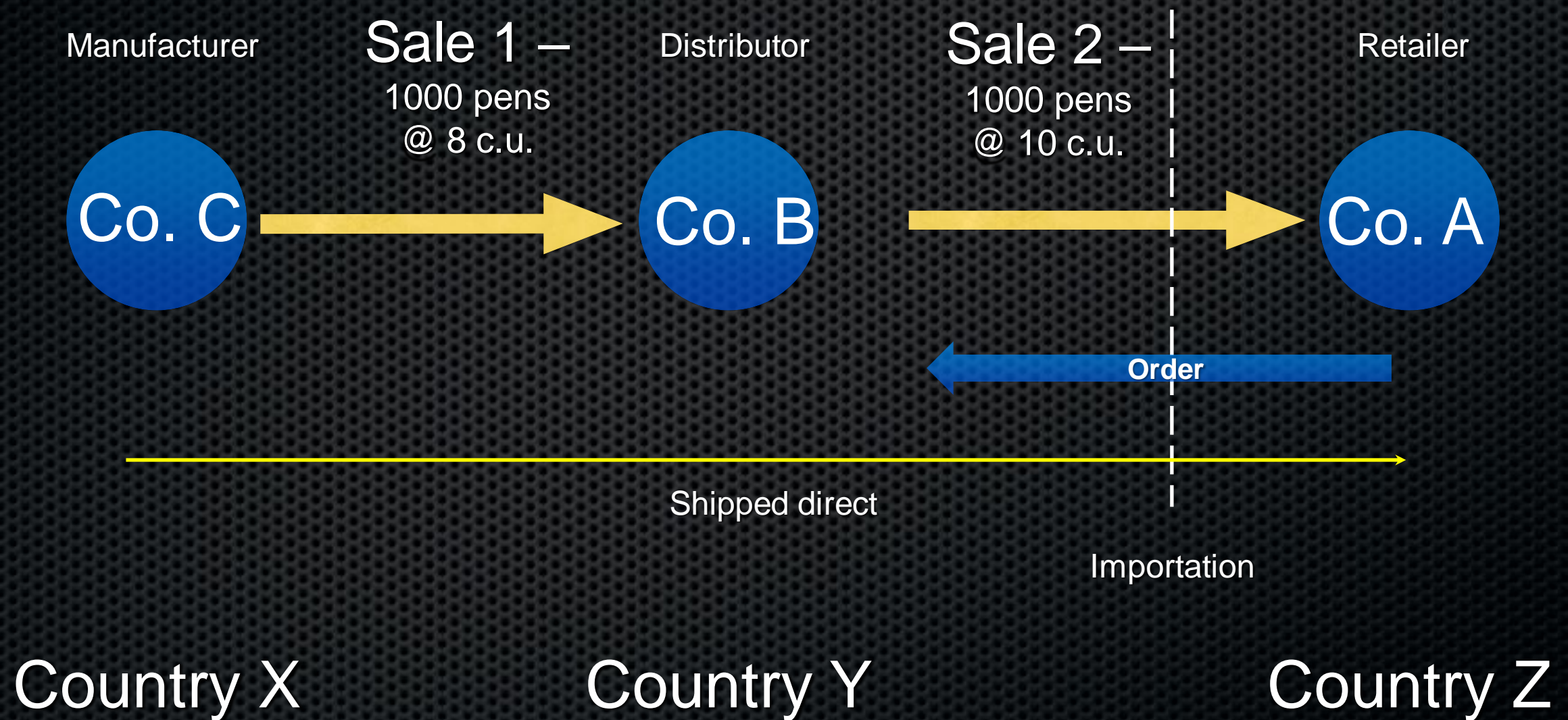


Sale for export/First sale :

Sale for export : “first sale/earlier sale”

- *“Article 1.1 : The customs value of imported goods shall be the transaction value, that is the price actually paid or payable for the goods when sold for export to the country of importation adjusted in accordance with the provisions of Article 8, ... (etc,)”*

Sale for Export



Commentary 22.1

- *Technical Committee view:*
 - *the underlying assumption of Article 1 is that normally the buyer would be located in the country of importation and that the price actually paid or payable would be based on the price paid by this buyer*
 - *in a series of sales situation, the price actually paid or payable for the imported goods when sold for export to the country of importation is the **price paid in the last sale occurring prior to the introduction of the goods into the country of importation**, instead of the first (or earlier) sale.*
 - *This is consistent with the purpose and overall text of the Agreement,*