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COMMISSION IMPLEMENTING REGULATION (EU) 2026/1904

of 7 August 2026

imposing a definitive anti-dumping duty and definitively collecting the provisional duty imposed on imports of terephthalic acid originating in the Republic of Korea and the United Mexican States

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2016/1036 of the European Parliament and of the Council of 8 June 2016 on protection against dumped imports from countries not members of the European Union [1] ('the basic Regulation'), and in particular Article 9(4) thereof,

Whereas:

1. **PROCEDURE**

1.1. Initiation

(1) On 13 August 2025, the European Commission ('the Commission') initiated an anti-dumping investigation with regard to imports of terephthalic acid ('TA') originating in the Republic of Korea ('Korea') and the United Mexican States ('Mexico'), (collectively referred to as 'the countries concerned'), on the basis of Article 5 of the basic Regulation. It published a Notice of Initiation in the *Official Journal of the European Union* [2] ('the Notice of Initiation')

(2) The Commission initiated the investigation following a complaint lodged on 30 June 2025. The complaint was made by one Union producer located in Belgium, INEOS Aromatics ('INEOS' or 'the complainant') representing [27 %–47 %] of the Union industry's production of TA in the sense of Article 5(4) of the basic Regulation. The complaint contained evidence of dumping and of resulting material injury that was sufficient to justify the initiation of the investigation.

1.2. Registration

(3) The Commission made imports of TA originating in Korea and Mexico subject to registration by Commission Implementing Regulation (EU) 2025/2013 [3] ('the registration Regulation').

1.3. Provisional measures

(4) On 10 April 2026, the Commission imposed provisional anti-dumping duties on imports of TA originating in Korea and Mexico by Commission Implementing Regulation (EU) 2026/801 [4] ('the provisional Regulation').

(1) OJ L 176, 30.6.2016, p. 21, ELI: http://data.europa.eu/eli/reg/2016/1036/oj.
(2) Notice of initiation of an anti-dumping proceeding concerning imports of terephthalic acid, originating in the Republic of Korea and Mexico (OJ C, C/2025/4539, 13.8.2025, ELI: http://data.europa.eu/eli/C/2025/4539/oj).
(3) Commission Implementing Regulation (EU) 2025/2013 of 8 October 2025 making imports of terephthalic acid originating in the Republic of Korea and Mexico subject to registration (OJ L, 2025/2013, 9.10.2025, ELI: http://data.europa.eu/eli/reg_impl/2025/2013/oj).
(4) Commission Implementing Regulation (EU) 2026/801 of 9 April 2026 imposing provisional anti-dumping duties on imports of terephthalic acid originating in the Republic of Korea and the United Mexican States (OJ L, 2026/801, 10.4.2026, ELI: http://data.europa.eu/eli/reg_impl/2026/801/oj).

1.4. **Subsequent procedure**

(5) Following the disclosure of the essential facts and considerations on the basis of which the provisional anti-dumping duties were imposed ('provisional disclosure'), the following interested parties filed written submissions making their views known on the provisional findings within the deadline provided by Article 2(1) of the provisional Regulation:

— Akra Polyester, S.A. de C.V. (Mexican exporting producer) ('Alpek'),

— Hanwha Impact Corporation (Korean exporting producer) ('Hanwha'),

— Samnam Petrochemical (Korean exporting producer) ('Samnam'),

— Taekwang Industrial Co Ltd (Korean exporting producer) ('Taekwang'),

— Novamont S.p.A. (user),

— UAB Neo Group (user) ('Neo').

(6) The parties who so requested were granted an opportunity to be heard. Hearings took place with Hanwha, Samnam, and Neo. No hearings with the Hearing Officer in trade proceedings were held.

(7) The Commission continued to seek and verify all the information it deemed necessary for its final findings. When reaching its definitive findings, the Commission considered the comments submitted by interested parties and revised its provisional conclusions when appropriate.

(8) The Commission informed all interested parties of the essential facts and considerations on the basis of which it intended to impose a definitive anti-dumping duty on imports of TA originating in Korea and Mexico ('final disclosure'). All parties were granted a period within which they could make comments on the final disclosure.

(9) Parties who so requested were also granted an opportunity to be heard after the final disclosure. Hearings took place with exporting producer Samnam and one user – Allnex Italy s.r.l. ('Allnex').

1.5. **Claims on initiation**

(10) In the absence of new comments concerning the initiation of the investigation and the complaint, recitals (6) to (23) of the provisional Regulation were confirmed.

1.6. **Sampling**

(11) Following the definitive disclosure the user association PET Europe as well as the users Novapet and JSC Orion Global PET argued that a full assessment of the third cooperating exporting producer in Korea as part of the sample might have produced a lower dumping margin. However, this claim was not substantiated and was therefore rejected.

(12) No comments were received on the sampling of Union producers or unrelated importers. Recitals (24) to (30) of the provisional Regulation were confirmed.

1.7. **Individual examination**

(13) The non-sampled cooperating Korean company Hanwha applied for individual examination but did not provide a questionnaire reply.

1.8. **Questionnaire replies and verification visits**

(14) The Commission contacted all ten users that provided questionnaire replies with a request for additional data. Seven users replied.

(15) No additional verification visits were carried out after the adoption of the provisional Regulation.

1.9. **Investigation period and period considered**

(16) The investigation of dumping and injury covered the period from 1 July 2024 to 30 June 2025 ('the investigation period'). The examination of trends relevant for the assessment of injury covered the period from 1 January 2022 to the end of the investigation period ('the period considered').

(17) Several parties made claims that period considered should have looked further into the past than 2022 to enable a proper assessment of the micro- and macroeconomic indicators of injury to the Union industry.

(18) Hanwha and Samnam claimed that the selected period to analyse injury trends distorts the picture of the market: neither the years 2021 (used in the complaint) nor 2022 (used in this investigation) were a good starting point for the injury analysis, since the situation was exceptionally favourable for Union industry in those years due to the COVID-19 crisis. The parties claimed that the trends observed in the period examined in the complaint and those observed in this investigation's period considered were mere rebalancing of the market and not actual indicators of injury.

(19) The Commission did not find that the parties demonstrated that selecting a longer period considered would have changed the outcome of the injury analysis. To the contrary, the market intelligence report provided by the complainant in the complaint ([5]), stretching back more than 10 years, showed a relatively stable situation in the Union market in terms of demand and sales volumes in the years preceding the COVID crisis.

(20) At the same time, the elimination of 50 % of Union production capacity over the period considered, coupled with observed decrease in import prices and Union industry's decreasing market share and mounting losses cannot be considered a rebalancing of the market. In addition, the Commission considered that the effects that the COVID-19 pandemic had on the TA market were adequately assessed in the provisional Regulation.

(21) The Commission therefore reject the claims to select a longer reference period to examine the trends relevant for the assessment of injury.

(22) Hanwha and Samnam reiterated their claim that the Commission should have selected a longer period considered, which would not start in years 2022 or 2021 in which the COVID-19 pandemic distorted the market, pointing to other investigations where the Commission took the effects of the COVID-19 pandemic into account. They contested the investigatory approach by the Commission, whereby they claimed that the Commission rejected their request by relying on a confidential market intelligence report, while demanding the parties to adduce evidence disproving that report to which they do not have access. They additionally claimed that the Commission looked only at demand and sales volumes, and did not attempt to consider all relevant economic indicators.

(23) The Commission clarified that this is not the position which it took. The Commission did not dismiss the claims of the parties to select a longer reference period because they did not produce evidence which would disprove the (confidential) market intelligence data provided in the complaint. The Commission dismissed these claims by the parties because they did not provide *any* evidence which would show that *any* economic indicators were or could have been materially different prior to 2021 and 2022 to such an extent that would show that would necessitate a selection of a longer period considered.

(24) At the same time, the only data that the Commission had on file, in the form of the confidential report, indicated that the assertions that the market was substantially different before the COVID-19 years were not, in fact, correct. The Commission could not turn a blind eye to the evidence it has on the file. Nonetheless, with or without this report, no meaningful data was presented to the Commission by any of the parties claiming that a longer reference period should have been selected.

([5]) As indicated in the open version of the Annex 11 to the complaint, the data provided in the report are protected by copyright and therefore remain confidential.

(25) Samnam and Hanwha also claimed that it was insufficient that the Commission only looked at demand and sales data in this assessment, without attempting to assess other relevant economic indicators which have a bearing on the situation of the Union industry. The parties, however, failed to explain which other economic indicators they would consider as particularly pertinent in that regard, let alone to produce any evidence to show that these indicators were impacted by the COVID-19 pandemic in a way which was not already taken into account.

(26) Finally, any findings that the Commission had in terms of COVID-19 effects on the injury analysis in other investigations referred to by Samnam and Hanwha were case-specific and could not automatically be considered relevant for the TA market also. The Commission furthermore reminded again that it has recognised that COVID-19 pandemic had an effect on the levels of demand already in the provisional Regulation. No credible evidence was brought forward to show that some impact of the pandemic on other injury factors was overlooked.

(27) These claims were, therefore, rejected.

2. **PRODUCT CONCERNED AND LIKE PRODUCT**

(28) As set out in the provisional Regulation, the product under investigation is terephthalic acid of a purity by weight of 99,5 % or more, usually falling under Chemical Abstracts Service ('CAS') number 100-21-0 and usually corresponding to the Customs and Statistics ('CUS') number 0023865-3, currently falling under CN code ex 2917 36 00 (TARIC code 2917 36 00 11) ('the product under investigation').

(29) The product concerned is the product under investigation originating in Korea and Mexico.

2.1. **Claims regarding product scope**

(30) At the start of the investigation, the product under investigation was segmented into three product types, based on the level of impurities: MTA (medium terephthalic acid), QTA (qualified terephthalic acid), and PTA (purified terephthalic acid). In Section 2.4 of the provisional Regulation, the Commission assessed and rejected the request from several interested parties to exclude QTA from the product scope, as the Commission found that its physical, chemical, and technical characteristics were not sufficiently different to consider QTA a separate product.

(31) Following the provisional findings, several parties contested the Commission's conclusions relating to the product scope.

(32) First, Taekwang highlighted that it had never requested the exclusion of QTA from the product scope nor submitted its support to such a request, since it did not produce QTA. Taekwang therefore requested the Commission to remove the reference to such request from recital (40) of the provisional Regulation.

(33) The Commission clarified that the request to exclude QTA from the product scope was indeed attributed erroneously to all members of the Korea Chemical Industry Association, while it was, in fact, made only by Samnam and the user Neo.

(34) Second, Neo and Samnam reiterated their request for product exclusion, claiming that QTA was a different product from PTA, as it had fundamentally different cost structure and price point from PTA, and different downstream applications, primarily due to the difference in purity between the two.

(35) The Commission re-examined these claims, and, as additional data was requested from users who submitted questionnaire replies, new evidence on differences in prices between QTA and PTA was collected.

(36) The Commission recalled that the purpose of the definition of the product concerned in an anti-dumping investigation is to aid in drawing up the list of the products which will, if necessary, be subject to the imposition of anti-dumping duties. For that purpose, the Commission may take account of a number of factors, such as the physical, technical, and chemical characteristics of the products, their use, interchangeability, consumer perception, distribution channels, manufacturing process, costs of production and quality ([6]). It is also settled case-law that in defining the product concerned the Commission enjoys a broad discretion ([7]).

(37) The examination of whether a specific product has been validly included in the list of products which will, if necessary, be subject to the imposition of anti-dumping duties must be carried out in the light of the characteristics of the product concerned as defined by the Commission, and not in the light of the characteristics of the products comprising the product concerned or its subcategories ([8]). Products which are not identical in all respects may, because they correspond to the factors which the Commission took into account in defining the product concerned, come within the definition of that product and, in that context, be the subject of an anti-dumping investigation ([9]).

(38) The Commission thus reminded that QTA and PTA both fall under the definition of the product under investigation, set out in recital (28) above.

(39) In addition to that, the differences in price are not, in themselves, a relevant criterion for determining whether different product types form a single product concerned.

(40) Nonetheless, the Commission examined the new evidence on price differences between PTA and QTA. The Commission found that QTA from Korea was indeed usually priced lower than PTA, as Samnam and Neo originally claimed. However, this difference was neither clear cut nor consistent.

(41) The evidence provided to the Commission on price quotations suggested that price formulas for QTA and PTA would indeed result in lower prices for QTA. However, purchase prices based on invoices provided by the users for certain months in the investigation period and monthly average sales prices from Korean exporting producers show that the difference in final prices on same incoterms varied between [0 %–4 %] and [8 %–12 %]. Despite PTA being more expensive most of the time, in certain months QTA was also sold at a higher price.

(42) The Commission therefore could not conclude that there was a considerable and consistent difference in prices between QTA and PTA. In any event, even if QTA were on average cheaper than PTA, such a difference in price would not be, in itself, sufficient to conclude that a certain product type was, in fact, a different product.

(43) To that point, the Commission highlighted the evidence on the file suggests that QTA was generally considered a lower quality terephthalic acid compared to PTA. The Commission also accepted Neo's claim that it was necessary to invest in special equipment to use QTA in the production of polyethylene terephthalate ('PET'), which is not required when only PTA is used.

([6]) See for instance judgments of 13 September 2010, *Whirlpool Europe* v *Council*, T-314/06, ECLI:EU:T:2010:390, paragraph 138, and of 17 December 2010, *EWRIA and Others* v *Commission*, T-369/08, ECLI:EU:T:2010:549, paragraph 82.

([7]) See, to that effect, judgments of 17 March 2016, *Portmeirion Group*, C-232/14, ECLI:EU:C:2016:180, paragraphs 46 and 47, and of 10 October 2012, *Gem-Year and Jinn-Well Auto-Parts (Zhejiang)* v *Council*, T-172/09, ECLI:EU:T:2012:532, paragraph 62.

([8]) See judgment of 18 November 2014, *Photo USA Electronic Graphic* v *Council*, T-394/13, ECLI:EU:T:2014:964, paragraph 30.

([9]) See, to that effect, judgments of 18 November 2014, *Photo USA Electronic Graphic* v *Council*, T-394/13, ECLI:EU:T:2014:964, paragraph 31, and of 28 February 2017, *JingAo Solar and Others* v *Council*, T-157/14, ECLI:EU:T:2017:127, paragraph 112 and the case-law cited.

(44) However, while it is an undisputed fact that in PET production only a certain amount of PTA can be replaced with QTA ([10]), PET is not the only downstream industry which uses TA. As already described in the provisional Regulation, the submissions on the file showed that at least in one downstream market – powder coatings – QTA and PTA can be used interchangeably ([11]).

(45) Therefore, the Commission reiterated its conclusion that both QTA and PTA share broadly similar physical, technical and chemical characteristics. Other factors raised by the parties did not invalidate this conclusion, as QTA and PTA compete in the same markets, are used for production of the same products, and are, in, fact, interchangeable to a very high degree. Even in the PET market where interchangeability of PTA to QTA is partial, PTA can replace QTA. Any differences in impurities between the two and certain limitations in the interchangeability in one downstream market (PET) were found not to be enough to support the conclusion that QTA and PTA were not like products.

(46) Therefore, the Commission rejected the claims by Neo, Samnam, and Hanwha.

(47) Following the disclosure, Samnam reiterated its request for the exclusion of QTA from the product scope. Samnam claimed that the Commission based its decision not to exclude QTA from the product scope on the argument that it is interchangeable with PTA.

(48) Samnam argued that the Commission cannot base the conclusion that QTA and PTA are interchangeable on the basis that they are so in powder coatings, as powder coatings make up for a very small part of TA demand, and there are more than a hundred of formulations of powder coatings, each of which requires different amounts of TA.

(49) In addition to this, Allnex claimed in the hearing of 7 July 2026 that different types of TA used in their production are not immediately interchangeable in each product formulation. Rather, for each powder coating formulation, a qualification of specific TA is required, through lab testing and/or plant trials. The Commission noted that these claims came only at the final stage of the proceedings and were not raised by Allnex during its first hearing on 9 October 2025 either.

(50) The Commission highlighted that it did not decide to keep QTA in the product scope only, as Samnam claimed, because it was found to be interchangeable with PTA in the production of powder coatings. The Commission did not find QTA to have sufficiently different chemical, physical, and technical characteristics from PTA to warrant an exclusion from the product scope. The interchangeability of the two product types was examined as an ancillary criterion, to assess whether the nature of any differences in chemical, physical, and technical characteristics warrants a product exclusion.

(51) With regard to that criterion, the Commission clarified that it did not conclude on interchangeability of QTA and PTA only on the basis of one downstream market (powder coatings) either. As described above, particularly in recital (45), it was found that interchangeability exists also in the PET market, albeit only partially.

(52) Nonetheless, the Commission examined the claims pertaining to the use of TA in powder coating production. In the first hearing with the Commission, on 9 October 2025, Allnex claimed that it can 'use indifferently QTA, HTA or PTA without any change in production process'. This makes QTA and PTA, in fact, interchangeable for the purposes of use in that market. The fact that testing of a product formulation is required to certify one type of TA for use in that formulation, as Allnex claimed in its hearing after the final disclosure, does not invalidate this conclusion. Such testing is inherent to all adjustments to product formulations and drawing up new ones; it is not specific only to situations when different types of TA are changed in/considered for a given product formulation.

([10]) While PET can be produced from PTA only, it cannot be produced from QTA only; QTA has to be mixed with PTA, and using such a mix will result in products of somewhat lower quality. At the same time, Commission has found that any QTA used in PET production can be substituted by PTA on the specific equipment necessary to be able to use QTA in the production process.

([11]) Provided in the file for interested parties under save number: t25.010000.

(53) As concerns other downstream uses, particularly PET production, as Samnam itself acknowledged in their comments on definitive disclosure, even for the vast majority of terephthalic acid market (i.e. PET production), QTA can replace PTA to a certain extent, even if this results in products of lesser quality than if only PTA is used.

(54) As the Commission already concluded, this investigation has shown that there is an undisputed one-way interchangeability of QTA and PTA, whereby in all applications where QTA is used (be it PET or powder coatings production), QTA can be substituted by PTA without any adjustments to production processes or equipment. Furthermore, in powder coatings production, this interchangeability goes both ways. In PET production, substituting PTA for QTA is also possible, even if somewhat limited by the need to modify certain parts of production equipment. Moreover, it is not unusual nor specific to TA that such modifications may be necessary to switch between different types of the same product.

(55) Thus, as was already concluded in recital (45) above, there is clearly a large degree of interchangeability between QTA and PTA. Certain limitations in the interchangeability in one downstream market (PET) were found not to be enough to support the conclusion that QTA and PTA were not like products.

(56) Notwithstanding the discussion on levels of substitutability of QTA and PTA, the fact remains that both are effectively used for the production of the same products, be it PET, powder coatings, or other applications. As was already concluded in the provisional Regulation and above, the Commission, therefore, did not find that this criterion would show that QTA was sufficiently different to consider it a separate product.

(57) The Commission also recalled, as already stressed in recital (37), that the examination of whether a specific product has been validly included in the product scope must be carried out in the light of the characteristics of the product concerned as defined by the Commission, and not in the light of the characteristics of the products comprising the product concerned or its subcategories. Both QTA and PTA fall under the definition of the product under investigation, set out in recital (28) above. The Commission also did not find sufficient differences in basic chemical, physical, and technical characteristics of QTA and PTA, while both product types are, in fact, used for production of the same downstream products. The Commission thus found no reason to exclude QTA from the product scope.

(58) The claims of Samnam and Allnex were, therefore, rejected.

3. **DUMPING**

3.1. **Korea**

3.1.1. *Normal value*

(59) On 29 May 2026, Neo provided a submission in which it argued that the Commission should apply a monthly cost methodology instead of the use of annual average production cost. Neo argued that, during the investigation period ('IP'), the main raw materials showed a variance of a magnitude that would influence the outcome of the calculation. Neo claimed that the current approach to exclude domestic sales transactions that have a sales price below the average annual costs leads to an upward bias as it excludes transactions for which the sales price was not above the average monthly production cost in that specific month. Neo provided data that the paraxylene, the main raw material, and the purified terephthalic acid ('PTA') price for China, which are closely linked the TA price, showed a variance of 18 % to the average price. Neo suggested to apply a monthly cost method for the comparison.

(60) Following definitive disclosure, Samnam provided a submission arguing that in this case, where costs varies month-to-month, it is likely that many sales are made at a price that is higher than the cost of production in that month but lower than the cost of production when calculated on an annualized basis. The result is that many domestic sales which are in fact made above cost in the ordinary course of trade are incorrectly disregarded. This claim was repeated by the user association PET Europe and the users Novapet, Equipolymers and JSC Orion Global PET.

(61) The Commission noted that Samnam provided monthly information on the cost of production in its questionnaire reply and claimed that the ordinary course of trade test should be carried out on a monthly basis because of the sharp fluctuations in the price of the main raw material paraxylene.

(62) At the outset, the Commission noted that nothing in the text of Article 2(4) of the basic Regulation mandates for the use of monthly cost of production data. In fact, Article 2(4) refers to the 'weighted average costs for the period of investigation', i.e. the reasonable period to determine whether prices provide for the recovery of costs. The Commission considered that the use of annual costs of production is generally accepted and appears appropriate in most cases, since it takes out extremes and short-term fluctuations of both costs and prices. It is even the norm in the practice of many investigation authorities. A departure from the use of yearly average costs is only made in very exceptional circumstances. Indeed, the costs of production in a given month will have only limited overlap if any with the costs of goods sold ('COGS') in that month. It is the comparison of a price with the COGS that shows whether a sale was made at a loss. The longer the period of comparison (a year for instance) the greater the overlap between the prices compared and their actual COGS and thus the purpose of the ordinary course of trade test, that is to 'define the circumstances in which domestic sales may be considered to be made at a loss' ([12]) is better served.

(63) The information provided by Samnam on the fluctuation of costs showed that the costs and domestic prices did not show an unambiguous upward or downward trend but were merely moving around the weighted average cost throughout the investigation period. Therefore, the Commission did not find it justified to base the dumping margin on a monthly cost method.

(64) The Commission therefore confirmed its provisional findings set out in recitals (44) to (51) of the provisional Regulation.

3.1.2. *Export price*

(65) No comments were received regarding the export price. The Commission therefore confirmed its provisional findings set out in recitals (52) and (53) of the provisional Regulation.

3.1.3. *Comparison*

(66) Following the provisional disclosure Samnam argued that the Commission must make an adjustment to the export price at CIF level calculated for Samnam's exports all of which are made through unrelated traders.

(67) At the provisional stage, no such adjustment had been taken into account, since the presented estimates at that stage appeared to be unreasonably high and no sufficient documentary evidence for these claims had been presented by Samnam.

(68) The documentary evidence presented following the provisional disclosure was accurate and was accepted by the Commission. The Commission adjusted its calculation accordingly.

(69) Following definitive disclosure, Samnam argued that the Commission should have used the ocean freight rates which were provided by Samnam's unrelated traders instead of the data provided by Samnam in its questionnaire reply.

(70) The Commission rejected this claim. The information provided in Samnam's questionnaire reply was verified and included documented benchmarks with publicly available information on freight and insurance. On the other hand, the information provided by Samnam's unrelated traders was only provided after provisional disclosure when the initially provided data from Samnam was already verified and accepted.

([12]) Recital (5) of the basic Regulation.

3.1.4. *Dumping margins*

(71) The Commission recalled that one of the Korean exporting producers, Taekwang, was found not to be dumping. For the cooperating exporting producers outside the sample, the Commission calculated the dumping margin in accordance with Article 9(6) of the basic Regulation. Given that the average export price of the other cooperating non-sampled exporting producers, as reported in the sampling replies, was below the export price of the sampled exporting producer with zero dumping margin, the dumping margin for cooperating non-sampled exporting producers was established on the basis of the margins of the sampled exporting producers, disregarding the margin of the exporting producer which was found not to be dumping.

(72) Following the provisional disclosure, Hanwha, the only known non-sampled Korean exporter argued that the methodology to determine the duty applicable to Hanwha is in contradiction to WTO law and the explanations of the Commission in recitals (59) to (62) of the provisional Regulation. In detail Hanwha argued:

— In cases where the investigating authority applies sampling, Article 6.10 of the Anti-Dumping Agreement second sentence requires the sample to be representative,

— The subsample of 2 out of 3 cooperating Korean exporting producers is particularly sensitive to the specific profile of Hanwha,

— It is contradictory that the Commission used data from only one company to build a 'weighted average', as it is not possible to build a weighted average from a single data point.

(73) At the outset, the Commission noted that the second subparagraph of Article 9(6) of the basic Regulation stipulates that for the purpose of calculating the weighted average margin of dumping established with respect to the parties in the sample 'the Commission shall disregard any zero and *de minimis* margins'. Moreover, the Commission noted that in this case the remainder of the sample, i.e. the exporting producer for which dumping was found, could still be considered to be representative for Korean exports of TA to the Union. This company's sales represented [40-50] % of Korean export sales of TA to the Union during the investigation period and the product type sold by this company was comparable to the product types sold by non-sampled exporting producers, as set out in Section 2.1 above. Article 9(6) of the basic Regulation stipulates that the dumping margin for non-sampled cooperating exporting producers shall not *exceed* the weighted average margin of dumping established with respect to the parties in the sample. The basic Regulation establishes that the sample must be representative but does not provide for a minimum number of companies which should be selected to the sample. The Commission concluded that sales of Samnam were still representative and hence decided to base the dumping margin for non-sampled cooperating producers on the dumping margin found for Samnam. Hanwha did not apply for an individual examination. The Commission therefore rejected the claim to change the methodology.

(74) Following the definitive disclosure Hanwha argued that the fact that its export prices were below Taekwang's export prices is a flawed reasoning for extending the dumping found through the sample to Hanwha, as it should not be seen as an indication that Hanwha was dumping. Moreover, Hanwha claimed that the Commission could not rely on the company's export price data provided in the sampling form, while not doing a full analysis of Hanwha's data. Hanwha stated that it would economically be more aligned with Taekwang than with Samnam.

(75) Hanwha provided the average price of its export sales during the sampling stage. This data showed that its prices were in line with the company found to be dumping and which was considered to be representative for the Korean export sales to the Union. There is no legal requirement to conduct a full analysis based on cost, in order to assess, if the dumping found within the sample can be extended. The Commission therefore rejected this claim.

(76) Following the definitive disclosure Hanwha argued that the Commission's assessment that the sample was still representative after not finding dumping for Taekwang due to Samnam's high share in the exports would not address the core legal objection that a single margin cannot constitute a weighted average.

(77) The company did not introduce any new arguments to substantiate this claim. As indicated in recital (73) the reference to the weighted average refers to the legal threshold that shall not be exceeded for the dumping margin of cooperating non-sampled exporting producers. Moreover, the Commission recalled that, in particular under the second sampling method noted by the Court of Justice in *T.KUP* ([13]), there is nothing preventing the Commission from basing a sample under Article 17(1) of the basic Regulation on one exporting producer representing 'the largest volume of production, sales or exports which can reasonably be investigated within the time available'. It was further noted that Article 9(6) is the only provision in the basic Regulation governing the level of duty to be imposed on non-sampled cooperating exporting producers. It follows that, since a sample under Article 17(1) may consist of a single exporting producer, Article 9(6) cannot be interpreted in a manner that would render it inapplicable in such a factual situation.

(78) The Commission therefore rejected this claim.

(79) As described in recital (68), following a claim from Samnam, the Commission revised its dumping margin.

(80) The adjustment made to Samnam's calculation led to a recalculation of the dumping margin for the other cooperating entity as well as the dumping margin applicable to all other imports originating in Korea, excluding imports from Taekwang which, as noted in recital (60) of the provisional Regulation, were not found to be dumped.

(81) The definitive dumping margins expressed as a percentage of the cost, insurance and freight (CIF) Union frontier price, duty unpaid, are as follows:

Company	Definitive dumping margin (%)
Samnam Petrochemical Co., Ltd.	6,1
Other cooperating non-sampled company: Hanwha Impact Corporation	6,1
All other imports originating in country concerned	13,3

3.2. **Mexico**

3.2.1. *Normal value*

(82) No comments were received regarding the calculation of the normal value. The Commission therefore confirmed its provisional findings set out in recitals (67) to (68) of the provisional Regulation.

3.2.2. *Export price*

(83) No comments were received regarding the calculation of the export price. The Commission therefore confirmed its provisional findings set out in recital (69) of the provisional Regulation.

3.2.3. *Comparison*

(84) No comments were received regarding the comparison of normal value and export price. The Commission therefore confirmed its provisional findings set out in recitals (70) to (71) of the provisional Regulation.

3.2.4. *Dumping margin*

(85) In the absence of any accepted claim concerning the dumping margin calculation, recitals (72) and (73) of the provisional Regulation were confirmed.

([13]) Judgment of 15 June 2017, *T.KUP SAS* v *Belgische Staat*, C-349/16, ECLI:EU:C:2017:469, paragraph 31.

(86) The definitive dumping margin expressed as a percentage of the cost, insurance and freight (CIF) Union frontier price, duty unpaid, is as follows:

Company	Definitive dumping margin (%)
All imports originating in country concerned	75,5

4. INJURY

4.1. Definition of the Union industry and Union production

(87) In the absence of comments, recitals (74) to (76) of the provisional Regulation were confirmed.

4.2. Captive use

(88) In the absence of comments, recitals (77) to (84) of the provisional Regulation were confirmed.

4.3. Union consumption

(89) In the absence of comments, recitals (85) to (93) of the provisional Regulation were confirmed.

4.4. Imports from the countries concerned

4.4.1. *Cumulative assessment of the effects of imports from the countries concerned*

(90) Following provisional disclosure, Hanwha, Samnam and Alpek claimed that imports from Korea must be analysed separately from those from Mexico. They argued that the fourth condition for cumulative analysis from Article 3(4) of the basic Regulation was not met, i.e. that a cumulative assessment of imports was not appropriate in the light of conditions of competition between imported products themselves, and the imported products and the like product.

(91) Hanwha and Samnam argued that Korean imports should be analysed individually because no dumping was found for imports of Taekwang, which produces only PTA. Since Taekwang's imports were excluded from the injury analysis, the vast majority of Korean imports considered in this investigation was QTA, while all production in the Union and imports from Mexico are PTA.

(92) According to Hanwha and Samnam, PTA is subject to different conditions of competition compared to QTA. There is a different level of impurities between QTA and PTA and the two are, consequently, differently priced. PET producers also need to make investments into their production facilities to be able to use QTA in their production. Therefore, a very limited pool of users can readily use QTA.

(93) The Commission did not consider that these arguments demonstrate sufficiently different conditions of competition between Korean imports and imports from Mexico and/or the products produced and sold in the Union.

(94) First, as already described above in recital (71), the average export price of the cooperating non-sampled exporting producer (Hanwha), as reported in the sampling reply, was below the export price of the sampled exporting producer with zero dumping margin (Taekwang). The Commission therefore considered that it could not extend the findings of absence of dumping regarding Taekwang to Hanwha, nor, in the absence of cooperation, the non-cooperating exporting producers.

(95) Therefore, almost half of the dumped imports coming from Korea were of the exact type of product which is produced by the Union industry and imported from Mexico, i.e. PTA.

(96) Second, as already explained in Section 2.1 above, while Korean QTA may be, on average, cheaper than Korean PTA, the differences in prices between the two are not clear cut nor consistent. In addition, just as the difference in prices between the two varied during the investigation period, the difference in average monthly EXW prices of PTA from the three sampled Union producers also varied throughout the investigation period, showing even greater variations of up to [12 %–17 %]. Any difference in pricing between QTA and PTA was not such as to constitute different conditions of competition, as price variations can be observed also between producers selling the same product type.

(97) Third, as also already touched upon in Section 2.1 above, while available information suggested that only a limited number of PET producers could use QTA in their PET production, the PET industry is not the only downstream industry using TA. As explained, at least one market (powder coating industry) used different types of TA fully interchangeably, regardless of the level of impurities.

(98) On top of that, even in the PET industry, QTA can be fully substituted by PTA ([14]) on the existing specialised equipment. In any event, QTA and PTA compete for the same customers in the powder coatings market.

(99) On the other hand, Alpek claimed that the cumulative assessment artificially attributed injurious effects to Mexican imports, when, in fact, they were caused by other factors including, if anything, Korean imports only.

(100) Alpek claimed that the differences in evolution of import volumes, prices, and market shares of Mexican and Korean imports demonstrate different conditions of competition, citing WTO ([15]) and EU case-law ([16]) which requires that the appropriateness of cumulative assessment cannot be assumed. Instead, the Commission must ground its decision for cumulative analysis in an understanding of dynamics of competition between relevant products determining, inter alia, whether the market behaviour of exporters is similar.

(101) Specifically, Alpek pointed out that the volumes of Mexican imports fell by 17 % over the period considered, in line with decreasing demand, and thus kept a stable market share. Mexican prices, at the same time, remained consistently higher than prices of Korean imports as well as the Union industry prices.

(102) Alpek argued that it was therefore merely a price follower rather than a price setter, as it was neither expanding volumes nor pursuing an aggressive pricing strategy, and that its imports did not undercut the Union industry's prices. Alpek thus argued that this should justify a separate analysis of Mexican imports, in line with the Commission's previous practice ([17]).

(103) While the observations about the trends are correct, the fact that prices, import volumes, and market shares of Mexican and Korean imports did not evolve in the same way is not a reason to conclude that they do not compete under the same conditions of competition. In fact, while the end points of the period considered do show the evolution of import volumes and market shares that Alpek described, this was not the situation in 2023 and 2024, when volumes of imports and market shares from Korea were lower than in 2022 and the IP, while those of Mexican imports were higher (except the import volumes showing a slight decrease in 2023). Furthermore, the Commission examined more granularly how the imports of each sampled Korean exporting producer and the imports from the rest of the country developed. Each of these followed a slightly different trend of import volumes

([14]) I.e. as described in Section 2.1 above, concerning claims on product scope, while to be able to use QTA in PET production, specialised equipment is needed due to processability issues, but PTA can replace QTA without issues on that equipment.

([15]) Panel Report, 'EC – Tube or Pipe Fittings (DS219)'; Panel Report, 'China – AD on Stainless Steel (Japan) (DS601)'.

([16]) Judgment of 30 April 2015, *VTZ and Others* v *Council*, T-432/12, ECLI:EU:T:2015:248.

([17]) Council Regulation (EC) No 1420/2007 of 4 December 2007 imposing a definitive anti-dumping duty on imports of silico-manganese originating in the People's Republic of China and Kazakhstan and terminating the proceeding on imports of silico-manganese originating in Ukraine (OJ L 317, 5.12.2007, p. 5, ELI: http://data.europa.eu/eli/reg/2007/1420/oj), recitals (95), (97) and (104), and Commission Regulation (EC) No 617/2000 of 16 March 2000 imposing provisional anti-dumping duties on imports of solutions of urea and ammonium nitrate originating in Algeria, Belarus, Lithuania, Russia and Ukraine and accepting, on a provisional basis, an undertaking offered by an exporting producer in Algeria (OJ L 75, 24.3.2000, p. 3, ELI: http://data.europa.eu/eli/reg/2000/617/oj), recital (40).

and market share, gaining certain volumes and market share in some years, and losing in others. All of this led to the conclusion that all the imports compete under the same conditions of competition, as in certain years they won and in certain years they lost the shares in the same market to each other. Therefore, the only meaningful way to examine the trends is to consider all of these imports together.

(104) While it is equally true that Mexican import prices were higher than both Korean import prices and prices of the Union industry throughout the period considered, the Commission considered that this alone was not sufficient to conclude that imports should be analysed separately. As indicated in recital (115) of the provisional Regulation, Korean dumped imports were also not found to be undercutting Union industry's prices.

(105) Instead, as outlined in recital (116) of the provisional Regulation, imports from Korea and Mexico were found to be causing price suppression and depression throughout the period considered, as they were, both cumulatively and individually, sold at prices which were continuously decreasing and consistently below the Union industry's cost of production.

(106) The Commission therefore rejected the claims of the parties to separately analyse effects of dumped imports from the countries concerned.

(107) Following the definitive disclosure, Hanwha and Samnam reiterated their claim that imports from Korea and Mexico should be analysed separately. The two producers recalled the jurisprudence of the General Court in Case T-432/12 ([18]), where the General Court held that the assessment of cumulation 'requires a determination, on the one hand, as to whether those products have similar physical characteristics and whether their end use is interchangeable and, on the other hand, as to whether the market behaviour of exporters is similar' ([19]).

(108) The two producers claimed that the Commission did not engage in any determination as to the similarity of physical characteristics of Korean imports, Mexican imports, and the like product of the Union industry, which have an impact on their end use. The two producers also claimed that the Commission's assertion that the differences in prices between QTA and PTA were neither clear cut nor consistent, and that PTA prices varied during the investigation period, cannot be the reason to reject the request for separate analysis. The two exporters claimed that if the Commission confirms that pricing behaviour of Korean exports of QTA is fundamentally different from those of PTA producers, then it must explain why a cumulative assessment remains appropriate in that context.

(109) As concerns the point on physical characteristics, the Commission considered this already thoroughly assessed in the analysis of the claims on product scope. It has been established already in recital (43) of the provisional Regulation, and confirmed in Section 2.1 above, that QTA and PTA share the same basic physical, chemical, and technical characteristics, and are used for production of the same downstream products.

(110) As concerns the alleged different pricing behaviour of QTA exporters, the Commission reminded again that imports of QTA from Korea were found to be dumped, and this finding was found to be representative for all non-sampled exports, which included PTA ([20]). Even if QTA would be found to be subject to different pricing behaviour than PTA, this finding would not be applicable to the totality Korean exports which were thus found to be dumped (i.e. both QTA and PTA from non-sampled exporting producers).

(111) In any event, as previously stressed, the Commission did not find that pricing differences between QTA and PTA were such to demonstrate different conditions of competition. The Commission clarified that the price differences identified in recital (41) above concerned monthly prices of products exported to the Union, based on invoices provided by the users for certain months in the investigation period, and, notably, the detailed data on monthly

([18]) Judgment of 30 April 2015, *VTZ and Others* v *Council*, T-432/12, ECLI:EU:T:2015:248.
([19]) Judgment of 30 April 2015, *VTZ and Others* v *Council*, T-432/12, ECLI:EU:T:2015:248, paragraph 57.
([20]) See recitals (74) to (79) above.

average sales prices from Korean sampled exporting producers, provided in their questionnaire replies. When it comes to the sampled exporting producers, the Commission reminded that Samnam QTA was found to be dumped by a margin of 6,1 %. This was not taken into account in the above price comparisons.

(112) The comparison of the average EXW prices of sampled producers' exports to the Union showed that the difference between weighted average prices of Samnam's QTA and Taekwang's PTA in the investigation period was less than Samnam's dumping margin. Adjusted for distortive effects of dumping, this difference in price of QTA and PTA disappears.

(113) This is further confirmed by the average sales prices achieved by Samnam and Taekwang on profitable transactions in the domestic market in the investigation period (i.e., their calculated normal value). The comparison of the two did not show that QTA was sold for prices lower than PTA on the domestic market during the investigation period.

(114) Finally, even if QTA prices would be found to be [8–12 %] lower than PTA under normal conditions of competition (which was not the case), the fact that differences in prices between the producers of PTA are even larger would in fact speak to the conclusion that the lower QTA prices are not indicative of different conditions of competition. If prices between several producers selling exactly the same product type can vary up to [12 %–17 %], the fact that prices of another product type are lower by a smaller margin would in any event speak to the conclusion that a cumulated assessment is appropriate in that context.

(115) For all the above reasons, the Commission rejected the claims of Hanwha and Samnam.

4.4.2. *Volume and market share of dumped imports from the countries concerned*

(116) In light of the above consideration, and in the absence of further comments, recitals (103) to (107) of the provisional Regulation were confirmed.

4.4.3. *Prices of the imports from the countries concerned and price undercutting*

(117) Alpek pointed out that Mexican import prices were higher than Korean import prices not only in 2022 to 2024, but also in the IP. Alpek thus requested the Commission to amend the price ranges from Table 3 of the provisional Regulation concerning the investigation period to accurately reflect this difference.

(118) The Commission confirmed that the weighted average price of dumped imports into the Union from the countries concerned indeed developed as follows:

Table

Import prices (EUR/tonne)

	2022	2023	2024	Investigation period
Korea	[840–1 000]	[720–880]	[730–890]	[650–810]
Index	*100*	*83*	*84*	*77*
Mexico	[900–1 060]	[800–960]	[790–950]	[680–840]
Index	*100*	*83*	*80*	*73*
Weighted average price	953	795	791	723
Index	*100*	*83*	*83*	*76*

Source: Eurostat and Surveillance.

(119) In their comments on provisional findings, Hanwha and Samnam claimed that the differences in prices between QTA and PTA need to be reflected in the undercutting calculations.

(120) As already explained above, on the basis of all available evidence, the Commission could not conclude that there is a considerable and consistent difference in prices between QTA and PTA. In any event, even if QTA price would be adjusted downwards, this would have no material impact on the conclusions on undercutting, since, as indicated in recital (115) of the provisional Regulation, no undercutting was found for Korean imports even without any adjustments to QTA prices in the injury margin calculations. The Commission therefore rejected those claims as moot.

(121) At the same time, undercutting margins for Korean imports were recalculated with the corrected CIF prices, as described in Section 3.1.3, which did not, for the same reason, have any material impact on the Commission's conclusions either.

(122) Therefore, save the adjustment from recital (118) above, to how the figures in the table were presented, the Commission confirmed its conclusions from recitals (108) to (117) of the provisional Regulation.

4.5. **Economic situation of the Union industry**

4.5.1. *General remarks*

(123) In the absence of comments, recitals (118) to (121) of the provisional Regulation were confirmed.

4.5.2. *Other claims by the parties*

(124) In the same vein as the above claims on the unrepresentativeness of the period considered, Samnam and Hanwha claimed that the Union industry was not suffering any material injury, but instead that years 2024 and the investigation period represented a stabilisation of the market, following a COVID-19 boom and a subsequent drop in demand driven by destocking in 2023.

(125) Samnam and Hanwha did not bring new material evidence in support of these claims. As already mentioned in recital (19) above, the Commission considered that the effects the COVID-19 pandemic had on the TA market were adequately assessed in the provisional Regulation, together with other injury indicators.

(126) In their comments on the definitive disclosure, Samnam and Hanwha raised additional claims with regard to the selection of the period considered. These have been outlined and assed in recitals (22) to (27) above.

4.5.3. *Macroeconomic indicators*

4.5.3.1. Production, production capacity and capacity utilisation

(127) In the absence of comments, recitals (122) to (125) of the provisional Regulation were confirmed.

4.5.3.2. Sales volume and market share

(128) In the absence of comments, recitals (126) to (129) of the provisional Regulation were confirmed.

4.5.3.3. Growth

(129) In the absence of comments, recitals (130) to (134) of the provisional Regulation were confirmed.

4.5.3.4. Employment and productivity

(130) In the absence of comments, recitals (135) to (138) of the provisional Regulation were confirmed.

4.5.3.5. Magnitude of the dumping margin and recovery from past dumping

(131) In the absence of comments, recitals (139) to (140) of the provisional Regulation were confirmed.

4.5.4. *Microeconomic indicators*

4.5.4.1. Prices and factors affecting prices

(132) In the absence of comments, recitals (141) to (147) of the provisional Regulation were confirmed.

4.5.4.2. Labour costs

(133) In the absence of comments, recitals (148) to (149) of the provisional Regulation were confirmed.

4.5.4.3. Inventories

(134) In the absence of comments, recitals (150) to (151) of the provisional Regulation were confirmed.

4.5.4.4. Profitability, cash flow, investments, return on investments and ability to raise capital

(135) In the absence of comments, recitals (152) to (161) of the provisional Regulation were confirmed.

4.6. **Conclusion on injury**

(136) Considering everything outlined above, and in the absence of further comments, recitals (162) to (168) of the provisional Regulation are therefore confirmed.

5. **CAUSATION**

5.1. **Effects of the dumped imports**

(137) Alpek argued that Mexican imports could not have been the cause of injury to the Union industry. Alpek pointed out again that imports from Mexico were limited in volume and decreased in line with decrease in demand over the period considered, even slightly reducing its market share, as opposed to imports from Korea and the People's Republic of China ('China'). Prices of Mexican imports were not undercutting the Union industry prices as they were consistently higher. Alpek also argued that since imports from China, which were priced lower and actually increased their market share, were found not to attenuate the causal link, it must be concluded that imports from Mexico could not have caused injury either.

(138) The Commission reminded that, unlike Chinese imports which were not covered by this investigation, imports from Mexico were found to be dumped. The arguments on volumes and prices of Mexican imports were already assessed in Section 4.4.1 above. Considering that the effect of dumped imports were assessed cumulatively, the Commission rejected these arguments on causation as moot.

(139) Samnam and Hanwha also claimed that, considering all the arguments on specific conditions of competition of QTA compared to PTA in terms of pricing, level of impurities, and customer base, already described above in Sections 2.1 and 4.4.1, the basic reality that QTA does not compete with PTA had to be reflected by the Commission in the causation analysis. If QTA would be omitted from consideration, the remaining PTA imports would be low in terms of volume and incapable of causing injury.

(140) The Commission did not accept these claims. As already described in Sections 2.1 and 4.4.1 above, the Commission concluded that QTA is not sufficiently distinct from PTA, neither from the perspective of its basic physical, chemical, and technical characteristics, nor from the perspective of different conditions of competition, to be excluded from the product scope. The imports of both product types were thus to be assessed together.

5.2. **Effects of other factors**

5.2.1. *Consumption*

5.2.1.1. Captive use

(141) In the absence of comments to this Section, recitals (177) to (179) of the provisional Regulation were confirmed.

5.2.1.2. Decline in consumption

(142) Samnam and Hanwha claimed that one of the primary contributing factors to the situation of the Union industry was the demand collapse and destocking in 2023, further evidenced by the fact that the Union industry incurred its biggest losses in that year. Alpek echoed those claims, reiterating that the structural overcapacity in the Union was the reason for decreasing trends.

(143) Samnam and Hanwha also contested the notion that the closure of Indorama's plants in the Netherlands and Portugal were a symptom of injury caused by dumped imports. Since Indorama Netherlands operated with a vertically integrated structure within the company's broader PET business, this closure was more likely attributable to deteriorating situation in the PET market, rather than to imports of TA. They concluded that the main cause of the injury to the Union industry was rather intensified competition in the Union PET market due to a continued flow of low-priced imports of PET into the Union.

(144) As concerns the reasons for closure of Indorama's facility in the Netherlands, several factors outside mere demand for TA certainly played a role in the decision to close this integrated plant. However, it was found that at least half of the TA production by this plant was sold to the free market, the situation on which certainly played a role in closure of the facility. These considerations in any case did not apply to the Indorama's Portugal facility, which was producing TA only and its closure was entirely driven by the situation in the TA market.

(145) In any event, the Commission did not consider that these arguments merit a reversal in conclusions. The decrease in consumption, including the extraordinary drop in 2023, and its potential contribution to injury was already analysed in the provisional Regulation and no new evidence was brought forward to reverse those conclusions.

(146) Recitals (180) to (182) of the provisional Regulation are therefore confirmed.

(147) In their comments on the definitive disclosure, Samnam and Hanwha repeated their claims that the Commission did not appropriately consider the effect that the decline in demand in 2023 had on the performance of the Union industry. The two producers did not produce new evidence to invalidate the Commission's conclusions in that regard.

(148) The Commission pointed out that it had analysed the potential contribution to injury of the extraordinary demand drop in 2023 in the provisional Regulation, particularly in recitals (127)–(129), and in Section 5.2.1.2. As explained in recital (172) of the provisional Regulation, while the economic situation of the Union industry did experience its sharpest decline in 2023, despite moderate improvement in 2024, coinciding with a moderate rebound of demand in that year ([21]), the economic situation of the Union industry was still much worse in 2024 than it was in 2022, and continued to deteriorate in the investigation period (particularly with regard to sales volumes and prices, market

([21]) See, in particular recitals (89)–93) and (127)–(129) of the provisional Regulation.

shares, and profitability). As pointed out in recitals (172) and (202) of the provisional Regulation, this further deterioration coincided in time with the significant increase of dumped imports from the countries concerned, which continued to increase their market share, even as the demand declined in 2023 compared to 2022, and in the investigation period compared to 2024.

(149) The Commission therefore maintained its conclusion that the decline in demand did not attenuate the causal link and rejected the claims of Samnam and Hanwha.

(150) In their comments on the definitive disclosure, Samnam and Hanwha reiterated their position that the fundamental cause of the situation of the Union industry appeared to be challenging situation in the downstream PET market, where the ever-increasing inflow of low-priced imports was causing a contraction in demand, pointing to announced closures of several producers of PET products in the Union in 2025, one of which was forced to shut down despite procuring its TA exclusively from Korea.

(151) The Commission did not consider that these arguments invalidated its conclusions. While the situation in downstream market may as well be challenging, as the declining demand over the period considered would indeed suggest, the impact that this might have had on the situation of the Union TA industry has been assessed on the macro level in the context of the above analysis of the impact of declining demand on the situation of the Union industry, and was found not to attenuate the causal link between the injury found and imports of the product concerned.

(152) While each individual PET producer closure will indeed be contributing to the decline in demand of TA, this has been captured in the analysis of overall demand. In addition, whether these users were sourcing their TA from Korea or the Union would not have had an impact on their decision to close, as Korean imports were not found to be undercutting the Union industry prices in the investigation period.

(153) The Commission, therefore, rejected the claims of Samnam and Hanwha.

5.2.2. *Imports from third countries*

(154) Alpek claimed that imports from Taekwang and China were, combined with other factors, the primary cause of injury to the Union industry, rather than dumped imports. The Commission considered that the effect of these imports had already been assessed in the provisional Regulation, and no new arguments or evidence were brought forward in that regard.

(155) The Commission therefore maintained its conclusions on imports from third countries and, in the absence of further specific comments to this section, confirmed the recitals (183) to (191) of the provisional Regulations.

5.2.3. *Export performance of the Union industry*

(156) Alpek argued that the decrease in export volumes, which fell by 57 % over the period considered, with export prices also decreasing, and which accounted for one fifth of total Union production in 2022 and one fourth in 2023, was a structurally significant determinant of the economic situation of the Union industry.

(157) Alpek further claimed that the fact that export prices were consistently lower than domestic Union prices demonstrated that the Union industry faced price pressure irrespective of Mexican imports.

(158) The Commission disagreed with this assertion. While the provisional Regulation did acknowledge the potential impact the declining exports could have had on the situation of the Union industry, this impact was considered to be modest, as the Union market was by far the main destination for Union industry's production.

(159) At the same time, export sales prices which were also consistently lower than the Union industry's costs of production demonstrated that the Union industry was also facing competition from cheap imports in third markets, which may or may not have been dumped similarly to the Union market.

(160) The Commission therefore confirmed its conclusions for recitals (192) to (194) of the provisional Regulation.

5.2.4. *Cost of production*

(161) Samnam and Hanwha argued that the Commission did not sufficiently consider the impact of the energy crisis caused by the Russian invasion of Ukraine ensuing a spike in raw material costs, which undoubtedly affected the Union producers more severely given the Union's historic reliance on Russian energy imports. The producers therefore considered the Commission's conclusion from recital (200) of the provisional Regulation, i.e. that the fact that prices of imports were the highest in 2022, suggested an elevated cost environment in the Union.

(162) Alpek similarly argued that that the deterioration in the performance of the Union producers can be attributed, among others, to the increase in production costs, labour costs and inflation, referencing certain public statements of Union producers. Alpek brought forward evidence to show that labour costs were increasing over the period considered, while the energy prices and inflation in the Union were elevated from their historical baseline during that period.

(163) The Commission pointed out that it never concluded that the costs of production were equally elevated in all regions of the globe. It was acknowledged that a sharp rise in production costs occurred following the Russian invasion of Ukraine.

(164) The remainder of the analysis in Section 5.2.4 of the provisional Regulation assessed the development of costs of production over the period considered, both individually and together with other factors. The Commission found that even though the costs indeed spiked in 2022 and remained elevated in 2023, they were clearly on a strong decreasing trajectory in 2024 and the investigation period.

(165) As notably pointed out in recital (202) of the provisional Regulation, the significant deterioration of the Union industry's situation and profitability did not coincide in time with the period of highest production costs, but with an increasing presence of dumped imports in the Union market.

(166) The Commission therefore found no reason to reverse its conclusions and confirmed the findings from recitals (195) to (203) of the provisional Regulation.

(167) In their comments on the definitive disclosure, Samnam and Hanwha reiterated their claims that the Commission's assessment of how asymmetrical the impact of the energy crisis and ensuing spike in raw material costs precipitated by the Russian invasion of Ukraine was on the Union producers compared to Korean producers, claiming that the Commission's analysis in that regard was insufficient from the perspective of Article 3(7) of the basic Regulation.

(168) The Commission disagreed. As already described in this section and recitals (143) to (144) of the provisional Regulation, the Commission acknowledged and assessed the increase in production cost caused by Russian invasion of Ukraine on the Union industry. Most importantly, however, the Commission concluded in both the provisional Regulation and recital (165) above, that the significant deterioration of the Union industry's situation and profitability did not coincide in time with the period of highest production costs, but with an increasing presence of dumped imports in the Union market. Samnam and Hanwha, however, did not engage with nor dispute this conclusion in any of their comments, but essentially repeat their claim that production costs in the Union were the most impacted by the Russian invasion of Ukraine.

(169) The Commission therefore rejected these claims.

5.3. **Conclusion on causation**

(170) Following its arguments described in Section 5.1 above, Alpek argued that the Union industry was materially affected by a combination of several factors, including the decline in demand combined with structural overcapacity, self-inflicted injury stemming from Union industry selling at prices below the prices of Korean and Mexican imports in 2024 and the investigation period, rising production costs, deteriorating export performance, and imports from Taekwang and China. Alpek claimed that these factors explained the alleged injury, and that Mexican imports cannot plausibly be treated as a cause of any deterioration of the Union industry.

(171) The Commission rejected this claim. First, all these other factors were analysed in the provisional Regulation, both individually and taken together, and reassessed above in light of relevant comments from the parties. The Commission found no arguments or new evidence that would merit the reversal of its conclusions. Second, as already highlighted in Sections and 4.4.1 and 5.1 above, the Commission considered it appropriate to cumulatively assess the effects of dumped imports from Korea and Mexico, including in the causation analysis.

(172) In light of the above considerations, and in the absence of additional arguments or evidence to the contrary, the Commission confirmed its findings from recitals (204) to (208) of the provisional Regulation, maintaining that the dumped imports from the countries concerned caused material injury to the Union industry and that other factors, considered individually or collectively, did not attenuate the causal link between the dumped imports and the material injury.

6. **LEVEL OF MEASURES**

6.1. **Injury margin**

(173) A clerical error was identified in recital (218) of the provisional Regulation, the text of which wrongly describes 'non-injurious price', whereas the ranged figures concern target profit. The Commission clarified that, on the basis of the methodology described in recitals (211)–(216) of the provisional Regulation, a target profit (rather than non-injurious price) between [50–60] and [70–80] EUR/T, resulting from applying the profit margin for each of the Union producers, as described in those recitals, was added to the cost of production during the investigation period of each of the three Union producers.

(174) In addition, Union producer Orlen S.A. identified a clerical error in its compliance cost calculations, concerning currency conversion, which was corrected. The target profit remained between [50–60] and [70–80] EUR/MT.

(175) Alpek requested the Commission to disclose non-confidential summaries of the evidence submitted by the Union producers to support the claimed level of investments, research and development (R & D) and innovation during the period considered would have been higher under normal conditions of competition ('foregone IRI') and the evidence submitted to support the future compliance costs, both of which were used in the target price calculations, as described in recitals (216) and (219) of the provisional Regulation. Alpek argued that such non-confidential summaries were indispensable for Alpek to understand the factual basis of essential facts, specifically, the determination of the non-injurious price, and to be able to effectively exercise its right of defence by submitting comments in that regard.

(176) As described in Alpek's submission of 27 April 2026 [22], the Commission outlined to Alpek the kind of information that was collected as exhibits during the verification visits, namely, documents pertaining to companies' investment plans, purchase price and depreciation schedules of specific assets, ETS allowance stocks, agreements with energy providers, and so on. These concerned detailed information about a company's business, underlying the figures they reported in their questionnaire replies, and were therefore by nature confidential and not capable of being summarised.

[22] Provided in the file for interested parties under save number t26.003069.

(177) The Commission considered that with such description of the nature of the evidence collected, as well by the open versions of mission reports available on the file for consultation by interested parties and the information provided at pre-disclosure and provisional disclosure, the Commission met its disclosure obligations under the basic Regulation while complying with its confidentiality obligations under Article 19 of the basic Regulation. This claim was therefore dismissed.

(178) On the basis of the corrections explained in recital (173), the Commission calculated a new weighted average non-injurious price of [870–1 010] EUR/MT for the like product of the Union industry by applying the above-mentioned target profit margin to the cost of production of each of the three Union producers during the investigation period and then adding the adjustments under Article 7(2d) of the basic Regulation on a type-by-type basis.

(179) The Commission then determined the injury margin level on the basis of a comparison of the weighted average import price of the sampled cooperating exporting producers in Korea, which has been recalculated as described in recital (68) above, and on the basis of Eurostat and Surveillance prices for Mexico, as established for the price undercutting calculations, with the weighted average non-injurious price of the like product sold by the three Union producers on the Union market during the investigation period. Any difference resulting from this comparison was expressed as a percentage of the newly calculated weighted average import CIF value.

(180) Following the arguments of the parties on differences in pricing between QTA and PTA, described in Section 2.1 above, Hanwha and Samnam argued that these differences needed to be reflected in the underselling calculations, by making an appropriate adjustment to the price of QTA.

(181) However, as already concluded in Section 2.1 and recital (96) above, no consistent difference in prices between the two product types was found in the investigation period which could serve as a reliable benchmark for such an adjustment.

(182) Out of precaution, however, the Commission simulated the injury margin calculations for Korean imports, adjusting the price of QTA by the highest difference found between average monthly CIF prices of Samnam's QTA and Taekwang's PTA sales in the investigation period, calculated on the basis of detailed transaction listings from their questionnaire replies. Even this amplified adjustment did not yield materially different results, as underselling margins still remained well above the dumping margins. The Commission therefore dismissed this claim.

(183) In its comments on definitive disclosure, Samnam claimed that even if recalculating the underselling margin would not have an impact on the level at which the duties are set, the Commission still must recalculate the underselling margin to take into account a relevant price adjustment for QTA, as the level of the margin speaks to the extent to which the Union industry was harmed by dumped imports. Samnam also claimed that the monthly price differences identified in recital (41) above have to be considered significant enough to warrant a price adjustment, as a price difference of [8 %–12 %] is higher than Samnam's dumping margin.

(184) The Commission acknowledged that Korean QTA was indeed cheaper than Korean PTA in most months of the investigation period, and that a price difference of [8 %–12 %] is not insignificant. However, the Commission highlighted that the price differences identified in recital (41) above concerned monthly prices of products exported to the Union, based on invoices provided by the users for certain months in the investigation period, and, notably, the detailed data on monthly average sales prices from Korean sampled exporting producers, provided in their questionnaire replies. When it comes to the sampled exporting producers, the Commission recalled that Samnam QTA was found to be dumped by a margin of 6,1 %. This was not taken into account in the above price comparisons.

(185) The Commission considered that any price adjustment would have to be based on the most detailed and accurate data available, which would naturally be the verified questionnaire replies of the sampled exporting producers. Considering that dumping into the Union market was found, the Commission considered that the most appropriate methodology to make a price adjustment would be to compare the average sales prices achieved by Samnam and Taekwang on profitable transactions in the domestic market in the investigation period. This comparison, however, did not show that QTA was sold for prices lower than PTA during the investigation period.

(186) At the same time, the comparison of the average EXW prices of sampled producers export sales to the Union showed that the difference between weighted average prices of Samnam's QTA and Taekwang's PTA in the investigation period was less than Samnam's dumping margin. Since Taekwang was not found to be dumping, any difference in Samnam's QTA prices compared to Taekwang's PTA prices would have to also be adjusted for the dumping margin, to account for the difference in prices of products that are driven by dumping rather than by market forces, which again eliminates any difference in average prices.

(187) The Commission therefore rejected these claims and made no adjustments to QTA prices in the injury calculations.

(188) As described in recitals (174) and (179) above, the Commission revised the injury margins. Therefore, the final injury elimination level for the cooperating exporting producers and all other companies is as follows:

Country	Company	Definitive injury margin (%)
Korea	Samnam Petrochemical Co., Ltd.	29,7
Korea	Other cooperating non-sampled company: Hanwha Impact Corporation	29,7
Korea	All other dumped imports originating in country concerned	45,2
Mexico	All imports originating in country concerned	24,1

6.2. **Conclusion on the level of measures**

(189) Following the above assessment, definitive anti-dumping duties should be set as below in accordance with Article 7(2) of the basic Regulation:

Country	Company	Definitive dumping margin (%)	Definitive injury margin (%)	Definitive anti-dumping duty (%)
Korea	Samnam Petrochemical Co., Ltd.	6,1	29,7	6,1
Korea	Other cooperating non-sampled company: Hanwha Impact Corporation	6,1	29,7	6,1
Korea	All other dumped imports originating in country concerned	13,3	45,2	13,3
Mexico	All imports originating in country concerned	75,5	24,1	24,1

7. UNION INTEREST

7.1. Interest of the Union industry

(190) In the absence of specific comments, recitals (225) to (228) of the provisional Regulation were confirmed.

7.2. Interest of unrelated importers and traders

(191) In absence of comments, recital (229) of the provisional Regulation was confirmed.

7.3. Interest of users, consumers or suppliers

(192) Following the provisional disclosure, Samnam, Hanwha, Alpek, Neo, and Novamont all claimed that imposition of duties is against the Union interest, as it would significantly harm downstream users, particularly in the PET market.

(193) The parties claimed that in an environment of rising costs, further exacerbated by the ongoing crisis in the Middle East, the Union PET industry would face another wave of closures, while 24 % of PET production capacity had already closed in the last four years due to high costs and competition from low-priced imports.

(194) Neo highlighted that the measures in this form would specifically harm users who have invested in the capability to use QTA in their production. Neo further added that the measures would not provide relief to the Union industry as the market share would be taken over by Taekwang on whom no anti-dumping duties are imposed, and, likely, Chinese imports.

(195) Novamont, on the other hand, reiterated its claim that, since the proposed duties on TA jeopardises the competitiveness of downstream industries, the Commission should safeguard the entire value chain and should extend the scope of the investigation to also cover other downstream products such as PBAT (polybutylene adipate terephthalate) and related copolymers and compounds which, unlike PET, currently have no anti-dumping duties in place.

(196) As already described in recital (14), in the definitive stage, the Commission also requested additional information, via deficiency letters, from the ten users who submitted questionnaire replies, to be able to assess in more detail their situation. Seven users provided the requested information.

(197) The provided information did not materially change the picture of the downstream industries, as described in recitals (231) to (237) of the provisional Regulation. The Commission thus maintained its conclusion that the imposition of duties will add an additional burden on the business of those seven users.

(198) The Commission acknowledged the difficult situation faced by the users in the PET industry. However, as extending the scope of an anti-dumping investigation to also cover downstream products was not possible under the basic Regulation, Novamont’s request had to be rejected.

(199) At the same time, the Commission considered that any rise in costs of production which may be triggered by the conflict in the Middle East and the closure of Strait of Hormuz, would impact the Union TA producers just as much as it would impact the downstream users meaning that the situation of both will be potentially exacerbated.

(200) Further to that, as was already described in the provisional Regulation, the Commission had to weigh the difficult situation of the cooperating users against the precarious situation of the Union producers, concluding that the Union TA producers were in a comparatively worse situation.

(201) As described in recital (243) of the provisional Regulation, the Union TA producers were in a dire situation, with their losses –21 % as the share of turnover in the investigation period) far surpassing that of any of the users which came forward. Any level of protection against dumped imports would thus provide relieve which is desperately

needed by the Union TA industry, as it is at high risk of disappearing completely. In that regard, the Commission reminded again that the PET industry was in a comparatively more advantageous situation, as it is already protected by trade defence measures against dumped Chinese and subsidised Indian imports.

(202) The Commission also reminded that, as described in recitals (238) and (239) of the provisional Regulation, and not contested by any of the parties, even the ten users which cooperated with the investigation were on aggregate relying on the Union industry for 1/3 of their supply. In addition, the other half of the downstream market was relying almost exclusively on the Union industry for their supply. This led to the conclusion that the disappearance of the Union industry would eliminate a vital source of supply and potentially cause much larger disruptions to the downstream users, and to a much larger pool of them, than the imposition of anti-dumping duties on TA would.

(203) In the absence of comments to the findings in recitals (244) to (247) of the provisional Regulation, these recitals are confirmed.

(204) Three Union users (EQUIPOLYMERS GMBH, JSC ORION GLOBAL PET, and Novapet S.A.) and an association of Union PET producers (PET Europe) submitted comments on the definitive disclosure, questioning the weight that should be given to the conclusion in recital (201) above, that the PET industry is protected by trade defence measures against Chinese dumped and Indian subsidised imports. These parties claimed that this protection has been substantially eroded, as import volumes have shifted to other origins, such as Vietnam.

(205) The Commission highlighted that it of course does not consider that existing trade defence measures are a solution for all the challenges a particular industry might be facing. Same is true for the measures on imports of PET. As outlined in the Union interest analysis, and notably recital (200) above, the Commission was weighing the difficult situation of the cooperating users against the precarious situation of the Union producers. The fact that the Union users are protected against certain dumped and subsidised imports, and thus in a comparatively better situation than TA producers, which, if this investigation was to be terminated without measures, would not be protected against imports which were found to be dumped, was just one factor in that overall analysis.

7.4. **Conclusion on Union interest**

(206) On the basis of the above, the Commission maintained its conclusion that the imposition of anti-dumping duties is in the overall interest of the Union.

8. DEFINITIVE ANTI-DUMPING MEASURES

8.1. **Definitive measures**

(207) In view of the conclusions reached with regard to dumping, injury, causation, level of measures and Union interest, and in accordance with Article 9(4) of the basic Regulation, definitive anti-dumping measures should be imposed in order to prevent further injury being caused to the Union industry by the dumped imports of the product concerned.

8.2. **Form of the measures**

(208) Samnam and Hanwha claimed that the measures should be set as fixed duties, which would be necessary to prevent excessive cost burden on users and ensure stable access to TA given the price volatility of TA and its upstream input, paraxylene. The parties argued that this is particularly pertinent in the light of ongoing conflict in the Middle East and the potential continued closure of the Strait of Hormuz.

(209) However, it was not demonstrated that an *ad valorem* duty would jeopardise the stability of access to TA or worsen its price volatility. As the parties themselves explained, TA pricing is already mostly done through a pricing formula which takes account of such volatility. In addition, no users requested such form of duties or claimed that it would help their situation. This claim was, therefore, rejected.

(210) Novamont argued that a duty-free tariff-rate quota would constitute a more nuanced and proportionate response to dumping practices, avoiding sudden cost shocks to downstream users.

(211) However, given the extremely fragile state of the Union industry, the Commission did not consider that a duty-free tariff-rate quota would provide adequate protection. As the Union industry has already lost significant market shares and was forced to sell at prices well below their costs of production, and with the duties on majority of imports (from Korea) set a the level of dumping margins, which, at 6,1 %, are relatively low, the Commission considered that setting a duty-free tariff-rate quota would weaken the effectiveness of the measures. This claim was, therefore, rejected.

(212) On the basis of the above, the definitive anti-dumping duty rates, expressed on the CIF Union border price, customs duty unpaid, should be as follows:

Country	Company	Dumping margin (%)	Injury margin (%)	Definitive anti-dumping duty (%)
Korea	Samnam Petrochemical Co., Ltd.	6,1	29,7	6,1
Korea	Other cooperating non-sampled company: Hanwha Impact Corporation	6,1	29,7	6,1
Korea	All other companies	13,3	45,2	13,3
Mexico	All companies	75,5	24,1	24,1

(213) The individual company anti-dumping duty rates specified in this regulation were established on the basis of the findings of this investigation. Therefore, they reflect the situation found during this investigation in respect to these companies. These duty rates are thus exclusively applicable to imports of the product under investigation originating in the country concerned and produced by the named legal entities. Imports of the product concerned manufactured by any other company not specifically mentioned in the operative part of this regulation, including entities related to those specifically mentioned, cannot benefit from these rates and should be subject to the duty rate applicable to 'all other companies' for Korea and 'all companies' for Mexico.

(214) A company may request the application of these individual anti-dumping duty rates if it changes subsequently the name of its entity. The request must be addressed to the Commission ([23]). The request must contain all the relevant information enabling to demonstrate that the change does not affect the right of the company to benefit from the duty rate which applies to it. If the change of name of the company does not affect its right to benefit from the duty rate which applies to it, a regulation about the change of name will be published in the *Official Journal of the European Union*.

(215) To minimise the risks of circumvention due to the difference in duty rates, special measures are needed to ensure the proper application of the individual anti-dumping duties for Korea. The application of individual anti-dumping duties is only applicable upon presentation of a valid commercial invoice to the customs authorities of the Member States. The invoice must conform to the requirements set out in Article 1(4) of this Regulation. Until such invoice is presented, imports from Korea should be subject to the anti-dumping duty applicable to 'all other dumped imports originating in Korea'.

([23]) Email: TRADE-TDI-REQUESTS@ec.europa.eu, European Commission, Directorate-General for Trade and Economic Security, Directorate G, Rue de la Loi/Wetstraat 170, 1040 Bruxelles/Brussel, BELGIQUE/BELGIË. Mention the number of this regulation and the case number (AD736) in the request.

(216) While presentation of this invoice is necessary for the customs authorities of the Member States to apply the individual rates of anti-dumping duty to imports, it is not the only element to be taken into account by the customs authorities. Indeed, even if presented with an invoice meeting all the requirements set out in Article 1(4) of this Regulation, the customs authorities of Member States should carry out their usual checks and may, like in all other cases, require additional documents (shipping documents etc.) for the purpose of verifying the accuracy of the particulars contained in the declaration and ensure that the subsequent application of the rate of duty is justified, in compliance with customs law.

(217) Should the exports by one of the companies benefiting from lower individual duty rates increase significantly in volume, in particular after the imposition of the measures concerned, such an increase in volume could be considered as constituting in itself a change in the pattern of trade due to the imposition of measures within the meaning of Article 13(1) of the basic Regulation. In such circumstances, an anti-circumvention investigation may be initiated, provided that the conditions for doing so are met. This investigation may, inter alia, examine the need for the removal of individual duty rate(s) and the consequent imposition of a country-wide duty.

(218) To ensure a proper enforcement of the anti-dumping duties, the anti-dumping duty for all other imports originating in Korea or Mexico should apply not only to the non-cooperating exporting producers in this investigation, but also to the producers which did not have exports to the Union during the investigation period.

(219) Exporting producers in Korea that did not export the product concerned to the Union during the investigation period should be able to request ([24]) the Commission to be made subject to the anti-dumping duty rate for cooperating companies not included in the sample. The Commission should grant such request provided that three conditions are met. The new Korean exporting producer would have to demonstrate that: (i) it did not export the product concerned to the Union during the IP; (ii) it is not related to an exporting producer that did so; and (iii) has exported the product concerned thereafter or has entered into an irrevocable contractual obligation to do so in substantial quantities.

8.3. **Definitive collection of the provisional duties**

(220) In view of the dumping margins found and given the level of the injury caused to the Union industry, the amounts secured by way of provisional anti-dumping duties imposed by the provisional Regulation, should be definitively collected up to the levels established under the present Regulation.

8.4. **Retroactive collection**

(221) As mentioned in Section 1.2, the Commission made imports of the product concerned subject to registration.

(222) During the definitive stage of the investigation, the data collected in the context of the registration was assessed. The Commission analysed whether the criteria under Article 10(4) of the basic Regulation were met for the retroactive collection of definitive duties.

(223) The Commission analysed, on the basis of Surveillance data, whether there was any further substantial rise in imports in addition to the level of imports which caused injury during the investigation period, as prescribed by Article 10(4)(d) of the basic Regulation. For this analysis, the Commission compared:

(a) The average monthly imports from the first full month after initiation to the full month when registration took place (September 2025–October 2025) with the average monthly imports in the same months in the investigation period;

(b) The average monthly imports from the first full month after initiation to the full month when provisional duties were adopted (September 2025–April 2026) with the average monthly imports in the same months in the investigation period;

([24]) Email: TRADE-TDI-REQUESTS@ec.europa.eu, European Commission, Directorate-General for Trade and Economic Security, Directorate G, Rue de la Loi/Wetstraat 170, 1040 Bruxelles/Brussel, BELGIQUE/BELGIË. Mention the number of this regulation and the case number (AD736) in the request.

(c) The average monthly imports from the first full month after initiation to the full month when registration took place (September 2025–October 2025) with the average monthly imports in the whole investigation period; and

(d) The average monthly imports from the first full month after initiation to the full month when provisional duties were adopted (September 2025–April 2026) with the average monthly imports in the whole investigation period.

(224) Neither of the four comparisons outlined above showed a further substantial rise in imports in addition to the level of imports which caused injury during the investigation period.

(225) Consequently, the Commission concluded that the conditions for retroactive collection are not met.

9. CORRECTION TO THE TARIC ADDITIONAL CODE OF TAEKWANG

(226) In Article 1(3) of the provisional Regulation, an incorrect TARIC additional code (889BP) was indicated for Taekwang, whereas the correct TARIC additional code attributed to Taekwang is 88BP. This has been corrected in Article 1(3) of the operative part of this regulation.

10. FINAL PROVISION

(227) In view of Article 109 of Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council ([25]), when an amount is to be reimbursed following a judgment of the Court of Justice of the European Union, the interest to be paid should be the rate applied by the European Central Bank to its principal refinancing operations, as published in the C series of the *Official Journal of the European Union* on the first calendar day of each month.

(228) The measures provided for in this regulation are in accordance with the opinion of the Committee established by Article 15(1) of Regulation (EU) 2016/1036,

HAS ADOPTED THIS REGULATION:

Article 1

1. A definitive anti-dumping duty is imposed on imports of terephthalic acid of a purity by weight of 99,5 % or more, currently falling under CN code ex 2917 36 00 (TARIC code 2917 36 00 11), CUS 0023865-3 and CAS RN 100-21-0 and originating in the Republic of Korea and the United Mexican States.

2. The rate of the definitive anti-dumping duty applicable to the net, free-at-Union-frontier price, before duty, of the products described in paragraph 1 and produced by the companies listed below, shall be as follows:

Country of origin	Company	Definitive anti-dumping duty (%)	TARIC additional code
Republic of Korea	Samnam Petrochemical Co., Ltd.	6,1	88BN
Republic of Korea	Hanwha Impact Corporation	6,1	88BO
Republic of Korea	All other companies	13,3	8999
United Mexican States	All companies	24,1	8999

([25]) Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (OJ L, 2024/2509, 26.9.2024, ELI: http://data.europa.eu/eli/reg/2024/2509/oj).

3. Anti-dumping duties are not applicable to the Korean exporting producer Taekwang Industrial Co., Ltd. (TARIC additional code 88BP).

4. The application of the individual duty rates specified for the Korean companies mentioned in paragraph 2 shall be conditional upon presentation to the Member States' customs authorities of a valid commercial invoice, on which shall appear a declaration dated and signed by an official of the entity issuing such invoice, identified by his/her name and function, drafted as follows: '*I, the undersigned, certify that the (volume) of terephthalic acid sold for export to the European Union covered by this invoice was manufactured by (company name and address) (TARIC additional code) in the Republic of Korea. I declare that the information provided in this invoice is complete and correct.*' Until such invoice is presented, the duty applicable to all other imports originating in the Republic of Korea shall apply.

5. Member States shall, on a monthly basis, inform the Commission of the number of tonnes imported under CN code ex 2917 36 00 (TARIC code 2917 36 00 11).

6. Unless otherwise specified, the provisions in force concerning customs duties shall apply.

Article 2

The amounts secured by way of the provisional anti-dumping duty under Implementing Regulation (EU) 2026/801 shall be definitively collected. The amounts secured in excess of the definitive rates of the anti-dumping duty shall be released.

Article 3

Article 1(2) may be amended to add new exporting producers from the Republic of Korea and make them subject to the appropriate weighted average anti-dumping duty rate for cooperating companies not included in the sample. A new exporting producer shall provide evidence that:

(a) it did not export the goods described in Article 1(1) during the period of investigation (1 July 2024 to 30 June 2025);

(b) it is not related to an exporter or producer subject to the measures imposed by this Regulation, and which could have cooperated in the original investigation; and

(c) it has either actually exported the product concerned or has entered into an irrevocable contractual obligation to export a significant quantity to the Union after the end of the period of investigation.

Article 4

This Regulation shall enter into force on the day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 7 August 2026.

For the Commission
The President
Ursula VON DER LEYEN