1 value (or, in the absence of such value, than the constructed $\mathbf{2}$ value) there shall be levied, collected, and paid, in addition 3 to any other duties imposed thereon by law, a special dump-4 ing duty in an amount equal to such difference. If both the 5 purchase price and the exporter's sales price are less than the 6 foreign market value (or, in the absence of such value, than 7 the constructed value), such special dumping duty shall be 8 an amount equal to the greater difference. This subsection 9 shall apply to imported merchandise entered, or withdrawn 10 from warehouse for consumption, not more than one hun-11 dred and twenty days prior to the receipt of a complaint by 12 the Secretary, and as to which no appraisement report has 13 been made before such dumping finding has been published. 14

"(b) In determining the foreign market value for the purposes of this title, if it is established to the satisfaction of the Secretary that the amount of any difference between the purchase price and the foreign market value (or that the fact that the purchase price is the same as the foreign market value) is wholly or partly due to—

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"(1) differences in the cost of manufacture, sale, or delivery resulting from the fact that the wholesale quantities, in which such or similar merchandise is sold or, in the absence of sales, offered for sale for exportation to the United States in the ordinary course of trade, are less or are greater than the wholesale quantities in which