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SUBMISSION ON THE DUMPING MARGIN CALCULATION FOR BOWATER KOREA AND DESK ASSESSMENT REPORT

4 DECEMBER 2014

Bowater Korea made a confidential submission to the Anti-Dumping Commission (**Commission**) on 4 December 2014 in relation to the draft dumping margin calculation prepared by the Commission in relation to sales by Bowater Korea.

Bowater submitted that the Commission has failed to make a fair comparison between the export price and normal value as required by Australia's anti-dumping legislation and Article 2.4 of the WTO Antidumping Agreement, for the reasons associated with the selection of comparable models in the export and domestic markets.

Bowater submits that basis weight is not the only physical characteristic that needs to be considered in selecting appropriate product matches. Other physical characteristics, such as roll width, roll diameter and core type, are significant determinants influencing price within a market. Of these, roll width is the most significant because it determines the uses to which the customer can put the product. Consequently, the further apart two products are in the width of their rolls, the less similar they are.

Bowater has respectfully requested that the Commission re-assess the dumping margin

calculation in light of these issues.

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