

tion by the ITC, the U.S. Customs Service is instructed to assess definitive anti-dumping duties and collect cash deposits of estimated anti-dumping duties on future entries, in accordance with rates published in the final determination.

6 Normal Value

6.1 Adjustments to Normal Value

In order to ensure that an appropriate comparison is being made, normal value (NV) and the export price (EP) are compared on a common ex-factory basis, with adjustments made for any differences in the terms or circumstances of sales in the two markets. Respondents are responsible for providing the supporting evidence and argumentation required to support an adjustment. Normal value is based on ex-factory prices to unaffiliated customers and prices to affiliated customers where the sales were made at arm's length. Where appropriate, the starting price (gross unit price) is reduced by:

- ◆ *Home-market (or third-country) packing costs and warehouse expenses.* Deductions are made when such costs are included in the price.²¹
- ◆ *Inland freight/delivery costs (movement expenses).* If the prices in the country of export are delivered prices or reflect delivery charges, the price is reduced by the amount of the foreign inland freight and insurance.²²
- ◆ *Indirect taxes* (such as value added taxes). Reductions to normal value are made in the amount of the indirect duties and taxes levied on goods for home consumption where the duties or taxes are included in the price of the like goods and are not borne by the goods sold to the importer—that is, where the exports are relieved of the duties or taxes by exemption, remission or refund.
- ◆ *Cash/quantity/early-payment/loyalty discounts and rebates.* Commerce makes allowance for such discounts and rebates if they are granted and taken in the country of export.

Adjustments to normal value may be made for differences in price that result from:

- ◆ *Differences in quantities sold.* Where the quantities sold in the home market and in the United States differ in volume, price differences may result. Commerce will grant a quantity adjustment if the respondent can demonstrate that the price differential can be at least partially attributed to the differences in quantities sold.

21 19 U.S.C. § 1673 (a) (6) (A), B (i).

22 19 U.S.C. § 1673 (a) (6) (B) (ii).