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With the intensified focus on antiterrorism in US trade policy -- and the transfer of the Customs Service from the US Treasury Department to the Department of Homeland Security as the Bureau of Customs and Border Protection -- traditional ways of thinking about customs and trade law are now out of date. In light of the war on terrorism and the emphasis on border security, businesses engaged in the cross-border exchange of goods face a multitude of new laws and initiatives -- in addition to the traditional array of responsibilities required by the US Bureau of Customs and Border Protection and Immigration and Customs Enforcement. While these regulations are intended to strengthen border security, without careful planning they may have the unfortunate result of hindering the efficient movement of goods. In addition to updated customs forms and helpful appendices, this third edition covers the burgeoning area of free trade agreements between the US and countries around the globe. These agreements are a critical aspect of US bilateral trade relations, affecting not only duty rates but also rules of origin and policies on investment, trade in services and access to Government procurement markets. In sum, this book is an invaluable tool for a host of international trade professionals including in-house counsel dealing with import-export issues, corporate logistic managers, regulatory and compliance managers, and import-export specialists. With the passage of GATT and NAFTA, there has been a corresponding increase in imports and therefore an increase in the balance of trade. This book provides sound advice and strategies on importing and discusses accounting, financial, and legal implications. Intended primarily as a working tool for students. The Customs Modernization Act has resulted in major changes To The U.S. Customs Laws, creating new standards that require importers and exporters to use 'reasonable care' and to engage in 'informed compliance'. Ignorance of customs laws and procedures will no longer operate as a defense against fines and penalties. The new law puts an affirmative duty on importers, exporters, and their representatives to learn the new laws and procedures and how to adhere to them. This new book is essential for all business executives, customs brokers, corporate counsel of international companies, and legal practitioners who need a clear and comprehensive guide to U.S. customs and trade laws so that they can protect themselves and their clients

involved in the transport of goods across country lines or the subsequent receipt of same. Provides general overview and addresses three major areas of interest for all importers (compliance, enforcement, trade security). The book covers: -Fundamental elements of lawful importation, i.e., the importation process itself, classification, valuation, marking, and duty savings opportunities -Importer's recordkeeping obligations - Administrative and judicial review of CBP's decisions -CBP's auditing of importers' operations to determine compliance -Liquidated damages, penalties, and seizures -Government efforts to assure cargo security in aftermath of September 11.

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