



Mourer Foster, Inc.

A Full Service Insurance and Bond Agency

Customer Broker Services

- Act as a liaison between importer and US Customs.
- File entry documents for incoming freight to secure release/proper reporting.
- Obtains US Custom bonds for the importer
- Files documents to help avoid a potential bond claim.
- File drawback claims for product exported.
- File Protests to challenge decisions made by US Customs

US Customs (CBP)

- CBP.GOV
- The U.S. Customs and Border Protection (CBP) Web site contains valuable information for the new or experienced importer.
- Tips for New Importers and Exporters.
- Q&A Database
- Guides on other Government Agency Requirements.
- Restricted and Prohibited Merchandise.

Entry Process

- 2 Step Process.
- Entry – Provides minimal information to secure conditional release of material from US Customs.
- Must be filed within 15 days of import date at port of entry.
- Type of Entry determines what happens next.

Consumption Entry

- Consumption Entry – Enters the commerce of the United States
- The Entry- Secures Release of Cargo
- Establishes the Time of Entry.
- Starts 10 day clock for filing of Entry Summary
- Establishes Duty Rate
- Entry Summary – Complete information and permanent record
- Includes supporting government agency documents (FDA, EPA, etc.).
- Includes payment of Duty

Warehouse Entry

- Held in a bonded warehouse until desired.
- Entry Summary filed when material withdrawn
- Duty deferred until material withdrawn by importer.
- Duty paid on amount withdrawn only.
- Limited manipulation of product. May be repacked or relabeled for shipping. No manufacturing.

Transportation Entry

- Accounts for movement of material.
- Cargo is handled by bonded carriers.
- May be re-routed while in transit.
- No Entry Summary required unless converted to Consumption Entry.
- Seamless

Foreign Trade Zone Entry

- Manufacturing encouraged.
- Product may be directly exported.
- Duty based on Privileged or Non-Privileged Status.
- Privileged establishes duty is when components enter FTZ.
- Non-Privileged establishes duty is when Finished Product leaves FTZ and enters US Economy.
- Duty deferred until finished product is entered into United States

Foreign Trade Zone Entry

- A Customs House Broker is a valuable resource for helping a client look at what status will prove most advantageous to their specific operation. Once chosen, status is fixed.
- FTZ will satisfy exportation requirements if entered in Zone-Restricted status.
- Useful for compliance to avoid US Customs Violation
- Meets Export requirement for Drawback

US Customs Bonds

- A bond's purpose is to protect revenue
- It is like an Insurance policy payable to US Customs
- **Single-Entry Bond**
 - Specific to a single shipment.
 - Always required for some products (textiles, furs).
- **Continuous Bond**
 - Blanket Coverage for all incoming shipments with a few exceptions.

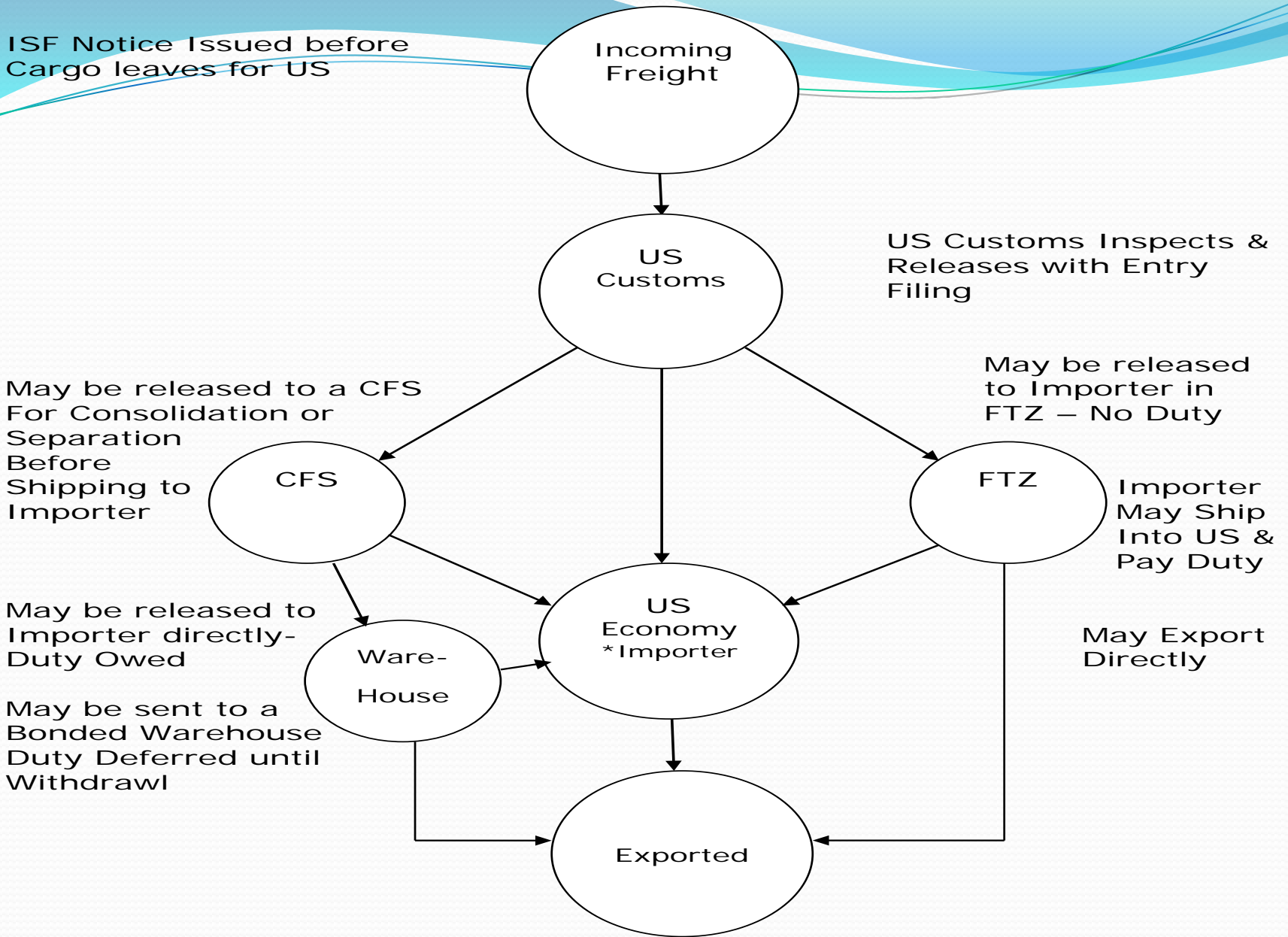
US Customs Bonds

- Importer Financially responsible for Bond Penalty.
- 1) Agreement to Pay Duty and Tax
- 2) Agreement to make Complete Entry
- 3) Agreement to Produce Documents
- 4) Agreement to Redeliver to CBP
- 5) Agreement to Rectify Non-Compliance
- 6) Agreement to Allow Examination

Drawbacks

- Return of Duty paid on material imported and later exported.
- Applies to components assembled into finished product and exported.
- May have ruling established that is tailored for a specific company or process.
- Up to 3 years to file a claim after Export

ISF Notice Issued before
Cargo leaves for US



- The Entry Summary is required when the product enters the US Economy

Contact Information

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- CBP.GOV
- USA.GOV