - Sep. 23	19.40	2.67	2.71	22.51	25.22	10.75	76.94
Oct. - Dec. 23	19.40	2.33	2.36	23.74	26.10	9.04	74.34
Jan. - Mar. 24	19.40	1.11	1.27	13.61	14.88	8.52	130.43
Apr. - Jun. 24	77.61	8.73	8.77	91.23	100.00	8.77	77.61

Sources: the Applicant, Pakistan Customs and Youyi

Note: In order to maintain confidentiality actual figures have been indexed w.r.t figure of total market of Jul 23-Jun 24.

31.4.2 The above table clearly shows that the domestic industry was capable to serve the

**Final Determination and Levy of Definitive Anti-dumping duties against Dumped imports of
BOPP Self Adhesive Tapes into Pakistan Originating in and /or Exporter from China**

domestic market in the range of 60 to 100 percent (on quarterly basis) but it's sales remained in the range of 2 to 11 percent of the domestic market. During POI for dumping (2023-24) the capacity of the domestic industry was met 78 percent of the domestic demand, whereas it caters only 9 percent of the domestic market.

31.5 Whether the Domestic Industry has Reached a "Break-even Point"

31.5.1 With regards to the breakeven point, the domestic industry persistently incurred losses on sales of domestic like product, whereas in its feasibility report profit was projected at 42 percent capacity utilization. However, the domestic industry was able to utilize 11 percent of its capacity during first year of its operation. Further, the domestic industry was unable to fetch projected prices due to the lower landed cost of dumped imports of the investigated product. Table below shows the domestic industry's capacity utilization, cost of production, prices of the domestic like product and landed cost of the investigated product:

**Table – VIII
Capacity Utilization, Cost of Production and Landed Cost**

Period	Domestic Industry's						dumped imports' Landed cost
	Capacity utilization (%)		Cost of production		Price		
	Actual	Projected	Actual	Projected	Actual	Projected	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(9)
Jan. - Mar. 23	15.13	100.00	114.56	93.39	110.25	110.67	100.00
Apr. - Jun. 23	14.20	100.00	108.18	93.39	93.81	110.67	107.42
Jul. - Sep. 23	24.07	100.00	99.64	93.39	79.25	110.67	90.32
Oct. - Dec. 23	24.50	122.22	92.73	93.39	93.93	110.67	88.37
Jan. - Mar. 24	21.32	122.22	97.81	93.39	93.27	110.67	85.41
Apr. - Jun. 24	10.15	122.22	101.07	93.39	91.99	110.67	82.22

Notes: Prices and Landed cost are without sales tax.

Landed cost = CIF price+customs duty+additional CD+ Regulatory duty+ 3% incidentals

Sources: the Applicant, Pakistan Customs and Youyi

Note: In order to maintain confidentiality, actual figures of capacity utilization have been indexed w.r.t figure of projected capacity of Jan-Mar 23. Further other figures have been indexed w.r.t dumped imports landed cost of Jan-Mar 23.

31.5.2 The above table shows that the domestic industry was unable to achieve projected level of capacity utilization and prices of the domestic like product, therefore, it could not achieve the break-even point during the POI.

31.6 Whether the Activities Involve the Establishment of a New Industry or are Merely a New Product Line of an Established Firm:

31.6.1 Introducing a new product line by an established industry could expedite the establishment of the new product in the market by leveraging its existing distribution and marketing networks to promote sales. In such case, production operation tends to stabilize in a short period. However, if the production of the newly introduced product and established product

**Final Determination and Levy of Definitive Anti-dumping duties against Dumped imports of
BOPP Self Adhesive Tapes into Pakistan Originating in and /or Exporter from China**

categories, the operation of the domestic industry concerning the new product will take longer. Therefore, it can be termed as a new industry.

31.6.2 The domestic like product produced by the domestic industry has never been produced earlier locally in Pakistan. Prior to the domestic industry, whole domestic demand of BOPP Self Adhesive Tapes in Jumbo rolls was met by imports. The domestic industry is developing its own sales and marketing channels to sell the domestic like product to the customers. Therefore, the question of any aid from existing sales and marketing networks does not arise in the case of the domestic like product.

31.7. The information and analysis provided in fore-going paragraphs from 31.1 to 31.6 show that the domestic industry manufacturing BOPP Self Adhesive Tapes in Jumbo rolls is a newly established industry which is still at its infancy stage.

32. Determination of Material Retardation of the Establishment of Domestic Industry

Since this is a case of a nascent/new industry, which is competing with dumped imports of the investigated product and has incurred losses during the POI at its nascent stage, therefore, assessment for material retardation of the establishment of domestic industry is more relevant than the assessment of material injury to the domestic industry.

33. Volume of Dumped Imports

33.1 In the context of material retardation, some of the factors relevant in a material injury investigation can be misleading in a material retardation case. Increase in volume of dumped imports is one of them, as in case of domestic market which was previously completely filled imports, and a new domestic producer acquires a portion of the market share through import substitution, a decline of the imports volume and imports market share would be natural. In addition, information on market penetration is of limited relevance to material retardation investigations because allegation of dumping is not being investigated to establish share of trade but to forestall the development of the domestic competition in an import dominated market. Information on volume of dumped imports is given in the following table.

**Table – IX
Volume of Dumped Imports**

Period	Imports from:			Domestic industry's Production:		Dumped imports as % of:	
	Dumped imports	Other sources	Total imports	Actual	Projected	Total imports	Domestic production
(1)	(2)	(3)	(4)	(6)	(7)	(8)	(9)
Jan. - Mar. 23	22.13	2.51	24.63	1.81	11.96	89.81	1,221.88
Apr. - Jun. 23	25.77	1.93	27.70	1.70	11.96	93.03	1,515.81
Jul. - Sep. 23	47.90	4.44	52.34	3.51	23.93	92.87	1,109.06

Final Determination and Levy of Definitive Anti-dumping duties against Dumped imports of BOPP Self Adhesive Tapes into Pakistan Originating in and /or Exporter from China

Oct. - Dec. 23	31.94	2.45	34.39	2.88	11.96	94.14	792.74
Jan. - Mar. 24	23.23	1.45	24.67	2.93	14.62	87.48	892.62
Apr. - Jun. 24	22.77	3.26	26.02	2.55	14.62	98.40	1,209.53

Sources: the Applicant, Pakistan Customs and Youyi

Note: In order to maintain confidentiality, actual figures have been indexed w.r.t figure of total imports for period Jul 22-Jun 23.

33.2 Analysis of the above table shows that volume of dumped imports as a percentage of total import as well as domestic production remained significant during POI. The share of dumped imports in total imports remained 92 percent during the period January-June 2023 while increased to 93 percent during the POI for dumping. On the other hand, production of the domestic like product showed a mixed trend during the POI. However, it remained far less than the projected level. The projected production of the domestic like product was *** MT for the POI of dumping, whereas it remained *** MT, which is 83 percent lower than the projected level.

33.3 Since the domestic industry only operated for eighteen months during the POI, actual volume of imports for 18 months i.e. January 23 – June 2024 is compared with projected volume of imports, which is given in the following table:

Table – X
Volume of Dumped Imports (Actual vs Projected)

February 2023 to June 2024	Dumped sources	Other imports	Total Imports	Domestic industry's sales	Total Domestic Market
(1)	(2)	(3)	(4)	(5)	(6)
Actual as % of total domestic market	85.35	7.19	92.54	7.46	100.00
Projected as % of domestic market	47.55	4.00	51.55	48.45	100.00

Source: the Applicant, Pakistan Customs and M/s Youyi

33.4 As per projections of the Applicant, sales of the domestic like product and imports of the investigated product would have been at the level of *** Kgs and *** Kgs respectively during POI. It was projected that, during the POI, sales by the domestic industry will gain a significant share of the level of dumped imports of the investigated product, i.e. 48 percent in the domestic market. However, the actual share of the domestic industry and imports of the investigated product during the POI remained at 7 percent and 85 percent respectively. This shows that dumped imports retained major share in the domestic market contrary to projections made in the business plan of the Applicant. Thus, the domestic industry suffered injury on account of the volume of dumped imports investigated product.

34. Price Effects

Final Determination and Levy of Definitive Anti-dumping duties against Dumped imports of BOPP Self Adhesive Tapes into Pakistan Originating in and /or Exporter from China

The effect of dumped imports on the prices of domestic like product (undercutting, depression and suppression) has been examined in the following paragraphs.

34. Price Undercutting

34.1 Pakistan Customs has fixed minimum import prices for the investigated product for purposes of imposition of customs duties. Analysis of the information submitted by M/s M/s Fujian Youyi Trading Co., Ltd. China on its export prices and its import prices obtained from Pakistan Customs has shown that the assessed price was 18.35 percent higher than the prices reported by M/s Fujian Youyi Trading Co., Ltd. China. Therefore, for determination of landed cost, the import prices of the investigated product imported from other exporters (other than M/s Fujian Youyi Trading Co., Ltd.) obtained from Pakistan Customs, have been deflated by 18.35 percent.

34.2 Information/data on weighted average ex-factory prices of the domestic like product and weighted average landed cost of the investigated product during the POI are given in the following table:

**Table – XI
Price Undercutting**

Period	Domestic like Product's Price	Landed Cost of dumped imports*	Price Under cutting (%)
(1)	(2)	(3)	(4)
Jan. - Mar. 23	100.00	90.70	9.30%
Apr. - Jun 23	85.09	97.43	---
Jul. – Sep. 23	71.88	81.92	--
Oct. - Dec. 23	85.20	80.15	5.92%
Jan. - Mar. 24	84.60	77.46	8.44%
Apr. - Jun. 24	83.43	74.57	10.62%

Sources: The Applicant and M/s Youyi

Note: In order to maintain confidentiality, actual figures have been indexed w.r.t figure of domestic like product's price of Jan-Mar23.

34.3 The above table shows that weighted average landed cost of the investigated product imported from China remained lower than ex-factory price of the domestic like product during the POI, except during the period from April to September 2023. However, investigation of the Commission has revealed that during this period the domestic industry was not able to recover its cost to make and sell (Table-XIII infra). As the domestic industry started its operations immediately before this period, therefore, it kept its prices lower than the landed cost of investigated product to penetrate in the market.

34.4 Based on the above information and analysis, it is determined that the domestic industry suffered injury during of the POI on account of price undercutting.

**Final Determination and Levy of Definitive Anti-dumping duties against Dumped imports of
BOPP Self Adhesive Tapes into Pakistan Originating in and /or Exporter from China**

35. Price Depression

35.1 Price depression is calculated in the following table on the basis of the information provided in application on ex-factory price of the domestic like product:

**Table-XII
Price Depression**

Period	Domestic like product's price	Price Depression	Domestic like product's projected price
(1)	(2)	(3)	(4)
Jan. - Mar. 23	120.70	---	121.16
Apr. - Jun. 23	102.70	(18.00)	
Jul. - Sep. 23	86.76	(15.94)	
Oct. - Dec. 23	102.83	16.07	
Jan. - Mar. 24	102.11	(0.72)	
Apr. - Jun. 24	100.70	(1.41)	

Source: the Applicant

Note: In order to maintain confidentiality, actual figures have been indexed w.r.t figure of domestic like product's price for period Jul 22-Jun 23

35.2 Above table shows that the domestic industry suffered significant price depression of 15 percent and 16 percent in second and third quarters of the POI. However, price depression declined to one percent during last two quarters of the POI.

35.3 The domestic industry had projected a price of Rs. *** /Kg for the domestic like product during the POI. However, due to lower landed cost (Table-XI supra), the domestic industry was able to fetch a weighted average price of Rs. *** Kg for the POI. Therefore, the domestic industry suffered material injury on account of price depression during the POI.

36. Price Suppression

36.1 Information/data submitted by the Applicant on cost to make and sell of domestic like product and average price of the domestic like product during the POI is given in the following table.

**Table – XIII
Price Suppression**

Period	Actual Cost to Make & Sell	Cost of Production		Price		Increase/ (Decrease) in:	
		Actual	Projected	Actual	Projected	Cost to make and sell	Price
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Jan. - Mar. 23	192.19	103.91	84.70	100.00	100.38	-	-

Final Determination and Levy of Definitive Anti-dumping duties against Dumped imports of BOPP Self Adhesive Tapes into Pakistan Originating in and /or Exporter from China

Apr. - Jun. 23	131.56	98.12	85.09	(60.63)	(14.91)
Jul. - Sep. 23	102.44	90.37	71.88	(29.12)	(13.21)
Oct. - Dec. 23	100.74	84.11	85.20	(1.69)	13.31
Jan. - Mar. 24	103.32	88.71	84.60	2.57	0.59
Apr. - Jun. 24	120.21	91.67	83.43	16.89	1.17

Source: the Applicant,

Note: In order to maintain confidentiality, actual figures have been indexed w.r.t figure of domestic like product's actual price of Jan-Mar23.

36.2 The above table shows that the domestic industry's cost of production as well as cost to make and sell declined significantly during first year of its operations i.e. from January to December 2023, however it remained above the projected cost of production. Cost to make and sell of the domestic like product increased by 2 percent and 14 percent during January to March and April to June 2024 respectively.

36.3 Prices of the domestic like product remained lower than its cost to make and sell throughout the POI. As the landed cost of the dumped imports was lower than the domestic like product's cost to make and sell, therefore, the domestic industry was forced to keep its prices in line or slightly lower than the landed cost to penetrate in the domestic market. Therefore, the domestic industry was not able to recover its costs, resultantly it suffered injury on account of price suppression during the POI.

37. Effects on Production and Capacity Utilization by the Domestic Industry

37.1. The installed capacity, quantity produced, projected production and the capacity utilization (actual and projected) of the domestic industry during the POI are provided in following table:

Table – XIV
Install Capacity, Production and Capacity Utilization

Period	Installed Capacity (Kg)	Capacity Utilization (%)	
		Actual	Projected
(1)	(2)	(3)	(4)
Jan. - Mar. 23	100.00	8.51	56.25
Apr. - Jun. 23	100.00	7.99	56.25
Jul. - Sep. 23	100.00	13.54	56.25
Oct. - Dec. 23	100.00	13.78	68.75
Jan. - Mar. 24	100.00	11.99	68.75
Apr. - Jun. 24	100.00	5.71	68.75

Source: the Applicant

Note: In order to maintain confidentiality, actual figures have been indexed w.r.t figure of installed capacity of of Jan-Mar23.

**Final Determination and Levy of Definitive Anti-dumping duties against Dumped imports of
BOPP Self Adhesive Tapes into Pakistan Originating in and /or Exporter from China**

37.2 The above table shows that the production and capacity utilization of the domestic industry remained far less than the projected level of production and capacity utilization during entire POI. Therefore, the domestic industry suffered injury on account of production of the domestic like product and capacity utilization

38. Market Share

38.1 Following table shows domestic industry's sales and market share of each source of supply during the POI:

**Table – XV
Sales and Market Share**

Period	Domestic Industry's			Dumped imports		Other imports		Total Market (Kgs)
	Projected sales (Kgs)	Actual sales (Kgs)	% market share	Volume (Kgs)	% market share	Volume (Kgs)	% market share	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Jan. -Mar. 23	10.91	0.84	3.58	20.18	86.60	2.29	9.82	23.31
Apr. - Jun. 23	10.91	0.52	2.00	23.51	91.17	1.76	6.83	25.79
Jul. - Sep. 23	10.91	2.43	7.20	29.13	86.18	2.24	6.61	33.80
Oct. - Dec. 23	13.34	2.71	10.75	21.19	84.02	1.32	5.23	25.22
Jan. - Mar. 24	13.34	2.36	9.04	20.77	79.57	2.97	11.39	26.10
Apr. - Jun. 24	13.34	1.27	8.52	13.39	90.02	0.22	1.46	14.88

Source: the Applicant, Pakistan Customs and M/s Youyi

Note: In order to maintain confidentiality, actual figures have been indexed w.r.t figure of total market for period Jul 22-Jun 23.

38.2 The above table shows that the dumped imports of the investigated product retained major market share of 84 percent to 91 percent during the POI. The domestic industry had projected a much higher volume of sales of *** MT for the POI for dumping (2023-24), which works out to be 51 percent of the total market for the 2023-24, however, the domestic industry was able to sell only *** MT of the domestic like product during the POI for dumping, which is 9 percent of the total market. Market share of imports from other sources also declined in the successive quarters of the POI except during January to March 2024. Share of other imports remained 7 percent during the POI for dumping.

38.3 Based on the above information and analysis it is concluded that the domestic industry suffered injury on account of sales and market share during the POI as it was unable to sell and grab market share according to the projected level.

39. Effect on Inventories of the Domestic Like Product

**Final Determination and Levy of Definitive Anti-dumping duties against Dumped imports of
BOPP Self Adhesive Tapes into Pakistan Originating in and /or Exporter from China**

39.1 Information on inventory, production and sales of the domestic like product provided by the Applicant is analyzed in table below:

Table-XVI
Inventories of the Domestic Like Product (Kgs)

Period	Opening Inventory	Production	Sales	Closing Inventory
(1)	(2)	(3)	(4)	(5)
Jan. - Mar. 23	-	346.10	246.10	100.00
Apr. - Jun. 23	100.00	324.98	108.06	316.92
Jul. - Sep. 23	316.92	550.38	510.09	357.21
Oct. - Dec. 23	357.21	560.00	568.21	348.99
Jan. - Mar. 24	348.99	487.47	494.32	342.14
Apr. - Jun. 24	342.14	231.97	265.66	308.45

Source: the Applicant

* Including *** Kgs of internal consumption

Note: In order to maintain confidentiality, actual figures have been indexed w.r.t figure of closing inventory of Jan-Mar23.

39.2 The above table shows that the domestic industry was not able to sell the domestic like product in the domestic market due to significant volume of dumped imports. Therefore, considerable quantities of unsold inventory remained in the Applicant's warehouse, which also created cash flow issues for the Applicant. Hence, the domestic industry suffered injury on account of increased inventory primarily due to continued dumped imports.

40 Effect on Profit and Loss

40.1 Information on profits/(loss) on production and sales of the domestic like product during the POI is provided in the following table:

Table – XVII
Profit/Loss of the Applicant

Period	Gross Profit/(Loss)	Net Profit/(Loss)
(1)	(2)	(3)
Jan. - Mar. 23	100.00	174.96
Apr. - Jun. 23	17.59	54.48
Jul. - Sep. 23	97.73	169.07
Oct. - Dec. 23	22.61	95.83
Jan. - Mar. 24	26.72	100.36
Apr. - Jun. 24	19.27	105.98

Source: the Applicant

Note: In order to maintain confidentiality, actual figures have been indexed w.r.t figure of gross (profit/loss) of Jan-Mar23.

**Final Determination and Levy of Definitive Anti-dumping duties against Dumped imports of
BOPP Self Adhesive Tapes into Pakistan Originating in and /or Exporter from China**

40.2 The above table shows that the domestic incurred gross as well as net loss throughout the POI due to the least capacity utilization, price undercutting and suppressed prices, the domestic industry was not able to even cost of production. Therefore, it suffered huge losses at gross as well as net profit level. Such an extent of loss is due to the high volume of dumped imports of the investigated product.

40.3 As per the feasibility report of the Applicant, anticipated net profits during its first and second years of operation were Rs. *** million and Rs. *** million respectively.

41. Effect on Productivity and Wages

41.1 The data on domestic industry's employment, salaries & wages, production and productivity during the POI is given in following table:

Table – XVIII
Employment, Salaries & Wages and Productivity

Period	Number of employees	Salaries & wages	Production	Productivity	Salaries and wages
(1)	(2)	(3)	(4)	(5)	(6)
Jan. - Mar. 23	100	100.00	100.00	100.00	100.00
Apr. - Jun. 23	121	150.82	93.90	77.33	160.67
Jul. - Sep. 23	129	180.94	159.02	123.68	113.83
Oct. - Dec. 23	143	200.46	161.80	113.26	123.84
Jan. - Mar. 24	229	575.78	140.85	61.62	408.82
Apr. - Jun. 24	236	592.69	67.02	28.43	884.39

Source: the Applicant Note: In order to maintain confidentiality, actual figures have been indexed w.r.t figure of Jan-Mar23 of each respective column.

41.2 The above table shows that employment as well as salary expenses of the domestic industry increased during the POI. Investigation has revealed that the increase in number of employees was production related as the certain number of workforce is essential to run the plant. As production of the domestic like product could not increase up to the projected level, therefore, productivity declined significantly and the cost of salaries and wages in production cost increased significantly during the POI. Had the domestic industry achieved the projected level of production? (Table-XIV supra). The productivity would have increased along with decline in labour cost in cost of production. Therefore, it is established from the above information and analysis that the domestic industry suffered injury on account of productivity and salaries & wages.

**Final Determination and Levy of Definitive Anti-dumping duties against Dumped imports of
BOPP Self Adhesive Tapes into Pakistan Originating in and /or Exporter from China**

42. Effect on Return on Investment

42.1 The Applicant has established its unit with 100 percent equity. The following table shows the information regarding investment of the Applicant during the POI.

**Table – XIX
Investment on BOPP Self Adhesive Tapes**

Period	Return on investment (%)
(1)	(2)
Jan. - Mar. 23	(21.91)
Apr. - Jun. 23	
Jul. - Sep. 23	(15.28)
Oct. - Dec. 23	(8.93)
Jan. - Mar. 24	(9.31)
Apr. - Jun. 24	(8.46)

Source: the Applicant

42.2 The above table shows that the domestic industry has incurred huge losses throughout the POI, resultantly return on investment remained negative. As the domestic industry was unable to get projected level of price of the domestic like product and faced price undercutting and price suppression due to dumped imports of the investigated product, (paragraphs 32 and 34 supra), it suffered losses (paragraphs 38 supra). Resultantly, the return on investment remained negative during the POI.

43. Cash Flow

43.1 Information of the domestic industry on its net cash flows from operations is provided in the following table:

**Table – XX
Operating Cash Flow**

Period	Cash Flows (Rs.)
(1)	(2)
Jan. – Jun. 2023	(100.00)
Jul. 23 – Jun. 24	(120.83)

Source: the Applicant

Note: In order to maintain confidentiality, actual figures have been indexed w.r.t figure of Jan-Jun23.

43.2 The above table shows that the domestic industry experienced negative cash flow throughout the POI. The main reason for negative cash flows of the domestic industry during the POI was heavy losses incurred by the domestic industry during the POI.

44. Effect on Ability to Raise Capital

Final Determination and Levy of Definitive Anti-dumping duties against Dumped imports of BOPP Self Adhesive Tapes into Pakistan Originating in and /or Exporter from China

As the domestic industry has faced deterioration in its operations from the very beginning of its production, therefore, confidence of investors and financial institutions is adversely affected. Resultantly, the ability of domestic industry to raise further investment has been adversely affected.

45. Effect on Growth

The growth indicator does not seem relevant for injury analysis in a material retardation cases. The domestic industry has started operations in January 2023. As is determined in the foregoing paragraphs that the domestic industry was unable to achieve projected levels of production, sales, prices, profits etc., due to dumped imports of the investigated product, therefore it would be a serious impediment in further growth and investment of the domestic industry if fair competition or level playing field is not provided to it.

46. Magnitude of dumping margin

Dumping margins of 46.30 percent at ex-works level and 44.22 percent at CIF level determined for the investigated product at paragraph 26.4 supra is considered enough to cause injury in the form of material retardation of the establishment of domestic industry.

47. Summing up of Injury i.e. Material Retardation to the Establishment of Domestic Industry

The information/ data and analysis in the foregoing paragraphs show that the establishment of domestic industry was materially retarded on account of:

- a) Volume of dumped imports of the investigated product;
- b) Price undercutting;
- c) Price suppression;
- d) Price depression;
- e) Decline in sales and market share;
- f) Decline in profits;
- g) Decline in production and capacity utilization;
- h) Negative effects on inventories;
- i) Negative effects on productivity;
- j) Negative effects on cash flows;
- k) Decline in return on investment; and
- l) Negative effects on growth.

Final Determination and Levy of Definitive Anti-dumping duties against Dumped imports of BOPP Self Adhesive Tapes into Pakistan Originating in and /or Exporter from China

48. Other known factors

48.1 In accordance with Section 18(2) of the Act, the factors other than dumped imports of the investigated product which may cause injury to the domestic industry shall also be analyzed so that the injury caused by such other factors shall not to be attributed to dumped imports. Section 18(3) of the Act states that the other factors which may be relevant for the purpose of examination include the following:

- a) volume and price of imports not sold at the dumped prices;
- b) contraction in demand or changes in the patterns of consumption;
- c) trade restrictive practices of and competition between foreign and domestic producers;
- d) development in technology; and
- e) export performance and productivity of domestic industry.

48.2. The above mentioned other factors are analyzed in the following paragraphs.

48.3 Volume of Imports from Other Sources:

48.3.1 The following table shows volume of imports of the BOPP Self Adhesive Tapes (water based) in jumbo rolls and domestic like product's sales during the POI:

Table – XXI
Volume of dumped and other Imports and Domestic Industry's Sales

Period	Domestic Industry's			Dumped imports		Other imports		Total Market
	Projected sales	Actual sales	% market share	Volume	% market share	Volume	% market share	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Jan. - Mar. 23	10.91	0.84	3.58	20.18	86.60	2.29	9.82	23.31
Apr. - Jun. 23	10.91	0.52	2.00	23.51	91.17	1.76	6.83	25.79
Jul. - Sep. 23	10.91	2.43	7.20	29.13	86.18	2.24	6.61	33.80
Oct. - Dec. 23	13.34	2.71	10.75	21.19	84.02	1.32	5.23	25.22
Jan. - Mar. 24	13.34	2.36	9.04	20.77	79.57	2.97	11.39	26.10
Apr. - Jun. 24	13.34	1.27	8.52	13.39	90.02	0.22	1.46	14.88

Sources: Pakistan Customs, M/s Youyi and the Applicant

Note: In order to maintain confidentiality, actual figures have been indexed w.r.t figure of total market for period Jul 22-Jun 23.

Final Determination and Levy of Definitive Anti-dumping duties against Dumped imports of BOPP Self Adhesive Tapes into Pakistan Originating in and /or Exporter from China

48.3.2 The above table shows that, during the POI, volume of imports from other sources was 6.75 percent of the total imports, which was not significant enough to cause material retardation of the establishment of domestic industry.

48.4 Prices of Imports from Other Sources:

48.4.1 The following table shows landed cost of imports of the BOPP Self Adhesive Tapes (water based) in jumbo rolls and domestic like product's sales price during the POI:

Table – XXII
Landed cost of Imports and Domestic Industry's prices

Period	Domestic like Product's Price		Landed Cost of	
	Actual	Projected	Dumped imports	Other imports
(1)	(2)	(3)	(4)	(5)
Jan. - Mar. 23	100.00	100.38	90.70	86.05
Apr. - Jun. 23	85.09		97.43	103.96
Jul. - Sep. 23	71.88		81.92	90.70
Oct. - Dec. 23	85.20		80.15	91.23
Jan. - Mar. 24	84.60		77.46	77.69
Apr. - Jun. 24	83.43		74.57	119.05

Note: In order to maintain confidentiality, actual figures have been indexed w.r.t figure of domestic like product's price of Jan-Mar23.

48.4.2 The above table shows that the landed cost of imports from other sources remained significantly higher than the prices of imports from dumped sources as well as prices of the domestic like product through the POI. Therefore, domestic industry did not suffer injury on account of non-dumped imports from other sources

48.5 Contraction in Demand or Change in Pattern of Consumption:

Since the entire POI comprised on 18 months only, therefore, trends in demand and consumption pattern could not be ascertained fairly. Quarterly analysis of the total domestic demand for the POI shows a mix trend of increase and decrease (Table-XXI supra)

48.6 Trade restrictive practices of and competition between foreign and domestic producers:

There was no such policy by the Government of Pakistan during the POI that have negatively affected the domestic industry and created distortion in the competitive environment between foreign and domestic producers. However, the Applicant has direct competition with the foreign producers/ exporters in the domestic market.

Final Determination and Levy of Definitive Anti-dumping duties against Dumped imports of BOPP Self Adhesive Tapes into Pakistan Originating in and /or Exporter from China

48.7 Developments in Technology:

The domestic industry is just established in January 2023, and the Applicant has acquired a plant of latest technology. Thus, there was no development or change in technology during the POI that could have contributed to the injury to the domestic industry.

48.8. Export Performance of Domestic Industry

As the domestic industry started production in January 2023, there were no exports of the domestic like product prior to the POI. Thus, no injury to the domestic industry could be associated with its export performance.

D. CAUSATION

49. Effects of Dumped Imports and Causal Link

49.1 The investigation of the Commission has revealed that the following happened simultaneously during the POI:

- a. Volume of dumped imports of the investigated product retained major share in the domestic market whereas production, capacity utilization and sales of the domestic like product remained significantly lower than the projected production and sales the during POI. Further volume of the BOPP Self Adhesive Tapes (water based) in jumbo rolls from other sources was insignificant compared to the volume of dumped imports of the investigated product.
- b. Landed cost of dumped imports of the investigated product remained significantly lower than the cost to make and sell as well as prices of the domestic like product during the POI. Therefore, the domestic industry suffered significant price undercutting, price depression and price suppression due to dumped imports of the investigated product during the POI. Resultantly, the domestic industry incurred losses instead of projected profits during the POI. Furthermore, the domestic industry suffered injury on account of the increase in inventories of the domestic like product, decline in return on investment and productivity.
- c. Prices of the imports of the BOPP Self Adhesive Tapes (water based) in jumbo rolls from other sources remained higher than the prices of imports from dumped sources as well as prices of the domestic like product through the POI. Therefore, domestic industry did not suffer any injury on account of non-dumped imports from other sources.

49.2 Based on the fore-going information, analysis and conclusions, the Commission has determined that no factor other than dumped imports of the investigated product was the reason of injury to the domestic industry during the POI. Furthermore, the information and analysis in

Final Determination and Levy of Definitive Anti-dumping duties against Dumped imports of BOPP Self Adhesive Tapes into Pakistan Originating in and /or Exporter from China

the fore-going paragraphs have established that there was/is a direct causal relationship between dumped imports of the investigated product and injury to the domestic industry, as both happened simultaneously during the POI.

E. CONCLUSIONS

50. After taking into account all considerations for this final determination, the Commission has reached on the following conclusions:

- a. the application was filed by the domestic industry representing 100 percent production of the domestic like product during the POI;
- b. the investigated product and the domestic like product are like products;
- c. during POI, the investigated product was exported to Pakistan by the exporters/producers from China at prices below its normal value;
- d. the volume of dumped imports of the investigated product and the dumping margins established for the investigated product from China are above the negligible and *de minimis* levels;
- e. the dumping margins expressed as a percentage of weighted average adjusted export price at ex-factory level works out 46.30 percent and 44.22 percent at CIF level;

50.2. The domestic industry is a nascent industry and started production of the domestic like product in January 2023. Dumped imports of the investigated product has caused material retardation to the establishment of the domestic industry as:

- i.) volume of dumped imports of the investigated product retained major share in the domestic market whereas production, capacity utilization and sales of the domestic like product remained significantly lower than the projected levels during the POI.
- ii.) landed cost of dumped imports of the investigated product remained significantly lower than the cost to make and sell as well as prices of the domestic like product during the POI. Therefore, the domestic industry suffered significant price undercutting, price depression and price suppression during the POI.
- iii.) Consequently, the domestic industry incurred losses and its profits and profitability deteriorated during the POI and the domestic industry was unable to earn projected profits.
- iv.) domestic industry also suffered injury on account of increase in inventories of the domestic like product, decline in return on investment, cash flows and productivity.

Final Determination and Levy of Definitive Anti-dumping duties against Dumped imports of BOPP Self Adhesive Tapes into Pakistan Originating in and /or Exporter from China

50.3. There was a causal relationship between dumped imports of the investigated product and the material retardation of the establishment of domestic industry during the POI.

F. IMPOSITION OF DEFINITIVE ANTIDUMPING DUTY

51. Keeping in view determination of dumping of the investigated product, material retardation to the establishment of domestic industry and a causal link between dumped imports and injury to the domestic industry, the Commission is of the view that imposition of definitive anti-dumping duty on the investigated product is necessary to prevent injury being caused to the domestic industry during the course of this investigation in accordance with Section 50(1) of the Act.

52. As stated earlier that only one exporter/ foreign producer of the investigated product i.e. M/s Fujian Youyi Adhesive Tapes Group Co., Ltd. has provided requisite information necessary to determine individual dumping margin, therefore, a single dumping margin has been determined. However, the Commission is of the view that the dumping margin worked out for M/s Fujian Youyi Adhesive Tapes Group Co., Ltd. is a representative for all imports of the investigated product. Therefore, a single definitive anti-dumping duty will be liable to all imports of the investigated product from People's Republic of China.

53. For the purposes of imposition of lesser duty in terms of Section 50 (2) of the Act the Commission has calculated injury margin in accordance with Rule 21 of the Rules to ascertain whether a lower duty would be adequate to remove injury being suffered by the domestic industry due to dumped imports of investigated product from China. For determination of injury margin, weighted average cost to make and sell of the domestic industry is determined for the POI for dumping i.e. from July 2023 to June 2024. Further, as domestic industry was able to utilize only 11 percent of its installed production capacity, during the POI for dumping, therefore, its fixed costs were relatively high. Keeping in view this, for purposes of the calculation of injury margin, cost to make and sell of the domestic industry is determined at 42 percent capacity utilization where the domestic industry has foreseen the break-even benchmark in the feasibility report. Calculations of injury margin are given below:

**Final Determination and Levy of Definitive Anti-dumping duties against Dumped imports of
BOPP Self Adhesive Tapes into Pakistan Originating in and /or Exporter from China**

**Table – XXIII
Calculations of Injury Margins**

Description	Injury Margin
(1)	(2)
Cost to make & Sell of the domestic like product	100.00
Profit: 5% of cost to make & sell	4.96
Estimated Non-injurious price of the domestic like product	104.96
C & F price of investigated product	63.34
Landed cost of investigated product	88.05
Absolute Injury margins (Rs/ MT):	17.02
Injury Margins as % of C&F Price:	26.76

Note: Non-injurious price and landed costs are without sales tax.

Note: In order to maintain confidentiality, actual figures have been indexed w.r.t figure of cost to make & sell of Jul23 – Jun24.

54. The above table shows that the injury margin works out 26.76 percent, which is lower than the dumping margin determined for the investigated i.e. 44.22 percent of the CIF price (Table-IV supra). Thus, in terms of Section 50 (2) of the Act, lesser duty would be adequate to remove injury to the domestic industry. Therefore, definitive antidumping duty at a lesser rate of 26.76 **percent *ad valorem*** on dumped imports of the investigated product importable from China is hereby imposed for a period of five years effective from January 31, 2025, 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 codes 3919.9010 and 3919.9090.

55. BOPP Self Adhesive Tapes originated and imported from sources other than China shall not be subject to the above-mentioned definitive antidumping duty.

56. In accordance with Section 51 of the Act, the definitive antidumping duty shall take the form of *ad valorem* duty and be held in a non-lapsable personal ledger account established and maintained by the Commission for this purpose. Release of the investigated product for free circulation in Pakistan shall be subject to imposition of such antidumping duty.

57. Definitive antidumping duty levied would be in addition to other taxes and duties leviable on imports of the investigated product under any other law.

58. 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 Commission's Non-lapsable PLD Account No.187 maintained under the Head G-11217, PLA with Federal Treasury Office Islamabad.

**Final Determination and Levy of Definitive Anti-dumping duties against Dumped imports of
BOPP Self Adhesive Tapes into Pakistan Originating in and /or Exporter from China**

59. 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 referred to in sub-section (2) of section 37, 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 within forty-five days of such determination.

(Ahmed Sheraz)
Member-IV
May 22, 2025

(Imran Zia)
Member-III
May 22, 2025

(Muhammad Iqbal Tabish)
Member-II
May 22, 2025

(Naeem Anwar)
Chairman
May 22, 2025

Final Determination and Levy of Definitive Anti-dumping duties against Dumped imports of BOPP Self Adhesive Tapes into Pakistan Originating in and /or Exporter from China

Annexure

VIEWS/COMMENTS OF THE INTERESTED PARTIES

VIEWS/COMMENTS OF INTERESTED PARTIES	Comments by NTC
<p>Views/Comments Submitted by RIAA on behalf of Fujian Youyi Adhesive Tapes Group Co., Ltd and APSATMA on Preliminary determination.</p> <p>I. Unwarranted Claims of Confidentiality:</p> <p>“....., much of the information claimed as confidential by the Applicants is not accompanied with summaries which may enable the reader to discern the points being agitated....”</p> <p>“The Applicant’s claim of confidentiality regarding the feasibility study is particularly concerning. The feasibility study forms the foundation of the Applicant’s claims of material retardation and is therefore central to understanding whether the alleged injury is due to dumped imports or simply internal business missteps or market conditions.....”</p> <p>“.....the Applicant has provided a cover page for Annexure A, claiming that the financial statements contain “business sensitive information” and are thus provided in confidence. However, they fail to specify the nature of this sensitivity or how it would impact their business if disclosed. The vague assertion that the information cannot be summarised is equally unsubstantiated.....”</p> <p>II- Dumping:</p> <p>“.....In its response to the exporters’ questionnaire, the Respondent supplied figures for its exports to Pakistan on both a per kilogram (KG) and per square meter (m²) basis, whereas its domestic sales figures were provided only on a per square meter basis. Importantly, the Respondent determines its prices on a per KG basis. Although volume records are maintained in both units for every transaction, only the square meter data is integrated into the accounting system. During the Commission's on-the-spot verification visit, it was stated that the average conversion rate for domestic sales was 20.16 m²/KG. However, upon internal review after the on-the-spot verification visit, the exporter found that this conversion rate was incorrect and subsequently submitted revised information, providing domestic sales figures on a per KG basis to ensure a fair and accurate comparison. Such information was provided well in time... 5.4. Furthermore, in its initial response</p>	<p>The Commission has determined confidentiality in light of Section 31 of the Act, and for the reasons that disclosure of such information may be of significant competitive advantage to a competitor, or because its disclosure would have a significant adverse effect upon the interested parties providing such information. The Commission has assessed that the vital information from the feasibility study is provided in the non confidential version of the application and in terms of Sub-Section (5) of Section 31, non-confidential summaries of all confidential information, which provide reasonable understanding of the substance, are placed in public file for review and copying of the interested parties.</p> <p>The Commission has complied with provision of the Anti- Dumping Duties Act, 2015. Please refer to paragraphs 26.6, 26.7 and 26.8 of the report.</p>

Final Determination and Levy of Definitive Anti-dumping duties against Dumped imports of BOPP Self Adhesive Tapes into Pakistan Originating in and /or Exporter from China

regarding the physical characteristics of the Investigated Product relative to the Like Product, the exporter mistakenly indicated that there were no differences. However, subsequent correspondence (dated January 20th, 2025) clarifies that there are indeed significant differences. Specifically, the adhesive weight per square meter varies across product types: products with higher adhesive content are heavier and typically more expensive, while those with lower adhesive content are lighter. The products exported to Pakistan are of the lower adhesive variety, whereas the products sold domestically in China are of the higher adhesive variety. This variation in adhesive weight is a significant physical difference that substantially affects the price comparison. Consequently, comparing export prices (quoted per KG) with domestic prices (provided on a per m² basis) would yield an unfair result, as the Investigated Product inherently offers more m² per KG due to its lower adhesive application.....”

III. Establishment of Industry:

“At the outset, it is respectfully submitted that the Applicant is not a legitimate "domestic industry" within the meaning of the Act. The Commission should not allow entities that are merely engaged in basic assembling activities, like the Applicant, to be categorized as an industry. The Applicant is not a genuine manufacturer of the Investigated Product but merely a converter that procures BOPP film and adhesive from external sources and applies the latter onto the former. With only one application line, procured from Taiwan and with a limited capacity of 7,200 MT per annum, the Applicant's claims of substantive production are grossly exaggerated.....”

“.....In their application, the Applicants attempt to characterize the production of BOPP Tapes as a new industry for the domestic market. However, we contend that while the specific product line of jumbo Tapes may be new, the Applicant itself is an established player within the broader industry, and their claims of entering a "new" industry ought to be critically scrutinized by the Commission. This argument rests on the fact that the Applicant has existed well before its entry into the BOPP Tapes market, indicating that it would already possess access to the necessary infrastructure, knowledge, and resources required for such production. Thus, the mere introduction of a new product line should not be equated with the establishment of an entirely new industry....”

IV. Injury Analysis:

The Commission has complied provisions of Anti-Dumping Duties Act 2015, please refer to paragraph 9 of the report.

Determination of the Commission regarding new industry is provided at paragraphs 31.1 to 31.7 of the report.

Final Determination and Levy of Definitive Anti-dumping duties against Dumped imports of BOPP Self Adhesive Tapes into Pakistan Originating in and /or Exporter from China

<p>“While we are firmly of the view that the Domestic Industry is indeed established and that the Investigation should be terminated on this ground alone, we have nonetheless presented the following arguments concerning the Applicant's claims of material retardation with the assumption that the Domestic Industry is a nascent industry.....”</p> <p>V. Other Injury Factors:</p> <p>“The demonstration of a causal relationship between the dumped imports and the injury to the Applicants is to be based on an examination of all relevant factors before the Commission. The Commission is duty bound to examine any known factors other than dumped imports which at the same time are injuring the Applicants, and the injuries caused by these factors must not be attributed to dumped imports.....”</p> <p>VI. Existing Tariff Structure:</p> <p>There is ample protection provided to the Domestic Industry in the form of existing duty structure. The duty structure provided by the Applicant is completely convoluted by simply putting certain import duties to a maximum of 36% i.e., (customs duty = 20%, additional customs duty 6%, regulatory duty 10%. However, the impact of import duties is much higher than this as per the Respondents. Customs duty of 20% is first imposed on the C&F/CIF price of the Investigated Product. The increased value of the Investigated Product is then taxed at 6% additional customs duty and thereafter adding the sales tax and withholding income tax, the final price of the Investigated Product is subject to 10% regulatory duty. Accordingly, the impact of duties is much higher (i.e., 48%) than what has been claimed by the Domestic Industry. This clearly reflects that in terms of pricing, the exporters/importers of the Investigated Product are already handicapped and further imposition of definitive anti-dumping duties, will create an unequal playing field for the exporters.</p> <p>VII.PUBLIC INTEREST</p> <p>The preamble to the Act stipulates that anti-dumping duties are only to be imposed if such imposition offsets injurious dumping and is in the public interest. The preamble of the Act provides as follows:</p> <p><i>“Whereas it is expedient to give effect in Pakistan to the provisions of Article VI of the General Agreement on Tariffs</i></p>	<p>Injury to the domestic industry is determined in accordance with provisions of the Act. Please refer Part C of the report.</p> <p>The Commission has complied with provision of the Act and has also examined other factors. Please refer paragraph 48 of the report.</p> <p>The Commission has complied with Section 50 of the Act and the provisional anti-dumping duty is imposed lower than the dumping margin to guard interests of all stakeholders</p>
--	--

Final Determination and Levy of Definitive Anti-dumping duties against Dumped imports of BOPP Self Adhesive Tapes into Pakistan Originating in and /or Exporter from China

<p><i>and Trade, 1994, and to the Agreement on Implementation thereof and to amend and consolidate the law relating to imposition of anti-dumping duties to offset such dumping, to provide a framework for investigation and determination of dumping and injury in respect of goods imported into Pakistan and for matters ancillary thereto or connected therewith;</i></p> <p><i>And whereas the imposition of anti-dumping duties to offset injurious dumping is in the public interest;</i></p> <p><i>And whereas it is expedient to provide for certain reforms in the Anti-Dumping Duties Ordinance, 2000 (LXV of 2000), by repealing the said Ordinance and re-enacting the law for the purposes hereinafter appearing;”</i> (Emphasis added)</p> <p>Accordingly, in view of what has been stated herein, the Commission must remain cognisant that any imposition of anti-dumping duties on the Investigated Product would not serve the public interest as no injury to the Applicants is being caused.</p> <p>The Pakistani national interest would not be served by the Commission choosing to pursue this Application. It should be noted that the industrial users of the Investigated Product and downstream industries will suffer through the price increase that would occur as a result of measures being imposed against imports.</p> <p>It is in the interest of the domestic users, the general public, Pakistan’s trade relations with other countries, and the nation at large that the current Investigation should be terminated immediately as there is no substantial basis for continuation of the same.</p>	
<p>Views/Comments Submitted by Domestic Industry on Preliminary determination.</p> <p>I. Adjustment Claimed by the Exporter to convert unit of measurement in Dumping Margin Calculation from m² to Kg:</p> <p>“.....The exporter request to change the unit of measurement from square meters (m²) to kilograms (kg) was submitted on January 17, 2025, just days before the Preliminary Determination that was issued on January 29, 2025. This request was made despite the fact that the exporter had multiple opportunities throughout the investigation to raise any concerns regarding the unit of measurement.</p>	

Final Determination and Levy of Definitive Anti-dumping duties against Dumped imports of BOPP Self Adhesive Tapes into Pakistan Originating in and /or Exporter from China

The investigation was initiated on August 5, 2024, with the exporter questionnaires sent to the Diplomatic Mission of China on the same date. The exporter submitted its questionnaire response in September 2024, providing sales data in m² without any objection. The exporter also stated in the questionnaire that there are no differences in material, specifications, and production processes between the product sold in the domestic market and that exported to Pakistan. By doing so, exporter confirmed that it sells the product under investigation in both domestic and foreign markets, including Pakistan, without variations in its core characteristics.

The on-spot verification was then conducted from December 24 to 25, 2024, where the investigating team verified M/s Youyi's sales volumes and values in m² and Chinese RMB, as recorded in the company's general ledger. The exporter explicitly confirmed the Commission's findings during the on-spot verification, reaffirming its acceptance of m² as the unit of measurement. However, on January 17, 2025, five months into the investigation and after verification, M/s Youyi unexpectedly requested the conversion of measurement units from m² to kg. The on-spot verification report was approved on January 22, 2025, on the same day that the exporter again requested for the conversion of unit....."

".....The claims made by the All Pakistan Self Adhesive Tapes Manufacturers Association lack credibility and appear to be an attempt to manipulate the investigation process. The Association argues that the Commission overlooked an important clarification from a cooperating exporter regarding the conversion of sales figures from square meters (m²) to kilograms (kg). However, the conversion rate of *** m²/kg was based on the exporter's own records and on-site verification, making it a reliable metric. The exporter later submitted revised data just before the preliminary determination, raises concerns about the integrity and intent of such revisions. This strongly suggests a deliberate attempt to mislead the investigation.

The Association also argued that differences in adhesive content between exported and domestic products render direct price comparisons unfair. However, this assertion contradicts the exporter's initial responses in the investigation questionnaire, where no such distinction was emphasized. Furthermore, the Association and exporter has not provided any substantial evidence to demonstrate that variations in adhesive content significantly impact product

The Commission has complied with provision of the Act. Please refer paragraph 26 of the report.

Final Determination and Levy of Definitive Anti-dumping duties against Dumped imports of BOPP Self Adhesive Tapes into Pakistan Originating in and /or Exporter from China

pricing. If these differences were material, they should have supported the claim with data instead of general assertions. Given the late-stage introduction of this argument, it appears to be a strategic move to influence the investigation rather than a genuine concern about product comparability.

Considering these factors, the Association's request to base the final determination on the revised figures should be rejected. Allowing exporters to alter pricing data after the preliminary findings could undermine the transparency and fairness of the investigation. Since the Association has not provided compelling evidence to justify its claims, the Commission should rely solely on the verified data collected during the investigation to ensure a fair and transparent resolution that upholds market competition.

In view of the above, we kindly request the Commission to retain m² as the unit of measurement for the Final Determination.....”

II. The Injury Margin Calculation is incorrect as it assumes a 50% capacity utilization for Cost to make and sell calculation, whereas the actual capacity utilization is significantly lower.

“.....We express serious concerns regarding the Injury Margin calculation, specifically the assumption of 50% capacity utilization, which is significantly higher than the actual **% utilization recorded during the Period of Investigation for dumping. This assumption does not accurately represent the financial burden on the domestic industry, leading to an understated injury margin. Given that the industry is in its early stages and experiencing material retardation, it is unreasonable to base cost calculations on a 50% utilization rate when actual figures are much lower.

In light of our concerns, we respectfully request the Commission to recalculate the injury margin based on the actual 11 % capacity utilization instead of relying on an assumed 50% benchmark. Any adjustment made should be rational, data-driven, and reflective of real market conditions and operational challenges faced by the domestic industry. A fact-based approach to cost assessment will ensure that any anti-dumping duties imposed are proportionate and economically sound. We kindly request the Commission to revisit its methodology and adopt a transparent, fair, and justified approach, leading to an accurate and equitable determination.

The Commission has complied with provision of the Act. Please refer paragraph 53 of the report.

Final Determination and Levy of Definitive Anti-dumping duties against Dumped imports of BOPP Self Adhesive Tapes into Pakistan Originating in and /or Exporter from China

<p>Other than the 11 % capacity utilization, the projected price of Rs. 675 per kg, as highlighted in the Preliminary Determination (PD) report, may also serve as a reasonable benchmark for comparison. This projected price reflects the anticipated market conditions and cost structure of the domestic industry under normal circumstances. Using this price as a reference point would allow for a fairer and more accurate assessment of the injury suffered by the domestic industry. Moreover, it would prevent distortions in the injury margin calculation and instead provide a realistic representation of the industry's expected performance.</p> <p>Furthermore, regarding the Determination of Non-Injurious Price, Rule 21(2)(a) of the Anti-Dumping Rules provides the framework for establishing the non-injurious or fair price of the domestic like product. This price can be based on the actual cost to make and sell during the POI, including a reasonable profit margin. It is crucial that the non-injurious price reflects the true economic conditions of the domestic industry. Therefore, the cost-to-make-and-sell approach should be based on actual capacity utilization, or at the very least, on the projected price of the domestic industry...”</p>	
<p>Views/Comments Submitted by RIAA on behalf of Fujian Youyi Adhesive Tapes Group Co., Ltd and APSATMA on Hearing:</p> <p>Price Effects and Lack of Injury:</p> <p>“.....there is no price undercutting. The Investigated Product consistently commands a higher price than the domestic like product. While price undercutting is not the sole factor in determining injury, its absence strongly undermines the Domestic Industry’s injury claims based on price effects. The misrepresentation of price levels points to more fundamental flaws in the injury analysis presented by the Domestic Industry.....”</p> <p>“.....Investigated Product has consistently been more expensive than the domestic like product. This raises an obvious question: if there was no price undercutting, why would the Domestic Industry lower its prices? The fundamental requirement under Section 15 of the Act is that any injury must be caused by dumping. If the Domestic Industry reduced its prices, it was not due to dumped imports, but rather due to other market dynamics unrelated to anti-dumping concerns....”</p> <p>“....the margin between the Investigated Product and the domestic like product is significant—at times exceeding PKR 100 per kilogram. This unequivocally disproves the claim of price suppression, as the domestic industry had ample room to increase its prices without being constrained</p>	<p>The Commission has determined price effects as per Section 15 of the Act. Kindly refer to paragraphs 34, 35 and 36 of the report.</p>

Final Determination and Levy of Definitive Anti-dumping duties against Dumped imports of BOPP Self Adhesive Tapes into Pakistan Originating in and /or Exporter from China

by imported alternatives. Any failure to do so must therefore be attributed to other factors, rather than the presence of allegedly dumped imports....”	
<p>Views/Comments Submitted by Domestic Industry on Hearing:</p> <p>“.....The information provided by the exporter at this late stage has placed an undue burden on the investigation process and appears to be an attempt to disrupt the investigation’s timely progress. As per Rule 9(e), the Commission may reject information if its consideration would unduly burden the Commission or disrupt the timely progress of an investigation or review. In this case, the exporters last-minute request was inconsistent with its previously verified sales records and was submitted only after the on-spot verification had been completed. The justification provided by the exporter regarding variations in adhesive weight per square meter fails to explain why this issue was not raised earlier, despite the availability of ample opportunities. Further based on new claims of exporter that it has made inadvertent error in the format of data previously submitted. That means data submitted earlier and verified is not correct and deficient. So NTC, should not rely on that data as well. Hence NTC should disregard all the information submitted by exporter and rely on best information available.</p> <p>The Commission has rightfully determined that considering such a request at this late stage would be disruptive and unjustified, as it contradicted the exporter’s earlier stance and would unnecessarily complicate the investigation. Therefore, in line with Rule 9, the Commission exercised its discretion to reject the exporter’s request, and proceeded with the Preliminary Determination, maintaining m² as the unit of measurement to ensure consistency, fairness, and the reliability of the findings.</p> <p>Furthermore, the exporter’s new claim that an inadvertent formatting error occurred in the previously submitted data raises serious concerns. If the data already verified by the Commission is now being acknowledged as inaccurate or deficient, it casts doubt on the overall credibility and reliability of the exporter’s submission. Accordingly, the Commission should disregard the exporter’s submissions entirety and rely on the best information available under Section 32 of the Act....”</p>	The Commission has complied with the provisions of the Act.
<p>Views/Comments Submitted by Domestic Industry on SEF:</p> <p>“.....The Commission has applied a capacity utilization</p>	

Final Determination and Levy of Definitive Anti-dumping duties against Dumped imports of BOPP Self Adhesive Tapes into Pakistan Originating in and /or Exporter from China

rate of 50% in determining the "Cost to Make and Sell" of the domestic like product for the purposes of calculating the injury margin. This assumption is significantly overstated, as the actual capacity utilization recorded during the Period of Investigation was only 11%. The inflated benchmark fails to reflect the domestic industry's prevailing operational and financial realities, particularly given that the industry remains in an early stage of development and is yet to reach optimal production levels.

According to Section 50 of the Antidumping duties Act, 2015 (the Act): Mandatory imposition of antidumping duties: (1) When the Commission has established the existence of dumping and injury in accordance with the provisions of this Act, it shall, by notification in the official Gazette, impose an anti-dumping duty.

(2) The amount of the anti-dumping duty shall not exceed the margin of dumping established but it may be less than the margin if such lesser duty would be adequate to remove injury to the Domestic Industry.

The Act allows for the imposition of a lesser duty if such duty is sufficient to remove injury to the domestic industry. However, by basing the injury margin on a notional 50% capacity utilization—far above the actual operational level—the Commission has effectively underestimated the degree of injury. In this scenario, it is not realistic to conclude that the lesser duty based on a 50% utilization assumption would adequately remove the injury, especially when the higher end of the dumping margin range remains materially significant....”

In light of the above, we respectfully urge the Commission to impose the full dumping margin of 44.22% as determined during the course of the investigation. However, should the Commission consider it appropriate to apply a lesser duty based on the injury margin, we submit that the current injury margin calculation must be revised to incorporate a more accurate and contextually appropriate capacity utilization rate. Accordingly, we propose the following alternatives:

- i. Recalculate the injury margin based on the actual 11% capacity utilization during the Period of Investigation;
- ii. Alternatively, adopt the break-even capacity utilization rate of 42% as a more reasonable benchmark that aligns with the industry’s financial viability....”

Kindly refer to the paragraph 53 of the report.