

## U.S. Customs Compliance for Practitioners

### Overview

This practitioner-level course provides users with an in-depth understanding of the rules and rationale behind numerous import-related issues – including classification, valuation, and country of origin – and their roles within the import process. The course includes detailed sections on import valuation; trade and other preferential agreements; duties, fees, and taxes; import clearance; and rules surrounding temporary imports.

### Target Audience

This is for members of the customs compliance department that need thorough instruction on major customs topics. It is a good way to initiate future compliance practitioners into their customs role. It also provides solid refresher learning across major customs topics for experienced practitioners.

### Learning Objectives

- Support a deeper understanding of the regulations pertaining to the gamut of customs matters.
- Allow new customs practitioners to understand the critical importance of their role.
- Make customs practitioners aware that their role is highly dependent on other departments.
- Give all customs practitioners a useful overview of various customs topics.
- Encourage further and deeper learning of customs topics.
- Remind customs practitioners of their critical responsibility to keep the company in compliance.

**Length:** 2 hours, 17 minutes (approximate)

## U.S. CUSTOMS COMPLIANCE FOR PRACTITIONERS

### COURSE MAP

#### WELCOME

#### INTRODUCTION

- Lesson: Import Controls Overview
- *U.S. Regulatory Framework*
  - Overview
  - U.S. Import Authorities and Primary Legislation
  - Reasonable Care, Informed Compliance, and Shared Responsibility

#### IMPORT CLASSIFICATION

- *Classification of Goods for Import Purposes*
  - Overview
  - Import Classification in the U.S.
- Interpretive Rules for U.S. Import Classification
- HTSUS and Schedule B
- Government Responses to Classification
- Classification Rulings in the U.S.

#### COUNTRY OF ORIGIN

- *Rules of Origin*
  - Overview
  - The Importance of a Correct Country of Origin Determination
- The Meaning of “Country of Origin” When Importing Into the U.S.
- The Meaning of “Country of Origin” for Goods of Canada or Mexico
- Country of Origin Marking Requirements for U.S. Imports
- The Meaning of “United States” and “Foreign Origin” for Country of Origin Marking Requirements
- Misleading or Deceiving Marks on U.S. Imports
- Official Rulings on COO

#### DETERMINING IMPORT VALUE

- Customs Valuation
- Valuation of U.S. Imports
- Transaction Value
- Transaction Value of Identical Goods
- Transaction Value of Similar Goods
- Deductive Value
- Computed Value

- Value If Other Values Cannot Be Determined or Used (Fallback Method)
- Unacceptable Bases of Appraisalment
- Potential Government Actions Related to Valuation

## *DUTIES AND OTHER TAXES ON GOODS IMPORTED INTO THE U.S.*

- *U.S. Import Duties, Taxes, and Fees*
  - Overview
  - U.S. Duties and Taxes
  - Additional Duties That Protect Against Unfair Trade Practices
  - Fees and Other Taxes on Goods Imported Into the U.S.
- Foreign-Trade Zones in the U.S.
- Preferential Treatment and Free Trade Agreements
- U.S. Free Trade Agreements
- Duty-Free Treatment for Military Imports in the U.S.
- Drawback
- Duty Drawback for U.S. Imports

## *CUSTOMS RULINGS*

- National Customs Rulings
- Binding Rulings for U.S. Imports

## *IMPORT PERMIT REQUIREMENTS*

- *Import Permits and Certifications*
  - Overview
  - Standard Permit and Certification Application Requirements
  - Permit Requirements for Goods Imported Into the U.S.
- *Importing Defense Articles Into the U.S.*
  - Temporary Imports of Defense Articles
  - Permanent Imports of Defense Articles
- Return of Temporarily Exported Defense Articles to the U.S.

## *IMPORT CLEARANCE REQUIREMENTS*

- U.S. Import Entry and Custom Clearance Requirements
  - Overview
  - U.S. Import Entry and Customs Clearance Requirements
- Formal vs. Informal Entry for U.S. Importers
- The Role of the Customs Broker for U.S. Imports
- The Right to Make Entry for U.S. Imports
- Entry Documents for U.S. Imports
- Examination of Shipments for U.S. Imports
- Entry Summary Documentation for U.S. Imports
- Commercial Invoices for U.S. Imports

- Customs Bonds for U.S. Imports
- Importer Security Filing for U.S. Imports

## *RECORDKEEPING*

- *U.S. Recordkeeping Requirements*
  - Overview
  - Import Recordkeeping in the U.S.

## *IMPORT COMPLIANCE AND ENFORCEMENT*

- *Compliance and Enforcement*
  - Overview
  - Types of Enforcement Actions
- *U.S. Enforcement*
  - Import Compliance and Enforcement in the U.S.
  - U.S. Import Enforcement Actions
- *Penalties*
  - Overview
  - Penalties for U.S. Import Violations

## *AEO AND TRUSTED TRADER PROGRAMS*

- An Overview of AEO and Trusted Trader Programs

## *CONCLUSION*

- Training Conclusion