



THE LEGISLATIVE EVOLUTION OF SECTION 51 OF PAKISTAN'S ANTI-DUMPING DUTIES ACT, 2015: A DOCTRINAL ANALYSIS OF THE 2022 AND 2025 AMENDMENTS

Muhammad Asif Sarwar ¹

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Affiliations:

¹ PhD Law, School of Law,
Xian Jiaotong University, China.
Email: asifsarwar024@gmail.com,
asifchaudhary@stu.xjtu.edu.cn

ORCID ID:

<https://orcid.org/0009-0001-8826-0709>

Corresponding Author(s) Email:

¹ asifsarwar024@gmail.com

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Abstract

Since its enactment, the AD regime of Pakistan has been formalized in the 2015 Act of AD Duties (Act No. XIV of 2015), in section 51 of that Act, the provision of exemption has been crossed three times by the 2019 Finance Act, hence, fundamentally by the 2022 Act of AD Duties (Amendment) (Act No. XXIX of 2022), and eventually, by the 2025 Act of AD Duties (Amendment) (Act No. XXX of 2025).

The existing body of literature on AD laws in Pakistan has usually separately treated both the 2022 and 2025 Acts as discrete events and has mainly depended on media coverage of the 2025 Act instead of the focal cabinet and parliamentary records. No documented research has yet reestablished the two amendments as an inclusive sustainable legislative rectification, identified their mutual origin in the exemption dispute of Gwadar Airport, or established a clause-oriented comparison of section 51 across its 2015, 2019, 2022, and 2025 iterations. The current research fills this void.

Based on the fundamental regulatory stuff, including the 2022 gazetted amendment, we may argue that the Statement of Objects and Reasons presented before the National Assembly and cabinet and parliamentary data regarding the 2025 bill, the article rebuilds the section's 51 regulatory history and clarifies the policy and regulatory considerations that go through each amendment. It offers a clause-by-clause comparison at the statutory level of the provisions across their successive versions, facilitated by a regulatory time frame, an assessment of the interest groups, functional-level illustrations, and an evaluation of the focal regulatory challenges stemming from such amendments. By integrating the whole statutory evolution of section 51 and legal history into sole doctrinal research, the study offers a convincing reference for customs leadership, academia, policy formulators, and practitioners, while significantly contributing towards a richer comprehension of the establishment and functions of the AD regulatory framework across Pakistan.

Keywords: Anti-Dumping Duties Act, 2015, Section 51, Anti-Dumping Law Amendments, Pakistan, Trade Remedy Law, Grant-in-Aid Projects

1. Introduction

The anti-dumping (AD) framework of Pakistan has experienced an incremental but far-reaching transformation since the ratification of the Anti-Dumping Duties Act, 2015 (Act No. XIV of 2015). Two contemporary amendments, enacted in 2022 and 2025, respectively, are particularly noteworthy because they stemmed from an identical underlying administrative conflict, addressed identical statutory provisions, yet operated through fundamentally distinct regulatory approaches: one temporal (conferring retrospective effect), the other entirely substantive (expanding the scope of an existing exemption). Comprehending how



and why these two amendments harmonize together is essential for any precise account of Section 51's contemporary operation and the broader trajectory of Pakistan's trade remedy jurisprudence.

1.1 Research Gap

Although Pakistan's anti-dumping regime has attracted limited scholarly attention, the legislative developments concerning Section 51 have not been evaluated in a systematic and integrated manner. Existing studies typically emphasize the broader anti-dumping framework, institutional aspects of trade remedies, and compliance with World Trade Organization (WTO) obligations, while neglecting the critical regulatory transformations initiated through the 2022 and 2025 amendments. Consequently, there remains no doctrinal assessment at the clause-level that clarifies the purpose behind these amendments, their regulatory repercussions, and their implications for Pakistan's anti-dumping regime administration. The present study fills this void by offering the first comprehensive and educated assessment of the regulatory evolution of Section 51, evaluating how the contemporary amendments have restructured the statutory model and identifying areas where additional regulatory refinement may still be required.

1.2 Research Questions

This study is organized around three pivotal questions:

1. Why was the Anti-Dumping Duties (Amendment) Act, 2022 initiated, and what specific administrative dispute provoked it?
2. Why did retrospective implementation become necessary in 2025, and why was it not integrated into the 2022 Act at the outset?
3. What functional and regulatory implications do these two amendments, read together, have for Pakistan's anti-dumping regime and for the treatment of grant-funded infrastructure imports?

1.3 Methodology

This study employs a legal doctrinal research approach to investigate the regulatory evolution of Section 51 of the Anti-Dumping Duties Act, 2015. The analysis proceeds through systematic statutory interpretation of the principal Act and its amending statutes. The assessment relies predominantly upon primary regulatory sources, including:

- The Statement of Objects and Reasons submitted to Parliament
- Gazette notifications and extraordinary gazettes
- Statutory texts of the 2015 Act, 2022 Amendment Act, and 2025 Amendment Act
- Pertinent cabinet and parliamentary proceedings related to the 2025 Act
- Official records of the National Assembly and Senate of Pakistan

These primary legislative materials are evaluated to reconstruct the regulatory history of Section 51, determine the logic underlying the 2022 and 2025 amendments, and assess their legislative repercussions across Pakistan's anti-dumping framework. This doctrinal methodology is particularly appropriate for examining legislative intent, statutory interpretation, and regulatory evolution—core concerns of this study.

1.4 Literature Review

In Pakistan, academic scholarship has generally addressed the Anti-Dumping Duties Act, 2015 holistically, emphasizing its compliance with Article VI of the General Agreement on Tariffs and Trade (GATT) 1994 and the WTO Agreement on Implementation of Article VI, as well as the assessment and methodological apparatus governed by the National Tariff Commission (NTC). This body of literature, together with dedicated regulatory updates disseminated at the time of the Finance Act, 2019 and the 2022 Amendment Act, respectively, has tended to record legislative transformation at the individual level as it occurred, without situating the 2022 and 2025 amendments within an inclusive and sustainable narrative.

Coverage of the 2015 Act, specifically, has so far been restricted to brief media reports concerning its passage, rather than sustained doctrinal assessment of its correlation with the 2022 Act or its implications at a retrospective level. The present study diverges from existing research in three significant respects: first, by treating the 2022 and 2025 amendments as two phases of a single regulatory rectification; second, by



reconstructing the administrative conflict that animated both amendments; and third, by providing a clause-by-clause statutory comparison that has not previously been integrated within a single analytical framework.

1.5 Contribution

This study makes four significant contributions to the existing literature on trade remedy law in Pakistan:

First, it reconstructs the regulatory evolution of Section 51 through a doctrinal assessment of primary legislative materials, offering a detailed account of the provision's development from its original enactment to the 2022 and 2025 amendments.

Second, it identifies the regulatory objective underlying these amendments by tracing them to the Pak-China Relations Steering Committee's December 2021 directive regarding the New Gwadar International Airport exemption conflict, thereby illustrating the policy context that has not been evaluated in previous studies.

Third, it offers a clause-by-clause statutory comparison of Section 51 across its 2015, 2019, 2022, and 2025 versions in a holistic manner, enabling stakeholders to comprehend the specific regulatory transformations initiated at each phase of legal reform.

Fourth, and most significantly, it provides, to the best of the researcher's knowledge, the first integrated doctrinal analysis of the 2022 and 2025 amendments as a sustainable legal sequence, critically evaluating their legislative rationale, functional repercussions, and contribution to enhancing the efficacy, clarity, and governance of the anti-dumping review framework in Pakistan, while offering suggestions for its potential development.

2. Background: The Evolution of Pakistan's Anti-Dumping Framework

Before investigating the 2022 and 2025 amendments, it is essential to place them within the optimum regulatory lineage of Pakistan's anti-dumping regime. This historical context illuminates the trajectory of legislative development and the incremental expansion of statutory protections and exemptions.

2.1 Import of Products (Anti-Dumping and Countervailing Duties) Ordinance, 1983

This constituted the initial mechanism governing anti-dumping duties across Pakistan, predating the nation's highly elaborate trade remedy model in the history of the WTO. The 1983 Ordinance established the foundational framework for investigating and imposing anti-dumping measures, albeit in a comparatively rudimentary form.

2.2 Anti-Dumping Duties Ordinance, 2000 (Ordinance No. LXV of 2000)

Promulgated to give effect to Pakistan's obligations under GATT 1994 Article VI and the WTO Agreement on Implementation of Article VI, this Ordinance represented a significant legislative advancement. It repealed Section 4 of the National Tariff Commission Act, 1990 and the 1983 Ordinance, outlining the contemporary assessment architecture, definitive duties, and provisional measures governed by the NTC. The 2000 Ordinance established the procedural and substantive framework that would subsequently inform the 2015 Act.

2.3 Anti-Dumping Duties Rules, 2001 (S.R.O. 203(I)/2001)

Made under Section 67 of the 2000 Ordinance, these rules provided the methodological conduct of examination, execution, commencement, privacy protections, price undertakings, and disclosure requirements. The 2001 Rules constituted the operational framework within which the NTC conducted its investigative and adjudicative functions.

2.4 Anti-Dumping Duties Act, 2015 (Act No. XIV of 2015)

Enacted on February 26, 2015, and notified in the Gazette on September 10, 2015, this Act repealed the 2000 Ordinance and re-enacted, in a highly integrated and extensive form, the practical benchmarks of dumping assessment and duty imposition. Section 51 of this Act, titled "Imposition and collection of anti-dumping duties," constitutes the provision central to the present research. The 2015 Act represented a consolidating and modernizing legislative intervention, bringing Pakistan's trade remedy framework into closer alignment with international standards.



2.5 Finance Act, 2019 Insertion into Section 51

Gazetted on June 30, 2019, the Finance Act, 2019 inserted a new clause into Section 51(1), for the first time exempting anti-dumping duty on imports utilized as inputs in goods solely destined for export, provided the imports were covered under an exemption scheme regarding customs duty for exports under the Customs Act, 1969. This clause, which the 2022 Act would subsequently expand, represented the initial statutory recognition of an exemption from anti-dumping duties for specific categories of imports, departing from the general principle of non-discriminatory application.

2.6 Anti-Dumping Duties Rules, 2022

Issued in the same year as the substantive amendment, these rules revoked and replaced the 2001 Rules in their entirety, optimizing the methodological framework distinctly from the substantive 2022 amendment to the Act. The 2022 Rules updated procedural requirements and aligned operational practices with contemporary administrative needs.

2.7 Anti-Dumping Duties (Amendment) Act, 2022 (Act No. XXIX of 2022)

Assented to on November 1, 2022, and gazetted on November 4, 2022, this Act expanded the 2019 export-input exemption to also cover imports for overseas grant-in-aid projects and inserted a definition of that term into Section 2. This substantive amendment constituted the first phase of the legislative response to the administrative impasse concerning grant-funded infrastructure projects.

2.8 Anti-Dumping Duties (Amendment) Act, 2025 (Act No. XXX of 2025)

Passed by the Senate of Pakistan and the National Assembly and assented to in September 2025, this Act conferred retrospective effect back to July 1, 2020, for the grant-in-aid exemption that the 2022 Act had initiated only at a prospective level. This temporal amendment constituted the second and final phase of the legislative response, resolving accrued liabilities and completing the regulatory sequence.

3. Legislative Timeline

The following chronological timeline illustrates the sequential development of Pakistan's anti-dumping framework, with particular emphasis on the legislative milestones relevant to Section 51:

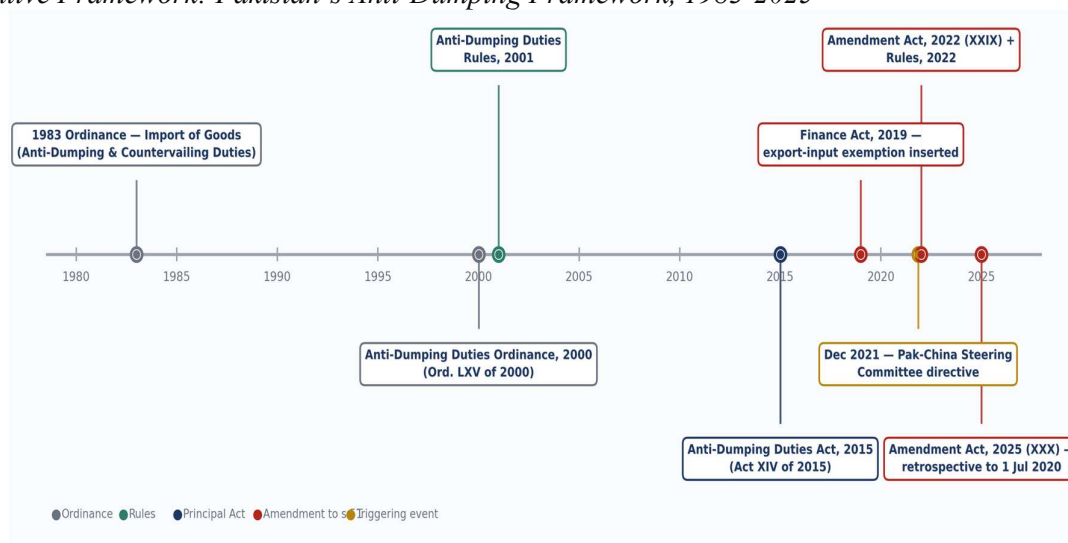
- **1983** → Import of Products (Anti-Dumping and Countervailing Duties) Ordinance
- **2000** → Anti-Dumping Duties Ordinance (LXV of 2000) repeals the 1983 Ordinance
- **2001** → Anti-Dumping Duties Rules made under the 2000 Ordinance
- **2015** → Anti-Dumping Duties Act (XIV of 2015) repeals the 2000 Ordinance
- **2019** → Finance Act inserts export-input exemption into Section 51(1)
- **December 2021** → Pak-China Relations Steering Committee flags a duty dispute over Gwadar Airport steel-bar imports; Ministry of Commerce and NTC are directed to amend the law
- **2022** → Anti-Dumping Duties (Amendment) Act (XXIX of 2022) enlarges the export-input exemption to overseas grant-in-aid projects
- **2022** → Anti-Dumping Duties Rules, 2022 replace the 2001 Rules
- **2024–2025** → Ministry of Commerce moves a further amendment to backdate the 2022 exemption
- **2025** → Anti-Dumping Duties (Amendment) Act (XXX of 2025) makes the grant-in-aid exemption retrospective to July 1, 2020

This timeline demonstrates that the 2022 and 2025 amendments, while separated by approximately three years, are properly understood as sequential phases of a single legislative response to a persistent regulatory challenge, rather than as discrete and unrelated interventions.



Figure 1

Legislative Framework: Pakistan's Anti-Dumping Framework, 1983-2025



4. Section 51: A Statutory Comparison

Section 51 of the Anti-Dumping Duties Act, 2015 regulates the imposition and collection of anti-dumping measures. Its sub-clause exemption has prevailed in four consecutive forms, each reflecting incremental legislative refinement in response to identified regulatory gaps.

4.1 As Originally Enacted (2015)

Section 51(1) initially set out clauses (a) through (d), handling the duty type (specific or ad valorem), its imposition along with other import measures, its collection in the manner of customs duties under the Customs Act, 1969, and its non-discriminatory imposition across dumped import sources, subject to accepted undertakings of price. At this phase, there was no clause of exemption for grant-funded or export-centric imports. The original provision reflected the conventional approach to anti-dumping duty imposition, without exceptions for particular categories of imports.

4.2 After the Finance Act, 2019

The Finance Act, 2019 added a novel clause providing, in substance, that duty would not be imposed on imports utilized as inputs in goods solely destined for export, where such imports were covered under a mechanism exempting customs duty for exports under the Customs Act, 1969. This clause, subsequently referred to in the Statement of Objects and Reasons for the 2022 amendment as Section 51(1)(ea), constituted the first statutory recognition of an exemption from anti-dumping duties for a specific category of imports.

4.3 After the 2022 Amendment

The Anti-Dumping Duties (Amendment) Act, 2022 triggered three textual alterations to Section 51(1):

1. In clause (c), the full stop at the end of the proviso was replaced with a semicolon
2. In clause (d), the full stop at the end was replaced with a semicolon followed by the word "or"
3. Clause (ea) was rephrased so that the exemption, formerly restricted to inputs destined for exports, now also covered imports utilized as inputs in goods for use in overseas grant-in-aid projects, and encompassed the succeeding exemption mechanism to cover both grant-in-aid projects and exports under the Customs Act, 1969

Section 2 was simultaneously amended through the insertion of clause (ha), defining "foreign grant-in-aid projects" as grants made to the Government of Pakistan under Section 7 of the Public Finance Management Act, 2019. This definitional addition provided clarity regarding the scope and application of the newly expanded exemption.

4.4 After the 2025 Amendment



The Anti-Dumping Duties (Amendment) Act, 2025 did not transform the functional text of clause (ea) again. Instead, it provided for the retrospective initiation of the 2022 exemption, deeming it to have had effect from July 1, 2020, such that duty already assessed on qualifying grant-in-aid project imports made between July 1, 2020, and the 2022 Act's initiation would be perceived as exempt. This temporal amendment effectively resolved the accrued liability issue that the prospective 2022 exemption had left unaddressed.

4.5 Side-by-Side Comparison

Version	Trigger Instrument	Scope of Clause (ea) Exemption	Temporal Effect
2015 (original)	Anti-Dumping Duties Act, 2015	No such clause existed	N/A
2019	Finance Act, 2019	Inputs in products destined solely for export	Prospective from June 30, 2019
2022	Anti-Dumping Duties (Amendment) Act, 2022	Inputs in products destined solely for export, or for use in foreign grant-in-aid projects	Prospective from November 4, 2022
2025	Anti-Dumping Duties (Amendment) Act, 2025	Same wording as 2022 (unchanged)	Retrospective, deemed effective from July 1, 2020

This comparison demonstrates that while the 2022 Amendment expanded the substantive scope of the exemption, the 2025 Amendment addressed the temporal dimension, together completing the legislative response to the administrative challenge that had emerged in 2021.

5. The Genesis of the 2022 Amendment: Identifying the Administrative Impasse

The Statement of Objects and Reasons accompanying the Anti-Dumping Duties (Amendment) Bill, 2022 identifies a specific triggering conflict, rather than simply a general policy choice. This specificity is crucial for understanding the amendment's purpose and scope.

5.1 The New Gwadar International Airport Dispute

Specific organizations involved in establishing the New Gwadar International Airport, a project financed by a Chinese grant program, imported Deformed Concrete Reinforcing Steel Bars and required a Certificate of Exemption from anti-dumping duty on such imports. However, the National Tariff Commission refused to issue such a certificate on the grounds that Section 51(1)(ea) exempted only products destined for export-centric manufacturing; it contained no provision for grant-in-aid projects.

5.2 The Pak-China Relations Steering Committee Intervention

This problem was raised at the Pak-China Relations Steering Committee's fourth meeting, held on December 15, 2021, which is governed by the NTC and Commerce Ministry. The Committee directed the relevant authorities to amend the law to accommodate grant-in-aid projects. A legislative summary was circulated to the Commerce Ministry in December 2021, culminating in the Bill that became Act XXIX of 2022.

5.3 Correcting the Media Record

It is important to note that the primary source account is considerably more precise than media summaries that merely attribute the amendment to "a Gwadar projects review meeting in October 2022." In fact, the process of legislative drafting and functional decision-making had already been set in motion in December 2021, a year before the amendment's enactment, following the concrete-steel import conflict at the airport. This chronological precision is essential for accurately reconstructing the legislative history and understanding the amendment's purpose.

6. The Necessity of the 2025 Amendment: Retrospective Implication and Legislative Intent

A logical question arises: why did the National Assembly of Pakistan not simply make the retrospective exemption in 2022 at the outset? Two considerations clarify this omission.

6.1 The Presumption Against Retrospectivity



First, the Anti-Dumping Duties (Amendment) Act, 2022, like the majority of Pakistan's amending statutes, followed the default benchmark that legislation prospectively comes into force from its initiation date unless it specifically provides otherwise. The 2022 Bill, whose drafting is apparent from the Statement of Objects and Reasons, was framed around addressing the immediate practical need for an exemption certificate for the ongoing airport project—a progressive managerial requirement. At that phase, it was not framed as a response to measures already assessed for earlier time periods.

6.2 The Discovery of Accrued Liability

Second, once the 2022 exemption came into operation, it became apparent that imports completed before November 2022 for the New Gwadar International Airport and for the Pak-China Friendship Hospital during Fiscal Years 2020–21 and 2021–22 had already been charged anti-dumping duty, and the 2022 Act's prospective phrasing offered no relief for liability already accrued. Removing that liability required a dedicated act of legislation, because an exemption at the substantive level cannot be retrospectively read into a statute without explicit legislative language to that effect.

6.3 The Legislative Process for the 2025 Amendment

In 2024, the Commerce Ministry accordingly triggered a further amendment, which was passed in January 2025 by the Cabinet Committee for Disposal of Legislative Cases, approved by the federal cabinet, and ratified by the Senate and National Assembly before obtaining Executive (Presidential) assent in September 2025. In National Assembly proceedings, the Bill's own description sanctions its narrow objective: to confer effective retrospective effect to the provisions of 2022 covering the time frame from Fiscal Year 2020–21 onward.

7. Practical Illustration of the Statutory Sequence

To establish the concrete statutory consequences of the 2022 and 2025 amendments, consider a hypothetical contractor importing equipment or steel for a Gwadar project financed by China:

7.1 Position Before November 2022

The imported products were subject to anti-dumping duty in the ordinary course, since Section 51(1)(ea) only covered inputs destined for export. An application for a duty exemption certificate, such as one submitted for the New Gwadar International Airport project, would be declined on the basis of an insufficient statutory foundation.

7.2 Position After November 2022

The same import category, if offered under an exemption mechanism for grant-in-aid projects under the Customs Act, 1969, would no longer attract anti-dumping duty, because clause (ea), as amended, now specifically covers projects characterized as grant-in-aid. This prospective application resolved the administrative impasse for future imports.

7.3 Position After September 2025

The same imports made as far back as July 1, 2020, for instance, duty-paid and cleared consignments during Fiscal Years 2020–21 and 2021–22, before the 2022 Act even existed, are now perceived as if the exemption had been in operation during that period. This retrospective effect opens possibilities for adjustment or refund of already collected duty, thereby rectifying the unintended consequences of the prospective 2022 amendment.

8. Beneficiaries of the Amalgamated Amendments

The combined effect of the 2022 and 2025 amendments brings various advantages to an array of interest groups:

8.1 Project Financiers and State Agencies

Financiers and state agencies monitoring grant-funded infrastructure projects, including those linked to the China-Pakistan Economic Corridor (CPEC), obtain legislative assurance that such project imports will not be taxed in a manner incompatible with the fundamental financing arrangements. This regulatory certainty enhances project viability and reduces administrative friction.

8.2 Overseas Funding Allies



Overseas funding allies, specifically China in the cases published in the legal records, benefit from assurance that their aid facilitation is not partly offset by the beneficiary country's own trade remedy duties. The amendments thereby support broader diplomatic and economic cooperation objectives.

8.3 Importers and Contractors

Importers and contractors engaged in project construction avoid the administrative burden of obtaining case-by-case exemption certificates that the NTC earlier had no statutory benchmarks to support. The codified exemption streamlines import processes and reduces transaction costs.

8.4 NTC and Customs Authorities

The NTC and customs authorities now have unambiguous, codified benchmarks for handling grant-in-aid project imports differently from usual commercial activity imports, eliminating a sphere of earlier regulatory uncertainty and varying administrative practices.

8.5 Domestic Industries

Local industries safeguarded by anti-dumping duties generally experience no disruption, as their prevailing orders regarding duty on unrelated goods are left entirely uninterrupted. The exemption is narrowly restricted to determined categories of projects rather than constituting a general dilution of trade remedy protections.

9. Clarification of Focal Legal Questions

9.1 Was the Anti-Dumping Duties Act, 2015 Revoked by the 2022 or 2025 Amendments?

No. Both frameworks are amending Acts that modify or add particular clauses and words within the 2015 Act. The parent Act remains in operation in its totality, as amended.

9.2 Was the 2022 Act a Freestanding "Anti-Dumping Duties Act, 2022"?

No. Its complete title is the Anti-Dumping Duties (Amendment) Act, 2022, and its long title describes it as "An Act further to amend the Anti-Dumping Duties Act, 2015."

9.3 Was Section 51 Replaced in its Entirety?

No. Particular punctuation and one clause (ea) within subsection (1) were amended. Clauses (a) through (d) and the rest of the section's structure were left untouched.

9.4 Were the Anti-Dumping Duties Rules (2001) Amended in 2022 or Replaced?

They were replaced. The Anti-Dumping Duties Rules, 2022 revoked and superseded the 2001 Rules in totality, as an exercise of rule formulation separate from the alteration of the parent Act.

9.5 Do the 2001 Rules Still Apply?

No. They were revoked by the 2022 Rules.

9.6 Did the 2025 Act Amend the Language of the Exemption Clause Again?

No. The substantive text of clause (ea), as altered in 2022, was left untouched. The contribution of the 2025 Act was exclusively temporal, optimizing the exemption's effective date backward to July 1, 2020.

9.7 Does the 2025 Act Affect Any Anti-Dumping Duty Orders on Ordinary Business Imports?

No. Its effect is confined to the grant-in-aid project exemption introduced in 2022; it does not affect dumping-margin determinations, injury findings, or duty rates in force for unrelated products.

10. Comparative Summary of the 2022 and 2025 Amendments

Feature	2022 Amendment (Act XXIX of 2022)	2025 Amendment (Act XXX of 2025)
Date of Assent	November 1, 2022	September 2025
Sections Touched	Section 2 (new clause (ha)); Section 51(1) (clauses (c), (d), (ea))	Temporal/commencement provision attached to the 2022 exemption
Nature of Change	Substantive—widens an existing exemption and defines a new term	Temporal—backdates the existing exemption
Direction of Effect	Prospective, from November 4, 2022	Retrospective, deemed from July 1, 2020
Immediate Trigger	NTC's refusal of an exemption certificate for New Gwadar International Airport steel-bar	Duty already charged on qualifying project imports during FY 2020–21 and FY 2021–22,



Feature	2022 Amendment (Act XXIX of 2022)	2025 Amendment (Act XXX of 2025)
	imports; Pak-China Relations Steering Committee directive, December 2021	left unresolved by the prospective 2022 exemption
Institutional Path	Ministry of Commerce summary (Dec 2021) → drafting → National Assembly → Senate → Presidential assent (Nov 2022)	Ministry of Commerce proposal (2024) → Cabinet Committee for Disposal of Legislative Cases (Jan 2025) → Federal Cabinet → National Assembly → Senate → Presidential assent (Sept 2025)
Effect on the 2015 Parent Act	Amends; does not repeal	Amends; does not repeal
Effect on NTC Investigative/Procedural Machinery	None	None

This comparative summary demonstrates the distinct yet complementary nature of the two amendments, each addressing a different dimension of the underlying regulatory challenge.

11. Discussion and Analysis

11.1 The 2022 and 2025 Amendments as a Unified Regulatory Response

The amendments of 2022 and 2025 to the Anti-Dumping Duties Act, 2015 are properly understood not as two separate regulatory reforms, but as successive phases of an inclusive regulatory response to a recurrent problem regarding the duty treatment of imports associated with overseas grant-in-aid projects, specifically, the Pak-China Friendship Hospital and New Gwadar International Airport financed by China.

The Anti-Dumping Duties (Amendment) Act, 2022 (Act No. XXIX of 2022) initiated the substantive regulatory mechanism by enlarging the export-oriented exemption—first introduced on the basis of the 2019 Finance Act—to imports for grant-in-aid projects, and by defining that term in Section 2. The Anti-Dumping Duties (Amendment) Act, 2025 (Act No. XXX of 2025) finalized this regulatory mechanism by providing a retrospective effective date, thereby ensuring that imports made on or after July 1, 2020, benefited from the exemption.

Notably, neither amendment changed the fundamental structure of the Anti-Dumping Duties Act, 2015; instead, both operated through clause-centric and targeted alterations that preserved the Act's determination of injury and appellate framework. This legislative approach, using amending Acts to refine specific provisions while maintaining the parent statute's overall architecture, demonstrates a measured and incremental approach to regulatory reform.

11.2 Regulatory Implications and Significance

The significance of these amendments extends beyond their immediate statutory effect. By replacing dependence on case-by-case administrative discretion with an express exemption at the legislative level, they optimize regulatory certainty, engender harmonization in the decision-making process, and offer unambiguous direction to the NTC, affected stakeholders, and customs authorities.

The retrospective implementation initiated in 2025 also resolved earlier accrued anti-dumping duty liabilities regarding imports from July 1, 2020, thereby supporting the execution of overseas grant-in-aid projects and ensuring that financing could be used for its intended development objectives. This temporal dimension is particularly significant, as it demonstrates the legislature's willingness to rectify unintended consequences of earlier amendments through subsequent legislative intervention.

11.3 Implications for Pakistan's Trade Remedy Regime

More broadly, the regulatory sequence illustrates how diligently targeted statutory reform can successfully address operational implementation challenges while sustaining the overall integrity and structure of Pakistan's trade remedy regime. The amendments strengthen the significance of regulatory



amendments, rather than ad hoc administrative practice, as the appropriate framework for resolving identified statutory drawbacks.

This approach has implications for other areas of Pakistan's trade remedy framework, suggesting that where regulatory gaps or administrative impasses arise, legislative intervention, rather than administrative discretion, is the preferred mechanism for resolution. The 2022 and 2025 amendments thus serve as a template for future regulatory refinement.

12. Recommendations

Based on the doctrinal analysis of Section 51's regulatory evolution, the following recommendations are offered for consideration by policymakers and regulatory authorities:

12.1 Codification of Retrospective Effect Criteria

The 2025 Amendment's retrospective effect was necessitated by the discovery of accrued liabilities that the prospective 2022 exemption had left unaddressed. To avoid similar situations in future amendments, the legislature should consider developing codified criteria for when retrospective effect is appropriate, including provisions for:

- **Prior assessment of accrued liabilities** before enacting prospective exemptions
- **Transitional provisions** in amending statutes that address liabilities accrued during the gap period
- **Clear guidance** for NTC and customs authorities on handling refund applications arising from retrospective amendments

12.2 Enhanced Primary Source Documentation

This study has relied heavily upon primary legislative materials, including the Statement of Objects and Reasons, Gazette notifications, and parliamentary proceedings. To facilitate future doctrinal research, the following improvements are recommended:

- **Systematic digitization** of legislative records, including committee reports and parliamentary debates
- **Enhanced accessibility** of primary sources through centralized databases
- **Standardized citation formats** for legislative materials to facilitate academic research

12.3 Periodic Regulatory Review

The sequence of amendments analyzed in this study suggests the value of periodic regulatory review to identify gaps, inconsistencies, and unintended consequences. The following mechanisms are recommended:

- **Statutory review clauses** in amending Acts to mandate review after a specified period
- **Stakeholder consultation** processes to gather feedback from affected parties
- **Regulatory impact assessments** for significant amendments to evaluate potential consequences

12.4 Clarity in Legislative Drafting

The 2022 Amendment's prospective framing, while consistent with the default legislative presumption, contributed to the need for a subsequent retrospective amendment. The following drafting improvements are recommended:

- **Explicit consideration of temporal effect** during the drafting process
- **Detailed explanatory memoranda** that address both substantive and temporal dimensions
- **Consultation with affected stakeholders** to identify potential unintended consequences before enactment

13. Conclusion

By reconstructing the regulatory history of Section 51 from primary legislative sources and analyzing its evolution across the Finance Act, 2019, the Anti-Dumping Duties (Amendment) Act, 2022 (Act No. XXIX of 2022), and the Anti-Dumping Duties (Amendment) Act, 2025 (Act No. XXX of 2025), this study has offered the first integrated doctrinal assessment of these reforms as a sustainable regulatory process.

The analysis has demonstrated that the 2022 and 2025 amendments are properly understood not as discrete regulatory interventions, but as successive phases of a unified legislative response to a specific administrative conflict arising from the New Gwadar International Airport project. While the 2022



Amendment expanded the substantive scope of the exemption to encompass foreign grant-in-aid projects, the 2025 Amendment provided retrospective effect to this exemption, thereby resolving accrued duty liabilities and completing the regulatory sequence.

The importance of these amendments extends beyond their immediate statutory effect. By replacing reliance on case-by-case administrative discretion with an express legislative exemption, they optimize regulatory certainty, engender harmonization in decision-making, and provide unambiguous direction to the NTC, affected stakeholders, and customs authorities. The retrospective implementation initiated in 2025 also resolved earlier accrued liabilities, supporting the execution of overseas grant-in-aid projects and ensuring that financing could be used for its intended development objectives.

More significantly, the regulatory sequence illustrates how diligently targeted statutory reform can successfully address operational implementation challenges while sustaining the overall integrity and structure of Pakistan's trade remedy regime. It thereby strengthens the significance of regulatory amendments, rather than ad hoc administrative practice, as the appropriate framework for resolving identified statutory drawbacks.

The present study offers an in-depth reference on the regulatory objective, statutory development, and legislative repercussions of Section 51, intended to facilitate the work of the judiciary, customs practitioners, policy formulators, scholars, and students in comprehending this crucial aspect of Pakistan's anti-dumping regulatory framework. It also provides recommendations for future regulatory refinement, including the codification of criteria for retrospective effect, enhancement of primary source documentation, periodic regulatory review, and clarity in legislative drafting.

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