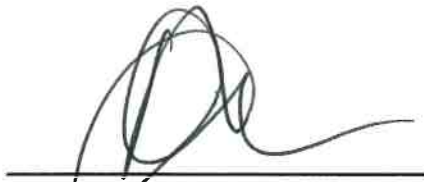


## **REPORT NO. 755**

**SUNSET REVIEW INVESTIGATION OF THE ANTI-DUMPING DUTIES ON CLEAR FLOAT GLASS OF A THICKNESS OF 2.5 MM OR MORE, BUT NOT EXCEEDING 6 MM, DIVIDED INTO 3 MM, 4 MM, 5 MM AND 6 MM THICKNESSES ORIGINATING IN OR IMPORTED FROM THE KINGDOM OF SAUDI ARABIA (“SAUDI ARABIA”) AND THE UNITED ARAB EMIRATES (“UAE” OR “THE EMIRATES”) : FINAL DETERMINATION**

The International Trade Administration Commission of South Africa herewith presents its **Report No. 755: SUNSET REVIEW INVESTIGATION OF THE ANTI-DUMPING DUTIES ON CLEAR FLOAT GLASS OF A THICKNESS OF 2.5 MM OR MORE, BUT NOT EXCEEDING 6 MM, DIVIDED INTO 3 MM, 4 MM, 5 MM AND 6 MM THICKNESSES ORIGINATING IN OR IMPORTED FROM THE KINGDOM OF SAUDI ARABIA (“SAUDI ARABIA”) AND THE UNITED ARAB EMIRATES (“UAE” OR “THE EMIRATES”): FINAL DETERMINATION**



**AYABONGA CAWE**  
**CHIEF COMMISSIONER**

**PRETORIA**

01 / 11 / 2025

# INTERNATIONAL TRADE ADMINISTRATION COMMISSION OF SOUTH AFRICA

## REPORT NO. 755

### SUNSET REVIEW INVESTIGATION OF THE ANTI-DUMPING DUTIES ON CLEAR FLOAT GLASS OF A THICKNESS OF 2.5 MM OR MORE, BUT NOT EXCEEDING 6 MM, DIVIDED INTO 3 MM, 4 MM, 5 MM AND 6 MM THICKNESSES ORIGINATING IN OR IMPORTED FROM THE KINGDOM OF SAUDI ARABIA (“SAUDI ARABIA”) AND THE UNITED ARAB EMIRATES (“UAE” OR “THE EMIRATES”): FINAL DETERMINATION

#### SYNOPSIS

On 07 June 2024, the International Trade Administration Commission of South Africa (“the Commission”) notified interested parties through Notice No. 2550 of 2024 in *Government Gazette* No. 50772, that unless a substantiated request is made indicating that the expiry of the anti-dumping duties against imports of clear float glass originating in or imported from Saudi Arabia and the Emirates would likely lead to the continuation or recurrence of dumping and injury, the anti-dumping duties on clear float glass originating in or imported from Saudi Arabia and the Emirates would expire on 06 February 2025.

A detailed response to the Commission’s sunset review questionnaire was received from PFG Building Glass, a division of PG Group, on 23 August 2024. After all deficiencies were identified and addressed, an updated final application was received on 28 October 2024.

The information submitted by the Applicant was verified on 25 November 2024. A verification report was sent to the Applicant on 02 December 2024. The comments on the verification report were received from the Applicant on 09 December 2024. A letter

confirming that the application was deemed to be properly documented was sent to the Applicant on 10 January 2025.

On 31 January 2025, the Commission initiated a sunset review of the anti-dumping duties on the subject product, originating in or imported from Saudi Arabia and the Emirates, through Notice No. 2984 of 2025 published in *Government Gazette* No. 52029.

The investigation was initiated after the Commission considered that the Applicant had submitted *prima facie* information to indicate that there is a likelihood of the recurrence of dumping and material injury to the Southern African Customs Union (“SACU”) industry should the current anti-dumping duties expire.

Upon initiation of the investigation, the known manufacturers/exporters of the subject products in Saudi Arabia and the Emirates were sent foreign manufacturers/exporters questionnaires to complete. Importers of the subject product were also sent questionnaires to complete.

No properly documented responses were received from any manufacturers/exporters or importers.

The Commission made a final determination before essential facts that the expiry of the anti-dumping duties on the subject products originating in or imported from Saudi Arabia and the Emirates would lead to the recurrence of dumping and recurrence of material injury.

On 4 July 2025, essential facts letters were sent to all interested parties, informing them of the “essential facts” which were being considered by the Commission and inviting interested parties to comment. Comments on the Commission’s essential facts letters were received from the Royal Embassy of Saudi Arabia.

The Commission made a final determination that the expiry of the anti-dumping duties on the subject product originating in or imported from Saudi Arabia and the Emirates

would likely lead to the recurrence of dumping and material injury.

The Commission noted that this application was brought based on the recurrence of dumping and material injury. No properly documented responses from the manufacturers of the subject products were received, and therefore the determination of the likelihood of the recurrence of dumping and injury was made on the best information available, being that provided by the Applicant.

The Commission therefore made a final determination to recommend to the Minister of Trade, Industry and Competition that the current anti-dumping duties on the subject product originating in or imported from Saudi Arabia and the Emirates be maintained as follows:

Item	Tariff heading	Description	Imported from or originating in	Rate of anti-dumping duties
213.03	7005.29.17	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness exceeding 2.5 mm but not exceeding 3 mm (excluding solar glass and optical glass)	Saudi Arabia and the Emirates	45%
213.03	7005.29.17	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked, with a thickness of 3 mm (excluding solar glass and optical glass)	Saudi Arabia	23,9%
213.03	7005.29.17	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked, with a thickness of 3 mm (excluding solar glass and optical glass)	the Emirates	16,8%
213.03	7005.29.17	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked, with a thickness of 3 mm, produced by Guardian Zoujaj (excluding solar glass and optical glass)	the Emirates	16,8%
213.03	7005.29.23	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked, of a thickness exceeding 3 mm but not exceeding 4 mm (excluding solar glass and optical glass) (excluding that manufactured by PT Muliaglass Industrino and PT Abdi Rakyat Bakti)	Saudi Arabia and the Emirates	10%

213.03	7005.29.23	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness exceeding 3 mm but not exceeding 4 mm (excluding solar glass and optical glass)	Saudi Arabia	23,9%
213.03	7005.29.23	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness exceeding 3 mm but not exceeding 4 mm (excluding solar glass and optical glass)	the Emirates	16,8%
213.03	7005.29.23	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness exceeding 3 mm but not exceeding 4 mm, produced by Guardian Zoujaj (excluding solar glass and optical glass)	the Emirates	16,8%
213.03	7005.29.25	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness exceeding 4 mm but not exceeding 5 mm (excluding solar glass and optical glass)	Saudi Arabia	23,9%
213.03	7005.29.25	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness exceeding 4 mm but not exceeding 5 mm (excluding solar glass and optical glass)	the Emirates	16,8%
213.03	7005.29.25	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness exceeding 4 mm but not exceeding 5 mm, produced by Guardian Zoujaj (excluding solar glass and optical glass)	the Emirates	16,8%
213.03	7005.29.35	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked, of a thickness exceeding 5 mm but not exceeding 6 mm (excluding solar glass and optical glass)	Saudi Arabia	23,9%
213.03	7005.29.35	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked, of a thickness exceeding 5 mm but not exceeding 6 mm (excluding solar glass and optical glass)	the Emirates	16,8%
213.03	7005.29.35	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked, of a thickness exceeding 5 mm but not exceeding 6 mm, produced by Guardian Zoujaj (excluding solar glass and optical glass)	the Emirates	16,8%

## **1. APPLICATION AND PROCEDURE**

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### **1.1 LEGAL FRAMEWORK**

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

### **The analytical framework in sunset review investigations**

Regulation 54 of the ADR provides that duties shall remain in place for a period not longer than five years or until a sunset review is finalised, if such sunset review is initiated before the lapsing of the anti-dumping duty.

In a sunset review, the Commission determines whether the removal of the current anti-dumping duties will likely result in the continuation or recurrence of dumping and material injury. In the original investigation, historical (past) injury and dumping data were examined and used to determine whether an anti-dumping duty should be imposed. In a sunset review investigation, such historical data serves as a point of comparison against which estimates of future performance, if duties were removed, are evaluated. This focus on estimates is not only because of the nature of such proceedings, but also because past data will likely be skewed, showing positive trends, in response to the duties that were imposed. Accordingly, critical in a sunset review are estimates because this data is key to assessing the (future) impact of removing the anti-dumping duties on a domestic industry.

Regarding estimates, the ADR provides that the SACU industry is required to provide the Commission with information indicating the likelihood of a continuation or recurrence of dumping and injury in the event that the anti-dumping duty is removed.

In terms of injury, the Commission will consider –

- whether the SACU industry submitted information to prove that there is a likelihood of the continuation of injury (in instances where imports continued after imposition of duties); and/or
- whether the SACU industry submitted information to prove that there is a likelihood of the recurrence of injury (in instances where the applicant cannot prove that it is experiencing injury at present).

In terms of dumping, the Commission will consider whether the SACU industry submitted information to prove that there is –

- a likelihood of the continuation of dumping (in instances where imports continued after the imposition of duties) and/or
- a likelihood of the recurrence of dumping (in instances where there were no imports after the imposition of duties).

With respect to the determination of a likelihood of recurrence or continuation of dumping and injury, the Appellate Body in US — Corrosion-Resistant Steel Sunset Review<sup>1</sup> noted that, as this likelihood determination is a prospective determination:

*“The authorities must undertake a forward-looking analysis and seek to resolve the issue of what would be likely to occur if the duty were terminated”.*

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<sup>1</sup> UNITED STATES – SUNSET REVIEW OF ANTI-DUMPING DUTIES ON CORROSIONRESISTANT CARBON STEEL FLAT PRODUCTS FROM JAPAN

In this respect, the Appellate Body pointed to the important difference between original investigations and sunset reviews:

*“In an original anti-dumping investigation, investigating authorities must determine whether dumping exists during the period of investigation. In contrast, in a sunset review of an anti-dumping duty, investigating authorities must determine whether the expiry of the duty that was imposed at the conclusion of an original investigation would be likely to lead to continuation or recurrence of dumping.”*

Finally, the data provided by an Applicant in a sunset review, although estimated, are not mere conjecture. Rather the data are normally based on the situation that an Applicant faced before anti-dumping duties were imposed.

## **1.2 APPLICANT**

The application was lodged by PFG Building Glass Pty Ltd being the only producer of the subject product in the SACU.

## **1.3 ACCEPTANCE OF APPLICATION**

The application was accepted by the Commission as being properly documented in accordance with ADR 21 on 10 January 2025.

## **1.4 ALLEGATIONS BY THE APPLICANT**

The Applicant alleged that the expiry of the anti-dumping duties on the subject products originating in or imported from Saudi Arabia and the Emirates would likely lead to the recurrence of dumping and the recurrence of material injury.

The Applicant further alleged that because of the recurrence of dumping of the subject product from Saudi Arabia and the Emirates, it will experience material injury in the form of:

- (a) Increase in volume of imports;
- (b) Decline in sales volume;
- (c) Decline in gross and net profit;

- (d) Decline in output;
- (e) Decline in market share;
- (f) Decline in return on investment;
- (g) Decline in productivity;
- (h) Decline in cash flow;
- (i) Decline in capacity utilisation; and
- (j) Ability to raise capital.

## **1.5 INVESTIGATION PROCESS**

The Applicant submitted an application to the Commission on 23 August 2024. After all deficiencies were identified and addressed, an updated final application was received on 28 October 2024. The information submitted by the Applicant was verified on 25 November 2024. A verification report was sent to the Applicant 02 December 2024. The comments on the verification report were received from the Applicant on 09 December 2024.

On 31 January 2025, the Commission initiated a sunset review of the anti-dumping duties on the subject products, originating in or imported from Saudi Arabia and the Emirates through Notice No. 2984 of 2025 published in *Government Gazette* No. 52029.

Prior to the initiation of the investigation, the trade representatives of the countries concerned were notified of the Commission's intention to investigate, in terms of ADR 27,1. All known interested parties were informed and requested to respond to the questionnaires and the non-confidential version of the application.

## **1.6 INVESTIGATION PERIODS**

The period of investigation for dumping: 01 July 2023 - 30 June 2024. The period of investigation for injury 01 July 2021 to 30 June 2024 and estimates for 01 July 2024 to 30 June 2025 ("2025") in the event that the anti-dumping duties expire.

The Applicant brought the application based on the likely recurrence of dumping of the subject product, resulting in the recurrence of material injury if the anti-dumping duties are allowed to expire.

The Applicant requested the Commission to apply a forward-looking analysis and seek to resolve the issue of what would be likely to occur if the anti-dumping duties are to be terminated. Thus, the likelihood determination is a prospective determination – recurrence. The Applicant stated that, although data regarding the financial performance was supplied to the Commission from 01 July 2021 to 30 June 2024, the dumping period of investigation would normally be from 01 July 2023 - 30 June 2024 and the estimated period in which there is a likelihood of injurious dumping to occur should the anti-dumping duties be terminated.

## **1.7 COMMENTS**

The Commission considered comments received from interested parties regarding the application and procedure. Non-confidential versions of these comments are available on the public file.

## **1.8 PARTIES CONCERNED**

### **1.8.1 SACU industry**

The application was lodged by PFG Building Glass Pty Ltd, being the only producer of the subject product in the SACU.

### **1.8.2 Responses by Foreign Manufacturers/Exporters/Importers**

On 03 March 2025, a request for extension was received from the Royal Embassy of Saudi Arabia. The extension was granted until 26 March 2025.

On 18 March 2025, a further extension request of 14 days was received from the Royal Embassy of Saudi Arabia. The deadline to respond was extended to 05 April 2025. No response was received from the Royal Embassy of Saudi Arabia.

On 28 February 2025, a request for extension to respond to the Commission's investigation was submitted by Obeikan Glass Company. The extension was granted until 26 March 2025. A response to the Commission's exporter questionnaire was received on 25 March 2025. A deficiency letter was sent to Obeikan Glass Company on 8 April 2025 and a response to the Commission's exporter questionnaire was received on 15 April 2025.

In its response, Obeikan Glass indicated that part of the information requested in the Commission's exporter questionnaire contains sensitive confidential data and could not be shared as per company policy.

***Commission's consideration***

*The Commission noted that Obeikan Glass has stated that it could not provide the Commission with Sections D, E, F, G, and H of the information requested in the exporter's questionnaire, as these sections ask for sensitive and confidential information. This included information on the normal value, export price, adjustments, and calculations for the dumping margin. As a result, the Commission was unable to calculate the dumping margin without this information.*

Taking the above into account, the Commission made a final determination not to take the information submitted by Obeikan Glass into consideration for the purpose of its final determination as its questionnaire response was deemed deficient.

On 10 June 2025, the Commission made a final determination before essential facts that the expiry of the anti-dumping duties on the subject product originating in or imported from Saudi Arabia and the Emirates would likely lead to the recurrence of dumping and material injury. Essential facts letters were sent to interested parties on the 4 July 2025. On 11 July 2025, comments to the Commission's essential facts letters were received from the Royal Embassy of Saudi Arabia.

## 1.9 FINAL DETERMINATION AND RECOMMENDATION

The Commission made a final determination that the expiry of the anti-dumping duties on clear float glass (“subject product”) originating in or imported from the Saudi Arabia and the Emirates would likely lead to the recurrence of dumping and material injury.

No properly documented responses were received from the manufacturers/exporters of the subject products in Saudi Arabia and the Emirates, and therefore the determination of the likelihood of the recurrence of dumping and material injury was made on the best information available, being that provided by the Applicant.

The Commission therefore decided to recommend to the Minister of Trade, Industry and Competition that the current anti-dumping duties on the subject product originating in or imported from Saudi Arabia and the Emirates be maintained as follows:

Item	Tariff heading	Description	Imported from or originating in	Rate of anti-dumping duties
213.03	7005.29.17	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness exceeding 2.5 mm but not exceeding 3 mm (excluding solar glass and optical glass)	Saudi Arabia and the Emirates	45%
213.03	7005.29.17	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked, with a thickness of 3 mm (excluding solar glass and optical glass)	Saudi Arabia	23,9%
213.03	7005.29.17	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked, with a thickness of 3 mm (excluding solar glass and optical glass)	the Emirates	16,8%

213.03	7005.29.17	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked, with a thickness of 3 mm, produced by Guardian Zoujaj (excluding solar glass and optical glass)	the Emirates	16,8%
213.03	7005.29.23	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked, of a thickness exceeding 3 mm but not exceeding 4 mm (excluding solar glass and optical glass) (excluding that manufactured by PT Muliaglass Industrino and PT Abdi Rakyat Bakti)	Saudi Arabia and the Emirates	10%
213.03	7005.29.23	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness exceeding 3 mm but not exceeding 4 mm (excluding solar glass and optical glass)	Saudi Arabia	23,9%
213.03	7005.29.23	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness exceeding 3 mm but not exceeding 4 mm (excluding solar glass and optical glass)	the Emirates	16,8%
213.03	7005.29.23	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness exceeding 3 mm but not exceeding 4 mm, produced by Guardian Zoujaj (excluding solar glass and optical glass)	the Emirates	16,8%
213.03	7005.29.25	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness exceeding 4 mm but not exceeding 5 mm (excluding solar glass and optical glass)	Saudi Arabia	23,9%
213.03	7005.29.25	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness exceeding 4 mm but not exceeding 5 mm (excluding solar glass and optical glass)	the Emirates	16,8%
213.03	7005.29.25	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness exceeding 4 mm but not exceeding 5 mm, produced by Guardian Zoujaj (excluding solar glass and optical glass)	the Emirates	16,8%
213.03	7005.29.35	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked, of a thickness exceeding 5 mm but not exceeding 6 mm (excluding solar glass and optical glass)	Saudi Arabia	23,9%

213.03	7005.29.35	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked, of a thickness exceeding 5 mm but not exceeding 6 mm (excluding solar glass and optical glass)	the Emirates	16,8%
213.03	7005.29.35	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked, of a thickness exceeding 5 mm but not exceeding 6 mm, produced by Guardian Zoujaj (excluding solar glass and optical glass)	the Emirates	16,8%

## 2. PRODUCTS, TARIFF CLASSIFICATION AND DUTIES

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### 2.1 SUBJECT PRODUCT

#### 2.1.1 Description

The subject product of this application is clear float glass of a thickness of 2.5 mm or more, but not exceeding 6 mm, divided into 3 mm, 4 mm, 5 mm and 6 mm thicknesses.

#### 2.1.2 Like product

In the original investigation the Commission found that the SACU products and the imported products are “like products” for purposes of comparison in terms of Regulation 2.6 of the ADR.

#### 2.1.3 Tariff classification

The subject product is classifiable as follows:

**Table 2.1.3: Tariff classification**

HS Tariff subheading	Description	Statistical unit	Rate of duty					
			General	EU/UK <sup>2</sup>	EFTA <sup>3</sup>	SADC <sup>4</sup>	MERCOSUR <sup>5</sup>	AfCFTA <sup>6</sup>
70.05	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked:							
7005.2	- Other non-wired glass:							
7005.29	-- Other:							
7005.29.17	-- - Of a thickness exceeding 2.5 mm but not exceeding 3 mm (excluding solar glass and optical glass)	m <sup>2</sup>	10%	free	free	free	10%	6%

<sup>2</sup> European Union/United Kingdom

<sup>3</sup> European Free Trade Association

<sup>4</sup> Southern Africa Development Community

<sup>5</sup> Southern Common Market (Argentina, Brazil, Paraguay and Uruguay)

<sup>6</sup> African Continental Free Trade Area

7005.29.23	--- Of a thickness exceeding 3 mm but not exceeding 4 mm (excluding solar glass and optical glass)	m <sup>2</sup>	10%	free	free	free	10%	6%
7005.29.25	--- Of a thickness exceeding 4 mm but not exceeding 5 mm (excluding solar glass and optical glass)	m <sup>2</sup>	10%	free	free	free	10%	6%
7005.29.35	--- Of a thickness exceeding 5 mm but not exceeding 6 mm (excluding solar glass and optical glass)	m <sup>2</sup>	10%	free	free	free	10%	6%

#### 2.1.4 Other applicable duties and rebates

The following anti-dumping duties are applicable:

Item	Tariff heading	Description	Imported from or originating in	Rate of Anti-Dumping duty
213.03	7005.29.17	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness exceeding 2.5 mm but not exceeding 3 mm (excluding solar glass and optical glass)	India	720c/m <sup>2</sup>
213.03	7005.29.17	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness exceeding 2.5 mm but not exceeding 3 mm (excluding solar glass and optical glass)	Saudi and the Emirates	45%
213.03	7005.29.17	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness exceeding 2.5 mm but not exceeding 3 mm (excluding solar glass and optical glass)	China	802c/m <sup>2</sup>
213.03	7005.29.17	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked, with a thickness of 3 mm (excluding solar glass and optical glass)	Saudi Arabia	23,9%
213.03	7005.29.17	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked, with a thickness of 3 mm (excluding solar glass and optical glass)	the Emirates	16,8%

213.03	7005.29.17	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked, with a thickness of 3 mm, produced by Guardian Zoujaj (excluding solar glass and optical glass)	United Arab Emirates	16,8%
213.03	7005.29.17	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness of 3 mm (excluding solar glass and optical glass), manufactured by Guardian Egypt - Egyptian Glass Company SAE	Egypt	27,26%
213.03	7005.29.17	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness exceeding 2,5 mm but not exceeding 3 mm (excluding solar glass and optical glass)	Malaysia	25,31%
213.03	7005.29.23	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness exceeding 3 mm but not exceeding 4 mm (excluding solar glass and optical glass)	India	886c/m <sup>2</sup>
213.03	7005.29.23	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked, of a thickness exceeding 3 mm but not exceeding 4 mm (excluding solar glass and optical glass) (excluding that manufactured by PT Muliaglass Industrino and PT Abdi Rakyat Bakti)	Saudi and the Emirates	10%
213.03	7005.29.23	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked, of a thickness exceeding 3 mm but not exceeding 4 mm (excluding solar glass and optical glass)	China	802c/m <sup>2</sup>
213.03	7005.29.23	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness exceeding 3 mm but not exceeding 4 mm (excluding solar glass and optical glass)	Saudi Arabia	23,9%
213.03	7005.29.23	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness exceeding 3 mm but not exceeding 4 mm (excluding solar glass and optical glass)	United Arab Emirates	16,8%

213.03	7005.29.23	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness exceeding 3 mm but not exceeding 4 mm, produced by Guardian Zoujaj (excluding solar glass and optical glass)	United Arab Emirates	16,8%
213.03	7005.29.23	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness exceeding 3 mm but not exceeding 4 mm (excluding solar glass and optical glass), manufactured by Guardian Egypt - Egyptian Glass Company SAE	Egypt	27,26%
213.03	7005.29.23	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness exceeding 3 mm but not exceeding 4 mm (excluding solar glass and optical glass)	Malaysia	25,31%
213.03	7005.29.25	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked, of a thickness exceeding 4 mm but not exceeding 5 mm (excluding solar glass and optical glass) (excluding that manufactured by PT Muliaglass Industrino and PT Abdi Rakyat Bakti)	Indonesia	12,51%
213.03	7005.29.25	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness exceeding 4 mm but not exceeding 5 mm (excluding solar glass and optical glass)	China	802c/m <sup>2</sup>
213.03	7005.29.25	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness exceeding 4 mm but not exceeding 5 mm (excluding solar glass and optical glass)	Saudi Arabia	23,9%
213.03	7005.29.25	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness exceeding 4 mm but not exceeding 5 mm (excluding solar glass and optical glass)	United Arab Emirates	16,8%
213.03	7005.29.25	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness exceeding 4 mm but not exceeding 5 mm, produced by Guardian Zoujaj (excluding solar glass and optical glass)	United Arab Emirates	16,8%
213.03	7005.29.25	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness	Egypt	27,26%

		exceeding 4 mm but not exceeding 5 mm (excluding solar glass and optical glass), manufactured by Guardian Egypt - Egyptian Glass Company SAE		
213.03	7005.29.25	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness exceeding 4 mm but not exceeding 5 mm (excluding solar glass and optical glass)	Malaysia	25,31%
213.03	7005.29.35	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness exceeding 5 mm but not exceeding 6 mm (excluding solar glass and optical glass)	India	1387c/m <sup>2</sup>
213.03	7005.29.35	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked, of a thickness exceeding 5 mm but not exceeding 6 mm (excluding solar glass and optical glass)	Indonesia	30,5%
213.03	7005.29.35	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked, of a thickness exceeding 5 mm but not exceeding 6 mm (excluding solar glass and optical glass)	China	802c/m <sup>2</sup>
213.03	7005.29.35	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked, of a thickness exceeding 5 mm but not exceeding 6 mm (excluding solar glass and optical glass)	Saudi Arabia	23,9%
213.03	7005.29.35	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked, of a thickness exceeding 5 mm but not exceeding 6 mm (excluding solar glass and optical glass)	United Arab Emirates	16,8%
213.03	7005.29.35	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked, of a thickness exceeding 5 mm but not exceeding 6 mm, produced by Guardian Zoujaj (excluding solar glass and optical glass)	United Arab Emirates	16,8%
213.03	7005.29.35	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked, of a thickness exceeding 5 mm but not exceeding 6 mm (excluding solar glass and optical glass), manufactured by Guardian Egypt - Egyptian Glass Company SAE	Egypt	27,26%

213.03	7005.29.35	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked, of a thickness exceeding 5 mm but not exceeding 6 mm (excluding solar glass and optical glass)	Malaysia	25,31%
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### **3. SACU INDUSTRY**

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#### **3.1 INDUSTRY STANDING**

The application was lodged by PFG Building Glass Pty Ltd, being the only producer of the subject product in SACU.

The Commission made a final determination that the application can be regarded as being made “by or on behalf of the domestic industry” in terms of Regulation 7 of the ADR.

## 4. RECURRENCE OF DUMPING

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### 4.1 METHODOLOGIES IN THIS INVESTIGATION FOR SAUDI ARABIA AND THE UNITED ARAB EMIRATES

In Regulation 54.4 of the ADR it is stated that:

*“In the event that the SACU industry requests that the anti-dumping duty be maintained, it shall provide the Commission with a proper application containing the necessary information to establish a prima facie case that the removal of the anti-dumping duty will be likely to lead to the continuation or a recurrence of injurious dumping.”* (Own emphasis).

The Applicant also stated that the existence or continuation of dumping during the period of investigation in SACU is not a prerequisite for a sunset review investigation. The Commission was requested to apply a forward-looking analysis and seek to resolve the issue of what would be likely to occur if the anti-dumping duties are to be terminated. Thus, the likelihood determination was a prospective determination, which in this case was based on the recurrence of dumping and material injury.

The Applicant stated that, in its attempt to obtain normal values in Saudi Arabia and the Emirates through an agent, the efforts were unsuccessful due to a "ring fence" strategy employed by producers and exporters to control domestic trade in those regions. Factories only sell to specific traders, from where the subject product is then sold into the respective domestic markets. These traders, who are supplied by the producers, were also hesitant to cooperate and provide quotations unless those quotations were linked to active authorized building projects in Saudi Arabia and the Emirates.

The Applicant further stated that a close-knit trade strategy is being implemented by the producers and exporters in Saudi Arabia and the Emirates to control domestic trade, making it impossible to obtain ex-factory normal value information during the dumping investigation period.

It stated that despite additional efforts to obtain open-source trade information such as TradeMap data as an alternative for the purpose of normal value information, inadequate access to volume and value data information prevented the use thereof.

The Applicant further indicated that its only option to substantiate the normal values was to use information for February 2018 recorded in the Commission preliminary determination Report No. 599 from the original investigation. The information was accepted as the basis for normal value calculation.

#### **SAUDI ARABIA**

As no properly documented responses were received from any manufacturer/exporter in Saudi Arabia, the Commission made a final determination to use the best information available, being that provided by the Applicant, for purposes of its final determination.

##### **4.1.1 Normal value calculation**

In calculating the normal value for Saudi Arabia, the Applicant submitted the normal value information that was recorded in Commission Report No. 599 for the preliminary determination of the original investigation. The Applicant stated that the historical ex-factory selling prices ending February 2018 for 3mm, 4mm, 5mm, and 6mm were then adjusted to account for inflation, while the economic and market factors were also considered to calculate normal values for the subject product in Saudi Arabia for June 2024.

The normal values were calculated as follows:

<b>Ex-factory prices per sqm</b>	<b>Calculated 2024 prices</b>
<b>Calculated Prices (01 July 2023 to 30 June 2024)</b>	<b>ZAR</b>
HS 7005.29.17 (3 mm)	51.25
HS 7005.29.23 (4 mm)	72.17
HS 7005.29.25 (5 mm)	91.69
HS 7005.29.35 (6 mm)	108.23

#### ***Commission's consideration***

*The Commission considered that since the Applicant could not obtain the normal value in the domestic market, it is of the view that the Applicant provided adequate substantiation as an alternative basis for calculation of the normal value.*

The Commission made a final determination to accept the normal value for the purposes of its final determination.

#### **4.1.2 Export price calculation**

In calculating the export price, the Commission normally uses official South African Revenue Service ("SARS") statistics. However, due to the existing anti-dumping duties imposed on the subject products from Saudi Arabia, the SARS import statistics indicated that there were no imports of the subject products in the 3 mm, 4 mm, and 5 mm categories for the years 2022, 2023 and 2024. There was only one consignment of 6 mm in February 2022.

To determine the export price, a subscription data service was utilized to gather pricing information on Free on Board ("FOB") for the subject product from Saudi Arabia to a third country for the year 2024. In obtaining the export data to a third country, it was ensured that the country selected also has a subject product industry that is similar to that of South Africa. Export data from Saudi Arabia to the United States of America ("USA") was used.

The export prices before adjustment were calculated as follows:

ZAR/ton converted to ZAR/sqm	ZAR/sqm
HS 7005.29.17 (3 mm)	42,16
HS 7005.29.23 (4 mm)	56,86
HS 7005.29.25 (5 mm)	71,92
HS 7005.29.35 (6 mm)	86,69

### **Adjustment**

The Applicant stated that there is an inland domestic freight cost of 5 percent to adjust the FOB export price to the ex-factory export price. It indicated that the Commission self-initiated investigation for the remedial action against the alleged dumping of frozen potato chips (HS 2004.10.20), manufactured in the European Union: Belgium, the Netherlands and Germany - Page 29: "Where there is no provision for inland freight costs, the Commission will not be in a position to determine the margin of dumping at the same level of trade. It is the Commission's practice to use 5 percent of the FOB export price to determine inland domestic freight costs. The price is thus reduced by 5%

### **Commission's consideration**

*In any dumping investigation, the Commission normally uses audited import statistics from SARS to determine the volume and value of the subject product entering the SACU from the country under investigation. The Commission noted that during the investigation period, there were no imports of the subject products (3 mm, 4 mm, and 5 mm) from Saudi Arabia due to existing anti-dumping duties. The only recorded imports were for 6 mm, which occurred in February 2022.*

The Commission made a final determination that the Applicant has provided adequate motivation for the calculation of the export price.

**Comments by the Royal Embassy of Saudi Arabia to the Commission's essential facts letter**

*In response to the Commission's essential facts letter, the Royal Embassy of Saudi Arabia stated that if it is assumed that port fees, customs clearance and transport to the importer's warehouses are equivalent to the inland transport cost from the factory to the warehouses, then a fair comparison should be between the local producer's ex-factory price and a price in Saudi Arabia delivered to the client's port (FOB).*

**Commission's consideration**

*In response to comments made by the Royal Embassy of Saudi Arabia, the Commission noted that Article 2.4 of the ADA mandates a "fair comparison" between a product's export price and its "normal value" when determining if dumping is occurring. "The comparison shall be made at the same level of trade, normally at the ex-factory level, and in respect of sales made at as nearly as possible the same time".*

*The Commission also noted that while the Royal Embassy of Saudi Arabia has submitted a response to its essential facts letter, these comments have no significance for the investigation. Critical information required by the Commission such as the normal value, export price, adjustments, for calculation of dumping margin was not submitted by its exporter in Saudi Arabia.*

The Commission made a final determination not to take the comments submitted by the Royal Embassy of Saudi Arabia into account for the purpose of its final determination.

The Commission made a final determination to accept the export price information submitted by the Applicant for purposes of its final determination.

The export prices after adjustment were calculated as follows:

	<b>FOB Export price R/sqm</b>	<b>(5% of FOB price) Less Adjustment R/sqm</b>	<b>Ex-factory Export prices R/sqm</b>
HS 7005.29.17 (3 mm)	42.16	2.01	40.15
HS 7005.29.23 (4 mm)	56.86	2.71	54.15
HS 7005.29.25 (5 mm)	71.92	3.42	68.50
HS 7005.29.35 (6 mm)	86.69	4.13	82.56

#### 4.1.3 Margin of dumping

The dumping margins for Saudi Arabia were calculated as follows:

	<b>Ex-Factory Normal value R/sqm</b>	<b>Ex-Factory Export price R/sqm</b>	<b>Dumping Margin</b>	<b>Dumping Margin as % of Ex-Factory export price</b>
HS 7005.29.17 (3 mm)	51.25	40.15	11.10	27.65%
HS 7005.29.23 (4 mm)	72.17	54.15	18.02	33.28%
HS 7005.29.25 (5 mm)	91.69	68.50	23.19	33.85%
HS 7005.29.35 (6 mm)	108.23	82.56	25.67	31.09%

### THE UNITED ARAB EMIRATES

As no responses were received from any manufacturer/exporter in the Emirates, the Commission made a final determination to use the best information available, being that provided by the Applicant, for purposes of its final determination.

#### 4.1.4 Normal Value

In calculating the normal value for the Emirates, the Applicant submitted the normal value information that was recorded in Commission Report No. 599 for the preliminary determination of the original investigation. The Applicant stated that the historical ex-factory selling prices ending February 2018 for 3mm, 4mm, 5mm, and 6mm were then adjusted to account for inflation, while the economic and

market factors were also considered to calculate the normal values for the subject product in the Emirates for June 2024.

The normal values were calculated as follows:

	<b>Ex-Factory Normal value R/sqm</b>
HS 7005.29.17 (3 mm)	52.45
HS 7005.29.23 (4 mm)	70.49
HS 7005.29.25 (5 mm)	88.93
HS 7005.29.35 (6 mm)	107.23

***Commission's consideration***

*The Commission considered that since the Applicant could not obtain the normal value in the domestic market, it is of the view that the Applicant provided adequate substantiation for an alternative basis for the calculation of the normal value.*

The Commission made a final determination to accept the normal value for the purpose of its final determination.

**4.1.5 Export Price**

In calculating the export price, the Commission normally uses official SARS statistics. However, due to the existing anti-dumping duties imposed on the subject products from the Emirates, the SARS import statistics indicated that there were no imports of the subject products in the 3 mm, 4 mm, 5 mm and 6 mm categories for the years 2022, 2023, and 2024 investigation period.

To determine the export price, a subscription data service was utilized to gather pricing information on FOB export prices for the subject product from the Emirates to a third country for the year 2024. In obtaining the export data to a third country, it was ensured that the country selected has also a subject product industry that

is similar to that of South Africa. Export data from the Emirates to the USA was used.

The export prices before adjustment were calculated as follows:

ZAR/ton converted to ZAR/sqm	Average ZAR/sqm
HS 7005.29.17 (3 mm)	37,63
HS 7005.29.23 (4 mm)	50,75
HS 7005.29.25 (5 mm)	64,19
HS 7005.29.35 (6 mm)	77,37

### **Adjustment**

The Applicant indicated that there is an inland domestic freight costs of 5 percent to adjust the FOB export price to the ex-factory export price. The Applicant stated that the Commission's self-initiated investigation for the remedial action against the alleged dumping of frozen potato chips (HS 2004.10.20), manufactured in the European Union: Belgium, the Netherlands and Germany - Page 29: "Where there is no provision for inland freight costs, the Commission will not be in a position to determine the margin of dumping at the same level of trade. It is the Commission's practice to use 5 percent of the FOB export price to determine inland domestic freight costs. The price is thus reduced by 5%."

### ***Commission's consideration***

*In any dumping investigation, the Commission normally uses audited import statistics from SARS to determine the volume and value of the subject product entering the SACU from the country under investigation. It is important to highlight that, during the investigation period, there were no imports of the subject products (3 mm, 4 mm, 5mm and 6 mm) from the Emirates due to the existing anti-dumping duties.*

The Commission made a final determination to accept the export price information submitted by the Applicant for the purpose of its final determination.

#### 4.1.6 Margin of dumping

The dumping margins for the Emirates were calculated as follows:

	<b>Ex-Factory Normal value R/sqm</b>	<b>Ex-Factory Export price R/sqm</b>	<b>Dumping Margin</b>	<b>Dumping Margin as % of ex-factory export price</b>
HS 7005.29.17 (3 mm)	52.45	35.84	16.61	46.34%
HS 7005.29.23 (4 mm)	70.49	48.33	22.16	45.85%
HS 7005.29.25 (5 mm)	88.93	61.14	27.79	45.45%
HS 7005.29.35 (6 mm)	107.23	73.69	33.54	45.51%

#### 4.1.7 SUMMARY - DUMPING

##### ***Commission's consideration***

*The dumping information calculated indicates that the expiry of duties would likely lead to the recurrence of dumping.*

Based on the information submitted, the Commission made a final determination that the expiry of the anti-dumping duties would likely lead to the recurrence of dumping of the subject product originating in or imported from Saudi Arabia and the Emirates.

## 5. RECURRENCE OF MATERIAL INJURY

The Applicant stated that, although data regarding the financial performance was supplied to the Commission from 01 July 2021 to 30 June 2024 and the dumping period of investigation would normally be from 01 July 2023 - 30 June 2024, the estimate period in which there is a likelihood of injurious dumping to occur should the anti-dumping duties be terminated, is from 01 July 2024 to 30 June 2025 (“2025”).

### 5.1 IMPORT VOLUMES AND EFFECT ON PRICES

#### 5.1.1 Import volumes and value

The following table shows the volume of allegedly dumped imports of the subject product obtained from SARS:

**Table 5.1.1: Import volumes**

HS 7005.29.17 (3 mm)	Jul 2021- Jun 2022	%	Jul 2022- Jun 2023	%	Jul 2023- Jun 2024	%	2025 Estimates	%
<b>Import volumes (sqm)</b>								
Alleged dumped imports								
Saudi Arabia	0	0%	0	0%	0	0%	232 276	9.54%
United Arab Emirates	0	0%	0	0%	0	0%	2 010 010	82.5%
Other Imports	70 768	100%	52 404	100%	192 571	100%	192 571	7.91
<b>Total</b>	<b>70 768</b>	<b>100%</b>	<b>52 404</b>	<b>100</b>	<b>192 571</b>	<b>100%</b>	<b>2 434 857</b>	<b>100%</b>

HS 7005.29.23 (4 mm)	Jul 2021- Jun 2022	%	Jul 2022- Jun 2023	%	Jul 2023- Jun 2024	%	2025 Estimate	%
<b>Import volumes (sqm)</b>								
Alleged dumped imports								
Saudi Arabia	0	0%	0	0%	0	0%	302 642	25.28%
United Arab Emirates	0	0%	0	0%	0	0%	662 922	55.38%
Other Imports	106 904	100%	58 843	100%	231 428	100%	231 428	19.33
<b>Total</b>	<b>106 904</b>	<b>100%</b>	<b>58 843</b>	<b>100</b>	<b>231 428</b>	<b>100%</b>	<b>1 196 992</b>	<b>100%</b>

HS 7005.29.25 (5 mm)	Jul 2021- Jun 2022	%	Jul 2022- Jun 2023	%	Jul 2023- Jun 2024	%	2025 Estimate	%
<b>Import volume (sqm)</b>								
Alleged dumped imports								
Saudi Arabia	0	0%	0	0%	0	0%	134 467	37%
United Arab Emirates	0	0%	0	0%	0	0%	203 417	56%
Other Imports	22 369	100%	4 813	100%	26 337	100%	26 337	7%
<b>Total</b>	<b>22 369</b>	<b>100%</b>	<b>4 813</b>	<b>100%</b>	<b>26 337</b>	<b>100%</b>	<b>364 221</b>	<b>100%</b>

HS 7005.29.35 (6 mm)	Jul 2021- Jun 2022	%	Jul 2022- Jun 2023	%	Jul 2023- Jun 2024	%	2025 Estimate	%
<b>Import volumes (sqm)</b>								
Alleged dumped imports								
Saudi Arabia	4 950	6%	0	0%	0	0%	24 758	25%
United Arab Emirates	0	0%	0	0%	0	0%	59 764	61%
Other Imports	78 992	94%	9 697	100%	13 904	100%	13 904	14%
<b>Total</b>	<b>83 942</b>	<b>100%</b>	<b>9 697</b>	<b>100%</b>	<b>13 904</b>	<b>100%</b>	<b>98 426</b>	<b>100%</b>

The information in the tables indicates that there were no imports in 2021 to 2024 of the 3 mm, 4 mm and 5 mm categories from Saudi Arabia for the investigation period. There were also no imports of 3 mm, 4 mm, 5 mm and 6 mm from the Emirates. However, there were imports from Saudi Arabia in 2022 for the 6 mm with volumes of 4 950 sqm.

The Applicant stated that it can reasonably be expected that if the anti-dumping duties are revoked, the dumped imports would surge initially again to the same volume as in 2018. It also stated that it is estimated that imports from Saudi Arabia and the Emirates, if the anti-dumping duties are revoked, will be based on the import volume in 2018, prior to the imposition of the anti-dumping duties.

#### ***Commission's consideration***

*The Commission considered that from the information submitted there were minimal import volumes from Saudi Arabia in 2022, specifically 6 mm, and that there were no imports for 3 mm, 4 mm, or 5 mm during the period from 2021 to*

2024. In contrast, there were no imports from the Emirates for any of the product categories during this same period, due to the current anti-dumping duties in place. However, if these duties are revoked, it can reasonably be expected that import volumes will increase to the same volume as in 2018 before original duties were imposed.

## 5.2 Effect on domestic prices

### 5.2.1 Price undercutting

**Table 5.2.1: Price undercutting**

<b>HS 7005.29.17 (3 mm) R/ton</b>	<b>Jul 2021- June 2022</b>	<b>Jul 2022- Jun 2023</b>	<b>Jul 2023- Jun 2024</b>	<b>2025 Estimates</b>
Ex-factory selling Price	100	104	96	95
Import Price landed(R/ton)				
Saudi Arabia	0	0	0	7 823.76
United Arab Emirates	0	0	0	7 075.50
Price undercutting(R/ton)				
Saudi Arabia	n/a	n/a	n/a	n/a
United Arab Emirates	n/a	n/a	n/a	n/a
Price undercutting %				
Saudi Arabia	n/a	n/a	n/a	n/a
United Arab Emirates	n/a	n/a	n/a	n/a

<b>HS 7005.29.23 (4 mm) R/ton</b>	<b>Jul 2021- June 2022</b>	<b>Jul 2022- Jun 2023</b>	<b>Jul 2023- Jun 2024</b>	<b>2025 Estimates</b>
Ex-factory selling Price	100	105	100	99
Import Price landed(R/ton)				
Saudi Arabia	0	0	0	7 968
United Arab Emirates	0	0	0	7 205
Price undercutting(R/ton)				n/a

Saudi Arabia	n/a	n/a	n/a	n/a
United Arab Emirates	n/a	n/a	n/a	
Price undercutting %				
Saudi Arabia	n/a	n/a	n/a	n/a
United Arab Emirates	n/a	n/a	n/a	n/a

<b>HS 7005.29.25 (5 mm) R/ton</b>	<b>Jul 2021- June 2022</b>	<b>Jul 2022- Jun 2023</b>	<b>Jul 2023- Jun 2024</b>	<b>2025 Estimates</b>
Ex-factory selling Price	100	103	94	93
Import Price landed(R/ton)				
Saudi Arabia	0	0	0	8 117.38
United Arab Emirates	0	0	0	7 337.58
Price undercutting(R/ton)				
Saudi Arabia	n/a	n/a	n/a	n/a
United Arab Emirates	n/a	n/a	n/a	n/a
Price undercutting %				
Saudi Arabia	n/a	n/a	n/a	n/a
United Arab Emirates	n/a	n/a	n/a	n/a

The above table has been indexed due to confidentiality using 2021 as a base year

<b>HS 7005.29.35 (6 mm) R/ton</b>	<b>Jul 2021- June 2022</b>	<b>Jul 2022- Jun 2023</b>	<b>Jul 2023- Jun 2024</b>	<b>2025 Estimates</b>
Ex-factory selling Price	100	103	103	102
Import Price landed(R/ton)				
Saudi Arabia	11 793.12	0	0	8 262.78
United Arab Emirates	0	0	0	7 467.46
Price undercutting(R/ton)				
Saudi Arabia	100	n/a	n/a	n/a
United Arab Emirates	n/a	n/a	n/a	n/a
Price undercutting %				
Saudi Arabia	100	n/a	n/a	n/a
United Arab Emirates	n/a	n/a	n/a	n/a

The above table has been indexed due to confidentiality using July 2021-June 2022 as a base year

The Applicant stated that from information obtained on the 6 mm product

imported from Saudi Arabia in February 2022, there were no imports recorded in 2023 or 2024. It also indicated that there were no imports of 3 mm, 4 mm, or 5 mm from Saudi Arabia and the Emirates for the same period. It pointed out that based on its information submitted, it is evident that the 6 mm imported from Saudi Arabia in 2022 did not undercut its selling prices.

The Applicant further stated that the estimated FOB import prices from Saudi Arabia and the Emirates for 2025 are based on actual exports to the USA. However, it suspects that the Saudi Arabia or the Emirates exporters would be reducing selling prices to close, or below the level of the selling price of the Applicant in 2025, to capture the market share of the Applicant.

It pointed out that it is estimated that its selling prices in the 2025 period, should the duties expire, would have to be reduced from those of the 2024 period, in an attempt to compete against the low-priced imports from Saudi Arabia and the Emirates, and to also prevent an increase in inventory that would exceed the normal sustainable levels.

***Commission’s consideration***

*It is evident in the table above that there is no price undercutting over the period of investigation from the 2021 to 2024. This is because there were no imports during the investigation period and that the anti-dumping duties are in place.*

**5.2.2 Price depression**

The table below shows the Applicant’s selling price for the period 01 July 2021 to 30 June 2024, and estimates in the event the duties expire:

**Table 5.2.2: Price depression**

R/ton	Jul 2021- Jun 2022	Jul 2022- Jun 2023	Jul 2023- Jun 2024	2025 Estimates
HS 7005.29.17 (3 mm)				

Applicant's ex-factory selling price	100	104	96	95
<b>HS 7005.29.23 (4 mm)</b>				
Applicant's ex-factory selling price	100	105	100	99
<b>HS 7005.29.25 (5 mm)</b>				
Applicant's ex-factory selling price	100	103	94	93
<b>HS 7005.29.35 (6 mm)</b>				
Applicant's ex-factory selling price	100	103	103	102

The above table has been indexed due to confidentiality using July 2021 -June 2022 as a base year

The information on the table indicates that the Applicant's ex-factory selling price per ton over the period 2021 to 2024 shows a decreasing trend for the 3 mm and 5 mm. For the 4 mm for the same period, the prices are nearly the same, whilst the 6 mm experienced a slight increasing trend for the POI.

The Applicant stated that for the 3 mm, 4 mm and 5 mm, there was clear price depression experienced from 2023 to 2024. The price depression experienced is indicative of material injury experienced by the SACU industry as a result of the increased import volume trend from other countries, such as Pakistan, with regard to the 3 mm, 4 mm and 5 mm. If the anti-dumping duties are removed, it is estimated that the SACU industry's net ex-factory selling prices for the 3 mm, 4 mm, 5 mm and 6 mm in 2025 would have to be reduced from the 2024 prices, due the pricing pressure that would be exerted by the increased dumped imports from Saudi Arabia and the Emirates. This would result in price depression being experienced for all of the subject product categories, causing the SACU industry to suffer material injury.

The Applicant further stated that if the anti-dumping duties are removed, it is expected that the SACU industry would lose sales within SACU to the dumped imports. This is because its existing customers would be choosing to buy low-priced (dumped) imported 3 mm, 4 mm, 5 mm and 6 mm) from Saudi Arabia and the Emirates, rather than continue to source from it. The result would be that pressure would be exerted on the Applicant, to retain as much of its SACU market

share as possible. This would not be possible to achieve by increasing its net ex-factory selling price for 3 mm, 4 mm, 5 mm and 6 mm in 2025 and retain the same profit levels as before. It stated that it would have to decrease its selling price. The fact that anti-dumping duties were in place during the POI, meant that the dumping of the subject products on 3 mm, 4 mm, 5 mm and 6 mm imports from Saudi Arabia and the Emirates was being prevented. If the anti-dumping duties are removed, there will be a recurrence of imports at dumped prices and the likelihood of the flooding of the SACU market from 2025 onwards will increase considerably.

**Commission’s consideration**

*The Commission noted that the Applicant’s selling prices for the 3mm and 5mm decreased from 2021 to 2024. It also noted that the selling prices for 4 mm remained the same for the same period whilst there was a slightly increase for 6mm subject products over the investigation period.*

*The Commission further noted that there were no imports from Saudi Arabia and the Emirates because of the current ant-dumping duties in place. However, price depression experienced by the Applicant was because of imports from other countries such as Pakistan. Should the anti-dumping be withdrawn, there will be a recurrence of injury to the SACU industry.*

**5.2.3 Price suppression**

The following table shows the Applicant’s cost of production and selling prices for the subject product for the period 1 July 2021 to 30 June 2024, and an estimate in the event the duties expire.

**Table 5.2.3 Price suppression**

R/ton	Jul 2021- Jun2022	Jul 2022- Jun 2023	Jul 2023- Jun 2024	2025 Estimates
HS 7005.29.17 (3mm)				

Applicant's ex-factory selling price (R/ton)	100	104	96	95
SACU's production cost (R/ ton)	100	122	127	136
Cost as % selling price (%)	100	117	132	143
<b>HS 7005.29.23 (4 mm)</b>				
Applicant's ex-factory selling price (R/ton)	100	105	100	99
SACU's production cost (R/ ton)	100	122	127	139
Cost as % selling price (%)	100	116	127	141
<b>HS 7005.29.25 (5 mm)</b>				
Applicant's ex-factory selling price (R/ton)	100	103	94	93
SACU's production cost (R/ ton)	100	122	127	159
Cost as % selling price (%)	100	118	135	171
<b>HS 7005.29.35 (6 mm)</b>				
Applicant's ex-factory selling price (R/ton)	100	103	103	102
SACU's production cost (R/ ton)	100	122	127	135
Cost as % selling price (%)	100	118	123	132

The above table has been indexed due to confidentiality using July 2021 -June 2022 as a base year

The information in the table shows that price suppression did occur for all the subject product categories, over the POI. The cost to price ratio for each of the 3 mm, 4 mm, 5 mm and 6 mm subject product increased over the POI indicating that price suppression was experienced with regard to all subject products.

The Applicant stated that it is estimated that it is likely to suffer further price suppression in 2025, if the anti-dumping duties are removed. It also stated that the cost to price ratios is expected to increase for the 3 mm, 4 mm, 5 mm and 6 mm from that of 2024, to higher levels in 2025 and onwards, resulting in the recurrence of material injury to the SACU industry. It pointed out that it is estimated that price suppression will occur and increase in 2025, if the anti-dumping duties are removed.

### **Commission's consideration**

The Commission considered that the Applicant experienced price suppression across all product categories during the period of investigation. This suppression was caused by other imports. Additionally, if exports resume from Saudi Arabia and the Emirates, it is expected that further price suppression will occur. Furthermore, the cost-to-price ratio for the 3 mm, 4 mm, 5 mm, and 6 mm products increased during this time.

## **5.3 Economic factors and indices having a bearing on the state of the industry**

### **5.3.1 Actual and potential decline in volumes and values**

The following table shows the Applicant's sales volumes of the subject product for the period 1 July 2021 to 30 June 2024 and estimates in the event the duties expire.

**Table 5.3.1 (a): Sales volumes**

<b>Tons</b>	<b>Jul 2021- Jun 2022</b>	<b>Jul 2022- Jun 2023</b>	<b>Jul 2023 - Jun 2024</b>	<b>2025 Estimates</b>
Applicant's sales volume in SACU				
<b>3 mm</b>	100	86	90	[CONFIDENTIAL] (A decreasing variance from the 2024 figure, of between 30 and 60 index points based on the 2022 base value.)
<b>4 mm</b>	100	82	77	[CONFIDENTIAL] (A decreasing variance from the 2024 figure, of between 50 and 80 index points based on the 2022 base value.)
<b>5 mm</b>	100	80	67	[CONFIDENTIAL] (A decreasing variance from the 2024 figure, of between 70 and 100 index points based on the 2022 base value.)
<b>6 mm</b>	100	85	90	[CONFIDENTIAL] (A decreasing variance from the 2024 figure, of between 25 and 55 index points based on the 2022 base value.)

The above table has been indexed due to confidentiality using July 2021 -June 2022 as a base year

The Applicant stated that the SACU sales volume for the 3 mm, 4 mm, 5 mm and 6 mm subject product showed a decreasing trend for the POI. If the anti-dumping duties on the 3 mm, 4 mm, 5 mm and 6 mm from Saudi Arabia and the Emirates are removed, it is expected that the estimated sales volumes will decline in 2025. The Applicant also stated that as long as the dumping occurs, it will experience a recurrence of material injury.

**Commission’s consideration**

*The sales volume of the Applicant for 3mm, 4mm, 5mm and 6 mm products decreased from 2021 to 2024. Although the 3mm and 6mm also product showed a slight increase between 2023 and 2024, the sales volume of the subject product is expected to experience a further decline if the anti-dumping duties are revoked.*

*This information shows that the Applicant/SACU industry is in a vulnerable state and therefore injury would likely recur if imports of the subject product once again entered South Africa because the duties expired. In US – OCTG Sunset Reviews (DS268 2004) where the Appellate Body stressed that the analysis must include the present condition of the industry:*

*“The analysis of the likelihood of recurrence of injury must be based on a **consideration of the current state of the domestic industry** and the likely impact of renewed dumped imports on that industry if the duty were terminated.” (para. 189).*

**Table 5.1.3.1 (b): Sales values**

<b>Rands</b>	<b>Jul 2021- Jun 2022</b>	<b>Jul 2022- Jun 2023</b>	<b>Jul 2023 - Jun 2024</b>	<b>2025 Estimates</b>
Applicant’s sales values in SACU				
<b>3 mm</b>	100	89	87	64
<b>4 mm</b>	100	86	77	49
<b>5 mm</b>	100	82	64	20
<b>6 mm</b>	100	88	93	75

The above table has been indexed due to confidentiality using July 2021 -June 2022 as a base year

The Applicant stated that its sales values decreased for the investigation period. For 2025, it is estimated that sales volumes will further decline as a result of the dumped imports entering the SACU market if the dumping duties are revoked. It indicated that even if the selling price is kept at the same level as in 2024, its sales values will decline, leading it to experience a recurrence of material injury. The Applicant further stated that if it depresses its selling prices because of the withdrawal of the anti-dumping duties the decrease in sales value would be even bigger in 2025.

### 5.3.2 Profit

The following table shows the Applicant's profit before interest and tax for the period 1 July 2021 to 30 June 2024, and estimates in the event the duties expire:

**Table 5.3.2: Profit**

	Jul 2021- Jun 2022	Jul 2022- Jun 2023	Jul 2023- Jun 2024	2025 Estimates
<b>HS 7005.29.17 (3 mm)</b>				
Unit sold (Tons)	100	86	90	68
Total Gross profit (R)	100	69	51	29
Total Net Profit (R)	100	81	47	23
Total Gross profit (R/ton)	100	94	52	34
Total net Profit (R/ton)	100	94	52	34
<b>HS 7005.29.23 (4 mm)</b>				
Unit sold (Tons)	100	82	77	49
Total Gross profit (R)	100	64	44	17
Total Net Profit (R)	100	78	40	10
Total Gross profit (R/ton)	100	78	57	34
Total net Profit (R/ton)	100	96	51	21
<b>HS 7005.29.25 (5 mm)</b>				
Unit sold (Tons)	100	80	67	22
Total Gross profit (R)	100	57	27	-4
Total Net Profit (R)	100	70	19	-10
Total Gross profit (R/ton)	100	71	40	-16

Total net Profit (R/ton)	100	88	29	-47
<b>HS 7005.29.35 (6 mm)</b>				
Unit sold	100	85	90	73
Total Gross profit (R)	100	63	60	38
Total Net Profit (R)	100	77	57	32
Total Gross profit (R/ton)	100	75	67	52
Total net Profit (R/ton)	100	90	64	44

The above table has been indexed due to confidentiality using July 2021 -June 2022 as a base year

The table above indicates that although the Applicant realised net profits over the investigation period for each of the subject product categories, decreasing trends in gross and net profit were experienced.

The Applicant stated that for the 3 mm, 4 mm, 5mm and 6 mm, the net profit (Rand value) reduction levels from 2022 to 2024. It stated also that the decreasing trends are indicative of material injury it suffered. If the anti-dumping duties on the dumped subject product on 3 mm, 4 mm, 5 mm and 6 mm from Saudi Arabia and the Emirates are removed, it is estimated that its gross and net profit for each of the subject product will decrease in 2025 to well below the 2024 level, causing material injury to PFG Building Glass.

It indicated also that if the anti-dumping duties against Saudi Arabia and the Emirates are revoked, it is estimated that there will be a considerable increase in dumped imports re-entering the SACU market at dumped prices, thus putting pressure on its prices. If it sells at the same price as in 2024, whilst competing with the dumped imports from Saudi Arabia and the Emirates, the 2025 imports will undercut its selling prices. Should it attempt to sell the subject product at the unsuppressed selling prices, the level of undercutting will be even higher. The Applicant argued that its profitability will decrease further in 2025, because of the cost increases and lower selling prices. This will again result in it suffering substantial injury because of the recurrence of the dumped imports.

### 5.3.3 Output

The following table outlines the Applicant’s production volume of the subject product for the period 1 July 2021 to 30 June 2024, and an estimate in the event the duties expire:

**Table 5.3.3: Output**

R/ton	Jul 2021- Jun 2022	Jul 2022- Jun 2023	Jul 2023- Jun 2024	2025 Estimates
<b>HS 7005.29.17 (3 mm)</b>				
Production NON-SACU	100	105	82	93
Production SACU	100	86	90	[CONFIDENTIAL] (A decreasing variance from the 2024 figure, of between 30 and 60 index points based on the 2022 base value.)
Total production	100	92	87	[CONFIDENTIAL] (A decreasing variance from the 2024 figure, of between 20 and 50 index points based on the 2022 base value.)
<b>HS 7005.29.23 (4 mm)</b>				
Production NON-SACU	100	102	44	109
Production SACU	100	82	77	[CONFIDENTIAL] (A decreasing variance from the 2024 figure, of between 50 and 80 index points based on the 2022 base value.)
Total production	100	87	69	[CONFIDENTIAL] (A decreasing variance from the 2024 figure, of between 30 and 60 index points based on the 2022 base value.)
<b>HS 7005.29.25 (5 mm)</b>				
Production NON-SACU	100	63	70	70
Production SACU	100	80	67	[CONFIDENTIAL] (A decreasing variance from the 2024 figure, of between 75 and 105 index points based on the 2022 base value.)
Total production	100	76	68	[CONFIDENTIAL] (A decreasing variance from the 2024 figure, of between 65 and 95 index points based on the 2022 base value.)
<b>HS 7005.29.35 (6 mm)</b>				
Production NON-SACU	100	294	196	391
Production SACU	100	63	111	[CONFIDENTIAL] (A decreasing variance from the 2024 figure, of between 35 and 65 index points based on the 2022 base value.)
Total production	100	100	124	[CONFIDENTIAL] (A decreasing variance from the 2024 figure, of between 10 and 40 index points based on the 2022 base value.)

The above table has been indexed due to confidentiality using July 2021 -June 2022 as a base year

The table above indicates that there is a decrease in production of the subject products on 3 mm, 4 mm and 5 mm, except for and 6 mm for the POI. The Applicant stated that should the anti-dumping duties expire, it is estimated that the dumped imports would recur, capturing a substantial portion of its sales volumes in 2025. With this occurring, it would be forced to cut back on production of 3 mm, 4 mm, 5 mm and 6 mm to reduce inventory levels, which will negatively impact on its cost of production, causing it to suffer material injury.

### 5.3.4 Market share

The following table shows the market share for the subject product for the period 1 July 2021 to 30 June 2024, and estimates in the event the duties expire:

**Table 5.3.4: Market share (Volumes)**

R/ton	Jul 2021- Jun 2022	%	Jul 2022- Jun 2023	%	Jul 2023- Jun 2024	%	2025 Estimates	%
<b>HS 7005.29.17 (3 mm)</b>								
Applicant	100	100	86	100	90	99	[CONFIDENTIAL] (A decreasing variance from the 2024 figure, of between 20 and 30 index points based on the 2022 base value.)	[CONFIDENTIAL] (A decreasing variance from the 2024 figure, of between 20 and 5 index points based on the 2022 base value)
Other SACU Producers	0	0	0	0	0	0	0	0
Alleged dumped imports								
Saudi Arabia	0	0	0	0	0	0	1 661	[CONFIDENTIAL]
United Arab Emirates	0	0	0	0	0	0	14 375	[CONFIDENTIAL]
Other imports	506	100	375	86	1 377	298	1 377	[CONFIDENTIAL]
<b>Total imports</b>	506	100	375	86	1 377	298	17 414	[CONFIDENTIAL]
<b>Total Market</b>	100	100	86	100	91	100	91	[CONFIDENTIAL]
<b>HS 7005.29.23 (4 mm)</b>								
Applicant	100	100	82	101	77	95	[CONFIDENTIAL] (A decreasing variance from the 2024 figure, of between 25 and 55 index points based on the 2022 base value.)	[CONFIDENTIAL] (A decreasing variance from the 2024 figure, of between 30 and 6 index points based on the 2022 base value)
Other SACU Producers	0	0	0	0	0	0	0	0

Alleged dumped imports								
Saudi Arabia	0	0	0	0	0	0	2 919	[CONFIDENTIAL]
United Arab Emirates	0	0	0	0	0	0	6 393	[CONFIDENTIAL]
Other imports	1 031	100	567	68	2 232	266	2 232	[CONFIDENTIAL]
<b>Total imports</b>	1 031	100	567	68	2 232	266	11 544	[CONFIDENTIAL]
<b>Total Market</b>	100	100	81	100	81	100	81	[CONFIDENTIAL]
<b>HS 7005.29.25 (5 mm)</b>								
Applicant	100	100	80	102	67	98	[CONFIDENTIAL] (A decreasing variance from the 2024 figure, of between 45 and 75 index points based on the 2022 base value.)	[CONFIDENTIAL] (A decreasing variance from the 2024 figure, of between 65 and 91 index points based on the 2022 base value.)
Other SACU Producers	0	0	0	0	0	0	0	0
Alleged dumped imports								
Saudi Arabia	0	0	0	0	0	0	1 640	[CONFIDENTIAL]
United Arab Emirates	0	0	0	0	0	0	2 482	[CONFIDENTIAL]
Other imports	273	100	59	28	321	171	321	[CONFIDENTIAL]
<b>Total imports</b>	273	100	59	28	321	171	4 443	[CONFIDENTIAL]
<b>Total Market</b>	100	100	78	100	69	100	69	[CONFIDENTIAL]
<b>HS 7005.29.35 (6 mm)</b>								
Applicant	100	100	85	114	90	113	[CONFIDENTIAL] (A decreasing variance from the 2024 figure, of between 15 and 45 index points based on the 2022 base value.)	[CONFIDENTIAL] (A decreasing variance from the 2024 figure, of between 20 and 51 index points based on the 2022 base value.)
Other SACU Producers	0	0	0	0	0	0	0	0
Alleged dumped imports								
Saudi Arabia	73	100	0	0	0	0	364	[CONFIDENTIAL]
United Arab Emirates	0	0	0	0	0	0	879	[CONFIDENTIAL]
Other imports	1 162	100	143	16	204	22	204	[CONFIDENTIAL]
<b>Total imports</b>	1 234	100	143	15	204	21	1 447	[CONFIDENTIAL]
<b>Total Market</b>	100	100	75	100	80	100	80	[CONFIDENTIAL]

The above table has been indexed due to confidentiality using July 2021 -June 2022 as a base year

The information in the table indicates that the share of imports in the SACU market on 3 mm, 4 mm and 5 mm declined over the investigation period. This is because of the current anti-dumping duties in place. However, 6 mm accounted for 100 index points of the SACU market share in July 2021 - July 2022. The Applicant stated that it is estimated that should the anti-dumping duties be revoked, importers will change over to the dumped products from Saudi Arabia

and the Emirates thus resulting in a loss in its sales volumes. It further stated that without anti-dumping duties in place, imports of the subject products will be allowed to soar and there will be recurrence of injurious dumping.

### **Commission's consideration**

*It is evident from the submitted information that if the current anti-dumping duties are revoked, imports from Saudi Arabia and the Emirates will increase. This increase would lead to a reduction in the Applicant's market share.*

### **5.3.5 Productivity**

The following table shows the Applicant's productivity in respect of the subject product for the period 1 July 2021 to 30 June 2024, and estimates in the event the duties expire:

**Table 5.3.5: Productivity**

<b>R/ton</b>	<b>Jul 2021- June 2022</b>	<b>Jul 2022- Jun 2023</b>	<b>Jul 2023- Jun 2024</b>	<b>2025 Estimates</b>
<b>HS 7005.29.17 (3 mm)</b>				
Total production volume	100	92	87	76
Number of employees (Manufacturing only)	100	98	103	106
Ton per employee	100	94	85	71
<b>HS 7005.29.23 (4 mm)</b>				
Total production volume	100	87	69	64
Number of employees (Manufacturing only)	100	92	82	90
Ton per employee	100	94	85	71
<b>HS 7005.29.25 (5 mm)</b>				
Total production volume	100	76	68	34
Number of employees (Manufacturing only)	100	80	80	48
Ton per employee	100	94	85	71
<b>HS 7005.29.35 (6 mm)</b>				
Total production volume	100	63	148	90

Number of employees	100	67	174	127
(Manufacturing only)	100	94	85	71

The above table has been indexed due to confidentiality using July 2021 -June 2022 as a base year

From the table above it is evident that productivity (the production per employee) for the subject product on 3 mm, 4 mm, 5 mm and 6 mm decreased over the POI. The Applicant stated that if the anti-dumping duties are revoked, this will result in the increase in dumped imports from Saudi Arabia and the Emirates and a decline in its production. Without reducing employment level, productivity will decline, leading to the recurrence of material injury.

### 5.3.6 Return on investment

The following table shows the Applicant's return on investment on earnings before interest and tax basis for the period 1 July 2021 to 30 June 2024, and estimates in the event the duties expire:

**Table 5.3.6: Return on investment**

<b>Rand</b>	<b>Jul 2021- Jun 2022</b>	<b>Jul 2022- Jun 2023</b>	<b>Jul 2023- Jun 2024</b>	<b>2025 Estimates</b>
Net profit (product concerned)	100	80	44	18
Net assets	100	117	127	127
Return on net assets (product) (%)	100	68	34	14

The above table has been indexed due to confidentiality using July 2021 -June 2022 as a base year

The Applicant stated that return on net assets over the period 2022 to 2024 experienced a decreasing trend. Should the anti-dumping duties be revoked, it is estimated that a decrease in the return on net assets will deteriorate even further. This will be due to the decline in sales volumes and values, with the resulting

reduction in production, and lower profits. The increase in the dumped imports from Saudi Arabia and the Emirates re-entering the SACU market will result in the recurrence of material injury to the Applicant.

### 5.3.7 Utilisation of production capacity

The following table provides the Applicant's capacity and production for the subject product for the period 1 July 2021 to 30 June 2024, and estimates in the event the duties expire:

**Table 5.3.7: Production capacity**

Ton	Jul 2021- Jun 2022	Jul 2022- Jun 2023	Jul 2023- Jun 2024	2025 Estimates
Applicant Capacity	100	100	100	100
Applicant Actual Production	100	96	92	31
Capacity utilisation (%)	100	96	92	31

The above table has been indexed due to confidentiality using July 2021 -June 2022 as a base year

The information in the table shows a decreasing trend in capacity utilisation over the period of investigation. The Applicant stated that the estimated loss of production volume was due to the loss of sales resulting from increase in the dumped imports of the subject product on the 3 mm, 4 mm, 5 mm and 6 mm from Saudi Arabia and the Emirates. If the anti-dumping duties are removed, it is expected to have a negative impact on capacity utilisation. It further stated that it is estimated that capacity utilisation will decline, as production is reduced thereby resulting in the SACU industry suffering a recurrence of material injury.

### 5.3.8 Actual and potential negative effects of cash flow

The following table provides the Applicant's cash flow for period 1 July 2021 to 30 June 2024, and estimates in the event duties expire:

**Table 5.3.8: Cash flow**

<b>Rands</b>	<b>Jul 2021- June 2022</b>	<b>Jul 2022- Jun 2023</b>	<b>Jul 2023-Jun 2024</b>	<b>2025 Estimates</b>
<b>HS 7005.29.17 (3 mm)</b>				
Cash flow: incoming	100	92	91	69
Cash flow: outgoing	(100)	(102)	(106)	(85)
Net cash flow	100	64	53	29
Debtors (value)	100	89	86	64
Debtors: average days outstanding	100	100	100	100
<b>HS 7005.29.23 (4 mm)</b>				
Cash flow: incoming	100	89	89	54
Cash flow: outgoing	(100)	(100)	(92)	(64)
Net cash flow	100	51	81	23
Debtors (value)	100	86	73	49
Debtors: average days outstanding	100	100	100	100
<b>HS 7005.29.25 (5 mm)</b>				
Cash flow: incoming	100	87	70	26
Cash flow: outgoing	(100)	(85)	(77)	(34)
Net cash flow	100	95	38	(9)
Debtors (value)	100	82	69	20
Debtors: average days outstanding	100	100	100	100
<b>HS 7005.29.35 (6 mm)</b>				
Cash flow: incoming	100	92	97	81
Cash flow: outgoing	(100)	(92)	(122)	(111)
Net cash flow	100	91	14	(21)
Debtors (value)	100	88	104	75
Debtors: average days outstanding	100	100	100	100

The above table has been indexed due to confidentiality using July 2021 -June 2022 as a base year

The Applicant stated that it is evident that the net cash flow for the subject product on 3 mm, 4 mm, 5 mm and 6 mm decreased over the POI. It also indicated that it is estimated, based on reduced sales volumes and values that if the anti-

dumping duties are revoked against Saudi Arabia and the Emirates, that the net cash flow will decline even further in 2025 compared to 2024. It further stated that it is estimated to decline with regard to the 5 mm and 6 mm as result of declining sales values and volumes.

### 5.3.9 Inventories

The Applicant provided the following levels of inventories for the period 1 July 2021 to 30 June 2024, and estimates in the event the duties expire:

**Table 5.3.9: Inventories**

R/ton	Jul 2021- Jun 2022	Jul 2022- Jun 2023	Jul 2023- Jun 2024	2025 Estimates
<b>HS 7005.29.17 (3 mm)</b>				
Volume (ton)	100	162	157	151
Value (R)	100	184	180	186
Value (R/ton)	100	113	115	123
<b>HS 7005.29.23 (4 mm)</b>				
Volume (ton)	100	182	68	55
Value (R)	100	212	83	70
Value (R/ton)	100	116	121	127
<b>HS 7005.29.25 (5 mm)</b>				
Volume (ton)	100	86	77	68
Value (R)	100	98	89	99
Value (R/ton)	100	115	117	146
<b>HS 7005.29.35 (6 mm)</b>				
Volume (ton)	100	107	187	268
Value (R)	100	106	189	295
Value (R/ton)	100	100	101	110

The above table has been indexed due to confidentiality using July 2021 -June 2022 as a base year

The Applicant stated that it noted that the total yearly inventory level of the subject products categories for 3 mm and 6 mm experienced increasing trends for the POI, this while the subject products categories for 4 mm and 5 mm experienced decreasing inventory trends over the POI. There was a decreasing trend for the total subject product inventory over the last 12 months is indicated, with regard to volume and value. However increasing volume and value trend are occurring

from March 2024 to June 2024, which would continue further if the anti-dumping duties were to be revoked and PFG Building Glass sales decline.

If the anti-dumping duties against imports from Saudi Arabia and the Emirates are revoked and continues to produce the subject product (3 mm, 4 mm, 5 mm and 6 mm) at the same level as 2024 without any reduction, whilst its sales volume declines, the inventory levels are estimated to increase causing it to suffer material injury. The Applicant also stated that it would be forced to cut back on production, to prevent the increase in the inventory to the levels that are estimated to increase causing the Applicant to suffer material injury.

The Applicant further stated that the inventory level containment can only occur if the Applicant slows down production from the 2024 operations. However, The Applicant would like to stress that there will be a recurrence of dumping of the subject products (3 mm, 4 mm, 5 mm and 6 mm) from Saudi Arabia and the Emirates, if the anti-dumping duties are removed. If the dumped imports exceed the estimated volume, this will result in its Applicant being forced to slow down production even more, to contain any further inventory level increase. Any further increase in inventory levels would also have a negative impact on its cash flow and costs.

### 5.3.10 Employment

The following table shows the Applicant’s employment level for the period July 2021 to 30 June 2024, and estimates in the event duties expire: 1

**Table 5.3.10: Employment**

No. of employees	Jul 2021- Jun 2022	Jul 2022- Jun 2023	Jul 2023- Jun 2024	2025 Estimates
Direct labour units: production	100	94	98	98
Indirect labour units: production	100	87	95	95
Total labour units: production	100	91	97	97

The above table has been indexed due to confidentiality using July 2021 -June 2022 as a base year

The information above indicates that there is a declining trend 3 index points of the total number of production employees from 2021 to 2024.

The Applicant stated that if the anti-dumping duties against Saudi Arabia and the Emirates are removed and productivity declines because of declining production, it will be forced to review the sustainability of the estimated total employment component allocated to production. As a result of the recurrence of dumping, this will likely lead a further reduction of the total production employment, which would only be considered as its last resort.

### 5.3.11 Wages

Using the production wages and employment figures sourced from the Applicant, its production wages per employee in respect of the subject products is as follows:

**Table 5.3.11: Wages**

<b>Rands</b>	<b>Jul 2021- Jun 2022</b>	<b>Jul 2022- Jun 2023</b>	<b>Jul 2023- Jun 2024</b>	<b>2025 Estimates</b>
Direct Wages: Production	100	94	105	110
Indirect Wages: Production	100	96	89	66
Total wages: Production	100	94	102	101
Wage cost per ton produced	100	94	105	110

The above table has been indexed due to confidentiality using July 2021 -June 2022 as a base year

The Applicant indicated that there was an increasing trend in the total remuneration of employees directly involved in the production at PFG Building Glass. The total direct production remuneration increased over the POI from 100 index points in 2022, to 105 index points in 2024.

It also stated that if the anti-dumping duties on dumped imports of the subject product on 3 mm, 4 mm, 5 mm and 6 mm from Saudi Arabia and the Emirates are removed, its total remuneration of employees involved in the production of the subject product is expected to increase further by 110 index points in 2025, if the employment number is retained.

### 5.3.12 Growth

The following table provides the Applicant's growth information for the period 1 July 2021 to 30 June 2024, and estimates in the event the duties expire:

**Table 5.3.12: Growth**

	Jul 2021- Jun 2022	%	Jul 2022- Jun 2023	%	Jul 2023- Jun 2024	%	2025 Estimates	%
<b>HS 7005.29.17 (3 mm)</b>								
Applicant's sales volume(ton)	100		86	(100)	90	31	[CONFIDENTIAL] (A decreasing variance from the 2024 figure, of between 20 and 50 index points based on the 2022 base value.)	[CONFIDENTIAL] (A decreasing variance from the 2024 figure, of between 200 and 230 index points based on the 2022 base value.)
Alleged dumped imports:								
Saudi Arabia	0		0	0	0	0	1 661	0
United Arab Emirates	0		0	0	0	0	14 375	0
Other countries	506		375	-26	1 377	267	1 377	0
Total imports	506		375	-26	1 377	267	17 414	1164
Total SACU Market	100		86	(100)	91	42	91	0
<b>HS 7005.29.23 (4 mm)</b>								
Applicant's sales volume(ton)	100		82	(100)	77	(31)	[CONFIDENTIAL] (A decreasing variance from the 2024 figure, of between 25 and 55 index points based on the 2022 base value.)	[CONFIDENTIAL] (A decreasing variance from the 2024 figure, of between 160 and 190 index points based on the 2022 base value.)
Alleged dumped imports								
Saudi Arabia	0		0	0	0	0	2 919	0
United Arab Emirates	0		0	0	0	0	6 393	0
Other countries	1 031		567	-45	2 232	293	2 232	0
Total imports	1 031		567	-45	2 232	293	11 544	417
Total SACU Market	100		81	(100)	81	2	81	0
<b>HS 7005.29.25 (5 mm)</b>								
Applicant's sales volume(ton)	100		80	(100)	67	(78)	[CONFIDENTIAL] (A decreasing variance from the 2024 figure, of between 55 and 75 index points based on the 2022 base value.)	[CONFIDENTIAL] (A decreasing variance from the 2024 figure, of between 250 and 280 index points based on the 2022 base value.)

Alleged dumped imports								
Saudi Arabia	0		0	0	0	0	1 640	0
United Arab Emirates	0		0	0	0	0	2 482	0
Other countries	273		59	-78	321	447	321	0
Total imports	273		59	-78	321	447	4 443	1283
Total SACU Market	100		79	(100)	68	(66)	46	0
<b>HS 7005.29.35 (6 mm)</b>								
Applicant's sales volume(ton)	100		85	(100)	90	39	[CONFIDENTIAL] (A decreasing variance from the 2024 figure, of between 15 and 45 index points based on the 2022 base value.)	[CONFIDENTIAL] (A decreasing variance from the 2024 figure, of between 150 and 180 index points based on the 2022 base value.)
Alleged dumped imports								
Saudi Arabia	0		0	0	0	0	364	0
United Arab Emirates	0		0	0	0	0	879	0
Other countries	1 162		143	-88	204	43	204	0
Total imports	1 234		143	-8	204	43	1 447	608
Total SACU Market	100		75	(100)	80	26	80	0

The above table has been indexed due to confidentiality using July 2021 - June 2022 as a base year

The Applicant stated that the negative growth trends in the sales volume for all the subject product categories over the POI is indicative of the material injury being experienced by the SACU industry. The 4 mm and 5 mm showed negative growth in 2023 from 2022, as well as in 2024 from 2023, with the and 3 mm and 6 mm showing negative growth in 2023, from 2022.

However, it is estimated that its sales will decline, and this is because of the estimated increase in import volumes of the 3 mm, 4 mm, 5 mm and 6 mm from Saudi Arabia and the Emirates in 2025 as in 2018, prior to the imposition of the anti-dumping duties. The Applicant stated that it is reasonable to estimate that it will experience significant negative growth in 2025 with regard to all four subject product categories. This will, therefore, result in material injury, while the imports from Saudi Arabia and the Emirates will show substantial growth.

### 5.3.13 Ability to raise capital or investments

The following table provides the Applicant's ability to raise capital and investment for the period 1 July 2021 to 30 June 2024, and estimates in the event the duties expire:

**Table 5.3.13: Ability to raise capital or investments**

Rands	Jul 2021- Jun 2022	Jul 2022- Jun 2023	Jul 2023- Jun 2024	2025 Estimates
Total capital/investment in the subject product	100	108	111	111
Capital expenditure during year on subject product	100	8 229	5 156	-
Total Net assets**	100	105	100	86

The above table has been indexed due to confidentiality using July 2021 -June 2022 as a base year

The Applicant stated that total capital expenditure for the subject product on 3 mm, 4 mm, 5 mm and 6 mm, reflects a decreasing trend during the POI. It also stated that there is currently no need to raise additional capital or investment. However, it pointed out that plant refurbishments could be required by 2027 and 2029 due to the useful life of the furnaces. The significant capital investment required for this process would need to be funded either internally and/or externally. It indicated further that the presence of the dumped products from Saudi Arabia and the Emirates in the SACU market if the dumping duties are revoked would cause difficulties in raising the required capital.

## 5.4 SUMMARY – RECURRENCE OF MATERIAL INJURY

### ***Commission's consideration***

*The Applicant submitted financial information for the period from 01 July 2021 to 30 June 2024. Based on the evaluation of this data and the estimates, the Commission is of the view that there is a likelihood of a recurrence of material injury if the anti-dumping duties are withdrawn in particular because of the condition of the SACU industry.*

*Specifically, the verified information demonstrates that the SACU industry remains in a vulnerable position. Sales volumes of 3 mm, 4 mm, 5 mm and 6 mm clear float*

*glass declined over the investigation period, and the Applicant projects a further contraction in 2025 should anti-dumping duties lapse. The sales values mirror this trend, reflecting a consistent downward trajectory that points to weakening demand capture and diminished revenue streams. This contraction is compounded by persistent price depression and suppression: the Applicant's selling prices have decreased for several thicknesses while cost-to-price ratios have increased across all product categories, signalling that any cost increases are not being recovered in sales prices. These developments underscore the industry's fragile profitability and its heightened sensitivity to renewed unfair import competition.*

*Additionally, the data reveals that productivity and capacity utilisation have been negatively affected, with the industry operating below sustainable levels. Cash flow and returns on investment have also come under pressure, thereby restricting the industry's ability to reinvest in operations and improve its competitiveness.*

*These indicators confirm that the domestic industry is in a weakened state. In line with the Appellate Body's findings in *United States – Sunset Reviews of Anti-Dumping Measures on Oil Country Tubular Goods from Argentina* (WT/DS268/AB/R, adopted 17 December 2004) and *United States – Sunset Review of Anti-Dumping Duties on Corrosion-Resistant Carbon Steel Flat Products from Japan* (WT/DS244/AB/R, adopted 9 January 2004), which require investigating authorities to examine the current condition of the domestic industry when assessing recurrence, the Commission considered that the SACU industry is particularly vulnerable. In such circumstances, the re-entry of dumped imports from Saudi Arabia and the Emirates would likely exacerbate these vulnerabilities, place further downward pressure on prices and sales, leading to the recurrence of material injury.*

The Commission made a final determination that the expiry of the anti-dumping duties would likely lead to the recurrence of material injury.

## **6. SUMMARY OF FINDINGS**

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### **6.1 Recurrence of dumping**

From the information available, it is evident that the expiry of the anti-dumping duties imposed on the subject product would likely lead to the recurrence of dumping of the subject product originating in or imported from Saudi Arabia and the Emirates.

### **6.2 Recurrence of material injury**

Similarly, there is sufficient information to indicate that the expiry of the anti-dumping duties would likely lead to the recurrence of material injury experienced by the SACU industry.

## 7. FINAL DUTIES

### 7.1 Amount of duties

The table below is provided for the purposes of comparison between the applicable anti-dumping duties and the calculated anti-dumping margins in the investigation:

Item	Tariff heading	Description	Imported from or originating in	Rate of anti-dumping duty	Calculated anti-dumping margin
213.03	7005.29.17	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked, with a thickness of 3 mm (excluding solar glass and optical glass)	Saudi Arabia	23,9%	21.56%
213.03	7005.29.17	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked, with a thickness of 3 mm (excluding solar glass and optical glass)	the Emirates	16,8%	39.38%
213.03	7005.29.17	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked, with a thickness of 3 mm, produced by Guardian Zoujaj (excluding solar glass and optical glass)	the Emirates	16,8%	39.38%
213.03	7005.29.23	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness exceeding 3 mm but not exceeding 4 mm (excluding solar glass and optical glass)	Saudi Arabia	23,9%	26.93%
213.03	7005.29.23	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness exceeding 3 mm but not exceeding 4 mm (excluding solar glass and optical glass)	the Emirates	16,8%	38.90%
213.03	7005.29.23	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness exceeding 3 mm but not exceeding 4 mm, produced by Guardian Zoujaj (excluding solar glass and optical glass)	the Emirates	16,8%	38.90%

213.03	7005.29.25	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness exceeding 4 mm but not exceeding 5 mm (excluding solar glass and optical glass)	Saudi Arabia	23,9%	27.49%
213.03	7005.29.25	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness exceeding 4 mm but not exceeding 5 mm (excluding solar glass and optical glass)	the Emirates	16,8%	38.52%
213.03	7005.29.25	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness exceeding 4 mm but not exceeding 5 mm, produced by Guardian Zoujaj (excluding solar glass and optical glass)	the Emirates	16,8%	38.52%
213.03	7005.29.35	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked, of a thickness exceeding 5 mm but not exceeding 6 mm (excluding solar glass and optical glass)	Saudi Arabia	23,9%	24.85%
213.03	7005.29.35	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked, of a thickness exceeding 5 mm but not exceeding 6 mm (excluding solar glass and optical glass)	the Emirates	16,8%	38.59%
213.03	7005.29.35	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked, of a thickness exceeding 5 mm but not exceeding 6 mm, produced by Guardian Zoujaj (excluding solar glass and optical glass)	the Emirates	16,8%	38.59%

## 8. PROPOSAL

The Commission made a final determination that the expiry of the anti-dumping duties on clear float glass (“subject products”) originating in or imported from the Saudi Arabia and the Emirates would likely lead to the recurrence of dumping and material injury.

No properly documented responses were received from the manufacturers/exporters of the subject product in Saudi Arabia and the Emirates, and therefore the determination of the likelihood of the recurrence of dumping and material injury was made on the best information available, being that provided by the Applicant.

The Commission therefore made a final determination to recommend to the Minister of Trade, Industry and Competition that the current anti-dumping duties on the subject product originating in or imported from Saudi Arabia and the Emirates be maintained as follows:

Item	Tariff heading	Description	Imported from or originating in	Rate of anti-dumping duties
213.03	7005.29.17	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness exceeding 2.5 mm but not exceeding 3 mm (excluding solar glass and optical glass)	Saudi Arabia and the Emirates	45%
213.03	7005.29.17	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked, with a thickness of 3 mm (excluding solar glass and optical glass)	Saudi Arabia	23,9%
213.03	7005.29.17	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked, with a thickness of 3 mm (excluding solar glass and optical glass)	the Emirates	16,8%

213.03	7005.29.17	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked, with a thickness of 3 mm, produced by Guardian Zoujaj (excluding solar glass and optical glass)	the Emirates	16,8%
213.03	7005.29.23	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked, of a thickness exceeding 3 mm but not exceeding 4 mm (excluding solar glass and optical glass) (excluding that manufactured by PT Muliaglass Industrino and PT Abdi Rakyat Bakti)	Saudi Arabia and the Emirates	10%
213.03	7005.29.23	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness exceeding 3 mm but not exceeding 4 mm (excluding solar glass and optical glass)	Saudi Arabia	23,9%
213.03	7005.29.23	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness exceeding 3 mm but not exceeding 4 mm (excluding solar glass and optical glass)	the Emirates	16,8%
213.03	7005.29.23	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness exceeding 3 mm but not exceeding 4 mm, produced by Guardian Zoujaj (excluding solar glass and optical glass)	the Emirates	16,8%
213.03	7005.29.25	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness exceeding 4 mm but not exceeding 5 mm (excluding solar glass and optical glass)	Saudi Arabia	23,9%
213.03	7005.29.25	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness exceeding 4 mm but not exceeding 5 mm (excluding solar glass and optical glass)	the Emirates	16,8%
213.03	7005.29.25	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness exceeding 4 mm but not exceeding 5 mm, produced by Guardian Zoujaj (excluding solar glass and optical glass)	the Emirates	16,8%
213.03	7005.29.35	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked, of a thickness exceeding 5 mm but not exceeding 6 mm (excluding solar glass and optical glass)	Saudi Arabia	23,9%

213.03	7005.29.35	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked, of a thickness exceeding 5 mm but not exceeding 6 mm (excluding solar glass and optical glass)	the Emirates	16,8%
213.03	7005.29.35	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked, of a thickness exceeding 5 mm but not exceeding 6 mm, produced by Guardian Zoujaj (excluding solar glass and optical glass)	the Emirates	16,8%