

6747 Engle Road  
Middleburg Heights, OH 44130

April 21, 2009



**U.S. Customs and  
Border Protection**

09-125  
ENT-1-CL:PD:FO EPG

**CLEVELAND AREA PORT PIPELINE**

**TO** All Importers, Brokers, Customs and Border Protection Officers and Other  
Interested Parties

**SUBJECT:** TPP: INFO: Declaration of First Sale Post Summary Filing

Please see the attached memorandum.

Questions regarding this pipeline should be addressed to Commodity Specialist Team  
312 at (440) 891-2518.

A handwritten signature in black ink that reads "Marc A. Hurteau".

Marc A. Hurteau  
Area Port Director

Attachment



**U.S. Customs and  
Border Protection**

APR 7 2009

**MEMORANDUM FOR:** Directors, Field Operations

**FROM:** Executive Director, Trade Policy and Programs  
Office of International Trade

**SUBJECT:** Declaration of First Sale Post Summary Filing

This memorandum provides guidance pertaining to the appropriate method for the importer or authorized agent to disclose to U.S. Customs and Border Protection (CBP), post summary filing, that the entered value of imported goods was based on the “first sale” price as defined by the First Sale Declaration Requirement. The First Sale Declaration Requirement was established under section 15422(a) in the Food, Conservation and Energy Act of 2008, commonly referred to as the Farm Bill.

**BACKGROUND:**

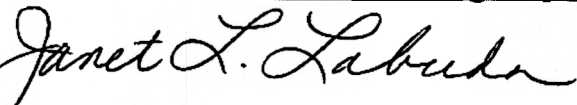
As required by the legislation, the importer must make the “first sale” declaration to CBP at the time of entry. The importer declares a “first sale” based transaction value by entering an “F” adjacent to the entered value at the line level on CBP Form 7501 (or the electronic filing equivalent at the line level). CBP has the responsibility to collect this data and the U.S. International Trade Commission (USITC) will conduct a review of the use of “first sale” for U.S. imports during the 12-month period which began August 20, 2008. As stated in an earlier communication to the field, Post Entry Amendments (PEA) are not the authorized vehicle for making this declaration post entry summary filing. Further, this declaration must be made by the importer at the time of filing a consumption entry and does not meet the criteria for submission via a single or quarterly PEA.

**POST SUMMARY DISCLOSURE PROCESS:**

Post summary “first sale” declarations may be disclosed to CBP in an aggregate manner. The trade may submit a letter at the respective port of entry with a spreadsheet of entry summaries for which the value was based on the “first sale” and the declaration was not made on the entry summary. This disclosure will allow CBP to compile this data, which can be forwarded to the USITC. The ultimate goal is to provide the most accurate and complete data to the USITC by the end of the 12-month period.

Please pass this information to port directors, assistant port directors for trade, import specialists, entry specialists, CBP officers, importers, brokers, and interested parties.

Questions regarding "first sale" should be directed to Ms. Marla Bianchetta of my staff at (202) 863-6539 or email to [marla.bianchetta@dhs.gov](mailto:marla.bianchetta@dhs.gov).

  
for Brenda B. Smith

cc: Director, Trade Operations Division, Office of Field Operations