

For such transportation in bond to an interior port, an immediate transportation entry (I.T.) must be filled out at the port of arrival by either the consignee, the carrier, the U.S. customs house broker or any other person having a sufficient interest in the goods for that purpose. In cases where the Canadian exporter assumes responsibility for entering the goods through U.S. Customs, he may find that there are advantages in having shipments entered for consumption at the nearest or most convenient port of arrival. In this way he can remain in close touch with the broker and U.S. Customs at that port of entry. However, where the U.S. purchaser intends making his own entries it may be more convenient to have the goods transported in bond from the port of arrival to the interior port nearest the importer.

## Who May Enter Goods

Goods may be entered by the consignee, his authorized employees or his agent. The only agents who can act for importers in customs matters are licensed U.S. customhouse brokers. They prepare and file the necessary customs entries, arrange for payments of duties and release of goods and otherwise represent their principals in customs matters.

Goods may be entered by the consignee named in the bill of lading under which they are shipped or by the holder of a bill of lading properly endorsed by the consignee. When the goods are consigned "to order" they may be entered by the holder of the bill of lading properly endorsed by the consignor. An air waybill may be used for merchandise arriving by air. In most instances, entry is made by a person or firm certified by the carrier to be the owner of the goods for customs purposes. When goods are not imported by a common carrier, possession of the goods at the time of arrival in the United States is sufficient evidence of the right to make entry.

Entry of goods may be made by a non-resident individual or partnership, or a foreign corporation through an agent or representative of the exporter in the United States, a member of the partnership, or an officer of the corporation. The surety on any customs bond required from a non-resident individual or organization must be incorporated in the United States. In addition a Canadian corporation in whose name merchandise is entered