

1 such or similar merchandise is sold or, in the absence of
2 sales, offered for sale in the principal markets of the
3 country of exportation in the ordinary course of trade for
4 home consumption (or, if not so sold or offered for sale
5 for home consumption, then for exportation to countries
6 other than the United States), except that no allowance
7 shall be made for such differences unless they were
8 actually considered and taken into account by the vendor
9 in establishing his price,

10 “(2) other differences in circumstances of sale
11 affecting the cost of doing business, to the extent that
12 such differences were actually considered and taken into
13 account by the vendor in establishing his price, or

14 “(3) the fact that merchandise described in sub-
15 division (C), (D), (E), or (F) of section 213 (3) is
16 used in determining foreign market value,

17 then due allowance shall be made therefor.

18 “(c) In determining the foreign market value for the
19 purposes of this title, if it is established to the satisfaction of
20 the Secretary that the amount of any difference between the
21 exporter's sales price and the foreign market value (or that
22 the fact that the exporter's sales price is the same as the
23 foreign market value) is wholly or partly due to—

24 “(1) differences in the cost of manufacture, sale,
25 or delivery resulting from the fact that the wholesale