

EXHIBIT 3

is due at least in part to the cost of technical service in the home market, and which would support a determination of the particular amount proper as a "due allowance" for such difference. Information of this type, we understand, is not obtained and once again it appears that the Bureau assumes the existence of a fact which the exporter is supposed to prove.

*Adjustments for
Selling Commissions*

We are informed that Customs, in making adjustments to the home market price for selling commission, does so in reliance upon a claim by the foreign manufacturer that he sells through a commission agent in the home market. Further, although selling commissions may be incurred by the foreign manufacturer in his export sales, the Bureau does not seem to regard such selling expenses as "other circumstances of sale" for which allowances may be given.

An allowance cannot be made upon the basis of an *assumption* that the difference in price is due to the difference in commission paid in one market versus the other; proof establishing that the price difference was due at least in part to the absence of a commission paid on export sales is required. Further, the allowance is not automatically equal to the amount of the commission; rather, proof establishing what a "due allowance" is under the circumstances is required.