

***What Every Member of the
Trade Community Should Know About:***

Records and Recordkeeping Requirements



A Basic Level
Informed Compliance Publication of the
U.S. Customs Service

June 1998

PREFACE

On December 8, 1993, Title VI of the North American Free Trade Agreement Implementation Act (Pub. L. 103-182, 107 Stat. 2057), which is also known as the Customs Modernization Act or “Mod Act,” became effective. These provisions amended many sections of the Tariff Act of 1930 and related laws. Two new concepts which emerge from the Mod Act are “*informed compliance*” and “*shared responsibility*.” These concepts are premised on the idea that in order to maximize voluntary compliance with Customs laws and regulations, the trade community needs to be clearly and completely informed of its legal obligations. Accordingly, the Mod Act imposes a greater obligation on Customs to provide the public with improved information concerning the trade community’s responsibilities and rights under the Customs and related laws. In addition, both the trade and Customs share responsibility in carrying out import requirements. For example, under section 484 of the Tariff Act, as amended, (19 U.S.C. §1484) the importer of record is responsible for using reasonable care to enter, classify and value imported merchandise, and provide any other information necessary to enable Customs to properly assess duties, collect accurate statistics and determine whether any other applicable legal requirement is met. The Customs Service is then responsible for fixing the final classification and value of the merchandise. The failure of an importer of record to exercise reasonable care may lead to delay in the release of merchandise or the imposition of penalties.

This office has been given a major role in meeting Customs informed compliance responsibilities. In order to provide information to the public, Customs intends to issue a series of informed compliance publications, and possibly CD-ROMs and videos, on topics such as value, classification, entry procedures, determination of country of origin, marking requirements, intellectual property rights, record keeping, drawback, penalties and liquidated damages.

The Office of Regulations and Rulings has prepared this publication on *Records and Recordkeeping Requirements*, as part of a series of informed compliance publications advising the trade community of changes in Customs procedures as a result of the Mod Act. It is hoped that this material, together with seminars and increased access to Customs rulings, will help the trade community in improving voluntary compliance with the Customs laws.

The information provided in this publication is for general information purposes only. Recognizing that many complicated factors may be involved in customs issues, an importer may wish to obtain a ruling under Customs Regulations, 19 CFR Part 177, or obtain advice from an expert (such as a licensed Customs Broker, attorney or consultant) who specializes in Customs matters. Reliance solely on the general information in this pamphlet may not be considered reasonable care.

Comments and suggestions are welcomed, and should be addressed to the Assistant Commissioner at the Office of Regulations and Rulings, U.S. Customs Service, 1300 Pennsylvania Avenue, N.W., Washington, D.C. 20229.

Stuart P. Seidel
Assistant Commissioner
Office of Regulations and Rulings

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RECORDS AND RECORDKEEPING REQUIREMENTS

I. BACKGROUND AND INTRODUCTION

The records of carriers and importers relating to the importation of merchandise have been subject to Customs inspection or examination since the beginning of the Federal government. Sections 10 and 11 of the act of July 31, 1789 required masters of vessels arriving in the United States to provide two copies of their manifests to Customs officers. These manifests were required to have a “true account of the loading which such ship or vessel had on board at the port from which she last sailed” together with marks and numbers, the ports to which they were bound and the persons to whom they were consigned. Penalties were provided for refusal or neglect in making entry or providing the manifests. Section 13 of the same act required an owner or consignee of imported goods to file an entry for his merchandise and provide Customs officers with original invoices and bills of lading and an oath stating that the price and quantity information contained on those documents was to the best of his knowledge and belief accurate. If a person filing an entry later found the information to be incorrect, he had to report it and file a corrected entry. The entry was authenticated by the collector and countersigned by the naval officer. Only after these formalities were complied with, and duties paid (or guaranteed) was a permit to unlade the goods granted. If the invoice was found to be fraudulent, the goods or their value were forfeited.

The accuracy of import (and export) information is important not only because it affects the revenue, but because accurate trade information and statistics are important in determining trade policy, the future eligibility of certain goods or goods from certain countries for special programs, the impact of imports on domestic industries and the effectiveness of various trade agreements and programs. So important was accuracy, that even as early as 1818 certain invoices covering goods subject to *ad valorem* duties had to be certified under oath before a collector or U.S. Consul abroad.

Over the years, as valuation, classification and admissibility laws changed, so did the invoicing, recordkeeping requirements and examination authority. Originally, all goods were examined and all required records were provided to Customs at the time of entry. As merchandise descriptions and transactions became more complex, classification and valuation laws changed and it became necessary for Customs officers to review records other than the invoice to determine the correct Customs classification and value. The earliest laws allowing post-entry compulsory production of documents to, or examination by, Customs officers were primarily concerned with valuation issues.

Section 8 of the Act of July 14, 1832 authorized appraisers to examine any person under oath on “*any matter or thing which they may deem material in ascertaining the true value of any merchandise imported, and to require the production ... of any letters, accounts, or invoices, in his possession relating to the same....*” Section 17, Act of August 30, 1842 (later codified as §§2922-2924, Revised Statutes) extended this examination authority to collectors and naval officers, and

expanded the statute to cover wholesale value as well as market value. If a person neglected or refused to appear, or refused to subscribe to the oath or produce the required documents, he was subject to a monetary penalty and if the cited party was the owner, importer, or consignee, the Customs appraisal became final and conclusive. A person who wilfully gave false testimony was guilty of perjury and if he was the owner, importer or consignee, the goods were forfeited. There were additional criminal penalties for using false or fraudulent invoices to pass goods through Customs.

By the Civil War, frauds on the revenue were so common that Congress enacted the Act of March 3, 1863 entitled "*An act to prevent and punish frauds on the revenue, to provide for the more certain and speedy collections of claims in favor of the United States, and for other purposes,*" which mandated certified triplicate invoices showing all charges. Section 7 of this act authorized the collector to obtain a judicial search warrant authorizing the search for, and seizure of, any invoices, books, or papers relating to actual or attempted frauds on the revenue. Wilful concealment or destruction of these records could result in criminal sanctions.

Section 5 of the Act of June 22, 1874, (now codified as 19 U.S.C. §535) authorized courts to order the compulsory production of books, invoices and papers in civil proceedings under the revenue laws. If a defendant or claimant failed or refused to produce the demanded records, the government's allegations were taken as confessed until the records' absence was explained to the satisfaction of the court.

In 1890, the Customs laws were amended to permit Customs officers to order the compulsory production and examination of records related to classification, as well as valuation.

From 1890 and until 1978, the Customs laws (including sections 509-511 of the Tariff Act of 1930, 19 U.S.C. §§1509-1511) authorized Customs officers to inspect an importer's "books, papers, records, accounts documents, or correspondence pertaining to the value or classification" of his imported merchandise. If the importer failed to permit the inspection, his importations could be prohibited and delivery withheld. If the refusal continued for a year, the merchandise could be sold at auction. In addition, Customs officers could issue citations for "any owner, consignee, agent, or other person" to appear before them and be examined under oath "upon any matter or thing which they...may deem material respecting any imported merchandise then under consideration or previously imported within one year, in ascertaining the classification or the value thereof, or the rate or amount of duty;" and they were authorized to "require the production of any letters, accounts, contracts, invoices or other documents relating to said merchandise" and to take testimony which could be used in subsequent court proceedings. If an individual refused to appear, declined to answer, or refused to produce the demanded papers, relatively small monetary penalties could be imposed and the last official appraisal became final and conclusive. If false testimony was given the person was deemed guilty of perjury and his goods, or their value could be forfeited.

As more laws creating import restrictions and prohibitions were enacted, admissibility or compliance determinations (involving, to name a few, quotas, embargoes, and various provisions affecting health, safety, the environment, or intellectual property rights) became more complex. As the volume of imports increased, fewer shipments were examined at the time of entry and more reliance was placed on post-entry review and audits to ensure the accuracy of information provided to Customs and compliance with the Customs laws.

The Customs Procedural Reform Act of 1978 amended sections 509-510 and added a new section 508 (19 U.S.C. 1508) which required an owner, importer, consignee, or agent thereof who imports, or who knowingly causes an importation of merchandise to “make, keep and render for examination and inspection such records (including statements, declarations, and other documents)” which pertain to the importation, or to the information contained in the documents required by the Tariff Act in connection with the entry of merchandise and “are normally kept in the ordinary course of business.” Under amended section 509 (19 U.S.C. §1509) review of the mandated records was not limited to classification or value issues. Customs officers were given specific examination and administrative summons authority for inquiries or investigations conducted for the purpose of:

- ascertaining the correctness of any entry,
- determining the liability of any person for duties and taxes,
- determining the liability of any person for fines, penalties, and forfeitures, or
- for ensuring compliance with the laws of the United States administered by the Customs Service.

The 1978 law also established special procedures for certain “third party recordkeepers” (customs brokers, accountants or attorneys who were not the party liable for duties and taxes) and expanded the contempt authority of district courts in summons enforcement proceedings.

On December 8, 1993, the President signed into law the North American Free Trade Agreement (NAFTA) Implementation Act (Pub. L. 103-182). Sections 205 and 614-616 of this act amended many of the recordkeeping requirements contained in sections 508-510 (19 U.S.C. §§1508-1510) by: expanding the parties subject to recordkeeping requirements; including electronically generated or machine readable data in the definition of “records;” and granting the courts authority to impose monetary penalties in summons enforcement proceedings.

Sections 614-616 are part of Title VI of the NAFTA Implementation Act which contained many provisions pertaining to Customs modernization and is commonly referred to as the Customs Modernization Act or “Mod Act.” The Mod Act amended various provisions of the Customs laws to facilitate the entry process by granting to Customs the authority not to require the presentation of certain documentation or information at the time of entry. However, in exchange for not requiring the presentation of documents at the time of entry, and in order to not jeopardize the ability of Customs to obtain records at a later date, section 615 of the Mod Act amended section 509 of the Tariff Act to set forth special recordkeeping and production requirements for certain entry records

identified by Customs in the “(a)(1)(A) list” (named after the paragraph of section 509 which specifically refers to such records), including administrative penalties for the failure to maintain or produce such records when demanded by Customs. In order to implement these provisions and related provisions pertaining to regulatory audit procedures, Customs revised its implementing regulations (previously found in Part 162 of the Customs Regulations, 19 CFR Part 162) and issued them, after public comment, as new Part 163 (19 CFR Part 163). In addition, certain recordkeeping provisions contained in other parts were also revised.

This informed compliance publication explains the revised recordkeeping and related regulations. Every effort has been made to be as accurate as possible. However, in case of variances between this publication and the Customs Regulations, the Customs Regulations are controlling. All reference to “Parts” are to Parts of the Customs Regulations (CR) which is codified in title 19, Code of Federal Regulations (19 CFR).

II. RECORDKEEPING REQUIREMENTS

A. WHAT ARE RECORDS?

In Part 163, the term “records” means any information made or normally kept in the ordinary course of business which pertains to the following activities:

- any importation, declaration or entry;
- the transportation or storage of merchandise carried or held under bond into or from the customs territory of the United States;
- the filing of a drawback claim;
- the completion and signature of a NAFTA export Certificate of Origin pursuant to Part 181;
- the collection and payment of fees and taxes to Customs;
- any other activity required to be undertaken pursuant to laws or regulations administered by Customs.

The term “records” includes any information required for the entry of merchandise (see discussion of the “(a)(1)(A)list” below) and other information pertaining to, or from which is derived, any information element set forth in a collection of information required by the Tariff Act of 1930, as amended, in connection with an activity described above. The term includes, but is not limited to:

- statements, declarations, documents
- electronically generated or machine readable data
- electronically stored or transmitted information or data
- books, papers, correspondence
- accounts, financial accounting data
- technical data
- computer programs necessary to retrieve information in a usable form

B. WHAT ARE ENTRY RECORDS AND THE “(a)(1)(A) LIST?”

The term “entry records” refers to records (including data elements) required by law or regulation for the entry of merchandise. Prior to passage of the Mod Act, these records were either attached to paper entry packages or electronically transmitted to Customs as part of the entry process. Although they were required by law or regulation, Customs officers could, on occasion, waive presentation (but not retention) of these records at the time of entry. Some members of the importing community mistakenly believed that entry records whose presentation at the time of entry was waived, no longer had to be maintained for post entry audits or investigations.

The Mod Act clarified the matter by requiring Customs to compile a list of all the records required by law or regulation for the entry of merchandise and then publish the list. This list is commonly referred to as the “(a)(1)(A)” list because its compilation and publication are mandated by section 509(a)(1)(A) of the Tariff Act (19 U.S.C. §1509(a)(1)(A)). If a record is on the “(a)(1)(A)list,” it is required to be maintained, and produced upon demand. Failure to maintain or produce entry records may result in the imposition of substantial penalties and possible reliquidation of entries. (See discussion below)

The “(a)(1)(A) list” does not create any new requirements. It is merely a list of existing requirements. It is set forth as an appendix to Part 163 and this publication.

C. WHO IS SUBJECT TO RECORDKEEPING REQUIREMENTS?

In general, the following persons are required to maintain records and make them available for examination by the Customs Service:

- an owner, importer, consignee, importer of record, entry filer or other person who:
 - ▶ imports merchandise into the customs territory of the United States,
 - ▶ files a drawback claim,
 - ▶ transports or stores merchandise carried or held under bond, or
 - ▶ knowingly cause the importation or transportation or storage of merchandise carried or held under bond into or from the customs territory of the United States;
- an agent of any person described above; or
- a person whose activities require the filing of a declaration or entry, or both.

However, a traveler who has physically cleared the Customs facility after making a baggage declaration or oral declaration upon arrival in the United States, is not required to maintain supporting records regarding non-commercial merchandise acquired abroad which falls within the traveler’s personal exemptions or which is covered by a flat rate of duty.

A person who orders merchandise from an importer in a domestic transaction knowingly causes merchandise to be imported (and thus is required to maintain and produce records) **only** if the person ordering the merchandise a) controls the terms and conditions of the importation, **or** b) furnishes technical data, molds, equipment, other production assistance, material, components, or parts with knowledge that they will be used in the manufacture or production of the imported merchandise.

Examples: A person who purchases an imported automobile from a dealer within the United States generally would not be subject to Customs recordkeeping requirements. However, a transit authority which prepared detailed technical specifications from which imported subway cars were manufactured would be subject to the recordkeeping requirements.

In addition to the persons listed above who are subject to the general recordkeeping requirements in Part 163, the following persons are subject to special recordkeeping requirements:

- any person who completes and signs a Certificate of Origin for goods exported to Canada or Mexico pursuant to NAFTA must also maintain records in accordance with Part 181.
- customs brokers must also comply with the additional requirements of Part 111.

D. HOW LONG MUST RECORDS BE KEPT?

As a general rule, any record required to be made, kept and rendered for examination or inspection under Part 163 must be kept for 5 years from the date of entry (which includes a reconciliation), if the record relates to an entry, or 5 years from the date of the activity which required creation of the record. There are some exceptions to this general rule, however:

- records relating to drawback claim must be retained until the third anniversary of the date of payment of the claim
- packing lists must be retained for a period of 60 calendar days from the end of the release or conditional release period, whichever is later, or, if demand for return to Customs custody (“redelivery”) has been issued, for a period of 60 calendar days either from the date the goods are redelivered or from the date specified in the demand as the latest redelivery date if redelivery has not taken place
- a consignee who is not the owner or purchaser and who appoints a customs broker shall keep records pertaining to merchandise covered by an informal entry for 2 years from the date of the informal entry
- records pertaining to articles that are admitted free of duty and tax pursuant to 19 U.S.C. §1321(a)(2) and 19 CFR 10.151-10.153 and carriers’ records pertaining to manifested cargo that is exempt from entry under the provisions of 19 CFR shall be kept for 2 years from the date of entry or other activity which required creation of the record

- if another provision of the Customs Regulations sets forth a different retention period for a specific type of record, the other provision controls. For example:
 - 10.137 sets forth a retention period of three years from liquidation for records of use or disposition for certain goods whose rate of duty is dependent upon actual use.
 - 181.12 requires that all supporting records relating to NAFTA Certificates of Origin for exports be maintained for five years from the date the certificate was signed.

E. MUST ORIGINAL RECORDS BE KEPT?

Unless a recordkeeper has adopted alternative storage methods pursuant to section 163.5, of the Customs Regulations, the recordkeeper must maintain the original records, whether paper or electronic. Even if proper alternative storage methods have been adopted, certain records must be kept in their original format for a limited time, or may not be alternatively stored at all:

- except in the case of packing lists, entry records must be maintained in their original format for a period of 120 calendar days from the end of the release or conditional release period, whichever is later, or, if demand for return to Customs custody (“redelivery”) has been issued, for a period of 120 calendar days either from the date the goods are redelivered or from the date specified in the demand as the latest redelivery date if redelivery has not taken place;
- records required by other Federal agencies are subject to their record retention requirements.

Whether records are kept in their original format or under an alternative method of storage, they must be capable of being retrieved upon lawful request or demand by Customs.

F. WHAT ARE THE REQUIREMENTS FOR ALTERNATIVE METHODS OF STORAGE?

A recordkeeper may use an alternative storage method by providing advance written notification to the Director, Regulatory Audit Division, U.S. Customs Service, 909 S.E. First Avenue, Miami, FL 33131. The notice must specify the storage method to be used and state that it complies with the standards set forth in section 163.5. Methods that are in compliance with generally accepted business standards will generally satisfy Customs requirements, provided that the method allows for retrieval of requested records within a reasonable time after the request and adequate safeguards are in place to prevent alteration, destruction or deterioration of the records. Common alternative methods include, but are not limited to, machine readable data, CD-ROM, and microfiche. If an alternative storage method covers records that pertain to goods under Customs seizure or detention or that relate to a matter that is currently the subject or an inquiry or investigation or administrative or court proceeding, the appropriate Customs office may instruct the person in writing that those records must be maintained as original records and therefore may not

be converted to an alternative format until specific written authorization is received from that office. Any such instruction must describe the records with reasonable specificity but need not identify the underlying basis for the instruction and will not preclude application of the planned alternative storage method to other records.

In order to use an alternative storage method, a recordkeeper must meet the following standards:

- operational and written procedures are in place to ensure that the imaging and/or other media storage process preserves the integrity, readability, and security of the information contained in the original records;
- the procedures must include a standardized retrieval process;
- vendor specifications/documentation and benchmark data must be available for Customs review;
- there must be an effective labeling, naming, filing, and indexing system;
- internal testing of the system must be performed on a yearly basis;
- the recordkeeper must have the capability to make, and bear the cost of, hard-copy reproductions of alternatively stored records required by Customs;
- the recordkeeper must keep one working copy and one back-up copy of the records in a secure location for the required record retention period;
- entry records must be maintained in their original formats for a period of 120 calendar days from the end of the release or conditional release period, whichever is later, or, if demand for return to Customs custody (“redelivery”) has been issued, for a period of 120 calendar days either from the date the goods are redelivered or from the date specified in the demand as the latest redelivery date if redelivery has not taken place.
- Customs must be notified in writing at least 30 calendar days before implementing any change to the alternative storage procedures

A failure to meet the requirements may result in the recordkeeper being notified by Customs that alternative storage is not permitted.

III. PRODUCTION, INSPECTION AND EXAMINATION

A. PRODUCTION OF ENTRY (“(a)(1)(A)”) RECORDS

Customs officers may require the production of entry records by any recordkeeper required to maintain such records, pursuant to written, oral or electronic notice, even if the entry records were required at the time of entry. An oral demand for entry records must be followed by a written or electronic request. The entry records must be produced within 30 calendar days of receipt of the demand or within any shorter period prescribed by Customs when the records are required in connection with a determination of admissibility or release of the merchandise. If a recordkeeper encounters a problem in timely complying with the demand, he should notify Customs in writing or

electronically, before the expiration of the production period, with a request for approval of a specific additional time in which to produce the records . The recordkeeper must include an explanation for the inability to comply. Customs will promptly advise the requesting party either that the request is denied or that the additional time requested, or a shorter period deemed appropriate by Customs, is approved. A request for additional time does not preclude the imposition of penalties or other sanctions, but no such sanctions will be imposed if the request is approved and the records produced before expiration the additional time granted by Customs.

B. WHAT IF ENTRY RECORDS ARE NOT PRODUCED?

If a recordkeeper fails to produce an entry record upon lawful demand, the consequences can be severe.

- If the failure is the result of a willful failure to maintain, store or retrieve a demanded record, Customs may assess an administrative penalty for *each release* of merchandise, not to exceed \$100,000 or an amount equal to 75% of the appraised value of the merchandise, whichever is less; or
- If the failure is the result of a negligent failure to maintain, store or retrieve a demanded record, Customs may assess an administrative penalty for *each release* of merchandise, not to exceed \$10,000 or an amount equal to 40% of the appraised value of the merchandise, whichever is less; and
- In addition, if the demanded record relates to eligibility for an HTSUS column 1 special rate of duty, the entry
 - ▶ if unliquidated, shall be liquidated at the HTSUS column 1 general rate (or column 2 rate, if applicable); or
 - ▶ if liquidated within the 2-year period preceding the date of demand, shall be reliquidated at the HTSUS column 1 general rate (or column 2 rate, if applicable) notwithstanding the time limits in 19 U.S.C. §1514 or §1520.

Penalties cannot be assessed if the person who fails to comply with a lawful demand can show:

- that the loss of the demanded record was the result of an act of God or other natural casualty or disaster beyond the fault of such person or his agent;
- on the basis of other evidence satisfactory to Customs, that the demand was substantially complied with;
- that the record demanded was presented to *and retained by* Customs at the time of entry, or pursuant to an earlier demand; or
- that he is a certified participant in the Recordkeeping Compliance Program (see below), that he is generally in compliance with the appropriate procedures and that the violation in question is his first violation and was non-willful.

The penalties for failure to maintain or produce entry records are in addition to any other penalty except for:

- A penalty under 19 U.S.C. §1592 for a material omission of any information in the demanded record; or
- Disciplinary action taken under 19 U.S.C. §1641.

Penalties assessed for recordkeeping violations must take into account the degree of compliance compared to the total number of importations, the nature of the demanded records and the recorder's cooperation. Any administrative penalty assessed under the recordkeeping provisions may be remitted or mitigated pursuant to 19 U.S.C. §1618.

C. GENERAL EXAMINATION AUTHORITY

Customs officers may examine any relevant entry or other records if Customs initiates an inquiry, compliance assessment, audit or an investigation for any of these purposes:

- ascertaining the correctness of any entry;
- determining the liability of any person for duties, taxes, and fees due or which may be due;
- determining the liability of any person for fines, penalties, and forfeitures; or
- for ensuring compliance with the laws of the United States administered or enforced by the Customs Service.

These examinations occur during normal business hours, and to the extent possible, at mutually convenient times, after providing the person responsible for such records reasonable written, oral or electronic notice which describes the records to be examined with reasonable specificity. In addition to, or in lieu of the examination notice, Customs may issue a summons (see below).

D. SUMMONS AUTHORITY

During the course of any inquiry, compliance assessment, audit or investigation for any of the purposes listed above in III. C, the Commissioner of Customs or designated officers (not below the rank of port director, field director of regulatory audit, or special agent in charge) may issue a summons requiring a person to appear within a reasonable time before the appropriate Customs officer and produce records or give relevant testimony under oath, or both.

The summons may be issued to any person who:

- imported, or knowingly caused to be imported merchandise into the customs territory of the United States;
- exported merchandise, or knowingly caused merchandise to a NAFTA country;

- transported or stored merchandise that was or is carried or held under bond, or knowingly caused such transportation or storage;
- filed a declaration, entry, or drawback claim;
- is an officer, employee, or agent of any person identified above;
- has possession, custody or care of records relating to an activity identified above; or
- Customs otherwise may deem proper.

If the summons compels the appearance of a person, it will state the name, title and phone number before whom the appearance is to take place, and the scheduled time and place (not to exceed 100 miles from where the summons is served) of the appearance. It will also state the name, address and phone number of the issuing officer. If the summons requires the production of records, it will also describe the records in question with reasonable specificity.

Any Customs officer designated in the summons may serve it by personal delivery to a natural person. A Customs officer may serve a corporation, partnership or other unincorporated association subject to suit under a common name by delivery to an officer, managing or general agent, or an agent authorized by appointment or law to receive service of process. If Customs has to go to court to enforce the summons, the certificate of service signed by the person serving it is prima facie evidence of the facts it states.

E. SUMMONS TO THIRD PARTY RECORDKEEPERS

A third party recordkeeper is an attorney, an accountant, or a customs broker other than a customs broker who is the importer of record. If a summons issued to a third party recordkeeper requires the production of, or the giving of testimony relating to, records pertaining to transactions of any other person identified in the description of records contained in the summons, notice of the summons generally must also be provided to the person so identified in the summons not less than 10 business days before the date set in the summons for the production of records or giving of testimony. The notice shall include a copy of the summons and information on how to stay (delay) compliance. The notice may be served in the same manner as a summons, or by certified or registered mail to the last known address of the person entitled to notice. If notice is required, no examination of records may take place before the date for records production fixed in the summons.

Compliance with the summons may be stayed if the person receiving notice gives written directions to the third party recordkeeper to not comply with the summons and sends a copy of those directions and a copy of the summons by registered or certified mail to the person summoned and to the officer who issued the summons not later than the day before the day fixed in the summons for producing the records or giving the testimony. If a stay of compliance is properly issued by the person entitled to notice, no examination of records may take place except with the consent of the person who stayed compliance or by order of a U. S. district court.

Third party notice and stay procedures do not apply if:

- the summons is served on the person (or an officer or employee of the person) with respect to whose liability for duties, fees, and taxes the summons is issued
- the summons is issued to determine whether or not records of transactions of an identified person have been made or kept
- a U. S. district court determines upon petition by the issuing Customs officer that reasonable cause exists to believe that giving notice may lead to an attempt to:
 - conceal, destroy, or alter relevant records;
 - prevent the communication of information from other persons through intimidation, bribery or collusion; or
 - flee to avoid prosecution, testifying, or production of records.

F. SUMMONS ENFORCEMENT AND PENALTIES

When a person does not comply with a Customs summons, the issuing officer may request the appropriate U. S. attorney to seek an order requiring compliance from the U. S. district court for the district in which the person is found, or resides, or is doing business. A person who is entitled to notice of a third party summons may intervene.

If the court agrees with the government, it will order the person who was served with the summons to comply with the summons. If a person fails to comply with the court's order, he may be found to be in contempt and assessed a monetary penalty in addition to other court sanctions. As long as the person remains in contempt, the Commissioner of Customs, with the approval of the Secretary of the Treasury, may prohibit importation of merchandise by that person, directly or indirectly, or for that person's account; and may withhold delivery of merchandise imported by that person, directly or indirectly, or for that person's account. If the person remains in contempt for more than one year after the Commissioner issues instructions withholding delivery, the merchandise shall be considered abandoned and shall be sold at public auction or otherwise disposed of in accordance with law.

IV. RECORDKEEPING COMPLIANCE PROGRAM

The Recordkeeping Compliance Program is a voluntary program established by law under which "certified" recordkeepers are eligible for alternatives to first time penalties for failing to maintain or produce entry records and may be entitled to greater mitigation of subsequent penalties for failing to maintain or produce entry records.

Any person required to maintain and produce entry records may apply for certification by filing an application, in accordance with the guidelines set forth in the *Recordkeeping Compliance Handbook*, with the Field Director, Regulatory Audit, U. S. Customs Service, 909 S.E. First Street, Suite 710, Miami, FL 33131. The *Recordkeeping Compliance Handbook* may be downloaded from

the Customs Electronic Bulletin Board (see “Additional Information” in the back of this booklet for additional information on downloading procedures) or by writing to the Miami address given above.

In order to be certified, an applicant must be in compliance with Customs laws and regulations and meet the general recordkeeping requirements or negotiate an alternative program with Customs tailored to the specific needs of the recordkeeper and Customs. In general, the applicant must be able to demonstrate that it:

- understands the legal requirements for recordkeeping, including the nature of the records to be maintained and produced and the time periods relating thereto;
- has procedures in place to explain the recordkeeping requirements to those employees who are involved in the preparation, maintenance and production of required records;
- has procedures in place regarding the preparation and maintenance of required records, and the production of such records to Customs;
- has designated a dependable individual or individuals to be responsible for recordkeeping compliance and whose duties include maintaining familiarity with Customs recordkeeping requirements;
- has a record maintenance procedure acceptable to Customs for original records or has adopted an acceptable alternative records maintenance procedure in accordance with Part 163;
- has procedures for notifying Customs of variances from, or violations of, the Recordkeeping Compliance Program as well as procedures for taking corrective action when notified by Customs of violations or problems involving recordkeeping.
-a “variance” is a deviation from the Recordkeeping Compliance Program agreement which does not involve a failure to maintain or produce records or a failure to meet the requirements of the Program.
-a “violation” is a deviation from the Recordkeeping Compliance Program which involves the failure to maintain or produce records or a failure to meet the requirements of the Program.

If necessary, the application will be forwarded by the Miami office to other concerned field and Headquarters offices for coordination and consultation. Additional information or on-site visits may be required before final acceptance. If the application is accepted, the applicant will be notified of the acceptance by the field director of regulatory audit who will issue the certification with all applicable conditions stated. If the certification is denied, a written notice to that effect together with the reasons for denial and advice on filing an administrative appeal will be given. The appeal must be filed with the Director, Regulatory Audit Division, U.S. Customs Service, Washington, DC 20229 and must be received within 30 calendar days after issuance of the notice of denial. A decision on the appeal will generally be made within 30 calendar days after receipt. Customs may deny an application for certification for the following reasons:

- the applicant fails to meet the requirements of 19 CFR 163.12(b)(3);

- a circumstance involving the applicant arises which would justify initiation of a certification removal action; or
- in the judgment of Customs, the applicant is not in compliance with Customs laws and regulations.

If a certified recordkeeper fails to produce a demanded entry record for a specific release, or fails to provide information by acceptable alternative means, Customs will issue a written **warning** notice in lieu of a penalty, provided that the recordkeeper is generally in compliance with the programs' procedures and requirements and is not a repeat violator, and provided that the violation was not willful. Willful or repeat violations can result penalties and in removal of certification under the program. The warning notice will:

- state that the recordkeeper has violated the recordkeeping requirements;
- indicate the record or information which was demanded and not produced; and
- warn the recordkeeper that future failures to produce demanded entry records or information may result in the imposition of monetary penalties and removal from the Program.

The recordkeeper will have to notify Customs of the corrective steps it has taken to prevent a recurrence of the violation.

If Customs determines that a certified recordkeeper should be removed from the Recordkeeping Compliance Program, the office which issued the certification will serve the recordkeeper with a written notice of removal informing the participant of the grounds for removal and its right to file an administrative appeal. The grounds for removal are:

- certification privilege was obtained through fraud or mistake of fact;
- the program participant no longer has a valid bond;
- the program participant fails on a recurring basis to provide entry records when demanded by Customs;
- the program participant willfully refuses to produce a demanded or requested record;
- the program participant is no longer in compliance with the Customs laws and regulations, including the requirements set forth in 19 CFR 163.12(b)(3); or
- the program participant is convicted of a felony or has committed acts which would constitute a misdemeanor or felony involving theft, smuggling, or any theft-connected crime.

The removal is effective immediately in cases of willfulness on the part of the program participant or when required by public health, interest, or safety. In all other cases, the removal is effective when the participant receives the removal notice and either no timely appeal has been filed or all appeal procedures have been concluded by a decision upholding the removal action. An appeal must be received by the Director, Regulatory Audit Division, U.S. Customs Service, Washington, DC 20229, within 30 calendar days after issuance of the notice of removal. A decision on the appeal will generally be issued within 30 calendar days after receipt of the appeal.

V. COMPLIANCE ASSESSMENTS AND OTHER AUDITS

A. COMPLIANCE ASSESSMENTS

A “compliance assessment” is a type of importer audit performed by a Customs Compliance Assessment Team which uses various audit techniques, including statistical testing of import and financial transactions, to assess the importer’s compliance level in trade areas, to determine the adequacy of the importer’s internal controls over its customs operations, and to determine if the importer’s compliance rates are at acceptable levels.

Persons who are notified of compliance assessments are encouraged to obtain copies of the Compliance Assessment Team kit (CATKIT) from the Customs web-site or Customs Electronic Bulletin Board and conduct an in-house compliance assessment in advance of the Customs compliance assessment. If violations of the Customs laws are discovered, importers are encouraged to avail themselves of the Customs prior disclosure program to avoid potentially substantial penalties. Details of the prior disclosure program are contained in the CATKIT.

B. REGULATORY AUDITS IN GENERAL

A regulatory audit is a verification of information contained in records required to be maintained and produced pursuant to the Customs and related laws and regulations. (However, it does not include a quantity verification for a customs bonded warehouse or general purpose foreign trade zone or an inquiry.) The purpose of an audit is to determine that information submitted or required is accurate, complete and in accordance with laws and regulations administered by Customs. The Mod Act codified many of the Customs Service’s administrative practices in the field of regulatory audits. Whether they conduct a compliance assessment or other audit, auditors will

- provide notice, telephonically and in writing in advance of the compliance assessment or other audit work and with a reasonable estimate of the time required;
- inform the subject of the audit, in writing and before commencing the compliance assessment or other audit work, of his right to an entry conference at which time the objectives and audit requirements will be explained and an estimated termination date set;
- provide further estimates of additional time needed if it becomes apparent that it will be required;
- schedule a closing conference to explain the preliminary results of the compliance assessment or other audit work upon completion of the on-site work;
- complete a formal written report within 90 calendar days following the closing conference, unless the Director, Regulatory Audit Division at Customs Headquarters provides written notice and a reason for the delay together with an anticipated completion date; and

- after applying any exemption contained in 5 U.S.C. §552, send a copy of the formal written report to the person audited within 30 days following completion of the report.

If the estimated or actual termination date passes without a closing conference, the subject of the compliance assessment or other audit work may petition the Director, Regulatory Audit Division, at Customs Headquarters for such a conference. However, if the Customs Service has commenced a formal investigation, the auditors need not provide a copy of the report, and the subject of the compliance assessment or other audit work is not entitled to petition for a closing conference.

APPENDIX¹

LIST OF RECORDS REQUIRED TO BE MAINTAINED AND PRODUCED PURSUANT TO 19 U.S.C. § 1509(a)(1)(A) The “(a)(1)(A) list” RECORDS REQUIRED FOR THE ENTRY OF MERCHANDISE

GENERAL INFORMATION:

(1) Section 508 of the Tariff Act of 1930, as amended (19 U.S.C. 1508), sets forth the general record keeping requirements for Customs-related activities. Section 509 of the Tariff Act of 1930, as amended (19 U.S.C. 1509) sets forth the procedures for the production and examination of those records (which includes, but is not limited to, any statement, declaration, document, or electronically generated or machine readable data).

(2) Section 509(a)(1)(A) of the Tariff Act of 1930, as amended by title VI of Public Law 103-182, commonly referred to as the Customs Modernization Act (19 U.S.C. 1509(a)(1)(A)), requires the production, within a reasonable time after demand by the Customs Service is made (taking into consideration the number, type and age of the item demanded) if “such record is required by law or regulation for the entry of the merchandise (whether or not the Customs Service required its presentation at the time of entry)”. Section 509(e) of the Tariff Act of 1930, as amended by Public Law 103-182 (19 U.S.C. 1509(e)) requires the Customs Service to identify and publish a list of the records and entry information that is required to be maintained and produced under subsection (a)(1)(A) of section 509 (19 U.S.C. 1509 (a)(1)(A)). This list is commonly referred to as “**the (a)(1)(A) list.**”

(3) The Customs Service has tried to identify all the presently required entry information or records on the following list. However, as automated programs and new procedures are introduced, these may change. In addition, errors and omissions to the list may be discovered upon further review by Customs officials or the trade. Pursuant to section 509(g), the failure to produce listed records or information upon reasonable demand may result in penalty action or liquidation or reliquidation at a higher rate than entered. A record keeping penalty may not be assessed if the listed information or records are transmitted to and retained by Customs.

(4) Other recordkeeping requirements: *The importing community and Customs officials are reminded that the (a)(1)(A) list only pertains to records or information required for the entry of merchandise. An owner, importer, consignee, importer of record, entry filer, or other party who imports merchandise, files a drawback claim or transports or stores bonded merchandise, any agent*

¹ The (a)(1)(A) list reprinted here is correct as of the date of publication. Readers should check for subsequent additions or deletions.

*of the foregoing, or any person whose activities require them to file a declaration or entry, is **also** required to make, keep and render for examination and inspection records (including, but not limited to, statements, declarations, documents and electronically generated or machine readable data) which pertain to any such activity or the information contained in the records required by the Tariff Act in connection with any such activity; and are normally kept in the ordinary course of business. While these records are not subject to administrative penalties, they are subject to examination and/or summons by Customs officers. Failure to comply could result in the imposition of significant judicially imposed penalties and denial of import privileges.*

(5) The following list does not replace entry requirements, but is merely provided for information and reference. In the case of the list conflicting with regulatory or statutory requirements, the latter will govern.

LIST OF RECORDS AND INFORMATION REQUIRED FOR THE ENTRY OF MERCHANDISE

The following records (which includes, but is not limited to, any statement, declaration, document, or electronically generated or machine readable data) are required by law or regulation for the entry of merchandise and are required to be maintained and produced to Customs upon reasonable demand (whether or not Customs required its presentation at the time of entry). Information may be submitted to Customs at time of entry in a Customs authorized electronic or paper format. Not every entry of merchandise requires all of the following information. Only those records or information applicable to the entry requirements for the merchandise in question will be required/mandatory. The list may be amended as Customs reviews its requirements and continues to implement the Customs Modernization Act. When a record or information is filed with and retained by Customs, the record is not subject to record keeping penalties, although the underlying backup or supporting information from which it is obtained may also be subject to the general record retention regulations and examination or summons pursuant to 19 U.S.C. 1508 and 1509.

(All references, unless otherwise indicated, are to the current edition of title 19, Code of Federal Regulations, as amended by subsequent Federal Register documents.)

I. General list or records required for most entries. Information shown with an asterisk (*) is usually on the appropriate form and filed with and retained by Customs:

- | | |
|-----------------|---|
| §§141.11-141.15 | Evidence of right to make entry (airway bill/bill of lading or *carrier certificate, etc.) when goods are imported on a common carrier. |
| §141.19 | *Declaration of entry (usually contained on the entry summary or warehouse entry) |
| §141.32 | Power of attorney (when required by regulations) |

§141.54	Consolidated shipments authority to make entry (if this procedure is utilized)
§142.3	Packing list (where appropriate)
§142.4	Bond information (except if §10.101 or §142.4(c) applies)
Parts 4,18,122,123	*Vessel, Vehicle or Air Manifest (filed by the carrier)

II. The following records or information are required by §141.61 on Customs Form (CF) 3461 or CF 7533 or the regulations cited. Information shown with an asterisk (*) is contained on the appropriate form and/or otherwise filed with and retained by Customs:

§§42.3, .3a	*Entry Number
	*Entry Type Code
	*Elected Entry Date
	*Port Code
§142.4	*Bond information
§§141.61,142.3a	*Broker/Importer Filer Number
§§141.61,142.3	*Ultimate Consignee Name and Number /street address of premises to be delivered
§141.61	*Importer of Record Number
	*Country of Origin
§141.11	*IT/BL/AWB Number and Code
	*Arrival Date
§141.61	*Carrier Code
	*Voyage/Flight/Trip
	*Vessel Code/Name
	*Manufacturer ID Number (for AD/CVD must be actual mfr.)
	*Location of Goods-Code(s)/Name(s)
	*U.S. Port of Unlading
	*General Order Number (only when required by the regulations)
§142.6	*Description of Merchandise
§142.6	*HTSUSA Number
§142.6	*Manifest Quantity
	*Total Value
	*Signature of Applicant

III. In addition to the information listed above, the following records or items of information are required by law and regulation for the entry of merchandise and are presently required to be produced by the importer of record at the time the Customs Form 7501 is filed.

§141.61	*Entry Summary Date
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§141.61	*Entry Date
§142.3	*Bond Number, Bond Type Code and Surety code
§142.3	*Ultimate Consignee Address
§141.61	*Importer of Record Name and Address
§141.61	*Exporting Country and Date Exported
	*I.T. (In-bond) Entry Date (for IT Entries only)
	*Mode of Transportation (MOT Code)
§141.61	*Importing Carrier Name
§141.82	Conveyance Name/Number
	*Foreign Port of Lading
	*Import Date and Line Numbers
	*Reference Number
	*HTSUS Number
§141.61	*Identification number for merchandise subject to Anti-dumping or Countervailing duty order (ADA/CVD Case Number)
§141.61	*Gross Weight
	*Manifest Quantity
§141.61	*Net Quantity in HTSUSA Units
§141.61	*Entered Value, Charges, and Relationship
§141.61	*Applicable HTSUSA Rate, ADA/CVD Rate, I.R.C. Rate, and/or Visa Number, Duty, I.R. Tax, and Fees (e.g. HMF, MPF, Cotton)
§141.61	Non-Dutiable Charges
§141.61	*Signature of Declarant, Title, and Date
	*Textile Category Number
§§141.83,.86	Invoice information which includes-e.g., date, number, merchandise (commercial product) description, quantities, values, unit price, trade terms, part, model, style, marks and numbers, name and address of foreign party responsible for invoicing, kind of currency Terms of Sale Shipping Quantities Shipping Units of Measurements Manifest Description of Goods Foreign Trade Zone Designation and Status Designation (if applicable) Indication of Eligibility for Special Access Program (9802/GSP/CBI)
§141.89	CF 5523
Part 141	Corrected Commercial Invoice
§141.86 (e)	Packing List
§177.8	*Binding Ruling Identification Number (or a copy of the ruling)
§10.102	Duty Free Entry Certificate (9808.00.30009 HTS)
§10.108	Lease Statement

IV. Documents/records or information required for entry of special categories of merchandise (The listed documents or information is only required for merchandise entered (or required to be entered) in accordance with the provisions of the sections of 19 CFR (the Customs Regulations) listed). *These are In addition to any documents/records or information required by other agencies in their regulations for the entry of merchandise:*

§4.14	CF 226 Information for vessel repairs, parts and equipment
§7.3(f)	CF 3229 Origin certificate for insular possessions
	Shipper's and importer's declaration for insular possessions
Part 10	Documents required for entry of articles exported and returned:
§§10.1-10.6	Foreign shipper's declaration or master's certificate, Declaration for free entry by owner, importer or consignee
§10.7	Certificate from foreign shipper for reusable containers
§10.8	Declaration of person performing alterations or repairs
	Declaration for non-conforming merchandise
§10.9	Declaration of processing
§10.24	Declaration by assembler
	Endorsement by importer
§§10.31, 10.35	Documents required for Temporary Importations Under Bond: Information required, Bond or Carnet
§10.36	Lists for samples, professional equipment, theatrical effects
	Documents required for Instruments of International Traffic:
§10.41	Application, Bond or TIR carnet Note: additional 19 U.S.C. 1508 records: see §10.41b(e)
§10.43	Documents required for exempt organizations
§10.46	Request from head of agency for 9808.00.10 or 9808.00.20 HTSUS treatment
	Documents required for works of art
§10.48	Declaration of artist, seller or shipper, curator, etc
§§10.49, 10.52	Declaration by institution
§10.53	Declaration by importer USFWS Form 3-177, if appropriate
§§10.59, 10.63	Documents/ CF 5125/ for withdrawal of ship supplies
§§10.66, 10.67	Declarations for articles exported and returned
§§10.68, 10.69	Documents for commercial samples, tools, theatrical effects
§§10.70, 10.71	Purebred breeding certificate
§10.84	Automotive Products certificate
§10.90	Master records and metal matrices: detailed statement of cost of production.
§10.98	Declarations for copper fluxing material
§10.99	Declaration of non-beverage ethyl alcohol, ATF permit

§§10.101-10.102	Stipulation for government shipments and/or Certification for government duty-free entries, etc.
§10.107	Report for rescue and relief equipment
15 CFR Part 301	Requirements for entry of scientific and educational apparatus
§10.121	Certificate from USIA for visual/auditory materials
§10.134	Declaration of actual use (When classification involves actual use)
§10.138	End Use Certificate
§10.171-10.178	Documents, etc. required for entries of GSP merchandise, GSP Declaration (plus supporting documentation)
§10.174	Evidence of direct shipment
§10.179	Certificate of importer of crude petroleum
§10.180	Certificate of fresh, chilled or frozen beef
§10.183	Civil aircraft parts/simulator documentation and certifications
§§10.191-.198	Documents, etc. required for entries of CBI merchandise:CBI declaration of origin (plus supporting information)
§10.194	Evidence of direct shipment
<i>f/§10.306</i>	<i>Evidence of direct shipment for CFTA]</i>
<i>f/§10.307</i>	<i>Documents, etc. required for entries under CFTA Certificate of origin of CF 353]</i>
	<i>[fCFTA provisions are suspended while NAFTA remains in effect. See part 181]</i>
§12.6	European Community cheese affidavit
§12.7	HHS permit for milk or cream importation
§12.11	Notice of arrival for plant and plant products
§12.17	APHIS Permit animal viruses, serums and toxins
§12.21	HHS license for viruses, toxins, antitoxins, etc for treatment of man
§12.23	Notice of claimed investigational exemption for a new drug
§12.26-12.31	Necessary permits from APHIS, FWS & foreign government certificates when required by the applicable regulation
§12.33	Chop list, proforma invoice and release permit from HHS
§12.34	Certificate of match inspection and importer's declaration
§12.43	Certificate of origin/declarations for goods made by forced labor, etc.
§12.61	Shipper's declaration, official certificate for seal and otter skins
§§12.73,12.80	Motor vehicle declarations
§12.85	Boat declarations(CG-5096) and USCG exemption
§12.91	FDA form 2877 and required declarations for electronics products
§12.99	Declarations for switchblade knives
§§12.104-12.104i	Cultural property declarations, statements and certificates of origin
§§12.105-12.109	Pre-Columbian monumental and architectural sculpture and murals Certificate of legal exportation Evidence of exemption
§12.110	Pesticides, etc. notice of arrival

§§12.118-12.127	Toxic substances: TSCA statements
§12.130	Textiles & textile products Single country declaration Multiple country declaration VISA
§12.132	NAFTA textile requirements
§12.140	Province of first manufacture, export permit number and fee status of softwood lumber from Canada
§54.5	Declaration by importer of use of certain metal articles
§54.6 (a)	Re-Melting Certificate
Part 114	Carnets (serves as entry and bond document where applicable)
Part 115	Container certificate of approval
Part 128	Express consignments
§128.21	*Manifests with required information (filed by carrier)
§132.23	Acknowledgment of delivery for mailed items subject to quota
§133.21(b)(6)	Consent from trademark or trade name holder to import otherwise restricted goods
§§134.25,134.36	Certificate of marking; notice to repacker
§141.88	Computed value information
§141.89	Additional invoice information required for certain classes of merchandise including, but not limited to: <u>Textile Entries</u> : Quota charge Statement, if applicable including Style Number, Article Number and Product <u>Steel Entries</u> Ordering specifications, including but not limited to, all applicable industry standards and mill certificates, including but not limited to, chemical composition.
§143.13	Documents required for appraisalment entries: bills, statements of costs of production value declaration
§143.23	Informal entry: commercial invoice plus declaration
§144.12	Warehouse entry information
§145.11	Customs Declaration for Mail, Invoice
§145.12	Mail entry information (CF 3419 is completed by Customs but formal entry may be required.)
Part 148	Supporting documents for personal importations
Part 151, subpart B	Scale Weight
Part 151, subpart B	Sugar imports sampling/lab information (Chemical Analysis)
Part 151, subpart C	Petroleum imports sampling/lab information Out turn Report 24. to 25. - Reserved
Part 151, subpart E	Wool and Hair invoice information, additional documents
Part 151, subpart F	Cotton invoice information, additional documents
§181.22	NAFTA Certificate of origin and supporting records
19 U.S.C. 1356k	<i>Coffee Form O (currently suspended)</i>

Other Federal and State Agency Documents

State and Local Government Records

Other Federal Agency Records (See 19 CFR Part 12, 19 U.S.C. 1484, 1499)

Licenses, Authorizations, Permits

Foreign Trade Zones

§146.32 Supporting documents to CF 214

ADDITIONAL INFORMATION

Customs Electronic Bulletin Board

The Customs Electronic Bulletin Board (CEBB) is an automated system which provides the entire trade community with current, relevant information regarding Customs operations and items of special interest. It was established as another effort to promote the Customs Service as "trade friendly" within the importing and exporting community. The CEBB posts timely information including proposed regulations, news releases, Customs publications and notices, etc which may be "downloaded" to your own PC. The Customs Service does not charge the public to use the CEBB. You only pay telephone charges. The CEBB may be accessed by modem or through Customs Home Page on the World Wide Web. If you access it by modem, you must have a personal computer with a modem. The CEBB supports modem speeds from 2400 to 28,800 baud. Set up your terminal as ANSI, set databits to 8, set parity to N and stopbits to 1. Dial (703) 921-6155 and log on with your name and choose a password. After a few questions, you are set to get up-to-date information from Customs. If you have any questions about the CEBB, call (703) 921-6236.

The Internet

The Customs home page on the Internet's World Wide Web --which began public operation on August 1, 1996-- also provides the entire trade community with current, relevant information regarding Customs operations and items of special interest. It was established as another effort to promote the Customs Service as "trade friendly" within the importing and exporting community. The home page will post timely information including proposed and final regulations, rulings, news releases, Customs publications and notices, *etc.*, which may be searched, read online, printed or "downloaded" to your own PC. In addition, the CEBB (see above) may be accessed through our Home Page. The Customs Service does not charge the public for this service, although you will need Internet access to use it. The Internet address for Customs home page is <http://www.customs.ustreas.gov>.

Customs Regulations

The current edition of *Customs Regulations of the United States*, in loose-leaf format, is available by subscription from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402. The bound 1997 Edition of Title 19, *Code of Federal Regulations*, which incorporates all changes to the *Customs Regulations* from April, 1996 through March, 1997 is also available for sale from the same address. All proposed and final regulations are published in the *Federal Register* which is published daily by the Office of the Federal Register, National Archives and Records Administration, and distributed by the Superintendent of Documents. Information on on-line access to the *Federal Register* may be obtained by calling (202) 512-1530 between 7 a.m. and 5 p.m. Eastern time. These notices are also published in the weekly *Customs Bulletin* described below.

Customs Bulletin

The *Customs Bulletin and Decisions* ("*Customs Bulletin*") is a weekly publication which contains decisions, rulings, regulatory proposals, notices and other information of interest to the trade community. It also contains decisions issued by the U. S. Court of International Trade and Customs related decisions of the U. S. Court of Appeals for the Federal Circuit. Bound volumes are issued annually. The Customs Bulletin is available for sale from the Superintendent of Documents.

Video Tapes

- The U.S. Customs Service has prepared a two hour video tape in VHS format to assist Customs officers and members of the public in understanding the new *Rules of Origin for Textiles and Apparel Products* which became effective on July 1, 1996. Copies of this tape are available from many trade organizations, customs brokers, consultants and law firms. The tape may also be purchased for \$20.00 (U.S. funds) directly from the Customs Service (see below for ordering information).

- In order to assist the trade, Customs has prepared a video tape entitled "*Customs Compliance: Why You Should Care.*" This 30 minute tape is divided into two parts. Part I, almost 18 minutes in length, is designed to provide senior executives and others in importing and exporting companies with an overview of some significant features of the Customs "Modernization Act" and some major reasons for adopting new strategies for minimizing legal exposure under this Act. Part II is intended primarily for compliance officers, legal departments and company officers involved in importing and exporting. This latter Part, approximately 12 minutes in length, explains why Customs and the trade can benefit from sharing responsibilities under Customs laws and it provides viewers with some legal detail relating to record keeping, potential penalties for non-compliance, and Customs Prior Disclosure program.

Part I features former Customs Commissioner George Weise, Assistant Commissioner for Regulations and Rulings Stuart Seidel, and Motorola's Vice President and Director of Corporate Compliance, Mr. Jack Bradshaw. Assistant Commissioner Seidel is the only speaker in Part II. The tape is priced at \$15.00 including postage (see below for ordering information).

- The U. S. Customs Service has also prepared a 13-1/2 minute videotape, in VHS format, on Account Management. The videotape titled *Account Management: Team Building for World Trade* contains discussion on what Account Management is, why there is a need for Account Management, and discussions with Customs Account Managers and Accounts relating to the benefits of Account Management from both the perspective of the Customs Service and the Trade Community. The tape is priced at \$15.00 including postage (see below for ordering information).

Video Tape Ordering Information: If you require further information, or would like to purchase one or more tapes, please forward your written request to: U.S. Customs Service, Office

of Regulations and Rulings, Suite 3.4A, 1300 Pennsylvania Avenue, NW, Washington, DC 20229, Attn: Operational Oversight Division. Orders must be accompanied by a check or money order drawn on a U.S. financial institution and made payable to U.S. Customs Service.

Informed Compliance Publications

The U. S. Customs Service has also prepared other Informed Compliance publications in the *What Every Member of the Trade Community Should Know About*: series, which are available from the Customs Electronic Bulletin Board and the Customs Home Page (see above). As of the date of this publication, the following booklets were available:

- Fibers & Yarns
- Buying & Selling Commissions
- NAFTA for Textiles & Textile Articles
- Raw Cotton
- Customs Valuation
- Textile & Apparel Rules of Origin
- Distinguishing Bolts from Screws
- Mushrooms
- Marble
- Peanuts
- Caviar
- Bona Fide Sales & Sales for Exportation
- Caviar
- Granite
- Internal Combustion Piston Engines
- Vehicles, Parts and Accessories
- Articles of Wax, Artificial Stone and Jewelry
- Classification of Festive Articles
- Tariff Classification
- Ribbons & Trimmings
- Footwear
- Agriculture Actual Use
- Reasonable Care
- Drawback
- Lamps, Lighting & Candle Holders
- ABC's of Prior Disclosure
- Rules of Origin
- Records & Recordkeeping Requirements

Check the Customs Electronic Bulletin Board and the Customs Home Page for more recent publications.

Other Value Publications

Customs Valuation under the Trade Agreements Act of 1979 is a 96-page book containing a detailed narrative description of the customs valuation system, the customs valuation title of the Trade Agreements Act (§402 of the Tariff Act of 1930, as amended by the Trade Agreements Act of 1979 (19 U.S.C. §1401a)), the Statement of Administrative Action which was sent to the U.S. Congress in conjunction with the TAA, regulations (19 CFR §§152.000-152.108) implementing the valuation system (a few sections of the regulations have been amended subsequent to the publication of the book) and questions and answers concerning the valuation system. A copy may be obtained from the U.S. Customs Service, Office of Regulations and Rulings, Value Branch, 1300 Pennsylvania Avenue, N.W., Washington, D.C. 20229.

Customs Valuation Encyclopedia (with updates) is comprised of relevant statutory provisions, Customs Regulations implementing the statute, portions of the Customs Valuation Code, judicial precedent, and administrative rulings involving application of valuation law. A copy may be purchased for a nominal charge from the Superintendent of Documents, Government Printing Office, P.O. Box 371954, Pittsburgh, Pennsylvania 15250-7054.

Additional information may be obtained from Customs ports of entry. Please consult your telephone directory for a Customs office near you. The listing will be found under U.S. Government, Treasury Department.

The information provided in this publication is for general information purposes only. Recognizing that many complicated factors may be involved in customs issues, an importer may wish to obtain a ruling under Customs Regulations, 19 CFR Part 177, or obtain advice from an expert (such as a licensed Customs Broker, attorney or consultant) who specializes in Customs matters. Reliance solely on the general information in this pamphlet may not be considered reasonable care.

"Your Comments are Important"

The Small Business and Regulatory Enforcement Ombudsman and 10 regional Fairness Boards were established to receive comments from small businesses about federal agency enforcement activities and rate each agency's responsiveness to small business. If you wish to comment on the enforcement actions of U.S. Customs, call 1-888-REG-FAIR (1-888-734-3247).