

(f) In calculating purchase price or exporter's sales price, as the case may be, there shall be deducted the amount of any special dumping duties which are, or will be, paid by the manufacturer, producer, seller, or exporter, or which are, or will be, refunded to the importer by the manufacturer, producer, seller, or exporter, either directly or indirectly, but a warranty of nonapplicability of dumping duties granted to an importer with respect to merchandise which is

(1) purchased, or agreed to be purchased, before publication of a "Withholding of Appraisement Notice" with respect to such merchandise and

(2) exported before a determination of sales below fair value is made, will not be regarded as affecting purchase price or exporter's sales price. (Secs. 201, 202, 203, 204, 208, 407, 42 Stat. 11, as amended, 12, 13, 14, 18, sec. 486, 46 Stat. 725, as amended; 19 U.S.C. 160, 161, 162, 163, 167, 173, 1486.)

14.10 Release of merchandise; bond.--- (a) When the collector has received a notice of withheld appraisement provided for in section 14.9(a), or when he has been advised of a finding provided for in section 14.8(b), and so long as such notice or finding is in effect, he shall withhold release of any merchandise of a class of kind covered by such notice or finding which is then in his custody or is thereafter imported, unless an appropriate bond is filed or is on file, as specified hereafter in this section, or unless he is advised by the appraiser that the merchandise covered by a specified entry will be appraised without regard to the Antidumping Act.

(b) If the merchandise is of a class or kind covered by a notice of withheld appraisement provided for in section 14.9(a) or by a finding provided for in section 14.8(b), a single consumption entry bond covering the shipment, in addition to any other required bond, shall be furnished by the person making the entry or withdrawal, unless

(1) a bond is required under subsection (c), or

(2) in cases in which there is no such requirement the collector is satisfied that the bond under which the entry was filed is sufficient. The penalty of any additional bond required under this subsection shall be in such amount as will assure payment of any special duty that may accrue by reason of the Antidumping Act, but in no case less than \$100.