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**TO CLIENTS AND FRIENDS:**

**RE: CBP Notice on Retroactive First Sale Declarations**

Customs and Border Protection has posted a notice advising the public of the procedure for amending entries filed between August 20, 2008 to September 19, 2008 that cover merchandise for which first sale values were declared at time of entry without the appropriate “F” indicator of a “first sale” entered value placed adjacent to the entered value on CBP Form 7501 that serves to advise CBP of this fact. **Retroactive reporting of the “first sale” declaration for entry summaries filed during the grace period must be presented to CBP by close of business September 26, 2008 (CBP emphasis).**

Under the “Farm Bill” (P.L. 110-234), Congress directed that importers advise CBP when entries are made using first sale values during the one year period beginning August 20, 2008. CBP established a 30-day grace period, to provide time for the trade to make the necessary programming changes for electronic filing. However, the legal requirement for the declaration remains applicable to entries filed during the grace period.

To amend their entries, importers or filers must submit a written request to the respective CBP ports of entry to amend affected entry summaries. The letter should be accompanied by a spreadsheet listing the entry summaries with line numbers that require the “F” indicator. CBP is requesting that importers with large submissions provide an electronic version of the spreadsheet saved on a “read only” CD. The CBP notice and the format for the “Sample Spreadsheet Template” may be accessed at:  
[http://www.cbp.gov/xp/cgov/trade/trade\\_programs/cargo\\_summary/first\\_sale/first\\_sale\\_retro.xml](http://www.cbp.gov/xp/cgov/trade/trade_programs/cargo_summary/first_sale/first_sale_retro.xml).

CBP will not accept Post Entry Amendments (PEA) for amending the entry summary data.

Should you require assistance in connection with filing the amendments, please contact Louis Shoichet ([lshoichet@tdllp.com](mailto:lshoichet@tdllp.com)) or Barbara Wierbicki ([bywierbicki@tdllp.com](mailto:bywierbicki@tdllp.com)).

**Note: The above comments are intended for general information only, and not as legal advice. Legal advice can only be offered after a review of a client’s specific facts and circumstances, which may affect the applicability of any general comments contained herein.**