

RECORD KEEPING REQUIREMENTS

19 U.S.C. 1508(a) Requirements. "Any- (1) owner, importer, consignee, importer of record, entry filer, or other party who- (A) imports merchandise into the customs territory of the United States, files a drawback claim, or transports or stores merchandise carried or held under bond, or, (B) knowingly causes the importation or transportation or storage of merchandise carried or held under bond into or from the customs territory of the United States and are normally kept in the ordinary course of business."

Records to be Maintained

General Definition: records to include, but not be limited to, statements, declarations, documents and electronically generated or machine readable data which pertain to importations, drawback claims, the transportation or storage of merchandise carried or held under bond, or the filing of a declaration or entry, and are normally kept in the ordinary course of business. Records are further defined as any information made or kept in the ordinary course of business which pertains directly or indirectly to the importation of goods. Those activities are: (i) any importation, declaration or entry; (ii) the transportation or storage of merchandise carried or held under bond into or from the Customs territory of the United States; (iii) the filing of a drawback claim; (iv) any exportation to a NAFTA country; (v) the collection or payment of fees and taxes to Customs; or (vi) any other activity required to be undertaken pursuant to the laws or regulations administered by the Customs Service. Examples of information which are considered records include but are not limited to: statements, declarations, documents or electronically generated or machine readable data, books, papers, correspondence, accounts, financial accounting data, technical data, computer programs necessary to retrieve information in a usable form, and entry records (contained on the "(a)(1)(A)" list). The records shall be sufficiently detailed to:

- establish the right to make entry;
- establish the correctness of the entry;
- determine the liability for duties, fees and taxes;
- determine the liability for fines, penalties, and forfeitures; and
- determine compliance with Customs laws and regulations.

Record Retention Period

Records required above are to be held for 5 years. The NAFTA Certificate of Origin from the date of signature. Drawback Claims shall be kept until the 3rd anniversary of the date of payment of the claim."

Customs Authority to Examine Records

The examination of records by Customs is authorized by 19 U.S.C. 1509. This gives Customs the authority to examine records to insure compliance with the laws and regulations which it administers.

Time Requirement for Producing Records

Customs may require the production of entry records by any person who is required to maintain these records, even if the entry records were required at the time of entry. The entry records shall be produced within 30 calendar days of receipt of the demand. Should any person from whom Customs has demanded entry records foresee the inability to comply timely with the demand, they must notify Customs in writing without delay and before expiration of the 30-day period. The written notice to Customs shall provide an explanation for the inability to comply timely with the demand and shall advise Customs of the date on which the records will be produced.