

This information is keyed into the Customs Automated Commercial System by your broker.

5. Customs assesses the data filed electronically and decides either to release the shipment or to hold it for examination. (The current average processing time is under three minutes for shipments using the line release or immediate delivery options.)

6. The broker then has 10 working days to deposit the estimated duty and provide any additional documentation required to satisfy the duty assessment process. This is referred to as filing the entry summary.

7. The U.S. Customs officer reviews the information related to the transaction after your shipment is released. (Remember that U.S. Customs has a guarantee, in the form of your performance bond, that any additional information required or duty payable will be forthcoming.)

8. The entry is finalized (liquidated) by Customs.

In the course of processing your entry, the import specialist will verify the tariff classification, the rate of duty claimed and the value on which the duty is assessed, and will ensure that all other requirements are met. The import specialist will also monitor the entry for merchandise that may be subject to an import quota, and will check the entry summary documents for correctness and completeness. Most import specialists will be knowledgeable about your company's products or will check with colleagues who are. Their title indicates, they are industry sector specialists who attend trade fairs, visit manufacturing facilities, read trade magazines, and handle similar goods imported by your competitors.

CUSTOMS INQUIRIES

Import specialists often request information so that they can properly classify and value your

merchandise. Requests may be made either directly to you or through your broker. If it is not clear why Customs wants this information, it is essential that you ascertain the reason, if possible, through your broker before replying. In this way, you can better support your argument that the rate of duty or the value for duty you have claimed is correct. Arguments made after you have already sent in a written reply may not be as carefully considered.

Customs may ask for information on how the imported goods are used or what materials they are made from. As classification and rates of duty are often based on the answers to these questions, exporters must exercise care in replying.

If Customs decides to change the rate or value for duty, you will be informed in writing by a notice of action. If you disagree with the proposed action, you should immediately inform the import specialist, preferably through your broker. Additional time may be requested to submit further information and arguments. Failure to respond to a request for information may result in a notice of action to increase the value for duty or to apply a higher rate of duty.

VISITS BY CUSTOMS OFFICERS AND RECORD-KEEPING REQUIREMENTS

Visits and telephone calls by import specialists are not unusual and are no cause for alarm. If an import specialist wishes to visit your facilities, it is usually to assist the process of determining tariff classification by viewing the production process, or to pre-qualify your company for one of several automated programs to expedite the entry and release of your products. Any visit by Customs officers must be prearranged after reasonable notice; although U.S. Customs has the legal authority to look at your business records, requests to do so must be specific.