

BUILDING CUSTOMS COMPLIANCE PROGRAMS

Companies that import goods into the United States turn to Miller & Chevalier's Customs and Import Trade Practice for assistance in building an effective customs compliance program. We specialize in developing and implementing policies, processes, and internal controls that are tailored to the risks associated with their companies' importing activity. Our work includes helping companies train its employees on the customs compliance program and periodically auditing the efficacy of the controls in place. When appropriate, we partner with customs consultants who work under our direction to achieve cost savings and deliver optimal results.

The customs compliance tools we have created for companies in multiple industries include the following:

- ▶ Customs compliance manuals
- ▶ Standard operating procedures (SOPs) on tariff classification, valuation, country of origin marking, preference program eligibility, temporary imports, antidumping (AD)/countervailing duty (CVD) order compliance, etc.
- ▶ Importer Trade Activity (ITRAC) and Automated Commercial Environment (ACE) data analysis reports
- ▶ Tariff classification databases
- ▶ "One-pagers" on complex valuation topics, including related-party imports, transfer price adjustments, accounting for assists and other dutiable additions to value (*e.g.*, royalties, licensing fees, indirect payments), and the use of the "first sale" rule in multi-tiered transactions
- ▶ Decision trees on specific AD/CVD orders
- ▶ Import-focused due diligence questionnaires for mergers and acquisitions
- ▶ Audit protocols for testing internal controls over customs compliance
- ▶ Reconciliation program set-up instructions
- ▶ Customs-Trade Partnership Against Terrorism (CTPAT) and Importer Self-Assessment (ISA) onboarding and program validation
- ▶ Background memoranda on North American Free Trade Agreement (NAFTA) compliance topics, including the NAFTA rules of origin, certificates of origin, and maquiladora reconciliation
- ▶ CSR/Forced Labor Rule procedures
- ▶ Guidance on issues associated with Foreign Trade Zones (FTZs), including risk assessments
- ▶ Training modules on compliance with the rules of origin applicable to the government procurement (*i.e.*, under Buy American and the Trade Agreements Act) and the "Made in USA" standard
- ▶ Compliance audits and other benchmarking exercises
- ▶ Guidelines on how to quantify and evaluate the impact of the Section 232 and Section 301 tariffs and request product-specific exclusions
- ▶ Customs broker instructions

About Miller & Chevalier's Customs & Import Trade Group

Miller & Chevalier's Customs and Import Trade Practice advises on import-related requirements enforced by U.S. Customs and Border Protection (CBP) and customs administrations worldwide. Our team includes a former Chief Counsel of CBP, a former CBP attorney from the Office of Regulations & Rulings (ORR), a former General Counsel of the U.S. Commerce Department, and former Assistant U.S. Trade Representative (USTR) for Congressional Affairs.