

## U.S. CUSTOMS ENFORCEMENT - MOD ACT

When the Customs Modernization Act was implemented, it changed the way importers had to do business. Responsibilities, heretofore, that were Customs', by law, were placed on the importer. Determining the proper value, classification and duty rates, along with other government agency requirements when filing entries, is now the obligation of the importer. As such, the importer must use what Customs refers to as "reasonable care" in entering merchandise, by providing such information as is necessary to enable Customs, to determine whether the imported product can be released from their custody and to determine whether all other requirements of governing laws are met.

While Customs is reviewing fewer importations at the time of importation, they are relying on records relating to the importation to verify compliance after the fact through audits. It is the obligation of the importer to make, keep and make available for examination, all records pertaining to the import shipment. Some such records are correspondence between buyer and seller, copies of purchase orders and confirmations, invoice and payment records, shipping documents, customs entries, and any other government documents relating thereto. Both paper and/or electronic records are included.

The Customs web site is [www.cbp.gov](http://www.cbp.gov). This is a very helpful source of information for giving guidance to importers regarding Customs policies, procedures and other information to assist the public to be in compliance. Should you have questions or require assistance regarding the information contained in this notice, please contact any of our management personnel listed on our web page at [www.wrzan.com](http://www.wrzan.com).

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