

## [Adjustments for Differences]

International Antidumping Code:

2 (f) In order to effect a fair comparison between the export price and the domestic price in the exporting country (or the country of origin) or, if applicable, the price established pursuant to the provisions of Article VI: 1 (b) of the General Agreement, the two prices shall be compared at the same level of trade, normally at the ex factory level, and in respect of sales made at as nearly as possible the same time. Due allowance shall be made in each case, on its merits, for the differences in conditions and terms of sale, for the differences in taxation, and for the other differences affecting price comparability. ... [last sentence is shown with 2 (e)].

Article VI, GATT:

I ... "Due allowance shall be made in each case for differences in conditions and terms of sale, for differences in taxation, and for other differences affecting price comparability."

Antidumping Act, 1921, As Amended:

Section 202 (b) and (c) and Sections 203, 204, and 205, taken together, would give substantially the same results. However, Section 212 (4) describes "usual wholesale quantities" as being the price of the quantity in an aggregate volume which is greater than the aggregate volume for any other quantity.

U.S. Treasury Regulations:

Section 14.7 (b) expands on differences in quantities in relation to discounts, differences in circumstances of sale, offers, cost of manufacture, the use of sales agencies, and sales at varying prices.

Also to be considered are adjustments for differences in merchandise: Due allowance will be made for variation in the quality of the merchandise being sold in the U.S. and the home market. Treasury will be guided primarily by the effect of such differences upon the market value of the merchandise, but in appropriate circumstances will also make adjustments for differences in the cost of manufacture where it is established that a price differential is wholly or partly due to such differences. 14.7 (b) (3).

Quantity discounts will be allowed if actually enjoyed by 20 percent of the exporter's home market for six months and freely available; or, in the alternative, are cost-justified. 14.7 (b) (1).