

CUSTOMS PROFESSIONAL'S TOOLKIT

SHIPPING TO THE U.S.

The United States is a huge market. Are you ready to take advantage? Learn the basics of shipping goods into the U.S.

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Canada's closest neighbor represents a land of opportunity for Canadian businesses looking to expand their customer base. But despite the long history and friendly relations between these countries, there are customs regulations and security measures in place that can impact the flow of goods. Compliance with these regulations is critical to your success when shipping to the U.S.

The **Customs Professional's Toolkit: Shipping to the U.S.** provides the basic information you need to get your goods cleared and into the U.S. in a timely and efficient manner.

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SHIPPING

COMMON U.S. SHIPPING ACRONYMS

Learn the common U.S. shipping terms all importers and exporters should know.

Shipping

Definitions of common U.S. shipping acronyms

The following list will assist you in understanding the meanings of many common shipping acronyms.

ABI – Automated Broker Interface	A system to submit electronic entry and release data to CBP.
ACE – Automated Commercial Environment	The commercial trade processing system being developed by CBP to facilitate legitimate trade and strengthen border security. (Implemented in multiple release phases with full completion schedule for 2015).
ACH – Automated Clearing House	An automated payment process for debit or credit.
ACS – Automated Commercial System	CBP's current automation system. To be replaced by ACE.
AES – Automated Export System	A system that automates export reporting from the U.S.
AMS – Automated Manifest System	A systems that automates manifest reporting into the U.S.
APHIS – Animal and Plant Health Inspection Service	A agency with a mission to protect and promote U.S. agricultural health, regulate genetically engineered organisms, administer the Animal Welfare Act, and carry out wildlife damage management activities.
BCS – Border Cargo Selectivity	A system that assesses the risk and examination requirements for high volume borders.
BRASS – Border Release Advanced Screening and Selectivity	Formerly known as line release; the process of releasing goods (typically rail shipments) across the border. CBP pre-approves products and a bar code label is used to effect release.
CAFES – Customs Automated Forms Entry System	A reporting system to CBP about shipments traveling under a carrier's bond for clearance or exportation at another port.
CBP – U.S. Customs and Border Protection	The bureau within the U.S. Department of Homeland Security that includes the border patrol, customs service, and inspectors at U.S. points of entry.
C-TPAT – Customs Trade Partnership Against Terrorism	A voluntary supply chain security program led by CBP focused on improving the security of private companies' supply chains with respect to terrorism.
DOT – Department of Transport	A federal cabinet department of the U.S. government dedicated to ensuring a fast, safe, efficient, accessible and convenient transportation system.
ESAR – Entry Summary, Accounts and Revenue	ESAR capabilities integrate and enhance ACE's automated entry summary processing. These ESAR features of ACE enable CBP and its trade partners to interact electronically.



FAST – Free and Secure Trade	<p>An agreement between the U.S., Canada and Mexico on joint border security initiatives.</p>
FCC – Federal Communications Commission	<p>An independent U.S. government agency charged with regulating interstate and international communications by radio, television, wire, satellite and cable.</p>
FDA – Food and Drug Administration	<p>An agency within the U.S. Public Health Service that assures the safety, efficacy, and security of human and veterinary drugs, biological products, medical devices, the nation’s food supply, cosmetics, and products that emit radiation.</p>
FTZ – Foreign Trade Zones	<p>Specified areas with favorable regulations for border trading.</p>
HMF – Harbor Maintenance Fee	<p>A CBP fee applied to all ocean shipments arriving in the U.S.</p>
ISA – Importer Self Assessment	<p>A voluntary program where participants review their compliance and report to CBP periodically on findings so they do not undergo a Customs audits (focused assessments).</p>
ISF - Importer Security Filing	<p>The process of reporting 10 data elements to U.S. Customs for shipments bound to a U.S. port. Importer Security Filing is required to comply with the new U.S. 10+2 regulations.</p>
MPF – Merchandise Processing Fee	<p>A fee collected by CBP on most goods imported into the U.S. that do not qualify for any special programs such as NAFTA.</p>

PAPS – Pre-arrival Processing System	The mandatory release process for truck importations. This relies on pre-filing the entry information with CBP for them to perform a risk assessment prior to arrival.
PGA – Participating Government Agency	Any government agencies involved in the import process, such as the Food and Drug Administration, the Environmental Protection Agency, and the Department of Transportation.
PMS – Periodic Monthly Statement	A process where an importer/customs broker makes payments of duty on a monthly basis rather than an entry by entry basis.
RLF – Remote Location Filing	A process that allows approved customs brokers or importers to submit electronic entry data for clearance from a location other than the port of arrival.
SCAC – Standard Carrier Alpha Code	A code issued by the National Motor Freight Traffic Association (NMFTA). It is a unique identifier for the carrier.
SCN – Shipment Control Number	A unique number identifying a shipment. It can be the PRO number, PAPS number or another form of master bill number.
USDA – U.S. Department of Agriculture	The department responsible for developing and executing U.S. federal government policies on farming, agriculture and food.

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IMPORTING AND EXPORTING

SHIPPING TO THE U.S. UNDERSTANDING THE KEY PLAYERS

Learn the roles and responsibilities
of key players in the shipping process.

Importing and Exporting

Shipping to the U.S. Roles and responsibilities of key players

As the exporter, when you ship to the U.S., you must rely on others in the supply chain to fulfill their responsibilities in order for your goods to clear Customs. To avoid unpleasant surprises, it pays to know what your partners' roles involve, and what you are responsible (and liable) for.

Importer

The importer is responsible for everything that's declared and filed with U.S. Customs. As such, the importer should obtain all necessary information regarding the shipment/product(s) from you, as the exporter usually has the best knowledge of the product.

The importer must fulfill the following responsibilities:

- Pay all duties and taxes to U.S. Customs
- Provide accurate information to U.S. Customs
- Make available all necessary export and import permits
- Pay any fines or penalties resulting from missing or inaccurate information
- Keep records to substantiate what goods were imported into the U.S., including quantities, prices paid, and the origin of goods. These records must be kept in either paper or electronic format for five years after the goods entered the United States

Exporter

The exporter (in most cases the seller) arranges for transportation of the goods and typically supplies the carrier with customs documentation needed to send the goods to the United States. The information required is conveyed on a standard U.S. Customs pro-forma invoice or a commercial invoice.

Learn about the roles and responsibilities of key players in the process of exporting to the U.S.



The documentation provided by the exporter must include the following information:

- The name and address of the exporter
- The name and address of the producer, if different from the exporter
- The name, address, and Internal Revenue Service (IRS) number of the company where the shipment is to be delivered (consignee/buyer)
- The name, address, and IRS number of the company purchasing product(s), if different from the consignee/buyer
- The product/shipment information including complete description, value, quantity and packing, weight, currency of sale and country of origin
- Any extra documentation such as special permits required by Participating Government Agencies (PGAs)

Carrier

The carrier transports the goods, and is responsible for reporting the shipment to U.S. Customs.

When the shipment arrives at the Canada-U.S. border, the carrier submits the documentation to U.S. Customs and the U.S. customs broker.



Customs broker

The customs broker is a company or individual licensed by U.S. Customs to act as an intermediary between the U.S. government and the importer. The importer has to provide Customs with a legal document called the U.S. Power of Attorney, authorizing the broker to act as the agent.

Customs brokers are responsible for keeping up-to-date on new regulations that may affect the importer, and deal with other customs-related issues, so the importer can focus on their core business.

Customs brokers provide the following services:

- Prepare and present the necessary customs release documents or data required by Customs and PGAs
- Facilitate the release of goods from U.S. Customs custody
- File entry (CF 7501) data/documents with U.S. Customs on behalf of the importer
- Pay duties on behalf of the importer
- Pay carrier charges on behalf of the importer

U.S. Customs and Border Protection

U.S. Customs, also known as Customs and Border Protection (CBP) is the government body that controls cross-border trade into the United States.

Among other responsibilities, U.S. Customs is tasked with the following duties:

- Assessment and collection of customs duties, excise taxes, fees and penalties due on imported merchandise

- The right to deny access, search, seize or request additional information on all goods imported into the United States
- Profile maintenance for all U.S. importers (residents and non-residents). The profile impacts the importer's ability to participate in special U.S. Customs initiatives designed to either simplify or speed up Customs clearance
- Prevention of illegal trade practices, including provisions related to quotas and the marking of imported merchandise, the Anti-Dumping Act, patents and trademarks
- Enforcement of import restrictions and prohibitions
- Accurate collection of import and export data for compilation of international trade statistics.

Confidence comes from knowing

In trade, confidence comes from knowing. When you know who is responsible for each piece of the importing puzzle, you can more effectively deal with problems should they arise.

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IMPORTING AND EXPORTING

SHIPPING TO THE U.S. KEY CUSTOMS DOCUMENTS

Learn the U.S. customs documents you need to familiarize yourself with to ensure fast, efficient clearance of your goods.

Importing and Exporting

Shipping to the U.S. The key U.S. Customs documents you need to know

Clearing your goods for entry into the U.S. can be challenging, but the process can become even more complicated if you neglect to include the proper documentation with your shipment. Customs documentation includes any documents required by U.S. Customs and Participating Government Agencies (PGAs) to accurately identify imported goods. The U.S., like every country, has its specific rules and regulations regarding the information and documents required from the trade community.

The following is an overview of the documents you need to have in order for your shipment to get where it needs to go.

Standard documents needed with most shipments

U.S. Customs Invoice/Commercial Invoice

The Customs Invoice (also referred to as the Commercial Invoice) is the basic document provided to the carrier. It identifies the exporter and importer, as well as the type and value of goods shipped.

The U.S. Invoice requirements are:

- Adequate description and quantities of the goods being shipped.
- Values (or approximate values) of the goods.
- The appropriate eight-digit subheading from the Harmonized Tariff Schedule of the United States.

Note: If the importer is uncertain of the appropriate subheading number, Customs can offer assistance. The port director may waive this requirement if satisfied that the information is not available at the time the goods are authorized for release.

An overview of the important documents you will need to ship your goods into the U.S.



- The name and complete address of the foreign individual or firm responsible for invoicing the goods.

Note: This is typically the manufacturer/seller, but in the event that the manufacturer is not the seller, the party who sold the merchandise for export to the U.S. or made the merchandise available for sale can be used.

- The parties involved in the importing process.

Used to determine the value of the goods, the document is presented by the carrier to Customs officials once the goods reach the border.

The Customs invoice serves a dual purpose for import shipments:

- It enables the exporter to collect money from the importer based on the value of the goods;
- It helps the importer or their agent in clearing the goods through Customs.

Inward Cargo Manifest

An Inward Cargo Manifest is an itemized list of a shipment's contents. The manifest must be provided to officials for customs clearance either as a paper or electronic copy. Air, ocean, rail and U.S.-Canada border manifests are submitted



electronically. Electronic manifests are supported on the U.S.-Mexico border, but form CF7533 is still used to support PGAs.

The carrier usually prepares the manifest based on the information provided by the shipper/exporter (the broker does not always receive a copy of the manifest). A manifest has its own identifier, called a Customs Manifest/In Bond number. Once submitted and accepted by Customs, the manifest and the number are monitored to ensure the proper clearance and closure of a shipment.

Bill of Lading

The Bill of Lading (BOL) is a document issued to a shipper/exporter by a carrier describing the goods to be shipped, acknowledging their receipt, and stating the terms of the contract for their carriage. The carrier provides a copy of the BOL to the exporter before departure, as evidence of the transfer of goods from exporter to carrier. A copy of the BOL is also forwarded to the importer to arrange for the pickup of the goods. The third copy is kept for the carrier's records.

Packing list

The packing list is the detailed list of a shipment's contents, including quantities, items, model numbers, dimensions, and net and gross weights. A packing list should specify per carton (or crate), the number/type of units of material inside, and is typically completed by the exporter at the time they

prepare the shipment. Although a packing list is not required by Customs, it is often used by customs brokers to obtain helpful information about the shipment. A detailed packing list will also be valuable should Customs request to do an inspection.

Documents required in special circumstances

- FCC 740 – A Federal Communications Commission document required for devices that emit radio frequencies.
- HS-7 – A Department of Transportation document, applicable to vehicles, tires and safety devices.
- EPA 3520-1 – An Environmental Protection Agency document, applicable to engines.
- PPQ 505 – A U.S. Department of Agriculture document, applicable for a Lacey Act declaration.

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SHIPPING

PREPARING YOUR CUSTOMS DOCUMENTS FOR SHIPPING INTO THE U.S.

Ensure smooth sailing when shipping to the U.S. with this helpful checklist

Shipping

Preparing your customs documents for shipping into the U.S.

Customs documents are the set of paperwork required by U.S. Customs and Border Protection to accurately and completely identify goods that are being imported. The description, values and quantities you're shipping will be recorded and reported to Customs.

Documents for clearance

If you're shipping goods into the U.S., the checklist below will help you gather all the right documents that must accompany each shipment.

Document*	Issued by	
PARS Notification cover sheet	Exporter/Carrier	
Customs Invoice or Commercial Invoice	Exporter	
e-Manifest or Cargo Control Department	Carrier	
Bill of Lading	Exporter	
Other Participating Government Agencies' documents (PGA), if applicable	Importer/Broker	
Certificates of Origin (if goods are qualified)	Exporter	
Shipper's Export Declaration (if goods are deemed as controlled imports)	Exporter/Broker	

*Other documents may be required depending on the nature of the goods imported.

Information you'll need to complete the documents

- Name of U.S. customs broker, phone and fax
- Bill to party/Importer of Records
- Consignee name, address and appropriate federal ID number (IRS number, Social Security number or Customs assigned number)
- Date of direct shipment
- Description of goods:
 - Product/part number and description
 - Country of origin
 - What material the product is made from
 - Product use
 - Number of packages and weight
- Classification number (10-digit) – All goods that enter the U.S. are categorized according to the Harmonized Tariff Schedule (HTS). Classification determines the rate of duty and any special requirements your product would be subject to upon import. Contact your broker for assistance with the classification of your goods.
- Conditions of sale/terms of payment/currency
- Shipment value
- Deductions – value of goods only, not including packaging, freight or licensing charges, if applicable
- Freight charges/insurance
- Restricted merchandise permits/licenses, if applicable

For more information on customs documentation or any other customs related inquiries, contact Livingston.

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IMPORTING AND EXPORTING

SHIPPING TO THE U.S. UNDERSTANDING CUSTOMS CLEARANCE

The four critical parts of the customs clearance process you need to understand.

Importing and Exporting

Shipping to the U.S. Four parts of Customs clearance you need to understand

Having a solid understanding of U.S. Customs clearance procedures will help you deal with any issues that might arise as your shipment travels across the border. Here's a brief overview of the four most important parts of the clearance process:

1 Customs entry

When a shipment arrives at the border, the carrier must present the customs agents with the proper documentation so that the goods can legally enter the United States.

Customs entry is the process of presenting documentation – such as a Customs invoice, an Inward Cargo Manifest, a Bill of Lading, and any other required documentation – to Customs officials.

Only the purchaser or licensed customs broker may submit the goods for entry at the border.

Imported merchandise not entered through Customs within five calendar days of arrival is sent to a general order warehouse, where it is held as unclaimed. The importer is responsible for paying storage charges while unclaimed merchandise is held at a warehouse. The merchandise is sold at auction or destroyed after one year if the goods remain unclaimed.

A two-part process

The Customs entry is usually a two-part process:

- Release, which involves the physical release of goods across the border into the United States.
- Entry summary, which is the process of reviewing the documentation and performing the accounting of duties payable on the goods to U.S. Customs



Find out more about the process your goods go through when entering the United States.

2 Inspection

Occasionally, Customs will decide to inspect a shipment once it arrives at a port of entry. U.S. Customs has the right to search and seize all goods imported into the United States in order to confirm that the goods are admissible and the shipper has been compliant with government regulations.

The examination of goods helps Customs agents to determine the following information about the shipment:

- The value of the goods for Customs purposes and their dutiable status
- Whether the shipment contains prohibited articles
- Whether the requirements of other federal agencies have been met
- Whether the amount of goods listed on the invoice is correct, and no shortage or overage exists
- Country of origin



IMPORT

An incorrect classification could mean retroactive duties or serious penalties.

3 Appraisal and classification

To determine the correct duty payable on goods, U.S. Customs will perform an appraisal of the shipment. Appraisal is the process of determining the taxes owed to the U.S. government based on the Harmonized Tariff Schedule (HTS) of the United States.

All goods entering the United States must be properly classified by the importer to ensure the appropriate HS code is assigned to the shipment. An importer should take pains to ensure the correct HS code is attached to his or her shipment to avoid paying extra when the shipment is examined at the border. An incorrect classification could mean retroactive duties or serious penalties.

4 Liquidation

Liquidation is the last step in the entry process. Customs regulations define liquidation as the final computation of duties on entries for consumption, or on those entries entitled to duty drawback. When U.S. Customs is satisfied with the standing of the entry, and the duties have been paid, they ascertain how much of the duty paid by the importer should be returned. Usually, the formal entry is liquidated within 314 days of entry filing. Some entries are liquidated earlier. For instance, informal entries valued at less than \$2,000 are liquidated within 10 days of the release.

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IMPORTING AND EXPORTING

SHIPPING TO THE U.S. OVERVIEW OF THE RELEASE PROCESS

Learn about the release of goods into the U.S., from documentation to methods.

Importing and Exporting

Shipping to the U.S. Overview of the release process

Learn about the release of goods into the U.S., from documentation to methods.

Once your carrier picks up your goods, you may be tempted to sit back and forget about your shipment. But if you want to be able to troubleshoot any problems that arise, you should know what information to include with your shipment, and the different methods of releasing goods at the U.S. border. The release of goods is an authorization by U.S. Customs to deliver goods to the U.S. destination. Having an understanding of which customs documents you need to include with your shipment and what information those documents must cover will save you both time and money.

Release information you need to have

Merchandise for which entry is required will be entered within 15 calendar days after landing from a vessel, aircraft or vehicle; or after arrival at the port of destination in the case of merchandise transported in bond. You or your customs broker must file release documents to secure the physical release of your goods from Customs and to allow them to be shipped to their destination in the U.S.

Your release documentation must include the following information:

- The name and address of the exporter;
- The name and address of the producer, if it's different from the exporter;
- The name, address, and the Internal Revenue Service (IRS) number of the company where the shipment is to be delivered (referred to as ultimate consignee or buyer);

Learn the basics of clearing your goods at the U.S. border.



- The name, address, and IRS number of the company purchasing the product(s), if it's different than the consignee;
- The product/shipment information including the complete description, value, quantity and packing, weight, currency of sale, and country of origin;
- Other information required by Participating Government Agencies (PGAs), if applicable.

Complete the correct documents

To fulfill the information requirements for a customs release, there are a few essential documents you need to complete, including a Bill of Lading, a Packing List, a Cargo Manifest and a Customs Invoice. However, if your goods are subject to PGA regulations, you may also be required to submit licenses, or permits to satisfy those agencies.

The Bill of Lading demonstrates that there is a legal contract between the carrier and exporter to take the goods across the border. A Cargo Manifest, prepared by the carrier, is a comprehensive list of the cargo being carried. The Customs Invoice is a detailed description of the goods, including



the quantity and selling price, freight terms of delivery and payment, insurance, packing costs, weight and volume. This document helps Customs to determine the duty on your shipment.

In lieu of the U.S. Customs Invoice the carrier can provide the required information by submitting one of the following documents or combination thereof: an airway bill, a commercial invoice, or packing lists.

The importer may be required to provide additional documents necessary to determine whether the merchandise may be admitted such as licenses, certificates and permits.

Your customs broker helps with the release

The customs broker performs the following actions to obtain the release of goods:

- Reviews the paperwork and contacts the relevant parties (importer, exporter, carrier, producer, etc.) to obtain missing information or clarify inaccuracies;
- Submits a release package (usually electronic) to U.S. Customs.

If your goods are subject to PGA regulations, you may also be required to submit licenses, or permits to satisfy those agencies.

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IMPORTING AND EXPORTING

SHIPPING TO THE U.S. AN OVERVIEW OF THE ENTRY SUMMARY

Learn how to ensure your entry summary is complete and accurate.

Importing and Exporting

Shipping to the U.S. Completing and adjusting the entry summary

An overview of the entry summary process

Your entry summary is one of the most important documents you will submit to Customs during the importing process. The documents in your entry summary package essentially work as a receipt for Customs to help agents determine the duty you owe. Therefore, ensuring that your entry summary documentation is accurate is crucial. Getting it wrong could mean that you pay the wrong amount of duty, and incur hefty penalties as a result.

Even when you take pains to make sure your documentation is accurate and complete, you might make a mistake. This overview of entry summaries will also show you how to correct an error before Customs has the chance. Read on to learn which type of entry summary you should file, and how to file properly to avoid fines.

Three types of entry summaries

There are three main types of entry summaries that you can file depending on the type of goods you are shipping. Your imported goods are not legally entered (registered) until Customs releases the goods, and you pay the estimated duties and taxes. You or your broker must file an entry summary (Customs form 7501), and pay duties within 10 days of the date of release for your goods to be registered in the U.S.

Choosing the correct type of entry summary as it applies to your shipment is crucial so that Customs can accurately assess how much duty you owe.

Learn how to complete an entry summary form properly.



Informal (Consumption) entry

Informal entries cover goods in personal shipments, commercial shipments and mail shipments that are brought into the U.S. for consumption (use or sale). In most cases, you can submit an informal entry if the merchandise is valued at US\$2,500, or less. You can also submit an informal entry summary if you are importing goods that you originally exported from the U.S. with a value of less than US\$10,000. Note that this only applies to imports for repairs or alteration, or imports rejected being returned for credit. This rule does not apply to goods re-sold.

When you submit an entry summary for goods returned, U.S. Customs allows for duty-free treatment. To qualify for this type of informal entry summary, the goods must be in the same state as when they were first exported from the U.S. The goods must have been originally exported without the benefit of duty drawback, as well.

Even if your shipment is valued at less than US\$2,500, there are some cases when an informal entry is not appropriate, including beef in certain tariff headings during certain calendar periods.



Formal (Consumption) entry

Formal entries are generally commercial shipments of goods that will eventually be used in U.S. commerce. Usually, they have a commercial value of more than US\$2,500. When you file a formal entry summary, a surety bond is required to ensure U.S. Customs that you will be compliant and pay duties on your shipment. The bond also allows the importers to take possession the payment of duties/fees. Even when the entry is finalized or liquidated, U.S. Customs may revise the estimated duties if agents discover problems with the documentation.

Temporary Importation Bond entry

When you are shipping products to the U.S. temporarily, you may be exempt from paying duties if you file a Temporary Importation Bond (TIB). Temporary shipments usually include goods entering the U.S. for the purpose of repair, alteration, processing, as tools of the trade, and trade show goods. Customs allows an importer to keep the goods in the U.S. for a period of one year. You can extend a TIB entry for one additional year twice, but all goods entered under the TIB must be exported. For example, a shipment of trade show goods can not include show give aways, these will need to be entered under a separate consumption entry.

When you export the goods out of the U.S., you must make it explicit to U.S. Customs that they were in the country on a TIB to avoid paying duties, as the TIB needs to be canceled.

This involves stopping for export inspection to ensure all export documentation is in order and signed off by U.S. Customs.

Adjustments to the Customs entry

After an entry summary has been filed with Customs, the importer of record still has the opportunity to review their documentation for the shipment, and make changes as necessary until Customs calculates the duty owed. U.S. Customs usually completes its final computation of duties (referred to as liquidating an entry) within 314 days of when you file your entry summary. Customs may also choose to review the HTS classification, shipment valuation, or other required information included with your shipment prior to liquidating.

If you need to make a change, you or your broker will submit a Post Entry Amendment (PEA). You can submit a PEA any time after filing your entry summary up to 20 working days prior to the scheduled liquidation date.

You would make adjustments to your entry summary for two reasons:

- You want to protest Customs to recover duties, fees, or taxes.
- You want to report and correct errors you made when filing your entry summary.

If your shipment gets rejected by Customs

Despite your best efforts to comply with CBP regulations, Customs may reject your shipment if it finds an issue with your documentation or your goods. If Customs agents are not satisfied with the entry after inspection, Customs Border Protection (CBP) may take one of the following actions:

Notice of Redelivery

U.S. Customs may issue a Notice of Redelivery demanding that a shipment to be redelivered to Customs custody after it has been released. Reasons for redelivery include a marking issue on the shipment, or a refusal of admission from a Participating Government Agency (PGA), such as the Food and Drug Administration.

Customs Form 28 (CF 28)

A CF 28 is a request for additional information about a shipment issued by U.S. Customs to an importer. Most often, Customs will issue this form if they have doubts about the shipment value you reported. It may seem like it is in your best interest to present Customs with the lowest value to obtain the lowest duty on the shipment, however, declaring an accurate value will help you to avoid information requests, which can result in Customs increasing the amount of duties owed.

If U.S. Customs were to present you with a CF 28, you would respond with the NAFTA determination, a commercial invoice, your company financials and purchase orders, and the product description. Usually, you have 30 days to respond to the request.

Form 29 (CF 29)

U.S. Customs may present you with a CF 29 Notice of Action which informs you about a change in how your entry is being liquidated. CF 29 usually follows the issuance of a CF 28. It can involve penalties, fines, additional duties, HTS classification change, taxes or even denial of NAFTA status for future imports into the U.S. Usually, you have 20 days to dispute the charges proposed.

Recovery and protest

Within 180 days of liquidation or another decision you have the option to protest the decision, and receive an administrative review. You file your protest with the port director whose decision you are protesting. At the time you file the initial protest, you may make a request for further review, which is usually granted provided the circumstances warrant it.

Customs will mail you or your broker a notice of the denial of all or part of your protest. At this point, you may contest the denial by filing a civil action in the United States Court of International Trade.

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