



INVITATION

KPMG LLP (U.S.)

KPMG TaxWatch Webcast

Advanced Topics in First Sale for Export

KPMG LLP (KPMG) is pleased to invite you to a one-hour Webcast that will focus on advanced topics related to the First Sale for Export principle. Professionals from KPMG's Trade & Customs will cover:

- First Sale principles
- Detailed documentation requirements
- Impact of documentation chronology
- Assessing whether a contingency of diversion exists
- Incoterm scenarios and the impact
- Flash title and risk of loss
- Parties acting inconsistently with incoterms
- Role of buying and selling agents in transactions
- How to meet the circumstances of sale test
- Additional payments and statutory additions
- Preparing cost and U.S. Customs transaction value worksheets

KPMG is offering this complimentary Webcast for importers, exporters, factories, vendors, and buying agents. To accommodate participants in U.S. and Asia time zones, KPMG will host two Webcasts. When registering, please choose which session you would like to attend. You can attend both sessions if desired.

[REGISTER FOR THE U.S. MAY 4
WEBCAST](#)

[REGISTER FOR THE ASIA MAY 5
WEBCAST](#)

ATTEND THE WEBCAST

U.S.
Wednesday, May 4, 2016
2:00 p.m. – 3:00 p.m.
(U.S. EDT)

Asia
Thursday, May 5, 2016
9:00 a.m. – 10:00 a.m.
(HK T)



Moderator

Andy Siciliano
Partner, Trade and Customs
Services, KPMG LLP

After registering, you will receive details on how to log in to the Webcast or dial in for audio-only participation. *Continuing professional education (CPE) credit is available to U.S. participants who meet the eligibility requirements for the May 4 Webcast.*

KPMG is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219-2417. Web site: www.nasba.org.

KPMG provides reasonable accommodations to employees who request such accommodations to participate in training. Individuals requesting such an accommodation(s) should contact their local HR professional at least two weeks prior to the start date of the program.

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