

It's Beginning To Look A Lot Like...Tariff Classification

by

Oscar Gonzalez, Attorney

There's only about two months of shopping days before Christmas, but it's enough time to survey some of the most interesting tariff classification cases with holiday themes. Not just Christmas, but here we also look at Halloween and Thanksgiving. I am nothing if not ecumenical when it comes to tariff classification. What I find strange, beyond the items described in these cases, is the undeniable conclusion that Americans can't celebrate the holidays without imported merchandise.

Park B. Smith v. US (US Court of Appeals, Federal Circuit 2003) - Importing a festive article that is useful can get an importer into trouble. If your imported merchandise is too useful, if it is utilitarian, you risk losing your special low-duty "festive article" status. You also have to prove that your imported merchandise is specifically associated with a particular holiday (this is where "aberrant" comes in). Here the court easily determined that sweaters with clearly Christmas (angels and "Silent Night") motifs and Halloween (witch, devil, jack-o-lantern, candy corn, and spider web) motifs qualified as festive articles, but struggled over whether sweaters with a bat, spider, ghost, and black cat designs equally qualified because people might wear these sweaters outside of Halloween. How it reached that distinction and why it didn't consider sweaters to be utilitarian (you would think that only certain frost bite could force anyone to don a candy cane sweater), the court doesn't say, but it eventually decided that all of the sweaters were festive articles.

Russ Berrie & Company vs. US - The Court of Appeals for the Federal Circuit is about as high as classification cases go (the next level up is the US Supreme Court). In this opinion, the Federal Circuit Court of Appeals reversed the Court of International Trade and sided with CBP. The controversy revolved around Halloween and Christmas earrings with the following motifs: a Santa Claus; a snowman decorated with holly, wearing a top hat and holding a snowball; a teddy bear dressed in red and white Santa outfit and holding a present; red, green, gold bells with/or without red or green bows; a ghost; a jack-o-lantern; a Frankenstein monster; and a witch. The Court decided that these trinkets were imitation jewelry and not festive articles, a decision that I must question because reading the list of items got me in a festive mood.

Rubie's Costume Company v. US - While deciding the classification of Halloween merchandise, this case laid down an important rule with a much broader affect. The Court of Appeals for the Federal Circuit again slapped down the Court of International Trade and sided with CBP. The importer claimed that courts should give no deference to tariff classifications from CBP. Not so fast, said the Federal Circuit Court of Appeals. CBP may not be the final word on classification, but courts must pay attention and be guided to a degree by the agency's expertise -- sometimes. The level of deference courts give to CBP's classification decisions depends on how well CBP did its job, i.e., "The weight of such a judgment in a particular case will depend upon the thoroughness evident in its consideration, the validity of its reasoning, its consistency with earlier and later pronouncements, and all those factors which give power to persuade, if lacking power to control." In this case, the Court of Appeals for the Federal Circuit found that it should defer substantially to CBP's classification ruling. Thus, court concluded that children's costumes of "Witch of the Webs", "Abdul Sheik of Arabia," "Pirate Boy," "Witch," and "Cute and Cuddly Clown" are properly classified as "festive articles" and not "wearing apparel," an obvious outcome if you are parent.

Whealon v. US (US Customs Court, 3d Division, 1961) - Does a lecture hall within a Catholic seminary qualify as a house of worship, i.e., a place of thanksgiving? That was the question confronting this court. Items for houses of worship came in duty free and the seminary was importing stained glass windows from France. Some praying was done in the lecture hall, but that was not its main purpose. Employing a surprisingly liberal reasoning, the court concluded that, yes, the lecture hall was a house of worship.

Wilton Industries v. US (Court of International Trade, 2007). This is just one of many tariff classification cases on festive articles. The irony with "festive articles" litigation is that they tend to be acrimonious. Acrimony seems out of place when classifying cute cookie-cutters that are in lovely holiday shapes. Classification litigation is all about convincing the government that your imported product should be classified under a low or no duty classification. The government, of course, prefers higher duty classifications because it's in the business of collecting revenue. The resulting legal analyses from the courts read more like Monty Python than Oliver Wendell Holmes. For example, this court reasoned:

Patterns used to make Christmas stockings are fundamentally different from festive-themed pans used to make Christmas baked goods, in several respects. Perhaps most significantly, sewing patterns can be used to make Christmas stockings year-round. While it would be aberrant to hang Christmas stockings on the mantle other than at Christmas time, it would not be aberrant to sew such stockings at other times of the year, in anticipation of (and in preparation for) the Christmas season. Thus, it would not be aberrant to use patterns for Christmas stocking year-round.

Outside of tariff classification cases, no one ever wonders whether Christmas stockings are "aberrant" (they wouldn't be any fun if they were not), but bizarre rules are common in tariff classification. Tariff classification isn't for the faint of heart or the ignorant of the esoteric classification rules. The decision in the Wilton Industries case can't be summarized in a few words because the court classified a variety of cute kitchenware from a spectrum of holidays, including a pumpkin pie pan, a jack-o'-lantern nesting cookie cutter pan, a pumpkin cookie stamp, snowman pan, a poinsettia pan, and a cherub place card holders.

Thanhauser v US (US Customs Court 1908) - This case is so old that Mark Twain was still alive when it was written. After reviewing even earlier cases, the Honorable Jasper Yeates Brinton (you won't find a judge with a name like that nowadays) had to decide whether the imported goods were toys or christmas tree ornaments. The stakes were high. If toys, the duty rate would be 35%. If tree ornaments, the duty rate would be 60%.

Judge Brinton was palpably annoyed that Christmas tree ornament cases had a long history even in 1908. "As the briefs of the parties show distinctly, there has been more or less uncertainty for a good many years concerning the proper classification of articles that may be described in a general way as Christmas tree ornaments." The controversy had raged for so long and vexed him to such a degree that he found it necessary to wrestle with the profound issue of what constitutes a Christmas tree ornament. With Solomonic certainty, he pronounced,

In my opinion, the evidence shows that the fragile, flimsy articles in question, mainly composed of tinsel in different shapes- stars and rings and nondescript devices - are not intended, and are not suitable to be played with.

You know you're in trouble when the judge calls your goods "fragile and flimsy." As for the argument that a child's willingness to play with a thing rendered it a toy, Judge Brinton would have none of it.

They amuse or entertain because they are adapted to decorate, and no doubt they entertain children when they are hung on a Christmas tree; but on such an occasion they entertain adults also in the same way, although the entertainment differs in degree. Moreover, it clearly appears that the articles in question are often used by confectioners, stationers, and other merchants to make their wares or their shops more attractive, and this use has little reference to the amusement of children.

And thus the courts have for well over one hundred years tried to figure out what makes a Christmas tree ornament, and there have been revealing milestones.

For example, in Import & Export Service Co. v. US, this court in 1942 was busy determining the proper customs duty of Christmas tree ornaments from Nazi Germany! The case raises a mountain of unanswered questions, including, why were the Nazis sending us Christmas tree ornaments? Why were we allowing it? Did we retaliate by exporting to Germany FDR masks and July 4 flags?

Fortunately, most of the holiday classification cases have a far less sinister context, but they all seem to be trying to determine what may be indeterminable -- quantifying the ineffable qualities of holiday cheer.

Using FOIA To Supplement Your Import and Export Compliance Programs

In addition to the helpful information found throughout this newsletter, the following two articles by CBP and Census respectively describe how to use the Freedom of Information Act or FOIA to get your company's records on its exports and imports. This information is vital to developing your trade compliance programs. What you don't know about your exporting and importing history can get you into trouble. Fortunately, our Government keeps close tabs on all your shipments, both export and import. This information is available to you thanks to FOIA, but this information helps beyond compliance and reaches to your company's bottom line. Your company will be able to get a clearer picture of its shipments, the where, what, and who, over time and will be able to allocate resources and personnel accordingly. If it is diligent, your company will be able to also shield this information from others even as it collects intelligence on competitors.

FOIA IMPORTER TRADE ACTIVITY REQUESTS (ITRAC)

How do I file an Importer Trade Activity/Freedom of Information Act (FOIA) request for non-international travel information?'

For years, the Office of International Trade (OT) has provided import data to Importers of Record, to filers, and to their legal representatives, who have submitted requests to OST under the Freedom of Information Act (FOIA). This collection of information is called ITRAC - Importer Trade Activity. ITRAC is company-specific import data placed in an MS-Access 97 database, and provided on CD-Rom for a processing fee.

Export records can also be requested through ITRAC.

Please allow 3-6 weeks for processing of your data request. (Please note: This time frame is based on no problems occurring). At the completion of your request, you will receive a payment invoice by fax or email, so that you can comply with the Prompt Payment Act.

Approximate payment range is \$250.00 - \$300.00. All checks should be addressed to U.S. Customs and Border Protection. Checks drawn from foreign banks are not acceptable as payment for FOIA processing.

Available ITRAC information includes the following:

ITRAC requests under FOIA must be received either in writing, or by email. Email requests should be sent to: OST Automation Support

Written requests on company letterhead can be mailed to:

U.S. Customs and Border Protection
Office of International Trade
Trade Information Management Division
1400 L St., NW, 11th Floor
Washington, DC 20005
Attention: FOIA Officer/ITRADE

Or FAXED to: (202) 863-6060

Or EMAIL to: OSTAUTOMATIONSUPPORT@cbp.dhs.gov.

Requests for import data can only be made by authorized company officers, and should include the following information:

- * Importer number(s)
- * Time period desired
- * State that the request is being made under FOIA regulations
- * Agreement to pay for costs of getting the import data
- * Name and address of any third party authorized to receive the data

See a sample request.

ITRAC requests are processed in the order in which they are received. ITRAC requests are:

- * individually validated and logged
- * received within 20 days to the requestor, stating whether we will provide the data
- * assigned a unique request control number
- * turnaround of all available import data is generally within three weeks of receipt

Payment for an ITRAC request under FOIA ranges generally from \$250 through \$300, and is due upon receipt of ITRAC. Please include the request control number with all payments and correspondence for ITRAC.

All payments must be submitted via overnight courier to the address and attention name below:

U.S. Customs and Border Protection
Office of International Trade
90 K Street, N.E., 10th Floor
Washington, DC 20029-1177
ATTN: Charles Wilkins

Inquiries on current or possible future ITRAC requests may be sent to:
OSTAUTOMATIONSUPPORT@cbp.dhs.gov.

FOIA Export Records from U.S. Census Bureau

How do I file a FOIA request?

You can submit a FOIA request for any agency record that is not publicly available. When filing your request, describe as best as possible the records you are requesting. In your description include information such as the date and place the records were created, file descriptions, subject matter, persons involved, and other pertinent details that will help identify the records for which you are asking. Please be aware that the FOIA does not require agencies to answer questions or to create records to respond to a request.

FOIA requests must be submitted to the Census Bureau in writing. The FOIAonline system is also available for you to submit your requests electronically:

FOIAonline is a multi-agency FOIA tracking and processing tool that allows requesters to register as a user to:

- Submit FOIA requests (to participating agencies)
- Track progress on each request
- Communicate directly with the staff handling requests at all points in the process

Guest users are welcome to use the FOIAonline system to submit requests, search for previously released records, and generate reports, but the tracking and communications features will not be available.

Requests can also be submitted to the Census Bureau by paper copy or through Electronic FOIA (E-FOIA) Request form. (The E-FOIA Request form Privacy Act statement.) When making a request, please include a mailing address so we may contact you if necessary. Keep a copy of your request; you may need to refer to it for further correspondence with the agency.

What do I include in my FOIA request?

Clearly state that you are requesting documents under the Freedom of Information Act.

Regardless of whether you make your request by mail, fax, or e-mail, please provide your mailing address. It also helps to include

- your daytime telephone number in case staff need to contact you for clarification about your request.
- Be as specific as possible about the records you are requesting. (NOTE: The FOIA does not require agencies to create new
- records; therefore, please be sure you are requesting existing records.) Include information such as the subject matter and date and any other information that will help us search for documents.

Sample FOIA Request Letter

Date

Freedom of Information Act Request

ATTN: FOIA Office

(select appropriate address information above depending on the manner of delivery)

To Whom it May Concern:

Under the Freedom of Information Act, 5 U.S.C. § 552, I am requesting copies of [identify the records as clearly and specifically as possible, specifying dates and record location if possible].

If there are any fees for searching or copying the records, please let me know before you fill my request. [Or, please supply the records without informing me of the cost if the fees do not exceed \$_____, which I agree to pay.]

If you deny all or any part of this request, please cite each specific exemption you think justifies your withholding of information. Notify me of appeal procedures available under the law. Optional: If you have any questions about handling this request, you may telephone me at _____ (home phone) or at _____ (office phone).

Sincerely,

Name

Address

Why is certain information withheld in a FOIA request?

It is the policy of the Census Bureau to make records available to the public to the greatest extent possible, in keeping with the spirit of the FOIA, while at the same time protecting sensitive information that may be withheld under one of the FOIA's exemptions. The FOIA exempts certain types of records from disclosure pursuant to nine specified exemptions, and it is sometimes necessary to apply one or more of these exemptions when responding to a request. For example, exemption b(3) exempts from disclosure under FOIA records that are protected by statute. When the Census Bureau collects information from individuals or businesses during its censuses or surveys, the Census Bureau is required by law to maintain the confidentiality of the records. Therefore, any request for such information that is required by law to be kept confidential would be denied, citing exemption b(3). For a discussion of all nine FOIA exemptions, please visit the Commerce Department's website.

Will I be charged a fee for processing a FOIA request?

A fee is not charged if the charges for processing the request are less than or equal to the cost of routine collection and processing of the fee. Therefore, if the total of charges due for processing a request is \$25 or less, no fee will be charged. If the estimated fee for search or duplication charges exceed \$25 the requester shall be notified, unless the requester has stated in the FOIA request an amount sufficient to cover the estimated fees. The following is a chart of the four specific categories and chargeable fees:

How much does a FOIA request cost?

Documents shall be furnished without charge, or at reduced charges if disclosure of the information is in the public interest because it is likely to contribute significantly to public understanding of the operations or activities of the government, and is not primarily in the commercial interest of the requester. 15 CFR § 4.11 (k)

For additional information on FOIA Fees go to: [Sec 4.11 Fees \[PDF 62k\]](#)

How long will it be before I receive my documents?

Under FOIA, you have a right to a response within twenty business days excluding Saturdays, Sundays and legal holidays. The period begins on the day the request is actually received by the FOIA office which maintains the records requested. Census makes every effort to meet this time frame, however, under certain circumstances, this period may be extended up to 30 business days. Agencies are allowed an additional ten business days when: (1) they need to collect responsive records from field offices; (2) the request involves a "voluminous" amount of records which must be located, compiled, and reviewed; or (3) if an agency must consult with another agency which has a substantial interest in the responsive document. When an extension is needed, the requester may be notified and offered the opportunity to modify or limit their request.

Can I receive rush delivery on my FOIA documents?

You may be entitled to an expedited response of less than 20 days. A FOIA request may receive "expedited" treatment in cases where there is a threat to someone's life or physical safety; the requestor is primarily engaged in disseminating information and has established that the request is urgently needed to inform the public concerning some actual or alleged government activity; or where an individual will suffer the loss of substantial due process rights if the records are not processed on an expedited basis.

Can I appeal the decision of a FOIA request?

You have the right to appeal a denial or partial denial of the FOIA request. An appeal must be received within 30 calendar days of the date of the response letter by the Assistant General Counsel for Administration (Office), Room 5898-C, U.S. Department of Commerce, 14th and Constitution Avenue, N.W. Washington, D.C. 20230. Your appeal may also be sent by e-mail to FOIAAppeals@doc.gov or by facsimile (fax) to 202-482-2552. The appeal must include a copy of the original request, the response to the request and a statement of the reason why withheld records should be made available and why denial of the records was in error. The submission (including e-mail and fax submissions) is not complete without the required attachments. The appeal letter, the envelope, the e-mail subject line, and the fax cover sheet should be clearly marked "Freedom of Information Act Appeal." The e-mail, fax machine, and Office are monitored only on working days during normal business hours (8:30 a.m. to 5:00 p.m., Eastern Time, Monday through Friday). FOIA appeals posted to the e-mail box, fax machine or Office after normal business hours will be deemed received on the next normal business day.

Keeping Your Manifests Away From Competitors

You just learned how to extract your import and export records from the Government using FOIA, but did you know that your records are easily available to your competitors? Sensitive information about your company and its shipments (like who and where you are buying from and through which ports) is monitored, sifted through, and repackaged for sale on a continuing, real-time basis. All that vital information that you add to your manifests and that thought is proprietary is being sold to subscribers by data-mining companies like Panjiva, Import Genius, Zepol, PIERS, Datamyne, and Trade Navigator.

There are three lessons. First, you are at a competitive disadvantage if you are not yet using one of these data-mining companies. The intelligence you gain can be invaluable.

Second, your competitors are probably pouring over all the details of your shipments. You may be stunned about how much they know about your shipments. You can easily find out what information is online by subscribing to one of the data-mining companies.

Third, it is possible to hide your manifests from competitors for two years by petitioning CBP. Our law firm can help keep your ocean manifest information confidential. With two decades of representing importers, exporters, manufacturers, suppliers, transportation companies, customs brokers, and other companies across the world, our law firm is the right choice when you need to protect your company's vital information.

FOR IMMEDIATE RELEASE

Monday, November 3, 2014

Bio-Rad Laboratories Resolves Foreign Corrupt Practices Act Investigation and Agrees to Pay \$14.35 Million Penalty

A California-based medical diagnostics and life sciences manufacturing and sales company, Bio-Rad Laboratories Inc. (Bio-Rad), has agreed to pay a \$14.35 million penalty to resolve allegations that it violated the Foreign Corrupt Practices Act (FCPA) by falsifying its books and records and failing to implement adequate internal controls in connection with sales it made in Russia.

Assistant Attorney General Leslie R. Caldwell of the Justice Department's Criminal Division and Special Agent in Charge David J. Johnson of the FBI's San Francisco Field Office made the announcement.

"Public companies that cook their books and hide improper payments foster corruption," said Assistant Attorney General Caldwell. "The department pursues corruption from all angles, including the falsification of

records and failure to implement adequate internal controls. The department also gives credit to companies, like Bio-Rad, who self-disclose, cooperate and remediate their violations of the FCPA."

"The FBI remains committed to identifying and investigating violations of the Foreign Corrupt Practices Act," said Special Agent in Charge Johnson. "This action demonstrates the benefits of self-disclosure, cooperation, and subsequent remediation by companies."

According to the company's admissions in the agreement, Bio-Rad SNC, a Bio-Rad subsidiary located in France, retained and paid intermediary companies commissions of 15-30 percent purportedly in exchange for various services in connection with certain governmental sales in Russia. The intermediary companies, however, did not perform these services. Several high-level managers at Bio-Rad, responsible for overseeing Bio-Rad's business in Russia, reviewed and approved the commission payments to the intermediary companies despite knowing that the intermediary companies were not performing such services. These managers knowingly caused the payments to be falsely recorded on Bio-Rad SNC's and, ultimately, Bio-Rad's books. Bio-Rad, through several of its managers, also failed to implement adequate controls, as well as adequate compliance systems, with regard to its Russian operations while knowing that the failure to implement such controls allowed the intermediary companies to be paid significantly above-market commissions for little or no services.

The department entered into a non-prosecution agreement with the company due, in large part, to Bio-Rad's self-disclosure of the misconduct and full cooperation with the department's investigation. That cooperation included voluntarily making U.S. and foreign employees available for interviews, voluntarily producing documents from overseas, and summarizing the findings of its internal investigation. In addition, Bio-Rad has engaged in significant remedial actions, including enhancing its anti-corruption policies globally, improving its internal controls and compliance functions, developing and implementing additional due diligence and contracting procedures for intermediaries, and conducting extensive anti-corruption training throughout the organization.

In addition to the monetary penalty, Bio-Rad agreed to continue to cooperate with the department, to report periodically to the department for a two-year period concerning Bio-Rad's compliance efforts, and to continue to implement an enhanced compliance program and internal controls designed to prevent and detect FCPA violations.

In a related matter, the U.S. Securities and Exchange Commission (SEC) today announced that it had entered into a cease and desist order against Bio-Rad in which the company agreed to pay \$40.7 million in disgorgement and prejudgment interest in connection with the company's sales in Russia, as well as in Thailand and Vietnam.

The department acknowledges and expresses its appreciation for the assistance provided by the SEC's Division of Enforcement.

The case is being investigated by the FBI's San Francisco Field Office. The case is being prosecuted by Trial Attorney Andrew Gentin of the Criminal Division's Fraud Section.

Antidumping FAQ

Frequently Asked Questions

Q: How can I determine whether merchandise that I am planning to import is subject to antidumping or countervailing duties?

A: You need to review the scope of antidumping and countervailing duty (AD/CVD) orders to determine whether the merchandise falls under the scope of an order. The scope of antidumping and countervailing duty orders can be found in several places:

Federal Register notices from the U.S. Department of Commerce (Commerce), available at <http://ia.ita.doc.gov/frn/index.html>;

Written instructions from Commerce to U.S. Customs and Border Protection (CBP), available in CBP's Automated Commercial Environment (ACE) (for importers and customs brokers with ACE accounts), and on the internet at <http://addcvd.cbp.gov>; and

The website of Commerce's International Trade Administration, www.trade.gov/ia.

You can also request a scope ruling from the International Trade Administration. Details on how to request a scope ruling are available at <http://ia.ita.doc.gov/scope/Request-Scope-Ruling.html>. You may also contact an Import Specialist at the port you intend to enter your merchandise, although that advice is not binding.

Q: I know the Harmonized Tariff Schedule (HTS) classification of the goods that I import. How can I determine whether the HTS falls under the scope of an AD/CVD order?

A: The written description of the scope of the order is dispositive, not the HTS classification. HTS classifications are listed in the scope of AD/CVD orders for convenience only, and do not determine whether a product falls under the scope of an AD/CVD order.

Q: Who sets the duty rates of the imported merchandise that is subject to AD/CVD?

A: Commerce's International Trade Administration sets the AD/CVD rates and establishes the scope of AD/CVD orders. CBP enforces these decisions and collects the AD/CVD due on imported goods.

Q: How can I find a list of products covered by AD/CVD orders?

A: ACE contains comprehensive case information on every AD/CVD case. The U.S. International Trade Commission publishes a list of every AD/CVD case at http://www.usitc.gov/trade_remedy/documents/orders.xls. The website of Commerce's International Trade Administration, www.trade.gov/ia, under scope information, also contains information on AD/CVD cases listed by country.

Q: What is the AD/CVD case number and AD/CVD rate for the merchandise that I am planning to import?

A: ACE contains comprehensive case information on every AD/CVD case, including company-specific case numbers and AD/CVD cash deposit rates. Federal Register notices issued by Commerce list the case numbers and AD/CVD cash deposit rates. In addition, the Commerce instructions to CBP list the case numbers and AD/CVD cash deposit rates. (see ACE and <http://addcvd.cbp.gov>)

Q: I paid the AD/CVD duties due when I imported goods into the United States. Do I have any further AD/CVD liability on that import?

A: The AD/CVD paid at the time of entry are cash deposits of estimated AD/CVD duties. The final amount of duties owed is not determined until Commerce conducts an administrative review to establish the final AD/CVD rates on past entries. The final AD/CVD amount may increase, decrease, or stay the same from the AD/CVD cash deposit paid at the time of entry. After Commerce sends instructions to CBP on the final AD/CVD rate for the entry, CBP will assess this final duty. CBP will issue a bill for any increase in duty, and refund any decrease of duty. On average, this entire process, from the date of importation, takes approximately three years.

Q: I paid a fair price to my supplier for my imported merchandise, and the estimated AD/CVD duties that I paid are too high. How can I get a refund of the duties when CBP liquidates the entry?

A: You may request an administrative review of your imports from Commerce to determine the final AD/CVD duty liability. Commerce instructs CBP on the final AD/CVD rates, and CBP will assess final duties based on these instructions.

Q: I do not believe that the goods that I imported fall under the scope of an AD/CVD order, and CBP required me to pay AD/CVD duties on my imported goods. How can I obtain a ruling that my products are not subject to AD/CVD?

A: You may apply to Commerce for a scope ruling. For more information on applying for a scope ruling, see <http://ia.ita.doc.gov/scope/Request-Scope-Ruling.html>. Further, if you believe CBP misapplied the scope of the order as written, you may file a protest with CBP within 180 days after the entry has liquidated.

Q: Can I use a bond to cover the AD/CVD duties for my imported merchandise?

A: Commerce allows bonds to cover the AD/CVD cash deposit in limited circumstances. In those cases, if an importer chooses to use a bond to cover the AD/CVD cash deposit, importers:

must use a single transaction bond when the AD/CVD rate is greater than or equal to five percent; or

may use a continuous bond when the AD/CVD rate is less than five percent.

Q: I imported my merchandise using a consumption entry, paid the AD/CVD duties, and I now want to export the goods. Can I get a refund of my AD/CVD duties?

A: With regard to refunds of AD/CVD duties, the statute and regulations clearly prohibit "any remission, abatement refund or drawback of duties"... See 19 U.S.C. 1558, and 19 CFR 191.3(b)(3). Once the merchandise has been released from CBP custody, the importer is not entitled to a refund of AD/CVD duties.

Q: Are there any other special requirements for imports subject to AD/CVD duties?

A: The regulations require that, prior to liquidation and the assessment of antidumping duties, the importer is required to file a certificate advising whether it has entered into an agreement or otherwise has received reimbursement of AD duties. If an importer fails to provide a statement of reimbursement prior to liquidation, CBP will presume reimbursement and double the duties.

Importers may also file their non-reimbursement statements through ACE. Non-reimbursement statements fulfill (in electronic format) the same requirements as reimbursement certificates.

For more information on reimbursement certificates, see

http://www.cbp.gov/linkhandler/cgov/trade/priority_trade/add_cvd/program_guidelines/guidance_for_cert.ctt/guidance_for_cert.pdf.

Q: Are there publications available to the public regarding the AD/CVD processes?

A: CBP's website at www.CBP.gov contains several general publications on importing, including "Importing into the United States." Click on "Trade," and then "Basic Importing and Exporting." The website of Commerce's International Trade Administration, www.trade.gov/ia, also contains information on AD/CVD orders.

Q: Where can I find a telephone number for an Import Specialist team and the port of entry?

A: Please follow this link: http://www.cbp.gov/xp/cgov/toolbox/contacts/ports/CUSTOMS_BROKER_EXAM_BOOT_CAMPS

Most of our students view our boot camps as vital to passing the customs broker exam. Our boot camps are not lectures, although they are led in a classroom setting by our acclaimed teachers, all who have passed the customs broker exam. Boot camps are all-day (usually four days) workshops that require students to participate, collaborate, and to work through and improve upon the subjects they are weak in. You attend our boot camps by getting away from your usual day-to-day schedules and distractions of family and work to concentrate with singular focus on passing the customs broker exam. Boot camps are not easy. You have to really work hard to enhance your chances of passing the customs broker exam, but once you pass, you'll be glad for your investment.

Best Customs Broker Exam - Year round, 24/7/365.

Webinar: Focused Assessments: Understanding, Preparing, Surviving, and Thriving Under The New Focused Assessment Program, Tuesday, November 11

Webinar: International Sales Contracts, Tuesday, November 18

Webinar: Requesting NAFTA Advance Rulings from the Mexican Government, Thursday, December 4

Webinar: Customs Value, Monday, December 8

Webinar: Foreign Corrupt Practices Act, Tuesday, December 16

Webinar: FREE - 12 Compliance Days of Christmas, Thursday, December 18

Price: \$99. Webinars are free for all clients and students of our customs broker exam course. Otherwise, the webinar fee is \$99. [Click here to register.](#)

However, the final webinar listed, 12 Compliance Days of Christmas, is free for everyone.

All webinars starts at 1 pm Central and run for one hour.

Copyright Notice

This newsletter belongs entirely and completely to GRVR Attorneys. you may share it with others, but only if GRVR Attorneys receives full credit and attribution. © GRVR Attorneys (2014).

Disclaimer

You will not find any legal advice anywhere in this newsletter, on our website, or in any course or public lesson we offer. Do not rely on this newsletter to decide on a legal course of action. If you would like legal advice, ask your attorney. GRVR Attorneys provide legal advice only to existing clients in a confidential and private setting, not in public (e.g., not in a newsletter). Subscribing to our newsletter does not make you one of our clients. If you would like to hire us, please contact us. It will be one of the best decisions you ever made.

GRVR Attorneys

(800) 256-2013

(214) 720-7720

info@exportimportlaw.com

www.exportimportlaw.com