1. **DUTY AS A COST**

When constructing the export price, Article 2.8(b) of the Romanian rules of anti-dumping explicitly allows for the deduction of anti-dumping duties as a cost. If this rule is applied to a refund or a review, it will create false dumping margins and there will be no refund or reduction of such dumping margins, even though the exporter has raised its export price to the level of the normal value. This is in violation of Article 8.3 of the Anti-Dumping Code.

- How can Romania justify this rule under the Anti-Dumping Code?

2. **"ASYMMETRICAL COMPARISON"**

According to Article 2 of the Romanian rules of anti-dumping, the export price may be calculated by deducting all (direct and indirect) expenses and profits of an importer from its sales price of the imported product to a third party in the importing country, if the exporter and the importer are related. However, the normal value is calculated by deducting only direct expenses from the sales price of the like product to a third party in the exporting country. If such is the case, this method will artificially create or increase the dumping margin without providing for the appropriate adjustments for fair comparison.

- How can Romania satisfy the requirement of fair comparison in the Anti-Dumping Code in the case of a constructed export price?