§ 152.108 Unacceptable bases of appraisement.

For the purposes of this subpart, imported merchandise may not be appraised on the basis of:

(a) The selling price in the United States of merchandise produced in the United States;
(b) A system that provides for the appraisal of imported merchandise at the higher of two alternative values;
(c) The price of merchandise in the domestic market of the country of exportation;
(d) A cost of production, other than a value determined under § 152.106 for merchandise that is identical merchandise, or similar merchandise, to the merchandise being appraised;
(e) The price of merchandise for export to a country other than the United States;
(f) Minimum values for appraisement;
(g) Arbitrary or fictitious values.