

(NON-CONFIDENTIAL)



**Government of Pakistan  
National Tariff Commission**

**Report**

**on**

**Final Determination and Levy of Definitive Anti-dumping Duty Against Dumped Imports of  
Secondary Quality Tinplate Originating in and/or Exported From Belgium, France, Germany,  
Netherlands and United States of America**

**A.D.C No. 016/2008/NTC/SQTP  
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## Table of Contents

<u>S.No</u>	<u>Description</u>	<u>Page No.</u>
	<b>A Procedure</b>	4
5.	Receipt of Application	4
6.	Antidumping duty already in force	4
7.	Evaluation and Examination of the Application	5
8.	Domestic Industry	5
9.	Standing of the Application	5
10.	Applicant' Views	6
11.	Exporters/Producers from the exporting countries	6
12.	Initiation of Investigation	6
13.	Investigated product, Like Product and Domestic Like Product	7
14.	Period of Investigation	8
15.	Information/Data Gathering	9
16.	Questionnaire(s) Response by the Producers/ Exporters from Exporting Countries	9
17.	Verification of the information	12
18.	Public File	12
19.	Confidentiality	12
20.	Preliminary Determination	13
21.	Hearing	14
22.	Written submission by the Interested Parties on Preliminary Determination and comments made during Hearing	14
23.	Disclosure of Essential Facts	18
	<b>B Determination of Dumping</b>	19
24.	Dumping	19
25.	Normal Value	19
26.	Export Price	20
27.	Determination of Dumping	20
28.	Determination of Normal Value	21
29.	Determination of Export Price	22
30.	Determination of Dumping Margin	23
31.	<i>De minimis</i> Dumping Margins and Negligible Volume of Dumped Imports	24
	<b>C Injury to Domestic Industry</b>	25
32.	Material Injury to the Domestic Industry	25
33.	Cumulation of Dumped Imports	25
34.	Determination of Domestic Industry	26
35.	Volume of Dumped Imports	26
36.	Market Share	27
37.	Price Effects	27
38.	Production and Capacity Utilization	29
39.	Profit and Loss	30

Report on Final Determination and Levy of Definitive Anti-dumping Duty against Dumped Imports of Secondary Quality Tinplate  
Originating in and/or Exported from Belgium, France, Germany, Netherlands and United States of America

40.	Inventories	30
41.	Employment, Productivity and Wages	31
42.	Growth	31
43.	Ability to Raise Investment	31
44.	Return on Investment	32
45.	Cash Flow	32
46.	Magnitude of the Margin of Dumping	32
47.	Summing up of Material Injury	33
48.	Causal Link	33
49.	Other Factors	33
	<b>D Conclusions</b>	<b>34</b>
	<b>E Imposition of Definitive Anti-dumping Duty</b>	<b>35</b>

The National Tariff Commission (hereinafter referred to as the "Commission") having regard to the Anti-Dumping Duties Ordinance, 2000 (LXV of 2000) (hereinafter referred to as the "Ordinance") and the Anti-Dumping Duties Rules, 2001 (hereinafter referred to as the "Rules") relating to investigation and determination of dumping of goods into the Islamic Republic of Pakistan (hereinafter referred to as "Pakistan"), material injury to the domestic industry caused by such imports, and imposition of antidumping duties to offset the impact of such injurious dumping, and to ensure fair competition thereof and to the Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994 (hereinafter referred to as the "Agreement on Antidumping") has conducted an investigation and has made final determination under the above mentioned Ordinance and Rules.

2. The Commission has conducted this investigation under the Ordinance and the Rules against imports of secondary quality Tinplate, flat rolled products of iron or non-alloy steel, of width of 600 mm or more, of a thickness of less than 0.5 mm, coated with tin (herein referred to as "secondary quality Tinplate") originating in and/or exported from Kingdom of Belgium, ("Belgium") the Republic of France, ("France") the Federal Republic of Germany, ("Germany") Kingdom of the Netherlands ("Netherlands") and the United States of America ("USA") (hereinafter collectively referred to as the "Exporting Countries"). The Commission has made final determination in this investigation under Section 39 of the Ordinance. This report is being issued in accordance with Section 39(5) of the Ordinance and Article 12.2 of the Agreement on Antidumping.

3. In terms of Section 39(1) of the Ordinance, the Commission shall make a final determination of dumping and injury within one hundred and eighty days of publication of a notice of preliminary determination in the official Gazette which was published in official Gazette on July 16, 2009.

#### A. PROCEDURE

4. The procedure set out below has been followed with regard to this investigation.

#### 5. Receipt of Application

The Commission received a written application from Siddiqsons Tin Plate Limited, D-53, Textile Avenue, S.I.T.E., Karachi-75700, Pakistan, (the "Applicant"); a domestic producer of Tinplate (prime and secondary), through its attorney, on November 17, 2008. The Applicant alleged that the secondary quality Tinplate is being exported to Pakistan at dumped prices from the Exporting Countries, which has caused and is causing material injury to Pakistan's domestic industry producing Tinplate. The Embassies of the Exporting Countries in Islamabad were informed through note verbale dated November 29, 2008 of receipt of anti-dumping application from the domestic industry in accordance with the requirements of Section 21 of the Ordinance.

#### 6. Antidumping duty already in force

6.1 The Commission imposed a definitive anti-dumping duty @ 27.33 percent *ad val* on dumped imports of Tinplate (prime and secondary), produced by Iscor limited (now Arcelor

Mittal Steel), Roger Dyson Road, Pretoria, South Africa and exported by Macsteel International SA (Pvt.) Ltd., 187 Rivonia Road, Johannesburg, South Africa for a period of five years effective from 22 July, 2002.

6.2 The Commission conducted sunset review in terms of Section 58 of the Ordinance, and determined that there was likelihood of recurrence of dumping from the producer and exporter from South Africa and likely recurrence of injury in case anti-dumping duty is removed. The Commission, therefore, continued imposition of definitive anti-dumping duty @ 27.33 percent on producer and exporter of Tinsplate from South Africa for a period of another five years w.e.f. July 22, 2007.

## **7. Evaluation and Examination of the Application**

Evaluation and examination of the application showed that it met the requirements of Section 20 of the Ordinance, as it contained sufficient evidence of dumping of secondary quality Tinsplate from the Exporting Countries and consequent injury to the domestic industry caused therefrom. Requirements of Rule 3 of the Rules, which relate to the submission of information prescribed therein, were also found to have been met.

## **8. Domestic Industry**

8.1 Domestic industry in terms of Section 2(d) of the Ordinance is defined as follows:

““domestic industry” means the domestic producers as a whole of the 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 dumped investigated product in such a case “domestic industry” shall mean the rest of the domestic producers.”

8.2 Domestic Tinsplate manufacturing industry comprises of only one unit i.e., the Applicant. Its installed production capacity is 120,000 MT per annum on three shifts basis.

## **9. Standing of the Application**

9.1 In order to determine whether the application was made by or on behalf of domestic industry, relevant provisions of Section 24 of the Ordinance have been considered. In terms of Section 24(1) of the Ordinance, 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 opinion either support for or opposition to the application.

9.2 Further, Section 24(2) of the Ordinance 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 domestic like product produced by the domestic industry.

9.3 The domestic Tinsplate manufacturing industry comprises of only one unit i.e., the Applicant, therefore, it represents 100 percent of domestic production of Tinsplate.

9.4 On the basis of the above information the Commission has determined that the application was made by the domestic industry as the Applicant represents 100 percent of the domestic production of secondary quality Tinplate.

## 10. Applicant's Views

The Applicant, *inter alia*, raised the following issues in its application regarding dumping of secondary quality Tinplate and material injury to the domestic industry caused therefrom:

- i. secondary quality Tinplate imported from the Exporting Countries into Pakistan and secondary quality Tinplate produced in Pakistan by the domestic industry are like products;
- ii. the exporters from Belgium, France, Germany, Netherlands and USA are exporting secondary quality Tinplate to Pakistan at dumped prices ; and
- iii. dumping of secondary quality Tinplate by the exporters/producers from the Exporting Countries into Pakistan is causing material injury to the domestic industry producing secondary quality Tinplate, mainly through:
  - i) price undercutting;
  - ii) price suppression
  - iii) decline in market share;
  - iv) decline in capacity utilization;
  - v) decline in profits;
  - vi) decline in return on investment; and
  - vii) negative effect on cash flow

## 11. Exporters/producers from the Exporting Countries

The Applicant identified twenty exporters/producers involved in dumping of the secondary quality Tinplate from the Exporting Countries (list of exporters/foreign producers is placed at Annex-I). The Applicant has stated that the identified exporters are the major exporters from the Exporting Countries and a large number of other exporters from the same countries are also involved in dumping but their names/addresses could not be ascertained. Therefore, the Applicant has sought an antidumping action against all exporters/producers from the Exporting Countries.

## 12. Initiation of Investigation

12.1 The Commission examined accuracy and adequacy of the evidence provided in the application and established that there was sufficient evidence of dumping and injury to justify initiation of the investigation in terms of Section 23 of the Ordinance. Consequently, the Commission decided to initiate an investigation on January 10, 2009 and issued a notice of initiation in terms of Section 27 of the Ordinance, which was published in the Official Gazette<sup>1</sup>

<sup>1</sup> The official Gazette of Pakistan (Extraordinary) dated January 16, 2009.

of Pakistan and in two widely circulated national newspapers<sup>2</sup> (one in English language and one in Urdu Language) on January 16, 2009. Investigation concerning imports of secondary quality Tinplate into Pakistan (classified under PCT<sup>3</sup> No. 7210.1210, contained in the First Schedule of Customs Act, 1969 (Act No. IV of 1969)) originating in and/or exported from the Exporting Countries was thus initiated on January 16, 2009.

12.2 The Commission notified the Embassies of the Exporting Countries in Islamabad, Pakistan by sending a copy of the notice of initiation of investigation on January 16, 2009. The Embassies were also requested to forward notice of initiation to all exporters/producers of secondary quality Tinplate in Belgium, France, Germany, Netherlands and USA, as the Commission did not have the addresses of all exporters/producers of secondary quality Tinplate in the Exporting Countries. Copies of notice of initiation were also sent to the known exporters/producers from Exporting Countries, to the known Pakistani importers, and to the Applicant on January 16, 2009, in accordance with the requirements of Section 27 of the Ordinance.

12.3 In accordance with Section 28 of the Ordinance, on January 21, 2009, the Commission also sent copies of full text of the written application (non-confidential version) to the known exporters/producers from the Exporting Countries and to the Embassies of the Exporting Countries in Pakistan. The Embassies were also requested to forward non-confidential version of the application to all exporters/foreign producers of secondary quality Tinplate in the Exporting Countries.

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

13.1 Section 2 of the Ordinance defines the “investigated product”, the “like product”, and the “domestic like product” as follows:

- i. **Investigated Product**  
“a product, which is subject to an antidumping investigation as described in the notice of initiation of the investigation”.
- ii. **Domestic Like Product**  
“the domestically produced product, which is a like product to an investigated product”.
- iii. **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, the investigated product and the domestic like product are identified as follows:

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<sup>2</sup> ‘The Business Recorder’ and the ‘Daily Express of January 16, 2009 issue.

<sup>3</sup> “PCT” is the abbreviation for Pakistan Customs Tariff. PCT heading in Pakistan is equivalent to Harmonized Commodity Description and Coding System up to six-digit level.

**Investigated Product:**

13.3 The investigated product is secondary quality Tinplate, flat rolled products of iron or non-alloy steel, of width of 600 mm or more, of a thickness of less than 0.5 mm, coated with tin (hereinafter referred to as "investigated product") imported into Pakistan from the Exporting Countries. The basic raw materials used for the production of Tinplate are HR coil/Tin Mill Black Plate ("TMBP"), tin ingots and chemicals. The investigated product is classified under PCT/HS No. 7210.1210. Secondary quality Tinplate is used for packaging of edible oils, foodstuff, paints, petroleum products etc.

**Domestic like product**

13.4 The product produced by the domestic industry is secondary quality Tinplate, flat rolled products of iron or non-alloy steel, of width of 600 mm or more, of a thickness of less than 0.5 mm, coated with tin, (hereinafter referred to as "domestic like product"). Major uses of the domestic like product are same as of the investigated product. The domestic like product is also classified under PCT Heading No. 7210.1210.

13.5 In order to establish whether the investigated product and the domestic like product are like products, as contended by the Applicant, the Commission reviewed all relevant information received/obtained from various sources including the Applicant, and Corus Staal BV (a producer of investigated product in Netherlands) and PRAL in the following basis:

- i. raw materials used in the production of the investigated product and the domestic like product are the same namely, HRC/TMBP, tin and chemicals;
- ii. both the products (the investigated product and the domestic like product) are produced in a similar manufacturing process;
- iii. both the products have similar appearance;
- iv. both the products are used for same purpose i.e. for packaging of edible oils, foodstuff, paints, petroleum products etc.; and
- v. both the products are classified under the same PCT/HS No. 7210.1210.

13.6 In light of the above, the Commission has determined that the investigated product and the domestic like product are like products.

**14. Period of Investigation ("POI")**

14.1 In terms of Section 36 of the Ordinance, period of investigation (hereinafter referred to as the "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 The POI selected for dumping and injury are, therefore, respectively, as follows:

For determination of dumping: From July 01, 2007 to June 30, 2008

For determination of injury: From July 01, 2005 to June 30, 2008

## 15. Information/Data Gathering

15.1 Pursuant to Section 35 of the Ordinance, the Commission sent questionnaires on January 21, 2009 to twenty exporters/producers from the Exporting Countries (paragraph 11 supra), and asked to respond within thirty-seven days of the dispatch of the questionnaires i.e by February 26, 2009. None of the exporters/ producers responded to the questionnaire sent to them (paragraph 16.3 infra). Questionnaire was also provided to the Embassies of the Exporting Countries in Islamabad with a request to forward it to all exporters/producers of the investigated product based in their respective countries in order to submit information to the Commission. However, Corus Staal BV, (a producer of, inter alia, Tinplate in the Netherlands) informed vide letter dated January 26, 2009 that it intended to participate in this investigation and should be registered as interested party. The Commission registered Corus Staal BV, Netherlands and sent Exporter’s Questionnaire on February 11, 2009.

15.2 The Commission has an access to the import statistics of Pakistan Revenue Automation Limited (“PRAL”), the data processing arm of the Federal Board of Revenue, Government of Pakistan. For the purpose of this final determination the Commission has also used import data obtained from PRAL’s database in addition to the information provided by the Applicant, Corus Staal BV.

15.3 Thus the Commission has sought from all available sources, relevant data and information deemed necessary for the purposes of this final determination. In terms of Rule 12 of the Rules, during the course of this investigation, the Commission satisfied itself as to the accuracy of information supplied by the interested parties to the extent possible.

## 16. Questionnaire(s) Response by the Exporters/Producers from Exporting Countries

16.1 The Commission sent questionnaire to twenty exporters/producers from the Exporting Countries on January 21, 2009 with a request to respond within thirty-seven days. None of them responded to the questionnaire within stipulated time period (by February 26, 2009), however, Arcelor Mittal informed, vide its letter dated February 26, 2009, that ArcelorMittal Packaging, SA (France) and ArcelorMittal Packaging, (Belgium) had decided not to participate in this investigation.

16.2 The Commission, after expiry of the time period given for submission of information on Questionnaire informed the exporters/producers from the Exporting Countries (except

ArcelorMittal Packaging, SA (France) and ArcelorMittal Packaging, (Belgium) through a letter dated March 11, 2009, that in case no information is provided in response to the questionnaire, the Commission would be constrained to make its determination based on the 'Best Information Available' in terms of Section 32 of the Ordinance and Article 6.8 and Annex II of the Agreement on Anti-dumping.

16.3 Corus Staal BV, (a producer of investigated in Netherlands) informed vide letter dated January 26, 2009 that it intended to participate in this investigation and should be registered as interested party. The Commission registered Corus Staal BV, Netherlands and sent Exporter's Questionnaire to the authorized contact person at Corus Packaging Plus, International Trade Coordination Office, Warren, Ohio, USA on February 11, 2009. The Commission allowed 37 days to Corus Packaging Plus ("Corus") to provide information on Exporter's Questionnaire. Corus vide its letter dated March 6, 2009 informed that the exporter's Questionnaire sent through registered mail on February 11, 2009 was delivered to Corus on March 2, 2009 (after 19 days from the date of dispatch). Therefore, Corus requested for extension in time period for submission of information on Questionnaire till April 01, 2009. The Commission allowed Corus, extension in time period for submission of information till April 01, 2009.

#### **16.5 Questionnaire Response from Corus Staal BV, Netherlands**

16.5.1 Questionnaire response from Corus Staal BV, Netherlands was received on March 31, 2009, which reveals the following:

"i) Corus Staal BV is owned by Corus Nederlands BV, which is in turn owned by Tata Steel Netherlands BV, a private Dutch Corporation. Tata Steel Netherlands BV is a holding company that is not engaged in the production or sale of the investigated product. Tata Steel Netherlands BV is ultimately owned by Tata Steel Ltd of Mumbai, India. The investigated product is manufactured at Corus Staal BV, IJmuiden, Netherlands.

ii) During the Period of Investigation (POI), sale of the investigated product (IP) for all markets and customers was the responsibility of Corus Packaging Plus, IJmuiden, Netherlands, a business unit within Corus Staal BV. The business unit has its headquarters in IJmuiden, Netherlands. For legal purposes, Corus Staal BV is the sole legal entity engaged in the prime production of tinplate, the non-prime tinplate arising from prime production of tinplate constitutes the IP.

iii) The IP arising from Corus' Staal BV, prime production of tinplate is classified according to the nature and significance of the non-conformity (variation from Euro standards in temper/finish, surface deviations, holes, double open pinchers). There are no intended end-users or applications for non-prime product (called "secondary quality") disposed of by Corus Staal BV. It is offered without any warranties as to its condition, or its suitability or non-suitability for any particular application or end-use.

iv) There are no customer specifications for non-prime product (secondary quality) arising from prime production. The non-prime arising from Corus' Staal BV's prime tinplate production is classified according to the nature and significance of the non-conformity, being grouped into two broad categories (wasters & rejects).

v) Corus Staal BV does not manufacture non-prime. Non-prime arising during production process is an unintended consequence of its (prime) manufacturing. Non-prime product arising from such unintended consequences is disposed off in the best manner possible in order to minimize the economic loss that results from the manufacturing defects detected prior to sale of a prime product. Such defects render the material unsuitable for its intended purpose (packaging of beverages, foodstuffs etc) and thus, "non-prime". There are no catalogues or brochures issued by Corus Staal BV in respect of non-prime product."

#### **Corus Staal's BV Sales to Customers Outside Pakistan**

16.5.2 Corus Packaging Plus made sales of secondary quality Tinplate during the POI to customers outside Pakistan, details of which are as under:

- i) Corus disposes of non-prime arising from its production of prime tinplate to certain trading companies outside Pakistan. Transactions are made at spot prices negotiated between the two parties for specific lots of non-prime arising from Corus accumulated stock.
- ii) Corus disposes of this material to a small number of trading companies and the place of delivery specified by those buyers is the port of Antwerp, Belgium.
- iii) Corus does not export the investigated product directly to Pakistan. Corus has no customers in Pakistan. Neither does it grant discounts or rebates in the process of disposal of non-prime arising that are ultimately exported to Pakistan. Corus sold \*\*\*MT of IP having gross value of Euro \*\*\* to three customers (i.e. 1. Stemcor-DUB, 2. Ferofin and 3. Steellink) outside Pakistan during the POI.

#### **Corus Staal's BV Domestic Sales in Netherlands**

16.5.3 Corus Packaging Plus made sales of secondary quality Tinplate in the domestic market during the POI, details of which are as follows:

- i) Corus disposes of very limited quantities of non-prime arising from the production of prime tinplate to only two buyers in the domestic market, an end-user and a steel service center. Corus sold \*\*\*MT worth Euro \*\*\* of IP to an affiliated company Laura Metaal Holdings BV and \*\*\*MT worth Euro \*\*\* to unrelated company Zaanlandia Bekkers Bilk BV in the domestic market during the POI. There is no other company affiliated with Corus Staal BV in the Netherlands that produces or has the capability to produce the IP.
- ii) Transactions are made at spot prices negotiated between the two parties for specific lots of non-prime arising from Corus' accumulated stock.

16.6 The information submitted by Corus, in response to the questionnaire was analyzed at the Commission and certain deficiencies were identified. Accordingly, data deficiencies were communicated to it vide Commission's letter dated April 9, 2009.

16.7 In response to the deficiency letter of April 9, 2009, Corus provided certain information related to total sales of non-prime product during the POI and addresses of its three customers, who according to them purchased the investigated product for export to Pakistan. However, it did not provide the information on cost of production.

16.8 The Commission accepted the information supplied by Corus for the purposes of this final determination and dumping is determined for Corus and other exporters from Netherlands on the basis of that information with the Commission including information obtained from PRAL.

## **17. Verification of the Information**

17.1 In terms of Section 35 of the Ordinance, during the course of an investigation, the Commission shall satisfy itself as to the accuracy of the information supplied by the Applicant and other interested parties through on-the-spot-investigation pursuant to Rule 12 of the Rules.

17.2 In order to verify the information provided by the Applicant and to obtain further information (if any), on-the-spot-investigation was conducted at the offices and plant of the Applicant from March 12 to 14, 2009.

17.3 To verify the information/data provided by Corus, in response to the questionnaire and to obtain further information (if any), on-the-spot-investigation was conducted at the premises of Corus Staal BV in Netherlands from June 10 to 12, 2009

## **18. 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 1100 hours to 1300 hours throughout the investigation. This file contains non-confidential versions of the application, response to the questionnaires, submissions, notices, reports, correspondence, and other documents for disclosure to the interested parties.

## **19. Confidentiality**

19.1 In terms of Section 31 of the Ordinance, 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 parties to an investigation, upon good cause shown to be kept confidential.

19.2 The Applicant has requested to keep confidential the information, which is by nature confidential in terms of Section 31 of the Ordinance. This information includes data relating to sales, sale prices, cost to make and sell, inventories, production, profit/(loss), return on investment, cash flow, growth, investment, salaries & wages, number of employees and capacity. In addition to this, the Applicant has also provided certain information on confidential basis, as its disclosure would cause adverse effect upon the Applicant. Similarly other interested

parties provided certain information on confidential basis as its disclosure would cause adverse effect upon them.

19.3 Pursuant to requests by interested parties to treat certain information as confidential, the Commission has determined the confidentiality in light of Section 31 of the Ordinance 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 Applicant.

19.4 However, 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.

## 20. Preliminary Determination

20.1 The Commission made its preliminary determination in this investigation on July 15, 2009. In accordance with Section 37 of the Ordinance, the Commission issued a notice of preliminary determination, which was published in official Gazette<sup>1</sup> of Pakistan and in two widely circulated national newspapers<sup>2</sup> (one English and one Urdu language) on July 16, 2009 notifying the preliminary findings and conclusions and imposition of provisional anti-dumping duty on the Exporting Countries as follows:

**Table-I**  
**Provisional Antidumping duty**

Exporting Countries	Provisional anti-dumping duty rates (%)
Belgium	28.62
France	31.31
Germany	23.73
Netherlands	
i) Corus Staal BV	23.96
ii) All Others Rate	39.99
USA	11.78

20.2 The Commission sent notice of preliminary determination to the Embassies of the Exporting Countries in Islamabad, the exporters, the importers, and the Applicant in accordance with the requirements of Section 37(4) of the Ordinance.

20.3 The findings of the Commission in the preliminary determination were as follows:

- i. the application was filed on behalf of domestic industry as the Applicant represents 100 percent of the production of domestic like product;
- ii. the investigated product and the domestic like product are like products;
- iii. during the POI, the investigated product was exported to Pakistan by the exporters/producers, from the Exporting Countries, at prices below its normal

<sup>1</sup> The official Gazette of Pakistan (Extraordinary) dated July 16, 2009.

<sup>2</sup> 'Daily Times' and the 'Daily Express' of July 16, 2009 issue.

value;

- iv. the volume of dumped imports of the investigated product and the dumping margins established on the basis of its analysis, are above the negligible and *de minimis* levels respectively;
- v. the domestic industry suffered material injury during the POI on account of, significant increase in the volume of dumped imports, price undercutting, price depression, price suppression; decline in market share, production, capacity utilization, sales, profits, return on investment; and negative effects on cash flow (in terms of Section 15 and 17 of the Ordinance);
- vi. the domestic industry suffered injury on account of magnitude of the margin of dumping; and
- vii. there is a causal relationship between dumped imports and the material injury suffered by the domestic industry.

## 21. Hearing

21.1 In terms of Rule 14 of the Rules, the Commission shall, upon request by any interested party made not later than thirty days after publication of notice of preliminary determination, hold a hearing at which all interested parties may present information and arguments.

21.2 Hearing in this investigation was held on August 31, 2009 upon the request of the Hussain Can Company (Pvt) Limited, Punjab Tinplate Association, Pakistan Tinplate Merchants Association, Waheed Hafeez Ghee Industry (Pvt) Limited and Bilor Ghee Industry. List of participants of the hearing is placed at Annexure II. Submissions of the parties during the hearing have also been considered in this final determination.

## 22. Written Submissions by the Interested Parties on the Preliminary Determination and Comments made during the Hearing

22.1 The Commission received written submissions/comments from following four interested parties after the preliminary determination made by the Commission in this investigation:

- i. Hussain Can Company (Pvt) Limited, Karachi
- ii. Punjab Tinplate Association, Lahore
- iii. Corus Stall BV, Netherlands
- iv. Pakistan Tinplate Merchants Association, Karachi

22.2 The comments received and germane to the investigation under the Ordinance are reproduced in Column A below and the Commission's response thereto are set out in Column B as follows:

### Column A

### Column B

Views/Comments of Punjab Tin plate Association and Hussain Can Co. (Pvt.) Ltd.

"That no dumping is taking place in respect of secondary quality tin plate. Internationally, secondary quality tin plate is traded at least 30% less than the price of prime quality tin plate. The prices of prime quality tin plate are internationally available and comparison with the secondary quality tin plate can be easily made which will reflect that no dumping is taking place."

"Again incorrect PCT heading has been mentioned in the said para. The correct headings are 7210.1210 and 7210.1290 each of which needs to be discussed separately as the prices of both the products are entirely different in the international as well as in the domestic market."

**"Effect on Prices in Domestic Market for the Like Product:"**

"There is no question of any price undercutting. Even the data provided by the applicant is not reliable. The applicant was enjoying 82% of the market share during the year 2006-07 (Table-II refers); its average ex-factory price was 93/- vis-à-vis average landed cost of dumped imports which was 73 (Table-III) and there was an alleged undercutting of 21.08%. It is not understood as to how the applicant was able to increase its share from 58% to 82% in the year 2006-07 when such substantial undercutting was taking place. The data being provided by the applicant is therefore extremely unreliable."

**"Utilization of Production Capacity:**

"During the year 2005-06, as 58% market share, capacity utilization was 34%. But when during 2006-07, the applicant was enjoying 82% monopoly of market share, its capacity utilization comes down to 31%. These are contradictory figures and hence not reliable."

**"Profit & Loss:**

"Again, when the applicant was enjoying 82% monopoly of the market during the year 2006-07, its gross profit comes down from 100 to 91 and net profit from 72 to 60. It is not understood as to how, when applicant is enjoying 82% monopoly, its gross and net profits are coming down. And on 58% market share, its gross and net profits are higher."

The Commission has made the determination of dumping by comparing the constructed normal value of secondary quality Tinplate with ex-factory export price of secondary quality Tinplate for exporters/producers from Exporting Countries (except Corus who has provided the information of normal value of secondary quality Tinplate). The formula of thirty percent discounting used by Pakistan Customs has also been used in this investigation.

The Commission has conducted antidumping investigation against dumped imports of secondary quality Tinplate and PCT heading of the investigated product is 7210.1210. The price of secondary quality Tinplate in the domestic market of the Exporting Countries (normal value) has been compared with export price of secondary quality Tinplate, in accordance with the provisions of the Ordinance.

The Commission's analysis of the information provided by the Applicant shows that it faced price undercutting in 2006-07 and 2007-08 inspite of its decrease in ex-factory price by 7.22 percent in 2006-07 (despite the fact that its cost to make and sell increased by 2.02 percent) Reference paragraph 37 of the report. Thus the Applicant incurred losses to gain market share.

As evident from paragraph 40 infra, Applicant's sales were higher by 39 percent than its production during 2006-07. These higher sales were made due to aggressive sales policy of the Applicant by reducing its prices which helped to gain more market share as well as dispose off excessive ending inventories of 2005-06.

The Applicant decreased its ex-factory price by 7.22 percent in 2006-07 (despite the fact that its cost to make and sell increased by 2.02 percent). Thus the Applicant incurred losses in achieving the higher market share. Reference paragraphs 36 and 37 of the report. The

Commission verified the accounts of the domestic industry during on-the-spot-investigation and found that the figures of profit and loss are correct.

**“CASUAL LINK:**

“The casual link is not an established. In the year 2006-07 when monopoly was being enjoyed by the applicant, it was still facing an alleged price undercutting of 21.08 and its capacity utilization was only 31%. These points have already been discussed in the previous paragraphs and has been established that the data being provided by the applicant is not reliable.”

As established by the Commission, the imports of the secondary quality Tinplate from the Exporting Countries were at dumped prices. The imports of secondary quality Tinplate from countries other than the Exporting Countries were 26 percent of domestic market against 49 percent from dumped sources during 2007-08 (reference paragraph 36.1 infra). Thus the domestic industry suffered injury mainly on account of dumped imports of investigated product from Exporting Countries.

**Views/Comments of Corus Staal BV, Corus Packaging Plus**

**“The Domestic Industry is not Injured**

“Notwithstanding its definition of the domestic like product, the Applicant furnishes a mixture of data purported to support its contentions and which encompass prime tinplate, secondary tinplate and both prime and secondary commingled. The Commission must therefore exercise extreme caution in any reliance upon such data furnished by the Applicant as evidence of injury.”

The Applicant has provided information of secondary quality Tinplate which was verified during on-the-spot investigation. The analysis and conclusions by the Commission are also based on the information of secondary quality Tinplate and not of prime quality Tinplate.

**“Even if the Domestic Industry is Injured, it is not by Reason of Dumped Imports subject to the Instant Investigation**

“The Ordinance directs the Commission to consider whether there has been a “significant increase in dumped imports, either in absolute terms or relative to production or consumption in Pakistan”. “Yet the share of dumped imports has increased by a relatively small quantum during the POI whereas there has been a 150% increase in the market share of non-dumped imports.”

The volume of dumped imports increased by 95 percent in 2007-08 over 2006-07 in absolute terms, which, is a significant increase in dumped imports. The Commission’s investigation showed that the domestic industry lost its market share from 54 percent in 2005-06 to 25 percent in 2007-08. Market share of imports of the investigated product from the Exporting Countries increased from 33 percent to 49 percent in the same period. Market share of imports from other sources was 26 percent against 49 percent by dumped sources during 2007-08 (paragraph 36 infra).

“Prices of the domestic like product have increased during the POI, from an indexed value of 100 in the first year to an indexed value of 107 in the most recent year covered by the investigation. Furthermore, the year of the POI during which the average landed cost of dumped imports was at its highest, viz an indexed value of 73 in 2006-07, corresponds with the POI year during which prices for the domestic like product were

The ex-factory sales price of the Applicant decreased by 7.22 percent in 2006-07. Thus the Applicant experienced price depression during 2006-07 (reference paragraph 37 infra). Throughout the POI for injury, the prices of dumped imports have been undercutting the prices of



at their lowest, viz. an indexed value of 93. Not only has the Applicant failed to demonstrate price depression, but its own data show that there was no causal link between the level of dumped import prices and the price level of the domestic like product.”

domestic industry. However the Applicant experienced price depression during 2006-07 when it reduced prices to gain more market share and disposed off its excessive inventories.

**“The Commission of Obligated, Under the WTO Antidumping Agreement to Consider Alternative Possible Causes of Injury**

“In the instant investigation, the Applicant presents audited profit-to-sales ratios and return on capital employed that do not support a conclusion that this was an injured industry during the POI. Even if there were to be some demonstrable evidence of injury, Corus urges the Commission to consider, *inter alia*, the following causal factors:

- The increase in volume of non-dumped imports.
- Applicant’s salary and wages costs spiraling out of control
- The structural underutilization of capacity due to the domestic industry’s installation of capacity substantially in excess of market demand.
- The lack of a robust regulatory regime such that secondary tinsplate is used for end-uses and applications in respect of which it has been downgraded as not suitable for purpose.”

The Commission’s injury analysis shows that the domestic industry suffered injury during POI on account of price undercutting, price suppression, price depression, decline in market share, production, capacity utilization, sales, profits and return on investment and negative effect on cash flow (reference paragraph 47 *infra*). The Commission has analyzed in its investigation that the domestic industry has also suffered some injury due to imports of secondary quality Tinsplate from sources other than dumped sources during POI. However, injury caused by imports from other sources cannot be considered comparatively significant as its volume of imports was far less than the volume of dumped imports (see paragraph 49 *infra*).

**“Particularly, the Domestic Industry is not Materially Injured by Dumped Imports from the Netherlands**

“Corus is the only respondent to have cooperated with the investigation, to have furnished data as requested by the Commission and to have cooperated with the on-site verification of that confidential data by the Commission. Therefore, there persists an existential difference between Corus (and thus, The Netherlands) and other respondent countries, information about the latter being only anecdotally available to the Commission, Imports from Corus should therefore be de-cumulated from other dumped imports for purposes of the Commission’s analysis.

The Commission has determined that the volume of imports of secondary quality Tinsplate from dumped sources during the POI was more than negligible quantity and the dumping margins established for the dumped sources are also more than *de-minimis* level, therefore as per Section 16 of the Ordinance, the Commission may cumulatively assess the effects of such imports on the domestic industry (see paragraph 33 *infra*).

**“THERE IS NO THREAT OF MATERIAL INJURY TO THE DOMESTIC INDUSTRY BY REASON OF DUMPED IMPORTS SUBJECT TO THE INSTANT INVESTIGATION**

“In its Preliminary Determination, the Commission did not conclude that there was a threat of material injury. Notwithstanding, Corus wishes to place on the record that, as to inventories, Corus has explained in its Foreign Producer Questionnaire and during verification by Commission representatives in the on-the-spot investigation, that it does not keep inventories of non-prime (secondary) arisings. These are the result

The Commission has not considered the case for threat of material injury to the domestic industry as it has already been determined by the Commission that the domestic industry suffered material injury during the POI.

of unintended consequences of its prime production process. They are disposed of to buyers on a regular and systematic basis in order to minimize the economic loss."

**"THE DUMPING MARGIN FOR CORUS IN THE PRELIMINARY DETERMINATION DO NOT ADEQUATELY REFLECT THE STATUTORY PROVISION**

"The Schedule to the Anti-Dumping Duties Ordinance, 2000 at para. 7 contemplates a (margin calculation) result that is "less favorable" for those exporters who do not cooperate. However, the Preliminary Determination shows that a country representing more than 20 percent of the total imports and non-cooperating, has attracted a provisional anti-dumping duty much lower than that of Corus."

The Commission has determined dumping margin for Corus on the basis of the information provided by it and imposed provisional anti-dumping duty @ 23.96 percent, whereas provisional anti-dumping duty for other non-cooperating exporters from Netherlands is @ 39.99 percent. The dumping margins for other Exporting Countries is determined on the basis of best information available under Section 32 of the Ordinance.

**Views/Comments of Pakistan Tinplate Merchants Association**

"That since 16<sup>th</sup> July 2009 when the said duty was imposed M/s Siddiq Sons Tin Plate Limited has increased the prices on Tin Plate to Rs. 10,000/- to Rs. 15,000/- imposing their monopoly in the market, whereas on the other hand the tin plate imported by the importers are piling up in the bonded warehouses because of the excess duty imposed on the imports of Tin Plate Secondary Quality causing scarcity of Tin Plate in the market."

The matter of increase in prices was enquired and it was observed that the domestic industry increased its prices around 7 percent against provisional duty ranging from 11.78 percent to 39.99 percent. The amount of increase on per MT basis was around 1/3<sup>rd</sup> as claimed by the Pakistan Tinplate Merchants Association. In addition this increase in price was mainly to meet the increased cost of production owing to increase in cost of inputs coupled with increase in exchange rate.

**23. Disclosure of Essential Facts**

23.1 In terms of Rule 14(8) of the Rules and Article 6.9 of Agreement on Antidumping, the Commission disclosed the essential facts, and in this context dispatched Statement of Essential Facts (hereinafter referred to as the "SEF") on October 12, 2009 to all interested parties including the known exporters/foreign producers, the Applicant, the known Pakistani importers, and to the embassies of the Exporting Countries in Pakistan.

23.2 Under Rule 14(9) 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 written submissions/ comments from following three interested parties on the facts disclosed in the SEF:

- i. Hussain Can Company (Pvt) Limited, Karachi
- ii. Punjab Tinplate Association, Lahore
- iii. Corus Stall BV, Netherlands

23.3 Corus Stall BV, Netherland has submitted the comments on SEF, which are already taken into consideration and responded in paragraph 22 supra. The comments received from Hussain Can Company (Pvt) Limited, Karachi and Punjab Tinplate Association, Lahore and germane to the investigation under the Ordinance are reproduced in Column A below and the Commission's response thereto are set out in Column B as follows:

**Column A**

**Column B**

**Views/Comments of Punjab Tin plate Association and Hussain Can Co. (Pvt.) Ltd.**

"As already accepted by the applicant that more than 90% of their product is prime quality and secondary quality upto 7 to 8% is incidentally produced. On the other hand, application is for imposition of RD on secondary product only. At the same time, he is providing data of his total production i.e prime as well as secondary for imposition of anti-dumping duty. The likes are not, therefore, being compared with likes."

The Applicant's production record from 2005-06 to 2007-08 (paragraph 38 infra) shows that more than 65 percent of its total production consists of secondary quality Tinplate. Main reason for this higher production of secondary quality Tinplate is production by the domestic industry with secondary quality TMBP (major input) in accordance with the requirements of domestic market.

"While it is perfectly understandable that data provided by the applicant has been kept confidential but it is very strange that certain working carried out by the NTC has also been kept confidential in the Statement of Essential facts. It is requested that at least the analysis/working carried out by the NTC be made public in the Statement of Essential Facts."

Rule 14(8) of the Rules provides that the Commission shall inform all interested parties, in writing, subject to the requirement of confidential information under Section 31 of the Ordinance, of essential facts under consideration which shall form the basis a decision whether to apply definitive measures under the Ordinance. Furthermore, it provides that such information shall not indicate whether a final determination is affirmative or negative. Therefore, the Commission's analysis cannot be disclosed in Statement of Essential Facts.

"That the international price of secondary quality tinplate exported to all other countries of the world is at par with the prices being declared for Pakistan. Can it be assumed that the Secondary quality tinplate is dumped all over the world? Has the NTC carried out any working in this regard? The Statement of Essential Facts indicates that no such exercise has been carried out inspite of repeated assertions by the interested parties in their written replies as well as verbal submissions at the time of hearing."

Import prices from Exporting Countries for Pakistan are not similar to those of international prices. These are different and vary to the extent of around 11 percent. However this less difference is because of price competition amongst these countries for Pakistan's domestic market as discussed in paragraph 33.3 infra.

**B. DETERMINATION OF DUMPING**

**24. Dumping.**

In terms of Section 4 of the Ordinance 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"

25. **Normal Value**

25.1 In terms of Section 5 of the Ordinance “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”.

25.2 However, Section 6 of the Ordinance 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:

- “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:”.

25.3 Ordinary course of trade is defined in Section 7 of the Ordinance 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.”

## 26. Export Price

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

## 27. Determination of Dumping

27.1 As stated earlier (paragraph 11 supra) the Applicant identified twenty exporters/producers involved in dumping of the secondary quality Tinplate from the Exporting Countries. Only one exporter/producer from the Exporting Countries provided information in response to the Commission’s questionnaire. The determination of dumping of investigated product by exporters/producers from Exporting Countries (except Corus Staal BV from Netherlands), in this final determination, is made on the basis of ‘best information available’ pursuant to Section 32 and Schedule to the Ordinance.

27.2 Only Corus, Netherlands provided information in response to the questionnaire. Individual margin of dumping of Corus Staal BV has been determined on the basis of information provided by the company.

## 28. Determination of Normal Value

28.1 In terms of Section 5 of the Ordinance, normal value is a “comparable price paid or payable, in ordinary course of trade, for sales of a like product when destined for consumption in an exporting country”. When such domestic prices are not available, the Commission may determine normal value on the basis of ‘best information available’ pursuant to Section 32 and Schedule to the Ordinance.

28.2 Since none of the exporters/producers from Belgium, France, Germany, and USA provided requisite information to the Commission in response to the questionnaire, the Commission was constrained to determine normal values for exports of investigated product from these countries on the basis of information provided by the Applicant in the application. In the application the Applicant constructed normal value by using the average annual prices of hot-rolled coils during financial year 2007-08, given in various issues of the UK-based metal journal “Metal Bulletin Research (MBR)”. A conversion cost of US\$\*\*\*/MT (taken from conversion cost calculations of M/s. Stemcor, Belgium provided by the importers of secondary quality Tinplate to Pakistan customs authorities) has been added to arrive at ex-factory price of prime quality Tinplate. To calculate the ex-factory prices of secondary quality Tinplate, the constructed ex-factory prices of prime quality Tinplate were discounted by \*\*\* (as this discount rate was used by the Collector of Customs (Valuation), Customs House Karachi for determining minimum assessable value of secondary quality Tinplate).

28.3 Normal values of secondary quality Tinplate for the Exporting Countries (except Netherlands) thus worked out are given below:

**Table-II**  
**Normal Value (ex-factory price in the Exporting Countries)**

Exporting Country	Ave. Annual Prices of HRC as given in MBR	Conversion Cost	Prices of Prime Quality Tinplate	Prices of secondary quality Tinplate discounted @***
Belgium	***	***	***	***
France	***	***	***	***
Germany	***	***	***	***
USA	***	***	***	***

Source: Applicant

### Normal value of Corus Staal BV, Netherlands

28.4 According to the information provided by Corus Packaging Plus, Netherlands, it sold two types of non-prime tinplate i.e. rejects \*\*\*MT and wasters \*\*\*MT in the domestic market during 2007-08. In the domestic sales Corus sold \*\*\*MT of "wasters" tinplate to Zaanlandia Bekkers Bilk BV (an end-user) and \*\*\*MT "rejects" Tinplate to Laura Staal Center Maastricht BV (a steel service center).

28.5 During on-the-spot-investigation Corus Staal informed that it does not manufacture non-prime. Non-prime arising during production process is an unintended consequence of its (prime) manufacturing and is disposed of in the best manner possible in order to minimize the financial loss that results from the manufacturing defects detected prior to sale of a prime product. The non-prime is sold at a price \*\*\* percent lower for "waster" tinplate and \*\*\* percent lower for "rejects" tinplate than the price of prime Tinplate. Sales at discounted prices are considered as in the ordinary course of trade due to particular market situation (as non-prime is considered as unintended production arising out of production of prime tinplate).

28.6 The weighted average gross domestic sales price of "waster" tinplate was Euro \*\*\*/MT (US\$\*\*\*/MT). As delivery terms of "waster" tinplate sales was FAS (Free along Side) and few sales were made on credit, adjustments were made for inland freight charges and credit cost of Euro \*\*\*/MT (US\$\*\*\*/MT) to arrive at ex-factory domestic sales price of "waster" tinplate. The ex-factory price of "waster" tinplate worked out to be Euro \*\*\*/MT (US\$\*\*\*/MT). The weighted average gross domestic sales price of "rejects" tinplate was Euro \*\*\*/MT (US\$\*\*\*/MT). As delivery terms of "rejects" tinplate were ex-works and only few sales were made on credit adjustment was made for credit cost of Euro \*\*\*/MT (US\$\*\*\*/MT) to arrive at ex-factory domestic sales price of "rejects" tinplate. The ex-factory price of "rejects" tinplate worked out to be Euro \*\*\*/MT (US\$.\*\*\*/MT).

### 29. Determination of Export Price

29.1 In terms of Section 10 of the Ordinance, export price is a price actually paid or payable for secondary quality Tinplate when sold for export from an exporting country to Pakistan.

29.2 As stated earlier none of the exporters/producers from the Exporting Countries (except Corus Staal, Netherlands) provided information in response to the questionnaire, therefore,

export price of secondary quality Tinplate exported from the Exporting Countries has been determined from import data obtained from PRAL.

29.3 The weighted average adjusted (ex-factory) export prices for the secondary quality Tinplate from Exporting Countries during POI are given in the following table:

**Table-III**  
**Weighted Average Adjusted Export Price**

Exporting Country	Quantity (MT)	C&F Export Price (US\$/MT)	Less Ocean & inland freight charges	Adjusted Export price (US\$/MT)
Belgium	***	***	***	***
France	***	***	***	***
Germany	***	***	***	***
Netherlands	***	***	***	***
USA	***	***	***	***

Source: Applicant and PRAL data.

### Export Price of Corus Staal BV, Netherlands

29.4 According to the information provided by Corus, it does not export secondary quality tinplate directly to Pakistan. Corus has no customers in Pakistan. Neither does it grant discounts or rebates in the process of disposal of secondary quality Tinplate, that is ultimately exported to Pakistan. Corus sold \*\*\*MT of IP having gross value of Euro \*\*\* to its customers outside Pakistan during the POI. The PRAL data shows import of \*\*\* MT of secondary quality Tinplate from Netherlands during the POI, out of which \*\*\*MT was sold by Corus to its customers (for export of secondary quality Tinplate to Pakistan).

29.5 According to the information provided by Corus Netherlands, it sold two types of non-prime tinplate i.e. "rejects" \*\*\*MT and "wasters" \*\*\*MT to its customers outside Pakistan during 2007-08. The weighted average gross sales price of waster tinplate was Euro \*\*\*/MT (US\$\*\*\*/MT). After making adjustment for credit cost of Euro \*\*\*/MT (US\$\*\*\*/MT), the ex-factory export sales price (assumed to be exported to Pakistan by its customers) of "waster" tinplate works out to be Euro \*\*\*/MT (US\$\*\*\*/MT). The weighted average gross sales price of "rejects" tinplate was Euro \*\*\*/MT (US\$\*\*\*/MT). After making adjustment for inland freight charges of Euro \*\*\*/MT (US\$\*\*\*/MT), the ex-factory export price (assumed to be exported to Pakistan by its customers) of rejects tinplate works out to be Euro \*\*\*/MT (US\$. \*\*\*/MT)

### 30. Determination of Dumping Margin

30.1 Section 2(f) of the Ordinance defines "dumping margin" in relation to a product to mean the amount by which its normal value exceeds its export price. Section 11 of the Ordinance requires the export price and normal value to be compared 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.

30.2 Taking into account the requirements of the Section 11 of the Ordinance the dumping margin for Belgium, France, Germany and USA has been calculated by comparing ex-factory normal value with weighted average adjusted (ex-factory) export price (on the basis of best information available). The dumping margin for exporters from Netherlands has been calculated by comparing ex-factory normal value of Corus Staal BV with weighted average adjusted (ex-factory) export price of imports from Netherlands (calculated from PRAL data) as follows:

**Table-IV**  
**Dumping Margin**

Exporting Countries	Ex-Factory Normal Value (US\$/MT)	Ex-factory Export Price (US\$/MT)	Dumping Margin (US\$/MT)	Dumping Margin as % of ex-factory Export Price	Dumping Margin as % of C&F Export Price
Belgium	***	***	***	31.40	28.62
France	***	***	***	34.43	31.31
Germany	***	***	***	25.95	23.73
Netherlands	***	***	***	44.19	39.99
USA	***	***	***	12.93	11.78

Source: Application

30.3 Dumping margin for Corus Staal BV has been calculated on the basis of information provided in response to the Questionnaire. According to the Corus it categorizes non-prime into 'wasters' and "rejects":

**Table-V**  
**Dumping Margin for Corus Staal BV, Netherlands**

Corus Staal BV	Ex-Factory Normal Value (US\$/MT)	Ex-factory Export Price (US\$/MT)	Dumping Margin (US\$/MT)	Total dumping margin (US\$)	Dumping Margin as % of C&F Export Price
Waster Tinplate	***	***	***	***	23.96
Rejects Tinplate	***	***	***	***	
				***	

Source: Corus Staal BV

### 31. De minimis Dumping Margins and Negligible Volume of Dumped Imports

31.1 In terms of Section 41(3) of the Ordinance, dumping margin shall be considered to be negligible if it is less than two percent, expressed as a percentage of the export price. Dumping margins, set out in paragraph 30 supra, appear to be above the *de minimis* level.

31.2 As regards the volume of dumped imports, Section 41(3) of the Ordinance provides that the volume of such imports shall normally be regarded as negligible if the volume of dumped imports of an investigated product is found to account for less than three percent of total imports of like product. The data obtained from PRAL of volume of dumped imports of secondary quality Tinplate from all sources during the POI (July 01, 2008 to June 30, 2008) is given in the table below:



**Table-VI**  
**Volume of Imports of secondary quality Tinplate**  
**during FY 2007-08**

<b>Exporting Country</b>	<b>As percent of total imports</b>
Belgium	15.26%
France	3.24%
Germany	18.65%
Netherlands	7.40%
USA	20.82%
Other sources	34.31%
<b>Total</b>	<b>100%</b>

Source: PRAL data

31.3 It appears from the above table that the volume of dumped imports of secondary quality Tinplate from each dumped source i.e. Belgium, France, Germany, Netherlands and USA during 2007-08 was above the negligible threshold set-out in Section 41(3) of the Ordinance.

### C. INJURY TO DOMESTIC INDUSTRY

#### 32. Material Injury to the Domestic Industry

32.1 Section 15 of the Ordinance sets out the principles for determination of material injury to the domestic industry and provides as follows:

“A determination of injury shall be based on an objective examination of all relevant factors by the Commission which may include but shall not be limited to:

- a. volume of dumped imports;
- b. effect of dumped imports on prices in domestic market for like products; and
- c. consequent impact of dumped imports on domestic producers of such products...”

32.2 Material injury to the domestic industry is summarized in the following paragraphs.

#### 33. Cumulation of Dumped Imports

33.1 As per Section 16 of the Ordinance:

where imports of a like product from more than one country are the subject of simultaneous investigation under this Ordinance, the Commission may cumulatively assess the effects of such imports on the domestic industry only if it determines that:

- (a) dumping margin in relation to secondary quality Tinplate from each country is more than the negligible amount (as specified in paragraphs 30.2 and 30.3 supra) and volume of dumped imports from each investigated country is not less than the negligible quantity (as specified in paragraph 31.2 supra); and
- (b) a cumulative assessment of the effects of the imports is appropriate in the light of
  - (i) the conditions of competition between the imports; and
  - (ii) the conditions of competition between the imports and a domestic like product.

33.2 As mentioned in paragraph 31.2 supra, the volume of imports of secondary quality Tinplate from dumped sources during the POI was more than the negligible quantity (i.e. less than three percent of total imports of secondary quality Tinplate). The dumping margins established for the dumped sources are more than the negligible amount (i.e. less than 2 percent of export price) (paragraphs 30.2 and 30.3 supra).

33.3 It is evident from the weighted average export prices of secondary quality Tinplate imported from dumped sources during POI (paragraph 29.3 supra) that there was a price competition between the imports of the secondary quality Tinplate from all dumped sources.

33.4 The conditions of competition between dumped imports of secondary quality Tinplate and the domestic like product are discussed in detail in paragraphs 35 to 45 infra.

33.5 For the reasons given above, the effects of dumped imports on the domestic industry have been cumulatively assessed in the following paragraphs.

#### **34. Determination of Domestic Industry**

34.1 In terms of Section 2(d) of the Ordinance 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.

34.2 As mentioned in paragraph 9.4 supra, the application is filed by the domestic industry producing 100 percent of the domestic production of domestic like product in Pakistan. Thus the Applicant is considered as domestic industry and injury analysis is based on the information/data of the Applicant.

#### **35. Volume of Dumped Imports**

##### **Facts**

35.1 With regard to the volume of dumped imports, in terms of Section 15(2) of the Ordinance, it is considered whether there has been a significant increase in dumped imports, either in absolute terms or relative to the consumption or production of the domestic like

product by the domestic industry. The following table shows imports of secondary quality Tinplate (obtained from PRAL) and production of the domestic like product by the domestic industry, provided by the Applicant, during the POI:

**Table-VII**  
**Imports and the Domestic Production of secondary quality Tinplate**

Year	Imports from			Domestic Production of secondary quality Tinplate
	Dumped sources	Other Sources	Total Imports	
2005-06	56.69	22.20	78.89	100.00
2006-07	43.03	10.17	53.21	90.64
2007-08	84.09	43.94	128.02	48.05

Source: Applicant and PRAL data

Note: Total imports for 2005-06 have been indexed as 100.

### Analysis

35.2 It appears from the above table that the volume of dumped imports from the Exporting Countries decreased by 24 percent in FY 2006-07 over the FY 2005-06. However, volume of dumped imports from the Exporting Countries significantly increased by 95 percent in FY 2007-08 over the FY 2006-07. The domestic production decreased by 9.36 percent in 2006-07 and 46.98 percent in FY 2007-08.

### Conclusion

35.3 On the basis of above information and analysis the Commission has concluded that there was significant absolute increase in the volume of dumped imports during 2007-08.

## 36. Market Share

### Facts

36.1 The total domestic demand of Tinplate in Pakistan is met through local production and imports. To establish the size of the Pakistan market, sales of domestic like product by the domestic industry, imports of the investigated product and imports of secondary quality Tinplate from other sources have been used. Following table shows the market share from each source of supply during the POI:

**Table-VIII**  
**Comparison of Domestic Sales and Imports of secondary quality Tinplate in the Domestic Market**

Year	Sales by domestic industry	Imports from		Total domestic market
		Dumped sources	Other sources	
2005-06	54.00	33.00	13.00	100.00
2006-07	70.00	24.00	6.00	100.00
2007-08	25.00	49.00	26.00	100.00

Source: Applicant and PRAL data.

Note: Total domestic market for 2005-06 has been indexed as 100.

### Analysis

36.2 The above table shows that market share of the domestic industry increased from 54 percent to 70 percent in FY 2006-07 over FY 2005-06. However, its market share decreased to 25

percent of total domestic market in FY 2007-08. The market share of dumped imports of secondary quality Tinplate decreased from 33 percent to 24.83 percent in FY 2006-07 over FY 2005-06. However, market share of dumped imports increased to 47.97 percent in FY 2007-08. Thus during the POI market share of domestic industry decreased and that of dumped imports as well as imports from other sources increased substantially.

### Conclusion

36.3 On the basis of above information and analysis the Commission has concluded that the domestic industry suffered injury on account of loss in market share during 2007-08.

### 37. Price Effects

37.1 The effect of dumped imports on domestic sale prices of Tinplate in the domestic market has been examined to establish whether there has been significant price under-cutting (the extent to which the price of the Tinplate is lower than the price of domestic like product), price suppression (the extent to which an increase in the cost of production cannot be recovered by way of an increase in selling price) and price depression (the extent to which the domestic industry experiences a decrease in its selling prices) during the POI.

### 37.2 Price Undercutting

#### Facts

37.2.1 Information/data on weighted average ex-factory price of the domestic like product and weighted average landed cost of the secondary quality Tinplate during the POI is given in following table:

**Table-IX**  
**Price Undercutting**

Year	Average ex-factory price of domestic like product	Average landed cost of dumped imports	Price Undercutting
2005-06	100.00	70.23	29.77%
2006-07	92.78	71.33	23.11%
2007-08	107.11	89.79	16.17%

Source: Applicant and PRAL data

Note: Average ex-factory price of domestic like product for 2005-06 has been indexed as 100.

#### Analysis

37.2.2 The above table shows that the dumped imports undercut the prices of domestic like product during the POI in the range of 16.17 percent to 29.77 percent.

#### Conclusion

37.2.3 From the above information and analysis the Commission has concluded that domestic industry experienced price undercutting from dumped imports during the POI.

### 37.3 Price Suppression

#### Facts

37.3.1 Data regarding weighted average cost of production and ex-factory price of the domestic like product during the POI is given in following table:

**Table-X**  
**Price Suppression**

Year	Average cost of production of domestic like product	Average ex-factory price of domestic like product	Price Suppression	
			Increase/ (decrease) in cost of production	Increase/ (decrease) in price
2005-06	100.00	100.00	-	-
2006-07	102.02	92.78	2.02	(7.22)
2007-08	113.89	107.11	11.87	14.33

Source: Applicant.

Note: Data for 2005-06 has been indexed as 100.

#### Analysis

37.3.2 The above table shows that the domestic industry experienced price suppression during FY 2006-07 and did not face price suppression during FY 2007-08, because the increase in the average ex-factory price of domestic like product is more than the increase in its cost of production. If the cost of production and ex-factory price of base year of 2005-06 are compared with the figures for 2007-08 it would also reveal price suppression as increase in ex-factory price was less than the increase in cost of production. Since the dumped imports are heavily undercutting the domestic prices throughout the POI (Table-IX), the ex-factory prices of the domestic like product remain under the pressure of prices of dumped imports.

#### Conclusion

37.3.3 On the basis of above information and analysis the Commission has concluded that the domestic industry experienced price suppression during 2006-07.

### 37.4 Price Depression

#### Facts

37.4.1 The weighted average ex-factory price of the domestic like product during the POI is given in the table below:

**Table-XI**  
**Price Depression**

Year	Weighted Average ex-factory price of domestic like product	Price depression
2005-06	100.00	-
2006-07	92.78	(7.22)
2007-08	107.11	14.33

Source: Applicant.

Note: Data for 2005-06 has been indexed as 100.

**Analysis**

37.4.2 The above table shows that the domestic industry faced price depression during FY 2006-07 and did not experience price depression in FY 2007-08 as the weighted average ex-factory price of domestic like product increased. The domestic industry reduced its prices in 2006-07 in order to get more market share as compared to dumped imports as well as to dispose of its higher ending inventories for 2005-06 (Table-XIV).

**Conclusion**

37.4.3 From the above information and analysis the Commission has concluded that the domestic industry experienced price depression in 2006-07.

**38. Production and Capacity Utilization****Facts**

38.1 The installed capacity, quantity produced and the capacity utilization of the domestic industry during the POI, as provided by the Applicant are as follows:

**Table-XII****Capacity utilization**

Period	Installed Capacity	Capacity Utilization (Prime + Secondary = Total)	(MT)
2005-06	100	13% + 34% = 47%	
2006-07	100	8% + 31% = 39%	
2007-08	100	22% + 16% = 38%	

Source: Applicant

Note: Data for 2005-06 has been indexed as 100

**Analysis**

38.2 The above table shows that the overall capacity utilization level of the domestic industry decreased from 47 percent in FY 2005-06 to 38 percent in FY 2007-08. However, decrease in capacity utilization with reference to production of secondary quality Tinplate is more pronounced.

**Conclusion**

38.3 On the basis of above information and analysis the Commission has concluded that the domestic industry suffered injury on account of capacity utilization during the POI.

**39. Profit and Loss****Facts**

39.1 Information submitted by the Applicant on profitability of the domestic industry is given in the following table:

**Table-XIII****Profit / Loss**

Year	Gross Profit/(loss)	Net Profit/(loss)
2005-06	100.00	100.00
2006-07	91.41	82.78

2007-08	43.54	28.01
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Source: Applicant

Note: Data for 2005-06 has been indexed as 100

**Analysis**

39.2 It appears from the above table that the net profit of the domestic industry decreased by 17 percent and 66percent in FY 2006-07 and 2007-08, respectively.

**Conclusions**

39.3 On the basis of above information and analysis the Commission has concluded that the domestic industry suffered material injury on account of decline in profits during the POI.

**40. Inventories****Facts**

40.1 The data provided by the Applicant on the position of inventories is as follows:

**Table-XIV**  
**Opening and closing Inventory**

Year	Opening Inventory	Closing Inventory
2005-06	100.00	115.95
2006-07	115.95	10.27
2007-08	10.27	28.46

Source: Applicant.

Note: Opening inventory for 2005-06 has been indexed as 100.

**Analysis**

40.2 The above table shows that inventories of the domestic like product decreased substantially in 2006-07. However, inventories increased to 177.12 percent in 2007-08 despite much lower production as the sales of domestic like product decreased substantially.

**Conclusion**

40.3 Based on the foregoing, the Commission has concluded that the domestic industry suffered material injury due to increase in inventory stock during 2007-08.

**41. Employment, Productivity and Wages****Facts**

41.1 The data submitted by the Applicant on employment in the domestic industry, productivity and the wages paid during the POI is given in following table:

**Table-XV**  
**Employment, Productivity and Salaries & Wages**

Year	Number of Employees	Total salaries and wages	Domestic production*	Productivity per worker	Salaries & wages
2005-06	100	100.00	100.00	100.000	100.00

Report on Final Determination and Levy of Definitive Anti-dumping Duty against Dumped Imports of Secondary Quality Tinplate Originating in and/or Exported from Belgium, France, Germany, Netherlands and United States of America

2006-07	104	106.79	82.38	78.89	129.68
2007-08	106	126.08	79.93	75.27	157.77

Source: Applicant.

\* Production of both prime and secondary Tinplate has been taken

Note: Data for 2005-06 has been indexed as 100.

### Analysis

41.2 The above table shows that the employment increased in FY 2006-07 and further increased in FY 2007-08. The productivity per worker decreased through out the POI. Similarly, salaries and wages per MT of Tinplate also increased during the POI.

### Conclusion

41.3 From the above information and analysis the Commission has concluded that the domestic industry suffered injury on account of productivity and salaries and wages per MT during 2006-07 and 2007-08.

## 42. Growth

The Applicant has setup a plant having capacity of 120,000 MT per annum, however, the total domestic demand during 2007-08 was around 92,000 MT of both prime and secondary quality Tinplate (much lower than the installed capacity). Therefore, neither the Applicant has felt the need to enhance its plant capacity, nor a new plant has been set-up by any other firm.

## 43. Ability to Raise Investment (From other sources)

Applicant claims that it is a private limited company listed at Karachi Stock Exchange and it has given dividend to its shareholders during last three years, however, its net profit decreased during the POI. Had there been any need to raise investment through stock exchange, the domestic industry claims that in such an adverse situation, it would have faced difficulty in raising investment from stock exchange or obtaining loan/ financing from banks.

## 44. Return on Investment

### Facts

44.1 Following table shows that the Applicant's return on investment during the POI.

**Table-XVI**  
**Return on Investment**

Year	Return on Investment
2005-06	28.88%
2006-07	20.23%
2007-08	10.35%

Source: Applicant

Note: Data for 2005-06 has been indexed as 100.

### Analysis

44.2 The above table shows that return on investment of domestic industry decreased substantially during the POI, mainly because of decline in profits.



**Conclusion**

44.3 On the basis of above information and analysis the Commission has concluded that the domestic industry suffered injury due to decline in return on investment during the POI.

**45. Cash Flow****Facts**

45.1 According to the Applicant, its cash generation was also affected due to dumped imports of the secondary quality Tinplate. Cash generation from operation during the POI is given in the table below:

**Table-XVII**  
**Cash Flow**

Year	Cash Flow
2005-06	100.00
2006-07	75.13
2007-08	53.77

Source: Applicant.

**Analysis**

45.2 Cash generated during FY 2005-06 went down from 100 to 75 in FY 2006-07. The cash flow further decreased in FY 2007-08 due to reduction in profit.

**Conclusion**

45.3 On the basis of foregoing, the Commission has concluded that the domestic industry suffered material injury during the POI due to negative effect on cash flow.

**46. Magnitude of the Margin of Dumping**

The effect of magnitude of the margin of dumping of all exporter/producers from the Exporting Countries has been considered. The margin of dumping ranges between 11.78 to 39.99 percent *ad val* and the Commission has concluded that the domestic industry suffered injury on account of magnitude of the margin of dumping.

**47. Summing up of Material Injury**

47.1 The facts and analysis in the preceding paragraphs (paragraphs 34 to 44 supra) show that due to dumped imports the domestic industry has suffered material injury during the POI mainly on account of:

- i) significant increase in the volume of dumped imports of investigated product from the Exporting Countries;
- ii) price undercutting;
- iii) price suppression;
- iv) price depression;
- v) decline in market share;
- vi) decline in production;
- vii) decline in capacity utilization;
- viii) decline in sales;
- ix) decline in profits;
- x) decline in return on investment; and

xi) negative effect on cash flow

47.2 Dumped imports of investigated product from the Exporting Countries significantly increased in absolute terms and sales of domestic like product significantly decreased during the POI.

47.3 The landed cost of investigated product undercut the sales price of domestic like product in Pakistan's market during the POI, the domestic industry was not able to increase its sales price to a level to recover increase in cost of production during 2006-07.

47.4 The domestic industry lost its sales and market share due to dumped imports of investigated product during the POI. Production of the domestic like product decreased and consequently capacity utilization of the domestic industry also decreased during the POI. Profit of the domestic industry declined and there was negative effect on cash flow.

47.5 On the basis of foregoing, the Commission has concluded that the domestic industry suffered material injury due to dumped imports of investigated product in terms of Section 15 and 17 of the Ordinance.

#### 48. Causal link

The imports of the secondary quality Tinplate from the Exporting Countries were at dumped prices. The imports of secondary quality Tinplate from countries other than the Exporting Countries were 34.32 percent of total imports, thus the domestic industry suffered injury mainly on account of dumped imports of investigated product from Exporting Countries. The main factors mentioned at paragraph 47 supra appear to have caused material injury to domestic industry.

#### 49. Other Factors

49.1 In accordance with Section 18(2) of the Ordinance, the Commission also examined factors, other than dumped imports, which could at the same time cause injury to the domestic industry, in order to ensure that possible injury caused by other factors is not attributed to the injury caused by dumped imports.

49.2 The investigation of the Commission revealed that the domestic industry also suffered some injury due to imports of secondary quality Tinplate from sources other than dumped sources during the POI. However, injury caused by imports from other sources cannot be considered as significant as its volume was far less than the volume of dumped imports, and weighted average C&F price was around the same level of the weighted average C&F price of the investigated product. Following table shows the volume and weighted average C&F prices of imports from other sources and from dumped sources:

**Table-XVIII**  
**Comparison of Imports from Dumped and Other Sources**

Year	Imports from Dumped Sources	C&F price	Imports from other Sources	C&F price
2005-06	100.00	100.00	39.16	99.62

2006-07	75.92	100.61	17.94	97.70
2007-08	148.34	127.25	77.51	127.60

Source: PRAL data.

Note: Imports from dumped sources and its C & F price for 2005-06 have been indexed as 100.

49.3 The above table shows there was significant increase in imports from other sources during 2007-08. At the same time, the C&F prices of imports from other sources (127.60) were slightly higher than the C&F prices of imports from dumped sources (127.25) during 2007-08. Thus, the injury suffered by domestic industry during the POI on account of imports from other sources was not significant as compared to injury suffered by imports from dumped sources.

#### **D. CONCLUSIONS**

50. The conclusions, after taking into account all considerations for this final determination, are as follows:

- i. the application was filed on behalf of domestic industry as the Applicant represents 100 percent of the production of domestic like product;
- ii. the investigated product and the domestic like product are like products;
- iii. during the POI, the investigated product was exported to Pakistan by the exporters/producers, from the Exporting Countries, at prices below its normal value;
- iv. the volume of dumped imports of the investigated product and the dumping margins established on the basis of the foregoing analysis, are above the negligible and *de minimis* levels respectively;
- v. the domestic industry suffered material injury during the POI on account of, significant increase in the volume of dumped imports, price undercutting, price depression, price suppression; decline in market share, production, capacity utilization, sales, profits, return on investment; and negative effect on cash flow (in terms of Section 15 and 17 of the Ordinance);
- vi. the domestic industry suffered injury on account of magnitude of the margin of dumping; and
- vii. there is a causal relationship between dumped imports and the material injury suffered by the domestic industry.

#### **E. IMPOSITION OF DEFINITIVE ANTI-DUMPING DUTY**

51. In view of the analysis and conclusions with regard to dumping, material injury, and causation, imposition of definitive antidumping duty on the investigated product is needed to offset injury to the domestic industry by dumped imports. Dumping margins have been determined for all exporters/producers from the Exporting Countries.

52. In terms of Section 50 of the Ordinance, definitive antidumping duties given in the following table are hereby imposed on the dumped imports of the investigated product importable from the Exporting Countries for a period of five years effective from July 16, 2009. The definitive antidumping duty rates are determined on C&F value in *ad val* terms. The definitive antidumping duties at C&F value are equivalent to the final dumping margins determined at ex-factory price level.

**Table-XIX**  
**Definitive Antidumping duty**

Exporting Countries	Provisional anti-dumping duty rates (%)
Belgium	28.62
France	31.31
Germany	23.73
Netherlands	
i) Corus Staal BV	23.96
ii) All Others Rate	39.99
USA	11.78

53. Secondary quality Tinplate imported from sources, other than the Exporting Countries and South Africa (paragraph 6 supra) shall not be subject to definitive antidumping duties. The investigated product is classified under PCT heading No.7210.1210.

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

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

56. The definitive antidumping duties 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 Commission's Non-lapsable PLD account No. 187 with Federal Treasury Office, Islamabad.

57. The Commission had imposed provisional antidumping duties on the investigated product vide official gazette (extra ordinary) dated July 16, 2009 for a period of four months effective from July 16, 2009. In terms of Section 55(2) of the Ordinance, if the definitive antidumping duty is lower than the amount of provisionally determined antidumping duty, the difference shall be refunded by the Commission within forty-five days of the final determination. In this case definitive anti-dumping duties are equivalent to provisional anti-dumping duties already imposed, therefore no refund is involved on account of difference in anti-dumping duties.

(Bilal Khan)  
Member  
November 12, 2009

(Batool Iqbal Qureshi)  
Chairperson  
November 12, 2009

**ANNEX-I**

**LIST OF INTERESTED PARTIES**

<b><u>S. No.</u></b>	<b><u>Name of Interested Party</u></b>
1.	Indumet S.A, Belgium
2.	Stemcor EU, Belgium
3.	Heboss International N.V, Belgium
8.	Arcelor Mittal Packing S.A, France
4.	Marc Brussle Eisen and Stahl Gmbh, Germany
5.	Rasselstein Hoesch Gmbh, Germany
6.	Sehgal Metalle Gmbh Stadtbergen, Germany
7.	Alees Handels Gmbh, Germany

9.	Ferofin AG, Netherlands
10.	Corus Packaging Plus, Netherlands
11.	Steel-Link BV. Van Beukelaarweg, Netherlands
12.	Stemcor M.E.S.A., Netherlands
13.	Corus Packaging Plus, Netherlands
14.	Reynolds Services Inc. USA
15.	Titan Steel Corporation, USA
16.	Ameritin International Corp, USA
17.	Sanko International, USA
18.	Gemcor International Inc., USA
19.	Stainless Sales, Inc., USA
20.	Eurofer, USA
21.	Delegation of the European Commission to Pakistan
22.	Waheed Hafeez Ghee Industry Pvt. Ltd, Hattar, NWFP.
23.	Shamim Tin Merchant, Karachi.
24.	Sohail Vegetable Ghee & Oil Mill Pvt. Ltd. Peshawar.
25.	M.Z Agency, Karachi.
26.	Awan Trading Corp. Pvt. Ltd, Faisalabad.
27.	F.F Steel Pvt. Ltd., (Frontier Foundary), Peshawar.
28.	Bilour Industries (Pvt.) Limited, Peshawar.
29.	Hussain, Can Co. (Pvt.) Ltd, Lahore.
30.	Pakistan Vanaspati Manufacturer's Association Islamabad
31.	Punjab Tin Plate Association, Lahore
32.	Siddiqsons Tinplate Limited, Karachi

**Annex-II****List of Participants**

<u>S. No.</u>	<u>Name and Designation</u>	<u>Company Name</u>
1.	Mr. Saifullah Khan, Managing Partner	S.U. Khan Associates Management Consultant
2.	Mr. Majid Khan, Consultant	
3.	Ms. Nabeela Ahmad	Embassy of the Kingdom of Netherlands in Islamabad
4.	Mr. Ahmed Dadou	Embassy of the Kingdom of Netherlands in Islamabad
5.	Haji Tasleem Qureshi, Chairman	Pakistan Tinsplate Merchants Association
6.	Mr. Gulzar Ahmed	
7.	Mr. Altaf Hussain	
8.	Mr. Abrar Ahmed	
9.	Mr. Ikhkhaq Ahmed	
10.	Mr. Aziz Qurban	
11.	Mr. Bashir Hussain	
12.	Mr. Akhtar Ali Advocate High Court	Representative of Hussain Can Company & Punjab Tinsplate Merchants Association (PTMA)
13.	Mr. Sajjad Ch.	Pakistan Tinsplate Merchants Association
14.	Mr. Afzal Butt	Pakistan Tinsplate Merchants Association
15.	Mr. M. Shoaib Khan	Executive Member of PVMA
16.	Mr. Shamshad Butt	Pakistan Tinsplate Merchants Association
17.	Mr. Omer Yaqub Butt	Pakistan Tinsplate Merchants Association
18.	Mr. Muhammad Riaz Malik	PVMA Deputy Secretary
19.	Mr. Tasharraf	Hussain Can Co.
20.	Mr. Mazhar Raza Bangash, From Messrs. Rizvi, Isa, Afridi & Angell	Representative of Corus Packaging Plus USA
21.	Mr. Babbar A Khan From Messrs. Rizvi, Isa, Afridi & Angell	Representative of Corus Packaging Plus USA

Report on Final Determination and Levy of Definitive Anti-dumping Duty against Dumped Imports of Secondary Quality Tinplate  
Originating in and/or Exported from Belgium, France, Germany, Netherlands and United States of America