

(5) Where the normal value of any goods cannot be determined under subsection (1) by reason that there was not a sufficient number of sales of like goods that comply with all the terms and conditions that are referred to in that subsection or that are applicable by virtue of subsection (2), the normal value of the goods shall be determined, at the option of the *Deputy Minister* in any case or class of cases, as

- (a) such price of like goods when sold by the exporter to importers in any country other than Canada during the period referred to in paragraph (c) of subsection (1) as, in the opinion of the Deputy Minister, fairly reflects the market value of the goods at the time of the sale of the goods to the importer in Canada, as adjusted by allowances calculated in the manner prescribed by the regulations to reflect the differences in the terms and conditions of sale, in taxation and other differences relating to price comparability between the sale of the goods to the importer in Canada and the sales of the like goods by the exporter to importers in any country other than Canada but with no other allowances affecting price comparability whatever; or
- (b) the aggregate of
 - (i) the cost of production of the goods, and
 - (ii) an amount for administrative, selling and all other costs and for profits, calculated in such manner as may be prescribed by the regulations.

Clause 10

(1) Subject to this section, the export price of any goods, notwithstanding any invoice or affidavit to the contrary, is an amount equal to the lesser of

- (a) the exporter's sale price for the goods, or
- (b) the importer's purchase price for the goods, adjusted in the manner prescribed by the regulations to exclude all charges thereon resulting from or arising after their shipment from the place described in paragraph (d) of subsection (1) of section 9 or, where applicable, the place substituted therefor in determining normal value by virtue of paragraph (a) of subsection (2) of section 9.

Clause 10(2)(b)

- (ii) by reason of a compensatory arrangement made between any two or more of the following, namely, the manufacturer or producer, the vendor, the exporter, the importer and any other party, that directly or indirectly affects or relates to
 - (A) the price of the goods,
 - (B) the sale of the goods,
 - (C) the net return to the exporter, vendor, manufacturer or producer of the goods, or
 - (D) the net cost to the importer of the goods.

Clause 10(2)(c)

- (c) if the goods were sold by the importer in the condition in which they were imported to a person with whom, at the time of the said sale, he was not associated, the price for which the goods were so sold less an allowance calculated in the manner prescribed by the regulations
 - (i) for costs, including the duties imposed under the *Customs Tariff* and taxes, incurred on or after the importation of the goods and their sale by the importer,