



Importing Into the United States: A Guide for Commercial Importers

United States Custom Service

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This publication provides an overview of the importing process and contains general information about import requirements. This edition contains much new and revised material brought about because of changes in the law, particularly the Customs Modernization Act. The Customs modernization provisions has fundamentally altered the process by shifting to the importer the legal responsibility for declaring the value, classification, and rate of duty applicable to entered merchandise.

Chapters cover entry of goods, informed compliance, invoices, assessment of duty, classification and value, marking, special requirements for alcoholic beverages, motor vehicles and boats, import quotas, fraud, and foreign trade zones.

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