#### IMPORT COMPLIANCE PLAN

The economic downturn has created a new import compliance focus. The downsizing of firms import compliance staffs has caused a reduction in monitored compliance. Customs has significantly increased its review of import documentation with special emphasis on NAFTA compliance, transfer pricing, and HTS classifications. The firm has structured a process to assist its clients in undertaking import compliance reviews before being contacted by Customs in order to understand fully their responsibilities and to undertake necessary corrective actions.

Reviews can and should be substantially completed by company personnel. In this manner, the necessary activity can be structured so as to be an educational and training tool for company employees while at the same time significantly moderating the expense of the effort. It provides an opportunity to increase the depth of subject-matter knowledge and cross-train employees in the entire import/export process. As your attorneys, communications between us and information uncovered during the review is protected under the Attorney-Client Privilege.

The most important task in the process is to review thoroughly current import operations in preparation for a potential Customs audit. Subjects include, but are not limited to, classification, valuation, financial accounting, special trade programs, origin marking, invoicing standards, entry, MPF/HMF, TIB, drawback, FTZs, recordkeeping, Customs communications, CBPF 28/29/Protests, exports, Federal Agency interface, etc. It is also useful to audit import entries, and examine actual business processes and sample imported merchandise to verify classification and origin marking. Finally, we find that the initiation of this activity also provides a good opportunity to use the information secured to prepare an Import Compliance Manual for future employee use. The existence of an Import Compliance Manual is now considered by Customs during its Focused Assessments and audits, and is viewed as evidence of "reasonable care" by importers. If an importer or exporter does not have such a Manual, the Focused Assessment will not be concluded until one is completed and presented to Customs. Such a document is also structured by many firms because of changes several years ago to the Federal Sentencing Guidelines that now include import/export statutory violations.

Our method of structuring such activity is to provide the company with a good deal of basic background information, and work with the company to determine the best possible means of undertaking the activity. A first step is to analyze in detail the volume and detail of its imports. Source information must be ordered from the federal government and reports prepared. (See Importer Activity Data/Exporter Data Activity

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