

6.4. Based on the text of the second sentence of Article 2.4.2 of the Anti-Dumping Agreement, which refers to "individual export transactions", read in context and in light of the function of the second sentence of Article 2.4.2 to allow investigating authorities to identify and address "targeted dumping", we consider that the W-

6.6. We consider that an investigating authority has to explain why both the W-W and the T-T comparison methodologies cannot take into account appropriately the differences in export prices that form the pattern. In circumstances where the W-W and T-T comparison methodologies would yield substantially equivalent results and where an explanation has been provided with respect to one of these two

Accordingly, we conclude that the establishment of margins of dumping by comparing a weighted

6.14. With respect to the Panel's affirmation of the USDOC's determination that the tax credits received by Samsung under Articles 10(1)(3) and 26 of the RSTA were not tied to particular products, we consider that the Panel: (i) improperly endorsed a flawed tying test applied by the USDOC in the *Washers* (US-80103) duty-free investigation, where Article 5(1)(3) of the RSTA was applied to a specific product only when the intended use of the subsidy is known to the granting authority and so acknowledged prior to or concurrent with the bestowal of the subsidy; and (ii) improperly upheld the USDOC's dismissal of certain evidence submitted by Samsung that was potentially relevant to the assessment of whether a portion of

Signed in the original in Geneva this 6th day of August 2016 by:

Thomas Graham
Presiding Member

Ricardo Ramírez-Hernández
Member

Ujal Singh Bhatia
Member