EXHIBIT 3

> without regard to restrictions as to the disposition or use of the merchandise by the purchaser except that, *where such restrictions are found to affect the market value of the merchandise, adjustment shall be made therefor* in calculating the price at which the merchandise is sold or offered for sale." (19 U.S.C. 170a(1)) (Emphasis added.)

It is important to remember that the 1958 amendments to the Antidumping Act were submitted to Congress by the Secretary of the Treasury in obedience to a directive contained in the Customs Simplification Act of 1956 to recommend any amendments "which he considers desirable or necessary to provide for greater certainty, speed, and efficiency in the enforcement of such Antidumping Act." (Sec. 5, P.L. 927, 83d Congress)

One must recall also that Congress placed that directive in the 1956 Act to allay the fears that had been expressed that the elimination of "foreign value" as the primary customs valuation base would weaken the enforcement of the Antidumping Act because "foreign value" was essentially the same as "fair value" which would still be the base of comparison of home market and export prices to determine if a margin of dumping exists.

The purpose of the 1958 amendments to the Antidumping Act was, as stated by the Assistant Secretary of the Treasury in explaining them to the Senate Finance Committee, to materially strengthen the power of Treasury to move against dumping (Hearings on H. R. 6006, March 1958,