

Title 19: Customs Duties; Part 163 - RECORDKEEPING

Appendix to Part 163—Interim(a)(1)(A)List

Recordkeeping Under the Mod Act

The Customs Modernization Act (Mod Act), part of the North American Free Trade Agreement Act of 1993, amended sections of the Tariff Act of 1930 dealing with recordkeeping requirements for importers, brokers, and others.

Q: Who must keep records?

A: Rules require owners, importers, consignees, importers of record, declaration filers, entry filers, or other parties (or their agents) to maintain records if they

- import merchandise into the Customs territory of the United States;
- file a drawback claim;
- transport or store merchandise carried or held under bond; or
- knowingly cause the import, transport, or storage of merchandise carried or held under bond into or from the Customs territory of the United States.

Q: What records must be kept?

A: Businesses must keep records (referred to as the "(a)(1)(A) list") that they have to prepare for the entry of merchandise. This list is in Treasury Directive 96-1. Others required are those business, financial, and accounting records ordinarily maintained for normal business transactions.

Q: How long must records be kept?

A: Unless otherwise stated, recordkeepers must hold them for

- five years from date of entry, or
- five years from the date of the activity which required the maintenance of the records

Q: Are there penalties?

A: Yes. Here is an overview:

- Failure to maintain or produce "(a)(1)(A) list" records:
Willful: not to exceed \$100,000 per release or 75% of the appraised value, whichever is lower.
Negligence: not to exceed \$10,000 per release or 40% of the appraised value, whichever is lower.
- In addition, if these records relate to goods eligible for reduced or free duty rates, the merchandise shall be liquidated at the full column one rate. If the goods are already liquidated, they shall be reliquidated (up to two years from the demand date) at the full column one rate.

List of Records Required for the Entry of Merchandise

The following records (which include, but are not limited to, any statement, declaration, document, or electronically generated or machine readable data) are required by law or regulation for the entry of merchandise and are required to be maintained and produced to Customs upon reasonable demand (whether or not Customs required their presentation at the time of entry). Information may be submitted to Customs at the time of entry in a Customs authorized electronic or paper format. Not every entry of merchandise requires all of the following information. Only those records or information applicable to the entry requirements for the merchandise in question will be

required/mandatory. General list of records required for most entries. Information shown with an asterisk (*) is usually on the appropriate form and filed with and retained by Customs:

§§141.11 through 141.15 Evidence of right to make entry (airway bill/bill of lading or *carrier certificate, etc.) when goods are imported on a common carrier

§141.19 *Declaration of entry (usually contained on the entry summary or warehouse entry)

§141.32 Power of attorney (when required by regulations)

§141.54 Consolidated shipments authority to make entry (if this procedure is utilized)

§142.3 Packing list (where appropriate)

§142.4 Bond information (except if 10.101 or 142.4(c) applies)

Parts 4, 18, 122, 123 *Vessel, Vehicle or Air Manifest (filed by the carrier)

II. The following records or information are required by §141.61 on Customs Form (CF) 3461 or CF 7533 or the regulations cited. Information shown with an asterisk (*) is contained on the appropriate form and/or otherwise filed with and retained by Customs:

§§142.3, 142.3a *Entry Number

*Entry Type Code

*Elected Entry Date

*Port Code

§142.4 *Bond information

§§141.61, 142.3a *Broker/Importer Filer Number

§§141.61, 142.3 *Ultimate Consignee Name and Number/street address of premises to be delivered

§141.61 *Importer of Record Number

*Country of Origin

§141.11 *IT/BL/AWB Number and Code

*Arrival Date

§141.61 *Carrier Code

*Voyage/Flight/Trip

*Vessel Code/Name

*Manufacturer ID Number (for AD/CVD must be actual mfr.)

*Location of Goods-Code(s)/Name(s)

*U.S. Port of Unlading

*General Order Number (only when required by the regulations)

§142.6 *Description of Merchandise

§142.6 *HTSUSA Number

§142.6 *Manifest Quantity

*Total Value

*Signature of Applicant

III. In addition to the information listed above, the following records or items of information are required by law and regulation for the entry of merchandise and are presently required to be produced by the importer of record at the time the Customs Form 7501 is filed:

§141.61 *Entry Summary Date

§141.61 *Entry Date

§142.3 *Bond Number, Bond Type Code and Surety code

§142.3 *Ultimate Consignee Address

§141.61 *Importer of Record Name and Address

§141.61 *Exporting Country and Date Exported

*I.T. (In-bond) Entry Date (for IT Entries only)

*Mode of Transportation (MOT Code)

§141.61 *Importing Carrier Name

§141.82 Conveyance Name/Number

*Foreign Port of Lading

*Import Date and Line Numbers

*Reference Number

*HTSUS Number

§141.61 *Identification number for merchandise subject to Anti-dumping or Countervailing duty order (ADA/CVD Case Number)

§141.61 *Gross Weight

*Manifest Quantity

§141.61 *Net Quantity in HTSUSA Units

§141.61 *Entered Value, Charges, and Relationship

§141.61 *Applicable HTSUSA Rate, ADA/CVD Rate, I.R.C. Rate, and/or Visa Number, Duty, I.R. Tax, and Fees (e.g. HMF, MPF, Cotton)

§141.61 Non-Dutiable Charges

§141.61 *Signature of Declarant, Title, and Date

*Textile Category Number

§141.83, 141.86 Invoice information which includes, e.g., date, number, merchandise (commercial product) description, quantities, values, unit price, trade terms, part, model, style, marks and numbers, name and address of foreign party responsible for invoicing, kind of currency

Terms of Sale

Shipping Quantities

Shipping Units of Measurements

Manifest Description of Goods

Foreign Trade Zone Designation and Status

Designation (if applicable)

Indication of Eligibility for Special Access Program (9802/GSP/CBI)

§141.89 CF 5523

Part 141 Corrected Commercial Invoice

141.86 (e) Packing List

177.8 *Binding Ruling Identification Number (or a copy of the ruling)

§10.102 Duty Free Entry Certificate (9808.00.30009 HTS)

§10.108 Lease Statement

IV. Documents/records or information required for entry of special categories of merchandise (the listed documents or information is only required for merchandise entered [or required to be entered] in accordance with the provisions of the sections of 19 CFR [the Customs Regulations] listed). These are in addition to any documents/records or information required by other agencies in their regulations for the entry of merchandise:

§4.14 CF 226 Information for vessel repairs, parts and equipment

§7.3(f) CF 3229 Origin certificate for insular possessions Shipper's and importer's declaration for insular possessions

Part 10 Documents required for entry of articles exported and returned:

§§10.1 through 10.6 Foreign shipper's declaration or master's certificate, declaration for free entry by owner, importer or consignee

§10.7 Certificate from foreign shipper for reusable containers

§10.8 Declaration of person performing alterations or repairs

Declaration for non-conforming merchandise

§10.9 Declaration of processing

§10.24 Declaration by assembler Endorsement by importer

§§10.31, 10.35 Documents required for Temporary Importations Under Bond:

Information required, Bond or Carnet

§10.36 Lists for samples, professional equipment, theatrical effects

Documents required for Instruments of International Traffic:

§10.41 Application, Bond or TIR carnet

Note:additional 19 U.S.C. 1508 records: see §10.41b(e)

§10.43 Documents required for exempt organizations

§10.46 Request from head of agency for 9808.00.10 or 9808.00.20 HTSUS treatment

Documents required for works of art

§10.48 Declaration of artist, seller or shipper, curator, etc.

§§10.49, 10.52 Declaration by institution

§10.53 Declaration by importer

USFWS Form 3–177, if appropriate

§§10.59, 10.63 Documents/CF 5125 for withdrawal of ship supplies

§§10.66, 10.67 Declarations for articles exported and returned

§§10.68, 10.69 Documents for commercial samples, tools, theatrical effects

§§10.70, 10.71 Purebred breeding certificate

§10.84 Automotive Products certificate

§10.90 Master records and metal matrices: detailed statement of cost of production

§10.98 Declarations for copper fluxing material

§10.99 Declaration of non-beverage ethyl alcohol, ATF permit

§§10.101 through 10.102 Stipulation for government shipments and/or certification for government duty-free entries, etc.

§10.107 Report for rescue and relief equipment

15 CFR part 301 Requirements for entry of scientific and educational apparatus

§10.121 Certificate from USIA for visual/auditory materials

§10.134 Declaration of actual use (When classification involves actual use)

§10.138 End Use Certificate

§§10.171 through 10.178 Documents, etc. required for entries of GSP merchandise, GSP Declaration (plus supporting documentation)

§10.174 Evidence of direct shipment

§10.179 Certificate of importer of crude petroleum

§10.180 Certificate of fresh, chilled or frozen beef

§10.183 Civil aircraft parts/simulator documentation and certifications

§§10.191 through 10.198 Documents, etc. required for entries of CBI merchandise, CBI declaration of origin (plus supporting information)

§10.194 Evidence of direct shipment

§10.199 Documents, etc. required for duty-free entry of spirituous beverages produced in Canada from CBI rum, declaration of Canadian processor (plus supporting information)

§10.216 AGOA Textile Certificate of Origin and supporting records

§10.226 CBTPA Textile Certificate of Origin and supporting records

§10.228 CBTPA Declaration of Compliance for brassieres

§10.236 CBTPA Non-textile Certificate of Origin and supporting records

§10.246 ATPDEA Textile Certificate of Origin

§10.248 ATPDEA Declaration of Compliance for Brassieres

§10.256 ATPDEA Non-textile Certificate of Origin

†[§10.306 Evidence of direct shipment for CFTA]

†[§10.307 Documents, etc. required for entries under CFTA Certificate of origin of CF 353]

[†CFTA provisions are suspended while NAFTA remains in effect. See part 181]

§10.410 US-CFTA Certification of origin and supporting records.

§10.512 SFTA records that the importer may have in support of a SFTA claim for preferential tariff treatment, including an importer's supporting statement if previously required by the port director.

§10.522 SFTA TPL Certificate of eligibility.

§10.704 US-JFTA records that the importer may have in support of a US-JFTA claim for preferential tariff treatment, including an importer's declaration.

§10.765 MFTA records that the importer may have in support of a MFTA claim for preferential tariff treatment, including an importer's declaration.

§10.848 HOPE Act Declaration of Compliance.

§12.6 European Community cheese affidavit

§12.7 HHS permit for milk or cream importation

§12.11 Notice of arrival for plant and plant products

§12.17 APHIS Permit animal viruses, serums and toxins

§12.21 HHS license for viruses, toxins, antitoxins, etc. for treatment of man

§12.23 Notice of claimed investigational exemption for a new drug

§§12.26 through 12.31 Necessary permits from APHIS, FWS & foreign government certificates when required by the applicable regulation

§12.33 Chop list, proforma invoice and release permit from HHS

§12.34 Certificate of match inspection and importer's declaration

§12.43 Certificate of origin/declarations for goods made by forced labor, etc.

§12.61 Shipper's declaration, official certificate for seal and otter skins

§§12.73, 12.80 Motor vehicle declarations

§12.85 Boat declarations (CG-5096) and USCG exemption

§12.91 FDA form 2877 and required declarations for electronics products

§12.99 Declarations for switchblade knives

§§12.104 through 12.104i Cultural property declarations, statements and certificates of origin

§§12.105 through 12.109 Pre-Columbian monumental and architectural sculpture and murals

Certificate of legal exportation

Evidence of exemption

§12.110 Pesticides, etc. notice of arrival

§§12.118 through 12.127 Toxic substances: TSCA statements

§12.140(c) Certificate of Origin issued by Canada's Maritime Lumber Bureau

§12.155 Export license and import license for Mexican Cement.

§54.5 Declaration by importer of use of certain metal articles

§54.6(a) Re-Melting Certificate

§102.25 NAFTA textile requirements

Part 113, Appendix B—Bond to Indemnify Complainant Under Section 337, Tariff Act of 1930, as Amended

Part 114 Carnets (serves as entry and bond document where applicable)

Part 115 Container certificate of approval

Part 128 Express consignments

§128.21 *Manifests with required information (filed by carrier)

§§132.15, 132.17 Export certificates, respectively, for beef or sugar-containing products subject to tariff-rate quota.

§132.18 License, or written authorization, as applicable, for worsted wool fabric subject to tariff-rate quota

§132.23 Acknowledgment of delivery for mailed items subject to quota

§§133.21(e), 133.22(c)(3) and 133.23(e) Consent from trademark or trade name holder to import otherwise restricted goods

§§134.25, 134.36 Certificate of marking; notice to repacker

§141.88 Computed value information

§141.89 Additional invoice information required for certain classes of merchandise including, but not limited to:

Textile Entries: Quota charge Statement, if applicable including Style Number, Article Number and Product

Steel Entries: Ordering specifications, including but not limited to, all applicable industry standards and mill certificates, including but not limited to, chemical composition.

§143.13 Documents required for appraisalment entries Bills, statements of costs of production Value declaration

§143.23 Informal entry: commercial invoice plus declaration

§144.12 Warehouse entry information

§145.11 Customs Declaration for Mail, Invoice

§145.12 Mail entry information (CF 3419 is completed by Customs but formal entry may be required.)

Part 148 Supporting documents for personal importations

Part 151, subpart B Scale Weight

Part 151, subpart B Sugar imports sampling/lab information (Chemical Analysis)

Part 151, subpart C Petroleum imports sampling/lab information Out turn Report 24. to 25—Reserved

Part 151, subpart E Wool and Hair invoice information, additional documents

Part 151, subpart F Cotton invoice information, additional documents

§181.22 NAFTA Certificate of origin and supporting records

19 U.S.C. 1356k Coffee Form O (currently suspended)

Other Federal and State Agency Documents

State and Local Government Records

Other Federal Agency Records (See 19 CFR part 12, 19 U.S.C. 1484, 1499)

Licenses, Authorizations, Permits

Foreign Trade Zones

§146.32 Supporting documents to CF 214