

U.S. Customs Compliance

Overview

This awareness-level course provides users with an 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 introduces learners to free trade and other preferential agreements; duties, fees, and taxes; importer security filing; recordkeeping; and rules surrounding temporary imports. Function-based, real-world scenarios (both defense and commercial) illustrate how customs compliance affects a variety of activities in an organization and what actions must be taken to make sure the U.S. import requirements are satisfied.

Target Audience

This course is for employees throughout the organization, particularly those that may have responsibilities to provide information to the customs function. It is also for those in managerial roles needing to be aware of the reasons behind customs compliance inquiries and information requirements.

Learning Objectives

- Provide basic understanding of the regulatory environment pertaining to customs matters.
- Define key customs terms and topics.
- Expand the knowledge base of the corporation.
- Stress awareness to critical intersections between various corporate departments and the customs function.
- Describe the rationale for information requests.
- Impress on the organization the risk of noncompliance with customs regulations.

Length: 1 hour (approximate)

U.S. CUSTOMS COMPLIANCE

COURSE MAP

Welcome

INTRODUCTION

- Lesson: Import Controls Overview
- U.S. Regulatory Framework

IMPORT CLASSIFICATION

- Classification of Goods for Import Purposes
- Government Responses to Classification

COUNTRY OF ORIGIN

- Rules of Origin
- Country of Origin Marking Requirements for U.S. Imports
- Misleading or Deceiving Marks on U.S. Imports
- Official Rulings on COO

DETERMINING IMPORT VALUE

- Customs Valuation
- Valuation of U.S. Imports
- Potential Government Actions Related to Valuation

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

- U.S. Import Duties, Taxes, and Fees
- Preferential Treatment and Free Trade Agreements
- Drawback

IMPORT PERMIT REQUIREMENTS

- Import Permits and Certifications

IMPORT CLEARANCE REQUIREMENTS

- U.S. Import Entry and Custom Clearance Requirements
- Entry Documents for U.S. Imports
- Examination of Shipments for U.S. Imports
- Entry Summary Documentation for U.S. Imports
- Importer Security Filing for U.S. Imports

RECORDKEEPING

- U.S. Recordkeeping Requirements

IMPORT COMPLIANCE AND ENFORCEMENT

- Compliance and Enforcement
- Penalties

AEO AND TRUSTED TRADER PROGRAMS

- An Overview of AEO and Trusted Trader Programs

CONCLUSION

- Resources Available
- Training Conclusion