Report No. 777

INVESTIGATION INTO THE ALLEGED CIRCUMVENTION OF THE ANTI-DUMPING DUTIES ON WINDSCREENS FOR VEHICLES CLASSIFIABLE UNDER TARIFF SUBHEADING 7007.21.20, TO BE USED IN THE SOUTHERN AFRICAN CUSTOMS UNION AS REPLACEMENT GLASS IN THE AFTERMARKET, ORIGINATING IN OR IMPORTED FROM THE PEOPLE'S REPUBLIC OF CHINA BY IMPORTING THE WINDSCREENS UNDER TARIFF SUBHEADING 8708.22.10: FINAL DETERMINATION

The International Trade Administration Commission of South Africa herewith presents its **Report No. 777: INVESTIGATION INTO THE ALLEGED CIRCUMVENTION OF THE ANTI-DUMPING DUTIES ON WINDSCREENS FOR VEHICLES CLASSIFIABLE UNDER TARIFF SUBHEADING 7007.21.20, TO BE USED IN THE SOUTHERN AFRICAN CUSTOMS UNION AS REPLACEMENT GLASS IN THE AFTERMARKET, ORIGINATING IN OR IMPORTED FROM THE PEOPLE'S REPUBLIC OF CHINA BY IMPORTING THE WINDSCREENS UNDER TARIFF SUBHEADING 8708.22.10: FINAL DETERMINATION**

AYABONGA CAWE
CHIEF COMMISSIONER

PRETORIA
07 JULY 2026

INVESTIGATION INTO THE ALLEGED CIRCUMVENTION OF THE ANTI-DUMPING DUTIES ON WINDSCREENS FOR VEHICLES CLASSIFIABLE UNDER TARIFF SUBHEADING 7007.21.20, TO BE USED IN THE SOUTHERN AFRICAN CUSTOMS UNION AS REPLACEMENT GLASS IN THE AFTERMARKET, ORIGINATING IN OR IMPORTED FROM THE PEOPLE'S REPUBLIC OF CHINA BY IMPORTING THE WINDSCREENS UNDER TARIFF SUBHEADING 8708.22.10: FINAL DETERMINATION

SYNOPSIS

The International Trade Administration Commission of South Africa ('the Commission") conducted an investigation (referred to as an "anti-circumvention investigation") into the circumvention of the anti-dumping duties on windscreens for vehicles classifiable under tariff subheading 7007.21.20, to be used in the Southern African Customs Union ("SACU") as replacement glass in the aftermarket ("ARG") ("subject product"), originating in or imported from the People's Republic of China ("China") by importing the windscreens under tariff subheading 8708.22.10.

The anti-dumping duties that are the subject to the Commission's anti-circumvention investigation were imposed on imports of the subject product originating in or imported from China following an (original) investigation initiated on 22 July 2022, through Notice No. 1164 of 2022, published in *Government Gazette* No. 47061.

On 13 January 2025, Shatterprufe, a division of PG Group (Proprietary) Limited ("the Applicant"), one of the four main manufacturers in the SACU industry, lodged an application alleging circumvention of the anti-dumping duties through the misclassification of imports under an alternative tariff subheading that is not subjected to anti-dumping duties.

Following the Commission's assessment that *prima facie* evidence of circumvention existed, an anti-circumvention investigation was initiated on 07 March 2025 through Notice No. 3036 of 2025 published in *Government Gazette* No. 52227. The initiation notice, together with the non-confidential version of questionnaires, was circulated to all known interested parties. Questionnaire responses and comments were received from the manufacturers and/or exporters of the subject product, Xinyi Automobile Glass (Shenzhen) Co., Ltd ("Xinyi Shenzhen"), Dongguan Benson Automobile Glass Co., Ltd ("Benson"), and SACU importers, Wholesale Motor Glass.

The Commission issued its Preliminary Report No. 756 to interested parties on 03 November 2025 and invited comments thereon. Having considered all submissions and verified information, the Commission issued essential facts letters to interested parties, inviting final comments prior to making its final determination and recommendation to the Minister of Trade, Industry and Competition ("the Minister").

After considering all verified information and submissions from interested parties, the Commission made a final determination that the anti-dumping duties imposed in the original investigation are being circumvented through tariff hopping. Imports of the subject product are being shifted from tariff subheading 7007.21.20, to which the anti-dumping duties apply, to tariff subheading 8708.22.10, which are not subject to the anti-dumping duties. The shift is undermining the effectiveness of the duties originally imposed on imports classified under tariff subheading 7007.21.20, and the conditions for circumvention set out in the Anti-Dumping Regulations have therefore been satisfied.

The Commission therefore made a final determination to recommend to the Minister that, anti-dumping duties imposed on windscreens for vehicles to be used in the SACU as replacement glass in the aftermarket classifiable under tariff subheading 7007.21.20 and originating in or imported from China be extended to tariff subheading 8708.22.10.

1. APPLICATION AND PROCEDURE

1.1 LEGAL FRAMEWORK

This investigation is conducted in accordance with the International Trade Administration Act, 2002 ("ITA Act") and the International Trade Administration Commission Anti-Dumping Regulations ("ADR") and giving due regard to the WTO Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994 ("ADA").

1.2 APPLICANT

The application was lodged by Shatterprufe, a division of PG Group (Proprietary) Limited ("the Applicant"), one of the four main manufacturers of the subject product in the SACU industry.

1.3 ALLEGATIONS BY THE APPLICANT

The Applicant alleged circumvention of the anti-dumping duties on windscreens for vehicles classifiable under tariff subheading 7007.21.20, to be used in the Southern African Customs Union ("SACU") as replacement glass in the aftermarket ("ARG" or "subject product"), originating in or imported from the People's Republic of China ("China") through improper declaration of imports under an alternative tariff subheading that are not subjected to anti-dumping duties, by importing the windscreens under tariff subheading 8708.22.10.

1.4 ACCEPTANCE OF APPLICATION

The application was accepted by the Commission as being properly documented in accordance with ADR 21.

1.5 INVESTIGATION PROCESS

On 07 March 2025, the Commission initiated an investigation into the alleged circumvention through "tariff hopping" (ADR 60.2(f)) through Notice No. 3036 of 2025 in Government Gazette No. 52227.

On 11 March 2025, all known interested parties were sent an initiation letter, including the initiation notice, a non-confidential version of the application, and the Commission's exporter and importer questionnaires.

1.6 INVESTIGATION PERIODS

Investigation period for Dumping: 1 January 2021 to December 2021

Investigation period for circumvention:

- January – December 2022: 12 months before provisional payments ("PPs")
- January – December 2023: 12 months after provisional payments
- January – August 2024: 8 months after Final Duties ("FDs")
- September 2024 – December 2024: 4 months after the creation of a new tariff subheading 8708.22.10

1.7 COMMENTS

The Commission considered all information and comments submitted by interested parties. All responses and comments received from interested parties are contained in the Commission's public file for this investigation and are available for perusal. It should be noted that this report does not purport to present all comments received and considered by the Commission.

However, some of the principal comments received from interested parties, together with the Commission's consideration of those comments, are specifically included in this report.

1.8 PARTIES CONCERNED

1.8.1 SACU industry

The SACU industry consists of four manufacturers of the subject product, the Applicant being one of the four main manufacturers in the SACU industry.

1.8.2 Responses by Foreign Manufacturers, Exporters and/or Importers

Responses from Xinyi Automobile Glass (Shenzhen) Co., Ltd (“Xinyi Shenzhen”), Dongguan Benson Automobile Glass Co., Ltd (“Benson”) and Wholesale Motor Glass (“WMG”) were received on 04 June 2025 after deficiencies were addressed.

Verifications were conducted for Xinyi Shenzhen, Benson, and Wholesale Motor Glass, and all submitted information was found to be correct.

1.9 Preliminary determination

The Commission made a preliminary determination that, in terms of ADR 60.2(f), circumvention through declaration of imports under an alternative tariff subheading that is not subject to anti-dumping duties currently in place.

The Commission further decided that critical circumstances existed that justified the imposition of provisional measures. Therefore, the Commission decided to request the Commissioner of the South African Revenue Services (“SARS”) to impose provisional anti-dumping measures for a period of six months as follows:

Tariff heading	**Description**	**Imported from or originating in**	**Rate of anti-dumping duty**
8708.22.10	Windscreens for vehicles, produced by Dongguan Kong Wan Automobile Glass Limited	China	28,39%
8708.22.10	Windscreens for vehicles, produced by Xinyi Automobile Glass (Shenzhen) Co., Ltd	China	12,92%
8708.22.10	Windscreens for vehicles, produced by Dongguan Benson Automobile Glass Co., Ltd	China	12,92%
8708.22.10	Windscreens for vehicles, (excluding those produced by Dongguan Kong Wan Automobile Glass Limited, BSG Auto Glass Co., Ltd, Fuyao Glass Industry Group Co., Ltd, Xinyi Automobile Glass (Shenzhen) Co., Ltd, Dongguan Benson Automobile Glass Co., Ltd)	China	129,15%

1.10 On 31 October 2025, SARS imposed provisional anti-dumping duties on imports of windscreens classifiable under tariff subheading 8708.22.10 for a period of 6 months. On 03 November 2025, the Commission sent out the Preliminary Report No. 756 ("Preliminary Report") to all interested parties. Closing date for comments on the Commission's Preliminary Report was 17 November 2025.

1.11 The Commission received comments to the Preliminary Report from the following interested parties:

- Dongguan Benson Automobile Glass Co., Ltd;
- Xinyi Automobile Glass (Shenzhen) Co., Ltd;
- Wholesale Motor Glass (Pty) Ltd;
- Shatterprufe, a Division of PG Group (Pty) Ltd and;
- Grandmark Pty) Ltd ("Grandmark")

1.12 Based on the findings contained in the Commission's Preliminary Report, comments received, importers and exporters verified information, the Commission is considering making a final determination before "essential facts" that circumvention through improper declaration of imports under an alternative tariff subheading that is not subjected to anti-dumping duties is taking place.

The Commission is considering making a final determination to recommend to the Minister of Trade, Industry and Competition (the "Minister") that the following anti-dumping duties imposed on windscreens for vehicles to be used in the SACU as replacement glass in the aftermarket classifiable under tariff subheading 7007.21.20 and originating in or imported from China be extended to tariff subheading 8708.22.10 as follows:

Tariff heading	Description	Imported from or originating in	Rate of duty
8708.22.10	Windscreens for vehicles, exported or manufactured by Dongguan Kong Wan Automobile Glass Limited	China	28,39%
8708.22.10	Windscreens for vehicles, exported or manufactured by Xinyi Automobile Glass (Shenzhen) Co., Ltd	China	12,92%
8708.22.10	Windscreens for vehicles, exported or manufactured by Dongguan Benson Automobile Glass Co., Ltd	China	12,92%
8708.22.10	Windscreens for vehicles, (excluding those exported or manufactured by Dongguan Kong Wan Automobile Glass Limited, BSG Auto Glass Co., Ltd, Fuyao Glass Industry Group Co., Ltd, Xinyi Automobile Glass (Shenzhen) Co., Ltd, Dongguan Benson Automobile Glass Co., Ltd)	China	129,15%

On 18 March 2026, essential facts letters were sent to interested parties, informing them of the "essential facts" being considered by the Commission and inviting interested parties to comment.

Comments on essential facts letters were received from the following interested parties:

- Shatterprufe – The Applicant;
- Grandmark (Pty) Ltd ("Grandmark");
- Botswana Trade Commission ("Botswana"); and
- Wholesale Motor Glass (Pty) Ltd ("WMG")

On 18 May 2026, the Commission was made aware that comments provided by Grandmark regarding the preliminary determination were inadvertently omitted and as a result, Grandmark was not issued with the essential facts letter and not afforded an opportunity to comment.

In order to address this Omission, the Commission provided Grandmark an opportunity to comment on the essential facts under consideration. A second essential facts letter was subsequently sent to the Applicant and interested parties on 29 May 2026.

Comments on the second essential facts letter were received from the following interested parties:

- Shatterprufe – The Applicant;
- Grandmark and WMG

Comments by the Applicant to the Commission's second essential facts letter

The Applicant believes that the Commission could have provided Grandmark with a copy of the letter and an opportunity to comment on the same, instead of issuing a second essential facts ("EF") letter, which impacts the time it takes to finalise the investigation process. The Applicant noted that the public file shows the Commission's EF letter dated 18 March 2026 was available for interested parties to review. It appears from the public file that Grandmark submitted its first query regarding the EF letter to the Commission on 18 May 2026, which was two months after the letter had been issued.

The Applicant emphasized that this indicates that Grandmark did not regularly check the public file. If it had, it could have submitted comments on the EF letter for the Commission's consideration. The Applicant also stated that it is concerning that the Commission is making extra efforts to accommodate Grandmark, especially since the company did not fully engage in the investigation and failed to keep up with the public file updates.

Commission's consideration

As highlighted in the essential facts letter, this inadvertent omission necessitated that the Commission issue a second essential facts letter, in order to ensure procedural fairness and afford Grandmark a reasonable opportunity to comment on the essential facts under consideration.

1.13 FINAL DETERMINATION AND RECOMMENDATION

After considering all interested parties' comments on the "essential facts letter", the Commission made a final determination that circumvention through improper declaration of imports under an alternative tariff subheading that is not subjected to anti-dumping duties is taking place.

The Commission made a final determination to recommend to the Minister of Trade, Industry and Competition ("Minister") that the following anti-dumping duties imposed on windscreens for vehicles to be used in the SACU as replacement glass in the aftermarket classifiable under tariff subheading 7007.21.20 and originating in or imported from China be extended to tariff subheading 8708.22.10 as follows:

Tariff heading	Description	Imported from or originating in	Rate of duty
8708.22.10	Windscreens for vehicles, exported or manufactured by Dongguan Kong Wan Automobile Glass Limited	China	28,39%
8708.22.10	Windscreens for vehicles, exported or manufactured by Xinyi Automobile Glass (Shenzhen) Co., Ltd	China	12,92%
8708.22.10	Windscreens for vehicles, exported or manufactured by Dongguan Benson Automobile Glass Co., Ltd	China	12,92%
8708.22.10	Windscreens for vehicles, (excluding those exported or manufactured by Dongguan Kong Wan Automobile Glass Limited, BSG Auto Glass Co., Ltd, Fuyao Glass Industry Group Co., Ltd, Xinyi Automobile Glass (Shenzhen) Co., Ltd, Dongguan Benson Automobile Glass Co., Ltd)	China	129,15%

2. PRODUCTS, TARIFF CLASSIFICATION AND DUTIES

2.1 IMPORTED PRODUCTS

2.1.1 Description

The subject product in this investigation is laminated safety glass suitable for the incorporation in vehicles generally referred to as windscreens for vehicles, to be used in the SACU market as ARG.

2.1.2 Country of origin/export

The subject product originates in and is exported from China.

2.1.3 Possible tariff loopholes

In the original investigation, the Applicant indicated that it is possible that the subject product could be imported under HS tariff subheading 7007.11 as toughened (tempered) safety glass, suitable for the incorporation in vehicles, which attracts a 15 percent *ad valorem* ordinary customs duty to circumvent the payment of 30 percent *ad valorem* ordinary customs duty on the subject product.

The Applicant further indicated that it is also possible that the subject product that should be classified as per tariff subheading 7007.21.20 can be imported under HS Tariff subheading 8708.22 as parts and accessories of motor vehicles of headings 87.01 to 87.05 to circumvent the payment of duties.

2.1.4 Tariff classification

The subject product is currently classifiable as follows:

Table 2.1.4

HS Tariff subheading	Description	Statistical unit	Rate of duty					
			General	**EU/UK**	**EFTA**	**SADC**	**MERCOSUR**	**AfCFTA**
70.07	**Safety glass, consisting of toughened (tempered) or laminated glass:**							
7007.2	**- Laminated safety glass:**							
7007.21	**- - Of size and shape suitable for the incorporation in vehicles, aircraft, spacecraft or vessels:**							
7007.21.20	- - - Windscreens for vehicles	kg	30%	15%	15%	free	30%	15%

Source: SARS

2.1.5 Duties in place

The following anti-dumping duties are currently applicable:

Tariff heading	Description	Imported from or originating in	Rate of anti-dumping duty
7007.21.20	Windscreens for vehicles, manufactured by Dongguan Kong Wan Automobile Glass Limited	China	28,39%
7007.21.20	Windscreens for vehicles, manufactured by Xinyi Automobile Glass (Shenzhen) Co., Ltd	China	12,92%
7007.21.20	Windscreens for vehicles, manufactured by Dongguan Benson Automobile Glass Co., Ltd	China	12,92%
7007.21.20	Windscreens for vehicles, (excluding those manufactured by Dongguan Kong Wan Automobile Glass Limited, BSG Auto Glass Co., Ltd, Fuyao Glass Industry Group Co., Ltd, Xinyi Automobile Glass (Shenzhen) Co., Ltd, Dongguan Benson Automobile Glass Co., Ltd)	China	129,15%

Source: SARS

2.2 SACU PRODUCT

The SACU product is described as laminated safety glass suitable for the incorporation in vehicles, generally referred to as windscreens for vehicles, to be used in the SACU ARG market.

2.3 LIKE PRODUCT ANALYSIS

In determining the likeness of products, the Commission uses the following criteria:

Table 2.3 like product determination

	Imported product	**SACU product**
Raw materials	Raw glass, poly-vinyl butyral and ceramic paste. Various add-ons such as trims, mirror bosses, brackets, rubber spaces and locators.	Raw glass, poly-vinyl butyral and ceramic paste. Various add-ons such as trims, mirror bosses, bracket, rubber spaces and locators.
Production process	Vehicle windscreens are manufactured from laminated glass, by combining two or more glass sheets bonded with one or more layers of PVB, EVA or TPU interlayers and subjected to heat and pressure, in order to ensure perfect adhesion between the constituent elements. The windscreen manufacture process comprises of the following steps: Cutting: The glass is cut; the edges are grinded and drilled. It is then washed and dried. Printing: An enamel border is printed on the glass, as well as the logo and the glazing typology. Forming: Laminated windshields: The two sheets of glass are put on a skeleton (pairing) and then heated in a furnace at 600°C. Forming is done by gravity and pressing if necessary. The glass is then cooled and separated. Lamination: After washing and drying, a cover of polymer interlayer is inserted between the two sheets of glass in a clean room. Autoclaving: The glass system is degassed at 140°C for a definitive adhesion of the glass and the interlayer.	Vehicle windscreens are manufactured from laminated glass, by combining two or more glass sheets bonded with one or more layers of PVB, EVA or TPU interlayers and subjected to heat and pressure, in order to ensure perfect adhesion between the constituent elements. The windscreen manufacture process comprises of the following steps: Cutting: The glass is cut; the edges are grinded and drilled. It is then washed and dried. Printing: An enamel border is printed on the glass, as well as the logo and the glazing typology. Forming: Laminated windshields: The two sheets of glass are put on a skeleton (pairing) and then heated in a furnace at 600°C. Forming is done by gravity and pressing if necessary. The glass is then cooled and separated. Lamination: After washing and drying, a cover of polymer interlayer is inserted between the two sheets of glass in a clean room. Autoclaving: The glass system is degassed at 140°C for a definitive

	<u>Final Inspection:</u> All glass units are inspected, excess vinyl trimmed off and packed. <u>Pre-assembly of added values:</u> Various components (rain & light sensors, profiles...) are glued on the glazing according to the customer's requirements.	adhesion of the glass and the interlayer. <u>Final Inspection:</u> All glass units are inspected, excess vinyl trimmed off and packed. <u>Pre-assembly of added values:</u> Various components (rain & light sensors, profiles...) are glued on the glazing according to the customer's requirements.
Physical appearance	Clear or tinted glass of various thicknesses is produced by the float process. The technical characteristics and appearance are a uniform thickness and bright polished surfaces, without the need for further polishing. For example, a float glass sheet of 2mm and another 2mm glass sheet thickness are then used in the cutting to size for the lamination and manufacture of the windscreens. The composition of glass is normally as follows: Silica (Si02) 72% Iron Oxide (Fe203) 0.09% Alumina (AL203) 0.3% Magnesium Oxide 4.5% Sodium Oxide 13.7% Potassium Oxide 0.5% Sulphur Trioxide 0.25% Calcium Oxide (CaO) 8.8% Polyvinyl butyral is a clear, colourless, amorphous thermoplastic obtained by condensation reaction of polyvinyl alcohol and butyraldehyde. The resin is known for its excellent flexibility, film-forming and good adhesion properties as well as outstanding UV resistance. Ethylene-vinyl acetate, also known as poly (ethylene-vinyl acetate), is the copolymer of ethylene and vinyl acetate. The weight percent of vinyl	Clear or tinted glass of various thicknesses is produced by the float process. The technical characteristics and appearance are a uniform thickness and bright polished surfaces, without the need for further polishing. For example, a float glass sheet of 2mm and another 2mm glass sheet thickness are then used in the cutting to size for the lamination and manufacture of the windscreens. The composition of glass is normally as follows: Silica (Si02) 72% Iron Oxide (Fe203) 0.09% Alumina (AL203) 0.3% Magnesium Oxide 4.5% Sodium Oxide 13.7% Potassium Oxide 0.5% Sulphur Trioxide 0.25% Calcium Oxide (CaO) 8.8% Polyvinyl butyral is a clear, colourless, amorphous thermoplastic obtained by condensation reaction of polyvinyl alcohol and butyraldehyde. The resin is known for its excellent flexibility, film-forming and good adhesion properties as well as outstanding UV resistance. Ethylene-vinyl acetate, also known as poly (ethylene-vinyl acetate), is

	acetate usually varies from 10 to 40, with the remainder being ethylene. Thermoplastic polyurethane is a class of polyurethane plastics with many properties, including elasticity, transparency, and resistance to oil, grease, and abrasion. Technically, they are thermoplastic elastomers consisting of linear segmented block copolymers composed of hard and soft segments. As an example, a laminated windscreen would consist of a 2mm thick float glass sheet, a 0.76mm interlayer film and another glass sheet of 2mm glass thickness. Based on the thickness of these glass sheets and inner layer, it would present a final product that would present was windscreen of 4.76mm laminated glass. As the thickness of the glass sheets and the film(s) vary, so will the thickness of the manufactured laminated glass product.	the copolymer of ethylene and vinyl acetate. The weight percent of vinyl acetate usually varies from 10 to 40, with the remainder being ethylene. Thermoplastic polyurethane is a class of polyurethane plastics with many properties, including elasticity, transparency, and resistance to oil, grease, and abrasion. Technically, they are thermoplastic elastomers consisting of linear segmented block copolymers composed of hard and soft segments. As an example, a laminated windscreen would consist of a 2mm thick float glass sheet, a 0.76mm interlayer film and another glass sheet of 2mm glass thickness. Based on the thickness of these glass sheets and inner layer, it would present a final product that would present was windscreen of 4.76mm laminated glass. As the thickness of the glass sheets and the film(s) vary, so will the thickness of the manufactured laminated glass product.
Tariff classification	7007.21.20	7007.21.20
Application or end use	Windscreens for vehicles are used as components in the primary production process of motor vehicles, serving part of original equipment. Windscreens for vehicles are also used in the ARG market, when OE windscreens are damaged and need to be replaced.	Windscreens for vehicles are used as components in the primary production process of motor vehicles, serving part of original equipment. Windscreens for vehicles are also used in the ARG market, when OE windscreens are damaged and need to be replaced.
Substitutability	The subject products imported from China are fully substitutable with the SACU windscreen products.	The SACU windscreen products are fully substitutable with the subject products imported from China.

The Commission made a final determination that the SACU product and the imported products are “like products”, for purposes of comparison in this investigation, as defined in the ADR.

3. SACU INDUSTRY

3.1 INDUSTRY STANDING

The application was submitted by Shatterprufe, a division of PG Group (Proprietary) Limited ("the Applicant"), one of the four main manufacturers of the subject product in the SACU industry, representing the majority of production in the SACU.

The Commission made a final determination that the application can be regarded as being made "by or on behalf of the domestic industry".

4. CIRCUMVENTION

4.1 In this application, the Applicant alleged circumvention of the anti-dumping duties on windscreens for vehicles classifiable under tariff subheading 7007.21.20, to be used in the SACU market as replacement glass in the aftermarket originating in or imported from China, through improper declaration of imports under an alternative tariff subheading that is not subjected to anti-dumping duties: the windscreens are being imported under tariff subheading 8708.22.10.

The Applicant alleged that, subsequent to the original investigation, the imposition of the provisional payments and definitive anti-dumping duties on the subject product, the incentive to import windscreens from China under tariff subheading 8708.22 increased. The use of a different tariff subheading to clear the subject product is being done as a way to circumvent the anti-dumping duties imposed under tariff subheading 7007.21.20.

Anti-circumvention investigations are provided for in Sub-Part V of the ADR. ADR 60.2 sets forth various types of circumvention, including the circumvention being alleged by the Applicant, i.e. ADR 60.2(f). Further, ADR 60.1 sets forth general considerations which may be relevant to certain forms of circumvention listed in ADR 60.2.

Specifically, in terms of ADR 60.1, there are three conditions that need to be met for the act of circumvention to be taking place. Circumvention shall be deemed to take place if: *“one or more of the following conditions are met*:

(a) *a change in the pattern of trade between third countries and the SACU, which results from a practice, process or work, for which there is no or insufficient cause or economic justification other than the imposition of the anti-dumping duty;*

(b) remedial effects of the anti-dumping measure are being undermined in terms of the volumes or prices of the product under investigation;

(c) dumping can be found in relation to normal values previously established for the like or similar products.”

Change in pattern of imports

Although the following methodology is typically used to demonstrate a change in the pattern of trade in terms of section 60.1 involving a third country and South Africa, the methodology can also be used to demonstrate a change in the pattern of trade in terms of import classifications following the imposition of a duty.

The first step is to demonstrate that import volumes of the tariff subheading subject to the PPs and/or final duties FDs (tariff subheading 7007.21.20 in this case) have declined. The second step is to demonstrate that the decline examined in the first step is accompanied by an increase in imports of the tariff subheading (8708.22. which since August 2024 is comprising of tariff subheadings 8708.22.10 and 8708.22.90) that are not subject to the PPs and/or FDs. This inverse relationship constitutes a change in the pattern of trade when calculated over different sets of periods. As discussed below, this also has implications for the circumvention under ADR 60.2(f), which addresses the use of a different tariff heading to avoid anti-dumping duties.

Analysis of imports pre-and post the imposition of provisional payments in February 2023 and definitive duties in January 2024 following the creation of tariff subheading 8708.22.10

The Applicant stated that tariff subheading 8708.22 is a new tariff subheading, which came into effect on 01 January 2022 to align with the World Customs Organisation ("WCO") Harmonised 2022 adjustments, to make a distinction between motor vehicle windows and other parts and accessories of motor vehicles that were previously classified under tariff subheading 8708.29. These windows can be front, rear or other windows that are framed and/or incorporating heating devices or other electrical or electronic devices which clearly differ from tariff subheading 7007.21.20 that provides for "Windscreens for vehicles" and excludes "accessories".

The Applicant further stated that, with the creation of tariff subheading 8708.22.10 on 16 August 2024, an important milestone was reached as tariff subheading 8708.22 catered for automotive glass and not specifically identifying windscreens only, which gave it the character of a basket code and therefore tariff subheading 8708.22.10 was more specific.

Commission's consideration

The Commission considered that before the introduction of tariff subheading 8708.22.10 (Front windscreens/windshields) and 8708.22.90 (Other), tariff subheading 8708.22 included a variety of products. The creation of these specific subheadings has allowed for a clearer classification by separating front windscreens within the 8708.22 category. The new structure of 8708.22 now consists of 8708.22.10 (Front windscreens/windshields) and 8708.22.90 (Other).

In light of this change, the Commission made a final determination to conduct an analysis of tariff subheading 8708.22, both prior to and following the separation into two 8-digit tariff subheading.

The following tables show the import statistics of the subject product from China for the period pre- and post-imposition of provisional payments, definitive anti-dumping duties and following the creation of tariff subheading 8708.22.10.

Import Volumes

Imports Volumes (kg)	Jan - Dec 2022	Jan - Dec 2023	Jan - Aug 2024	Sep - Dec 2024
	Before PPs	**After PPs**	**After FDs**	**After increase of customs duties from 20% to 30 % on 8708.22.10**
7007.21.20	3 123 582	1 187 721	894 609	3 154 039
8708.22	4 165 073	4 834 081	3 729 701	-
8708.22.10	-	-	-	328 049
8708.22.90	-	-	-	41 330

Total	**7 288 655**	**6 021 802**	**4 624 310**	**3 523 418**
Contribution %				
7007.21.20	43%	20%	19%	90%
8708.22	57%	80%	81%	-
8708.22.10	-	-	-	9%
8708.22.90	-	-	-	1%
Total	**100%**	**100%**	**100%**	**100%**

The Commission considered that the table above indicates that import volumes for tariff subheading 7007.21.20, which covers windscreens of vehicles (windscreens without accessories), decreased following the implementation of PPs on 10 February 2023. Before the PPs, imports amounted to 3 123 582 kg. After the PPs were introduced, the volumes dropped to 1 187 721 kg, representing a 62% decline. In contrast, imports under tariff subheading 8708.22, which includes front windscreens (windshields), rear windows, and other windows specified in Subheading Note 1, increased. The import volumes increased from 4 165 073 kg prior to the PPs to 4 834 081 kg afterward, marking a 16% increase.

Following the implementation of the FDs on 19 January 2024, imports under tariff subheading 7007.21.20 substantially decreased by 25%, falling from 1,187,721 kg to 894,609 kg. Similarly, imports under tariff subheading 8708.22 decreased by 23%, from 4,834,081 kg to 3,729,701 kg. The Commission noted that during this period, the ordinary customs duty on tariff subheading 8708.22 was increased from 20% to 30%, which contributed to the decline in import volumes for both tariff subheadings. The increase in the ordinary customs duty was as result of an investigation conducted by the Commission after receiving an application from the industry. The industry had complained that since the imposition of the PPs, Importers resorted to declaring their imports under tariff subheading 8708.22. The anti-dumping duties imposed ranged between 12.92% to 28.39% for the co-operating exporters and 129.15% for all other non-co-operating exporters. The Commission considered that importers hop from one tariff subheading to another as and when it is beneficial to do so. The Commission is of the view that importers resorted to declaring imports under tariff subheading 7007.21.20 as the anti-dumping duties of between 12.92% is less than the 30% ordinary customs duties .

Additionally, the Commission noted that the new tariff subheading was created in August 2024 to separate front windscreens (8708.22.10) from other products (8708.22.90). From (January-August 2024) to (September-December 2024), import volumes for tariff subheading 7007.21.20 surged from 894,609 kg to 3,154,039 kg, while import volumes for subheading 8708.22.10 amounted to 328,049 kg compared to 3,729,701 kg under the previous structure, which included other products. Although the volume of imports has recently shifted from tariff subheading 8708.22 to tariff subheading 7007.21.20, this information highlights the evolving nature of the classification of windscreen imports from China. Tariff subheading 8708.22.10 remains a potential target for abuse in circumventing definitive anti-dumping duties.

The specific circumvention being alleged by the Applicant is found in ADR 60.2(f), which is to be treated "separately". This provision provides for a finding of circumvention where there is a –

declaration under a different tariff heading, even where such different tariff heading does provide for the clearance of that product.

ADR 60(2)(f) is broad in scope, addressing situations where the effective application of the anti-dumping duties is being undermined because the subject product is declared under a tariff heading that is different from the tariff heading to which the applicable anti-dumping duties apply. The fact that this different tariff heading provides for the clearance of the subject product is irrelevant to the finding of circumvention.

Based on the wording of the ADR 60.2(f), there are 2 elements that must be established, namely:

a) *A shift in declarations: the products subject to anti-dumping duties are declared under a tariff heading different from the one to which duties were originally applied, and* *b) coverage by the alternative tariff heading: the alternative heading allows for the clearance of the same or similar products.*

a) Shift in declaration

As already noted in the above discussion on a change in the pattern of trade, the import data shows a shift in the pattern of declarations (tariff classification) after the imposition of provisional and definitive duties and in relation to the new/revised classification of certain windscreens under tariff subheading 8708.22. In brief –

- *Prior to the provisional duties (Jan–Dec 2022), imports under tariff subheading 7007.21.20 amounted to 3,123,582 kg (43% of total imports);*
- *After the imposition of provisional duties in February 2023, imports under 7007.21.20 dropped sharply by 62% to 1,187,721 kg, while imports under 8708.22 simultaneously increased by 16% from 4,165,073 kg to 4,834,081 kg;*
- *This shift indicates that importers began declaring the subject product under 8708.22 rather than 7007.21.20 once anti-dumping duties were imposed on the latter;*
- *When the ordinary customs duty on 8708.22 was increased from 20% to 30% in 2024, imports shifted back to 7007.21.20, where anti-dumping duties (ranging from 12.92% to 28.39% for cooperating exporters, and 129.15% for all other exporters) were in some cases lower than the 30% ordinary duty.*

The shifting of import volumes between different tariff headings characterised by a decline in imports under 7007.21.20 following the imposition of duties, a surge in imports under 8708.22 and a subsequent shift back to 7007.21.20 after duties on 8708.22 were increased, demonstrates a clear and consistent pattern of duty avoidance intended to circumvent higher duty rates applicable at any given time.

b) Coverage by the alternative tariff heading

Both tariff subheadings – 7007.21.20 and 8708.22.10 – provide for the classification of windscreens subject to anti-dumping duties. This is also in line with *the SARS classification decision noted by WMG. This satisfies the second requirement of ADR 60(2)(f), namely that an alternative tariff heading was legally capable of being used for clearance of the subject product, even though it was not the heading originally associated with the anti-dumping duties.*

In conclusion, the data confirms that importers strategically declared their products under tariff headings where the duty burden was lower. This shift in the use of tariff headings undermined the intended effect of the anti-dumping duties where imports of the subject product from China continued to increase in volumes terms, but under different tariff subheadings, thereby depriving the measure of its remedial impact. Accordingly, the Commission concludes that the pattern of import declarations constitutes circumvention within the meaning of ADR 60(2)(f).

Comments by Wholesale Motor Glass (Pty) Ltd ("WMG") on initiation of the investigation

WMG, the importer of the subject product, responded to the Commission's initiation of this investigation. WMG stated that prior to the Commission's initiation of the circumvention investigation, it had been subjected to a separate and independent investigation by SARS regarding the tariff classification of its imported glass products.

According to WMG, SARS detained certain containers, alleging incorrect classification of laminated windscreens for motor vehicles, arguing that the products were incorrectly classified under tariff subheading 8708.22. SARS conducted a physical inspection and initially concluded that the goods were incorrectly declared under tariff heading 8708.22.00(5) instead of 7007.21.20(3), citing contraventions of Sections 40(1) and 47(1) of the Customs and Excise Act, No. 91 of 1964.

WMG stated that it was afforded an opportunity to appeal the findings. It submitted a detailed appeal through its clearing agent, reiterating that the goods were correctly classified and that no contravention had occurred. Upon review, SARS accepted WMG's arguments and conceded that the laminated windscreens were correctly classified under tariff subheading 8708.22, as per the General Rules for the Interpretation of the Harmonized System (GRI 1 and 6).

WMG also stated that in addition to the SARS investigation, it has also been subjected to multiple inspections by the National Regulator for Compulsory Specifications ("NCRS"). These inspections involved the stopping and examination of imported containers. In each instance, the goods were correctly identified and subsequently released by NCRS inspectors, confirming that the imports were compliant and correctly classified under tariff subheading 8708.22.

WMG stated the following in conclusion:

- They have been thoroughly investigated by both SARS and NCRS, two independent government institutions, and have successfully demonstrated that its glass imports fall under the correct tariff subheading, 8708.22.
- Both SARS and NCRS confirmed that WMG's imports were correctly classified, thereby eliminating any basis for the claim that WMG circumvented anti-dumping duties through "tariff hopping."
- The tariff subheading 8708.22 is not subject to the anti-dumping duties applicable to glass products from China, and WMG's imports from China under this code are therefore fully compliant.

According to WMG, these findings collectively confirm that WMG did not engage in tariff misclassification or circumvention practices and that its import activities are in full compliance with applicable customs and trade regulations.

Commission's consideration

The Commission considered that, while SARS and the NCRS accepted WMG's classification of windscreens under tariff subheading 8708.22 following their own physical inspections, these institutions were concerned only with ensuring the correct classification of the subject goods for their own customs and regulatory purposes. SARS and NCRS assessments did not extend to the alleged circumvention of anti-dumping duties. The information the Commission gathered *below confirms the use of different tariff headings to avoid paying anti-dumping duties on the subject product.*

Aside from the investigations conducted by SARS and NCRS, the Commission conducted an on-site verification at the premises of the manufacturers of the subject product in China and Malaysia that supply WMG with laminated windscreens.

During these verifications, it was confirmed that WMG purchased windscreens that are classifiable under tariff subheading 8708.22. However, it was also found that the exporters supplying WMG classify front windscreens under two different tariff subheadings, depending on the product specifications:

- *Plain windscreens (referred to as low-value) are classified under 7007.21.90.*
- *Windscreens with accessories (referred to as high-value) are classified under 8708.22.*

A consistent feature across the two exporters in China was the use of product codes to distinguish between these two categories. The codes for low-value windscreens contain specific alphabetic identifiers that differ from those used for high-value windscreens. This coding system was verified during the inspections. It can therefore be concluded that the coding system is consistent across the verified exporters.

It was also found that WMG imported windscreens that the exporters had classified as low-value (7007.21.90), but WMG itself declared these same products under tariff subheading 8708.22. The Commission considered that this discrepancy raises questions regarding the bona fides of WMG's tariff classification practices, despite previous findings by SARS and NCRS.

During the course of the investigation, the Commission utilized verified information pertaining to Malaysia, as WMG also imported the subject products from that country. This comparative analysis was instrumental in corroborating patterns relevant to the case.

It was established that Xinyi Energy Smart (Xinyi Energy) classifies both low-value and high-value products sold domestically in Malaysia and exported to the SACU under tariff subheading 7007.21.20. According to Xinyi Energy this subheading typically covers toughened (tempered) safety glass or glass that is framed or fitted with electrical components, which is not the subject product for which the anti-dumping duties were imposed.

The Commission is of the view that there are inconsistencies in the tariff classification practices between verified exporters in China, the importer WMG, and the Malaysian exporter. Specifically, verified exporters in China appear to classify low-value windscreens (e.g., plain windscreens) under tariff subheading 7007.21.90, while high-value windscreens (e.g., windscreens with accessories) are classified under tariff subheading 8708.22. In contrast, WMG declares both low-value and high-value windscreens under tariff subheading 8708.22.

On the other hand, the Malaysian exporter classifies both categories of windscreens regardless of whether they are high value or low value under tariff subheading 7007.21.10. The Commission is of the view that this discrepancy suggests that there may be strategic intent in the classification of windscreens from subheading 7007.21.10 to 8708.22 when it is commercially advantageous – i.e. to avoid paying duties – for either the exporter or the importer.

The Commission considered that the above finding raises concerns about the integrity and consistency of tariff classification and may have implications for the application and enforcement of anti-dumping duties on windscreens imported under tariff subheading 7007.21.20. This would potentially undermine the effectiveness of the imposed anti-dumping duties and warrants the imposition of the same anti-dumping duties on windscreens imported under tariff subheading 8708.22.10.

SARS was consulted regarding the two tariff headings, and it indicated that products of subheadings 7007.21.20 and 8708.22.10 are distinguishable, but the *reality is, if the two products are not treated the same, there will be a gap for circumvention. They further indicated that they do not foresee any potential enforcement implications if the Commission decides to extend the anti-dumping duties to goods of subheading 8708.22.10 in order to level the playing field if there is an alleged circumvention.*

Summary of comments received on the Commission's Preliminary Report

Comments by Wholesale Motor Glass (Pty) Ltd ("WMG") on the Commission's Preliminary Report

WMG argued that the Commission's preliminary determination is speculative, biased, and unsupported by evidence, as the decline in imports under tariff subheading 7007.21.20 naturally resulted from the introduction of the more accurate 8708.22 code rather than any attempt at circumvention.

WMG stated that SARS and the NRCS repeatedly verified that its products were correctly classified under the new code, making any allegation of circumvention illogical, since these regulatory authorities are the definitive arbiters of tariff classification. WMG further disputed Commission's reliance on the exporters' product codes, stating that such codes are neither binding nor verified, and that Commission's preference for exporter opinions over findings by SARS and NRCS that are independent tariff experts demonstrates clear bias. WMG noted that Commission's own onsite verification confirmed WMG's compliance, yet this was disregarded without reason. WMG stated that it rejects the suggestions that its tariff classification's legitimacies are questionable, calling such allegations unfounded and defamatory.

Commission's consideration

The Commission confirms that its findings are based on verified evidence obtained through on-site verifications at Xinyi Automobile Glass (Shenzhen) Co., Ltd, Dongguan Benson Automobile Glass Co., Ltd, and Xinyi Energy Smart (Malaysia)

Sdn Bhd. The investigation relied on production-side evidence and product classification practices, not solely on import trends or tariff subheading movements.

The Commission considered that an on-site verification established material discrepancies between exporters' internal product classifications and the tariff declarations made upon importation. Exporters consistently distinguish between low-value windscreens (classified under tariff subheading 7007.21.90) and high-value windscreens with accessories (classified under tariff subheading 8708.22).

The Commission also considered that, despite this consistent exporter classification framework, both low-value and high-value windscreens were declared under tariff subheading 8708.22 upon importation. This practice is inconsistent with the exporters verified classifications and indicates that products falling within the scope of anti-dumping duties may have been declared under an alternative tariff subheading that do not attract such duties.

The Commission is of the opinion that the verified exporter classifications represent production-side determinations of product characteristics and intended tariff treatment at the point of export. These classifications are relevant and material in assessing whether the imported goods fall within the product scope subject to anti-dumping duties.

It is the Commission's view that the acceptance of declared tariff subheadings by SARS or NRCS does not preclude the existence of circumvention. Such authorities rely on importer-provided information and observable product features and do not conduct investigations into production-side classification practices or assess alignment with anti-dumping measures.

The identified misalignment between exporter classifications and import declarations constitutes a central element of the circumvention analysis. The evidence indicates that windscreens subject to anti-dumping duties under tariff subheading 7007.21.10 may have been imported under tariff subheading

8708.22.10. The verified discrepancies provide a factual and reasonable basis for concerns regarding tariff misclassification and support the extension of anti-dumping duties to windscreens imported under tariff subheading 8708.22.10 to safeguard the integrity and effectiveness of existing anti-dumping measures.

Comments by Dongguan Benson Automobile Glass Co., Ltd and Xinyi Automobile Glass (Shenzhen) Co., Ltd ("Xinyi Shenzhen") on the Commission's Preliminary Report

Xinyi Shenzhen noted that the Commission's verification confirmed that the companies within its group consistently use a clear and distinguishable coding system, with different alphabetic product codes for low-value and high-value windscreens. Xinyi Shenzhen also pointed out that the Commission confirmed with SARS that products falling under different tariff headings are distinguishable. Given this, Xinyi Shenzhen argued that any incorrect or inconsistent tariff classification by importers or other parties should be addressed through increased Customs monitoring and enforcement, rather than by extending anti-dumping duties to windscreens imported under tariff heading 8708.22. They maintain that anti-dumping duties can only be imposed on products under 8708.22 if the Commission conducts a full, proper anti-dumping investigation in accordance with the ADR.

Commission's consideration

The Commission noted Xinyi Shenzhen's comment that anti-dumping duties on products under 8708.22 may only be imposed after a full anti-dumping investigation. This assertion is incorrect. The Commission is not imposing a new anti-dumping duty on a new product class; rather, it is addressing alleged circumvention of an existing measure through imports declared under an alternative tariff subheading that is not subjected to the anti-dumping measure. Anti-circumvention inquiries are conducted pursuant to the Anti-Dumping Regulations as a remedial effect of the anti-dumping measures being undermined and do not require the same procedural steps as an original anti-dumping investigation, precisely because the underlying duty already exists and applies to products of the same characteristics.

Comments by the Applicant on the Commission’s Preliminary Report

The Applicant expressed strong support for the Commission’s preliminary determination and agreed that circumvention of the anti-dumping duties imposed on windscreens classifiable under tariff subheading 7007.21.20 is taking place through the redirection of imports under tariff subheading 8708.22.10. The Applicant notes that only two cooperating exporters, Xinyi Shenzhen and Benson, submitted responses, while Dongguan Kong Wan Automobile Glass Limited (“Dongguan”) failed to cooperate, and agrees that the Commission’s analysis under Regulations 60.1 and 60.2(f) correctly identifies circumvention.

The Applicant emphasised that importers have shifted their declarations from 7007.21.20 to 8708.22.10, undermining the effectiveness of the duties, and concurs with the Commission’s observation that certain importers and exporters strategically declare products to minimise payable duties. The Applicant raised concerns regarding WMG’s import practices and highlighted that SARS and NRCS inspections were limited in scope and could not be relied upon to validate every shipment. The Applicant cautioned that WMG’s reliance on tariff interpretation rules should be viewed carefully, as the same reasoning could also support classification under 7007.21.20.

The Applicant supported the Commission’s use of normal values and export prices from the original investigation for the dumping determination but reiterated its position that the responses of Benson and Xinyi Shenzhen should be disregarded due to verification inconsistencies, and therefore requests confirmation that no “proper information” under Regulation 62.3 was accepted. It further agreed with the preliminary determination to impose provisional measures on imports from China under 8708.22.10 and supported extending the anti-dumping duty applicable to 7007.21.20 to these imports. Finally, given the lack of reliable exporter information, the Applicant requested that the Commission apply the residual anti-dumping duty rate of 129.15% to all imports from China under tariff subheading 8708.22.10 in the final determination and confirm agreement with the Commission’s reliance on the original findings of material injury to the SACU industry.

Commission's consideration

The Commission considered that Xinyi Shenzhen and Benson are the only exporters that cooperated in the investigation. The Commission also considered that there were inconsistencies that were identified in the exporter's responses during verification; however, the Commission is of the view that those discrepancies were immaterial and did not in any way render the responses not properly documented.

Comments by Grandmark on the Commission's Preliminary Report

Grandmark indicated the following:

- there has been no tariff hopping or circumvention in this matter;
- the Commission failed to obtain sufficient evidence to support a finding of circumvention;
- importers are legally obliged under section 39 of the Customs and Excise Act to classify goods correctly;
- products imported under tariff subheading 8708.22.10 are distinct from those classifiable under tariff subheading 7007.21.20;
- no product modifications were made to enable classification under tariff subheading 8708.22.10; and
- the legal requirements of ADR 60.1 have not been satisfied.

Grandmark further argued that goods correctly classifiable under tariff subheading 8708.22.10 cannot constitute improperly declared imports and therefore cannot amount to circumvention.

Grandmark further stated that the legal requirements for establishing circumvention under ADR 60.1 have not been met, particularly the requirement that any change in trade patterns must lack economic justification other than the imposition of anti-dumping duties. Grandmark argued that this requirement fails at the threshold, as there are legitimate reasons for any observed changes in import patterns.

Grandmark distinguished two allegations made by the Applicant: first, that the imports were deliberately misclassified, and second, that minor modifications were made to products to enable classification under a different tariff heading. Grandmark stated that it rejects both allegations, asserting that no misclassification occurred and that the products imported under tariff subheading 8708.22.10 are inherently different from those classified under 7007.21.20, with no modifications having been made.

Regarding the import data, Grandmark stated that the Commission misinterpreted the available evidence. While the share of imports under tariff subheading 7007.21.20 declined, this was due to a substantial reduction in overall import volumes, rather than a shift to tariff subheading 8708.22. The increase in imports under 8708.22 is described as limited and insufficient to account for the decline under 7007.21.20, particularly given that the 8708.22 category includes products beyond windscreens.

Grandmark further challenged the Commission's analysis of duty rates, arguing that it incorrectly assumed that only anti-dumping duties applied to tariff subheading 7007.21.20, when in fact these are imposed in addition to a 30% customs duty, resulting in a higher overall duty burden. On this basis, Grandmark stated that it is illogical to suggest that importers would seek to avoid lower duties by shifting to a tariff heading attracting higher effective duties, and that the Commission's conclusion of deliberate duty avoidance is therefore flawed.

Grandmark raised concerns raised regarding the investigation's methodology, particularly the use of standard anti-dumping questionnaires that do not address circumvention or tariff hopping. Grandmark argued that the questionnaires failed to request information relevant to the core issue of the investigation, such as explanations for tariff classifications, product differences between tariff headings, or evidence addressing allegations of circumvention. As a result, the Commission is said to have relied primarily on the Applicant's submissions, without obtaining objective or comparative data from interested parties. Grandmark noted that, in other anti-circumvention investigations, the Commission has sought detailed pre- and post-duty data to assess changes in trade flows and argued that a similar approach should have been adopted in this case.

In conclusion, Grandmark stated that the investigation is procedurally flawed and raises concerns regarding fairness, noting that interested parties cannot reasonably be expected to provide relevant information where the Commission has not requested it. Grandmark argued that the Commission failed to ask the appropriate questions necessary to properly assess circumvention, thereby undermining the integrity of the process. In the absence of evidence demonstrating intent to circumvent duties and given the alleged deficiencies in both the data and the investigative approach, Grandmark concludes that the preliminary determination is not supported and requests that the investigation be terminated.

Commission's consideration

The Commission noted Grandmark's assertion that there has been no tariff hopping or that insufficient information was gathered to support the preliminary finding. In this regard, the Commission considered that the preliminary determination was based on verified evidence obtained during an on-site verification at Xinyi Automobile Glass (Shenzhen) Co., Ltd and Dongguan Benson Automobile Glass Co., Ltd in China and Xinyi Energy Smart (Malaysia) SDN BHD in Malaysia that supply Grandmark.

The Commission further considered that an anti-circumvention investigation does not require definitive proof at the preliminary stage but rather reasonable evidence indicating that circumvention may be occurring. In this regard, the Commission is of the view that the observed shift in import patterns following the imposition of anti-dumping duties was sufficient to justify the continuation of the investigation.

Regarding Grandmark's argument that importers are obliged to correctly classify goods under the Customs and Excise Act, the Commission considered that compliance with customs classification requirements does not preclude an *examination under ADR 60.2(f) and, ultimately, a finding of circumvention under the ADR. The issue in this investigation is not merely whether imports were formally (correctly) declared under tariff subheading 8708.22.10, but whether products that are the same or similar to the products subject to the anti-dumping duties, and therefore fall within its scope, were imported under another tariff subheading.*

The Commission further considered whether the use of that classification undermines the remedial effect of the anti-dumping measures. Accordingly, the Commission considered that the fact that imports were declared under tariff subheading 8708.22.10 does not exclude the possibility of circumvention where evidence suggests that the change in classification coincided with, and may have been influenced by, the imposition of anti-dumping duties.

Additionally, the Commission does not accept Grandmark's contention that the Applicant's allegations improperly assume that all imports under tariff subheading 8708.22.10 are misclassified. In this regard, the Commission noted that the investigation does not rest on such a blanket assumption but rather assesses whether products imported under tariff subheading 8708.22.10 are like products to those subject to duties under 7007.21.20 and whether they are being imported under an alternative tariff heading in a manner that circumvents the duties. In an anti-dumping matter, whether the products are identical or sufficiently similar is a matter to be assessed on the basis of the technical characteristics and end-use of the goods, and not solely on the declared tariff classification. In this regard, the Commission further noted its preliminary findings regarding the physical characteristics, production processes, end uses and substitutability of the products concerned.

In response to the allegations of misclassification and product modification, that misclassification and product modification are not the only ways circumvention can take place. In this regard, the Commission considered that even where goods are correctly classified and not physically altered, circumvention can still occur if they are presented or described in a way that allows them to be placed under a different *tariff subheading while still serving the same purpose as the original product. The key issue is whether the essential characteristics and end-use of the products remain comparable, thereby undermining the intent of the anti-dumping measure. If they remain similar in their key features and use, then moving them to a different tariff subheading could still undermine the purpose of the anti-dumping duties.*

With regard to the requirements outlined in ADR 60.1, even if applicable (ADR 60.2, which contains the relevant provision on circumvention, provides that "[f]or purposes of circumvention the following types of circumvention shall be treated separately"), the Commission considered that there is sufficient evidence of a change in the pattern of trade that lacks sufficient economic justification other than the imposition of anti-dumping duties. The timing and nature of the observed shifts supports this conclusion, specifically, the fact that before the provisional measures were imposed, imports amounted to 3 123 582 kg, but that after the imposition of provisional measures, the volumes dropped to 1 187 721 kg, representing a 62% decline. In contrast, imports under tariff subheading 8708.22, which includes front windscreens (windshields), rear windows, and other windows specified in Subheading Note 1, increased. The import volumes increased from 4 165 073 kg prior to the PPs to 4 834 081 kg after the imposition of duties, marking a 16% increase. While Grandmark suggested that alternative explanations exist, these have not been substantiated with sufficient evidence to outweigh the inference drawn from the trade data.

Concerning the interpretation of import data, the Commission noted Grandmark's submission that the decline in imports under tariff subheading 7007.21.20 was attributable to an overall reduction in imports rather than a shift to tariff subheading 8708.22. However, the Commission considered that the evidence before it indicates that, following the imposition of anti-dumping duties, imports under tariff subheading 7007.21.20 declined significantly while imports under tariff subheading 8708.22 increased and subsequently became concentrated under tariff subheading 8708.22.10 following the creation of the more specific tariff line.

The Commission also noted Grandmark's submission that the increase in imports under tariff subheading 8708.22 was insignificant. However, the Commission considered both relative shares and absolute volumes and identified a material shift in trade patterns following the imposition of duties. Although overall import volumes may have declined, this does not diminish the significance of the shift between tariff headings. The Commission also took into account that tariff subheading 8708.22 includes products other than the subject product and, to the extent permitted by the available data, focused its analysis on the segment relevant to the subject product.

With respect to the argument on duty rates, the Commission also noted that the incentive to shift between tariff headings is not determined solely by the nominal duty rate, but by the overall duty structure applicable at a given time, including the interaction between ordinary customs duties and anti-dumping duties. Accordingly, the relevant consideration is whether importers had an incentive to avoid the anti-dumping duties applicable under tariff subheading 7007.21.20 by importing like products under an alternative tariff subheading not subject to those anti-dumping duties.

The Commission noted Grandmark's assertion that the investigation was methodologically flawed due to the use of standard anti-dumping questionnaires. Firstly, the Commission considered that the investigation was initiated as an anti-circumvention investigation under ADR 60.2(f) and that interested parties were informed of the nature and scope of the investigation through the initiation notice and accompanying correspondence.

The information requested from interested parties was sufficient to enable the Commission to assess pricing, product characteristics, and trade flows, which are all relevant to a circumvention analysis. Moreover, interested parties were afforded the opportunity to make submissions and provide additional information addressing the specific issue of circumvention. The Commission is of the view that the onus to substantiate claims and provide relevant evidence is dependent on; interested parties by submitting pertinent information on record, for the Commission to *consider. The Commission is satisfied that sufficient information has been collected to support a reasoned preliminary determination and to justify the continuation of the investigation.*

Finally, the Commission took note of Grandmark's assertion that the investigation is procedurally unfair or that it relied exclusively on the Applicant's submissions. In this regard, the Commission considered that its determination was based on a holistic assessment of all information on record, including import statistics and submissions from interested parties. The Commission further considered that the preliminary finding reflects a reasoned application of the Anti-Dumping Regulations, and the investigation remains ongoing to allow for further verification and consideration of additional evidence. Accordingly, the request to terminate the investigation at this stage is not supported.

Summary of comments received on the Commission's essential facts letter

Comments by Botswana Trade Commission ("BOTC") to the Commission's essential facts letter

BOTC indicated that there is ample evidence of circumvention through both country and tariff hopping. Therefore, it supports the Commission's recommendation to impose duties on windscreens originating from Malaysia in order to prevent circumvention and maintain the effectiveness of the duties. Additionally, BOTC supports the Commission's recommendation to impose duties on product code 8708.22.10.

Comments by Wholesale Motor Glass (Pty) Ltd ("WMG") to the Commission's essential facts letter

The Commission considered that WMG has submitted similar arguments during both the initiation and preliminary phases of the investigation. In particular, WMG submitted that the Commission improperly relies on exporters' classifications rather than the determinations of South African authorities; that distinctions between "low value" and "high value" windscreens are not recognised in tariff law; that tariff classification must be based on objective product characteristics rather than internal or commercial descriptions; that the Commission disregards verified import declarations and regulatory findings by SARS and the NRCS; and that SARS has already issued a binding tariff determination confirming classification under tariff heading 8708.22.00, which WMG maintains precludes any finding of circumvention.

Commission's consideration

The Commission therefore considered that its findings are informed by comprehensive on-site verifications at the exporting producers, which provided direct insight into the products' manufacturing processes, characteristics, functionality, and intended end use, enabling an assessment beyond import documentation. The distinction between different categories of windscreens is based on objectively verifiable differences in design, processing, technological features, and end use, consistent with the principles of the Harmonized System, rather than on price or commercial considerations. While determinations by domestic authorities are noted, the Commission's assessment of circumvention is based on the totality of the evidence, including verified product-specific information obtained at source, which substantiates the conclusions reached.

Comments by the Applicant to the Commission's essential facts letter

The Applicant stated that it supports the Commission's intended final determination, however, queries the treatment of Dongguan Kong Wan Automobile Glass Limited ("Kong Wan") The Applicant stated that the public file does not indicate that a properly documented response was received. Therefore, it is unclear what the reasoning of the Commission is for imposing an individual anti-dumping duty on this manufacturer/exporter.

Commission's consideration

The Commission is of the view that the present matter constitutes an anti-circumvention investigation, which is distinct in nature from an original investigation. In the original investigation, the exporter Kong Wan had an *individual dumping margin of 28.39%. It is important to note that, even for the exporters who responded to the investigation, no new individual dumping margins were calculated. As a result, the Commission made a final determination to extend the duties imposed in the original investigation. Kong Wan did not respond to this investigation. Consequently, the Commission decided to also extend the duty from the original investigation to tariff subheading 8708.22.10.*

Summary of comments received on the Commission's second essential facts letter

Comments by Grandmark (Pty) Ltd ("Grandmark") on the Commission's second essential facts letter

Grandmark stated that the essential facts letter indicates that "the Commission considered that an anti-circumvention investigation does not require definitive proof at the preliminary stage but rather reasonable evidence indicating that circumvention may be occurring. In this regard, the Commission notes that the observed shift in import patterns following the imposition of anti- dumping duties was sufficient to justify the continuation of the investigation". However, Grandmark contested this assertion, emphasizing once again that the trade patterns being observed are incorrectly attributed to circumvention.

Grandmark stated that the Commission claimed that there has been a shift from the HS 8708.22 tariff subheading to 7007.21.20 in 2024, which they attribute to an increase in customs duty from 20% to 30%. The argument suggested that importers are transitioning between these tariff subheadings based on which is more favourable. However, this logic is fundamentally flawed. Even with the 30% duty, the customs fee on 8708.22 remains less than the total duty of 42-68% (not accounting for the 129% residual) that applies to 7007.21.20. Therefore, the Commission's observation of this shift as a change in trade patterns lacking economic justification is incorrect.

Grandmark reiterated its previous findings, indicating that when considering both customs duties and antidumping duties under tariff subheading 7007.21.20, the total duty payable when importing from Xinyi is approximately 42%. In contrast, the duty for 8708.22 would be 30% after the duty increase. Consequently, the Commission's theory regarding the data inference for 2024 requires an unreasonable assumption. If importers were genuinely trying to evade duties, they would gravitate towards the lower-tax code, which in this case is still 8708.22. This behaviour is economically irrational and directly contradicts the suggested circumvention incentive. The observed trade patterns oppose what the circumvention theory predicts. Grandmark further emphasized that the import data has been misinterpreted.

Grandmark reiterated that imports under tariff subheading 8708.22 decreased after the imposition of the anti-dumping duties, while imports under tariff subheading 7007.21.20 increased during the same period. They stated that they expected import volumes to decline through 7007.21.20, with those volumes being redirected to 8708.22; however, the opposite occurred. The percentage contributions from each tariff subheading can be misleading. Although imports under 7007.21.20 declined from 43% before the provisional duty was implemented to 20%, this was primarily due to a drop in the volume of imported windscreens from China by 1,935,861 kg.

In contrast, the volume through 8708.22 increased by 669,008 kg, but this tariff subheaing includes more than just windscreens, and the increase accounted for only 35% of the volume lost from 7007.21.20. According to the report, there was a 62% decrease in imports under tariff subheading 7007.21.20, while there was only a 16% increase in imports under 8708.22. This hardly represents a material shift, especially considering that the new tariff subheading would likely have caused a change in import patterns even without the anti-dumping duties.

Grandmark noted that Tariff subheading 8708.22 was introduced in 2022 as part of the World Customs Organisation ("WCO") HS2022 amendments. As a result, there is a very limited historical record available to establish meaningful import trends. Without a pre-duty baseline, it is highly speculative to attribute a 16% increase in imports under this tariff subheading to alleged circumvention, especially when this conclusion is used to explain a 62% decline in imports under the original tariff subheading.

Grandmark emphasized that the Commission has not demonstrated how much of the increase in tariff subheading 8708.22 can reasonably be attributed to the natural growth and adoption of a newly established tariff line, rather than to alleged duty avoidance. This distinction is critical. Without sufficient historical data, the Commission cannot accurately isolate alleged circumvention from the normal upward trend that would be expected as industry participants become familiar with and increasingly utilize a newly consolidated reporting category.

It is, in fact, a fundamental error in economic analysis to characterize growth in a newly established tariff subheading as an artificial "circumvention spike" when there are no historical trends against which this growth can be measured. The Commission's analysis effectively assumes that any increase in imports under 8708.22 following the imposition of anti-dumping duties must be due to circumvention, despite a lack of evidence showing what the normal growth trajectory for the tariff subheading would have been.

Grandmark argued that the essential facts letter suggested that circumvention may occur even when goods are correctly classified and have not been physically modified, as long as they possess comparable essential characteristics and serve the same end-use as the products subject to anti-dumping duties. However, Grandmark disagreed that this standard is applicable in this case.

The products are not reasonably interchangeable. A windscreen that includes integrated frames, heating elements, antennas, sensors, or other electronic components cannot simply be replaced with a plain laminated windscreen without compromising vehicle specifications and functionality. Although both products may be broadly described as "windscreens," this does not imply that they share the same essential characteristics or are commercially interchangeable. Such an approach would overlook the technical distinctions that justify their separate classification under the tariff schedule.

Therefore, Grandmark submitted that the products classified under tariff subheading 8708.22.10 do not have sufficiently similar essential characteristics to those subject to anti-dumping duties under tariff subheading 7007.21.20. The evidence supports the conclusion that these are distinct products serving different technical and commercial purposes, rather than alternative classifications of the same product intended to circumvent anti-dumping measures.

Comments by the Applicant on the Commission’s second essential facts letter

The Applicant agreed with the Commission’s contention that even where goods are correctly classified and not physically altered, circumvention can still occur if they are presented or described in a way that allows them to be placed under a different tariff subheading while still serving the same purpose as the original product. The key issue is whether the essential characteristics and end-use of the products remain comparable, thereby undermining the intent of the anti-dumping measure. If they remain similar in their key features and use, then moving them to a different tariff subheading would still undermine the purpose of the anti-dumping duties.

The Applicant submitted that, when regulation 60.1 is correctly interpreted, it is clear that the provision does not require all three conditions to be met cumulatively, as Grandmark incorrectly claims. The Commission therefore correctly made a finding of circumvention based on the shift in the pattern of declarations in order for importers to pay the lowest possible duty.

The Applicant further stated that the information in the Commission’s Report indicates that importers in fact shifted to the tariff subheading where the lowest “total” duty is payable, therefore taking both the applicable ordinary customs duty and Anti-Dumping duties into consideration. Therefore, the Applicant agreed that the incentive to shift between tariff headings is not determined solely by the nominal duty rate, but by the overall duty structure applicable at a given time, including the interaction between ordinary customs duties and anti-dumping duties.

Commission’s consideration

The statement from Grandmark claiming that the Commission asserts that there has been a shift from the tariff subheading 8708.22 to tariff subheading 7007.21.20 in 2024, due to an increase in customs duty from 20% to 30%, is incorrect. In fact, the evidence presented to the Commission suggested the opposite: there has been a shift from the HS 7007.21.20 tariff subheading to HS 8708.22.

The Commission agrees with Grandmark that if importers were attempting to evade duties, they would likely move towards the lower-tax code, which in this case remains tariff subheading 8708.22. This tariff subheading incurs a lower duty compared to tariff subheading 7007.21.20. Both tariff subheadings attract a customs duty of 30%, but tariff subheading 7007.21.20 is also subject to additional anti-dumping duties. In contrast, tariff subheading 8708.22 incurs only the 30% customs duty without any anti-dumping duties. This evidence further supports the conclusion of circumvention currently taking place.

With regards to imports the Commission again considered that the timing and nature of the observed shifts supports that circumvention is taking place, specifically, the fact that before the provisional measures were imposed on tariff subheading 7007.21.20, imports amounted to 3 123 582 kg, but that after the imposition of provisional measures, the volumes dropped to 1 187 721 kg, representing a 62% decline. In contrast, imports under tariff subheading 8708.22, *which includes front windscreens (windshields), rear windows, and other windows specified in Subheading Note 1, increased. The import volumes increased from 4 165 073 kg prior to the PPs to 4 834 081 kg after the imposition of duties, marking a 16% increase. Following the implementation of the FDs, imports under tariff subheading 7007.21.20 substantially decreased by 25%, falling from 1,187,721 kg to 894,609 kg. Similarly, imports under tariff subheading 8708.22 decreased by 23%, from 4,834,081 kg to 3,729,701 kg. It is important to note that during this period, the ordinary customs duty on tariff subheading 8708.22 was increased from 20% to 30%. Additionally, tariff subheading 7007.21.20 incurred an anti-dumping duty on top of the 30% ordinary customs duty, which contributed to a decline in import volumes for both tariff subheadings.*

Grandmark claimed that the Commission has not demonstrated how much of the increase in tariff subheading 8708.22 can reasonably be attributed to the natural growth and adoption of a newly established tariff line, rather than to alleged duty avoidance. The Commission took into account that tariff subheading 8708.22 is a new tariff subheading, which came into effect on 01 January 2022 to align with the WCO Harmonised 2022 adjustments, to make a distinction between motor vehicle windows and other parts and accessories of motor vehicles that were previously classified under tariff subheading 8708.29. These windows can be front, rear or other windows that are framed and/or incorporating heating devices or other electrical or electronic devices which clearly differ from tariff subheading 7007.21.20 that provides for "Windscreens for vehicles" and excludes "accessories".

The Commission considered that by 2022, the SARS Customs and Excise tariff book provided descriptions of the products and the corresponding tariff subheadings under which goods entering the SACU market must be declared. For the windscreens to be classified under heading 87.08 they have to meet the two prerequisites, i.e. it must be visible that they can only be incorporated in these vehicles, and they must also incorporate the heating devices or other electrical or electronic devices.

On the other hand, the scope of products under heading 70.07 is wide. The shape and size of that particular glass, i.e. toughened/tempered/laminated is suitable for incorporation in vehicles, aircraft, spacecraft or vessels. The import data from January 2022 to August 2024 offered the Commission sufficient evidence of a shift in the pattern between the two tariff subheadings.

The Commission considered that, even where goods are correctly classified and not physically altered, circumvention can still occur if they are presented or described in a way that allows them to be placed under a different tariff subheading while still serving the same purpose as the original product. The key issue is whether the essential characteristics and end-use of the products remain comparable, thereby undermining the intent of the anti-dumping measure. If they remain similar in their key features and use, then moving them to a different tariff subheading could still undermine the purpose of the anti-dumping duties

As this is not a new anti-dumping investigation, but a circumvention enquiry conducted in terms of the ADR, the Commission made a final determination in terms of ADR 63 (b) of the ADR. That provision reads as follows:

"Final Finding:
If the Commission makes a finding that circumvention has taken place the Commission's final finding may result in:
(b) the extension of the scope of the anti-dumping duties to apply to parts, components or substitute like products, new models and the like."

The Commission made a final determination that windscreens imported under tariff subheading 8708.22.10 constitute the same or like product as those subject to anti-dumping duties under tariff subheading 7007.21.20, and declaration under an alternative tariff subheading has had the effect of circumventing the existing anti-dumping measure.

The Commission, therefore made a final determination extending the application of the existing anti-dumping duties imposed in the original investigation on imports classifiable under tariff subheading 7007.20.10 to windscreens imported under tariff subheading 8708.22.10, insofar as such windscreens fall within the product scope of the original measure.

Based on the above, the Commission made a final determination that circumvention in the form of a tariff declaration under an alternative subheading ("tariff hopping") is taking place.

5. DUMPING

5.1 METHODOLOGY IN THIS INVESTIGATION FOR CHINA

ADR 62.3 states that: *"Provided an anti-circumvention complaint is lodged with the Commission prior to or within one year of the year of the publication of the Commission final finding, and in relation to any circumvention alleged in section 60.2(b), (c), (d), (e), (f) or (g), the Commission may use the normal values previously established to determine the margin of dumping until such time as the exporter or foreign producer has submitted proper information. Provisional payments may be imposed on the basis of the margin of dumping so determined".*

On the basis of the above, the Commission made a decision to use the normal value and export price previously established in the original investigation as the complaint was lodged within one year of the publication of the Commission's final determination.

In the original investigation the Commission made a final determination to impose final anti-dumping duties as follows:

Tariff heading	**Description**	**Imported from or originating in**	**Rate of anti-dumping duty**
7007.21.20	Windscreens for vehicles, produced by Dongguan Kong Wan Automobile Glass Limited	China	28,39%
7007.21.20	Windscreens for vehicles, produced by Xinyi Automobile Glass (Shenzhen) Co., Ltd	China	12,92%
7007.21.20	Windscreens for vehicles, produced by Dongguan Benson Automobile Glass Co., Ltd	China	12,92%
7007.21.20	Windscreens for vehicles, (excluding those produced by Dongguan Kong Wan Automobile Glass Limited, BSG Auto Glass Co., Ltd, Fuyao Glass Industry Group Co., Ltd, Xinyi Automobile Glass (Shenzhen) Co., Ltd, Dongguan Benson Automobile Glass Co., Ltd)	China	129,15%

As the investigation is based on Regulation 60.2 (f): "*declaration under a different tariff heading, even where such different tariff heading does provide for the clearance of that product,"* the Commission took into account the fact that anti-dumping duties were calculated and imposed in the original investigation and therefore, there would not be a need to calculate new dumping margins based on the information received from participating interested parties.

The Commission made a final determination to extend the anti-dumping duties imposed on the subject product classifiable under tariff subheading 7007.21.20 to imports of the subject product classifiable under tariff subheading 8708.22.10 to minimise the risk of circumvention of the applicable anti-dumping duty.

6. MATERIAL INJURY

In the original investigation, it was determined that the SACU industry experienced material injury and a threat of material injury.

The Commission's ADR 62.2 states as follows: "*Provided an anti-circumvention complaint is lodged with the Commission prior to or within one year of the publication of the Commission's final determination, the SACU industry shall not be required to update its injury information".* As the anti-circumvention complaint was received within one year of the publication of the Commission's final determination, the SACU industry is not required to update its injury information.

Based on the above, the Commission decided, based on the information considered in the original investigation, that the SACU industry is experiencing material injury and a threat of material injury with regard to the subject product.

7. SUMMARY OF FINDINGS

7.1 CIRCUMVENTION

The Commission made a final determination that the anti-dumping duties are being circumvented through the misclassification of imports under an alternative tariff subheading that is not subject to those anti-dumping duties.

7.2 DUMPING

The Commission made a final determination to extend the anti-dumping duties imposed on the subject product classifiable under tariff subheading 7007.21.20 to imports of the subject product classifiable under tariff subheading 8708.22.10 to minimize the risk of circumvention of the applicable anti-dumping duty.

7.3 MATERIAL INJURY

The Commission made a final determination, based on the information considered during the original investigation, that the SACU industry is suffering material injury and faces a threat of further material injury with regard to the subject product.

8. FINAL DUTY

8.1 Definitive duty

Based on the anti-dumping duties imposed on the imports of products classifiable under 7007.21.10, the final anti-dumping duties were concluded to be as follows:

Tariff heading	**Description**	**Imported from or originating in**	**Rate of anti-dumping duty**
8708.22.10	Windscreens for vehicles, produced by Dongguan Kong Wan Automobile Glass Limited	China	28,39%
8708.22.10	Windscreens for vehicles, produced by Xinyi Automobile Glass (Shenzhen) Co., Ltd	China	12,92%
8708.22.10	Windscreens for vehicles, produced by Dongguan Benson Automobile Glass Co., Ltd	China	12,92%
8708.22.10	Windscreens for vehicles, (excluding those produced by Dongguan Kong Wan Automobile Glass Limited, BSG Auto Glass Co., Ltd, Fuyao Glass Industry Group Co., Ltd, Xinyi Automobile Glass (Shenzhen) Co., Ltd, Dongguan Benson Automobile Glass Co., Ltd)	China	129,15%

9. FINAL DETERMINATION

The Commission made a final determination that the anti-dumping duties are being circumvented through the misclassification of imports under an alternative tariff subheading that is not subjected to those anti-dumping duties.

The Commission made a final determination to recommend to the Minister that the following anti-dumping duties imposed on windscreens for vehicles to be used in the SACU as replacement glass in the aftermarket classifiable under tariff subheading 7007.21.20 and originating in or imported from China be extended to tariff subheading 8708.22.10 as follows:

Tariff heading	Description	Imported from or originating in	Rate of anti-dumping duty
8708.22.10	Windscreens for vehicles, produced by Dongguan Kong Wan Automobile Glass Limited	China	28,39%
8708.22.10	Windscreens for vehicles, produced by Xinyi Automobile Glass (Shenzhen) Co., Ltd	China	12,92%
8708.22.10	Windscreens for vehicles, produced by Dongguan Benson Automobile Glass Co., Ltd	China	12,92%
8708.22.10	Windscreens for vehicles, (excluding those produced by Dongguan Kong Wan Automobile Glass Limited, BSG Auto Glass Co., Ltd, Fuyao Glass Industry Group Co., Ltd, Xinyi Automobile Glass (Shenzhen) Co., Ltd, Dongguan Benson Automobile Glass Co., Ltd)	China	129,15%

The Commission also recommended that the anti-dumping duties on imports of windscreens for vehicles used in the SACU as replacement glass in the aftermarket be listed under rebate item Column II in Schedule No. 2 to the Customs and Excise Act. Consequently, such products may not be imported under rebate of customs duty without the payment of anti-dumping, countervailing, and safeguard duties, unless recommended by ITAC.