

## Importing Items from International Origin to ECU

*If you will import items into the US for your ECU role, those items must be declared to US Customs and Border Protection (CBP).*

### **IMPORTANT!**

*If ECU causes an import into the US, whether ECU is the official Importer of Record or only the Consignee, we have either direct or indirect liability for customs compliance. Customs brokers, foreign vendors or project sponsors, are not responsible for US customs compliance. The importer is liable for customs compliance.*

### **Points to consider:**

**Customs Valuation** – *Undervaluing items is the most common mistake made for items provided free of charge.* Customs Value must be Fair Market Value. For commercial transactions, this is the transaction value (the price ECU paid, or will pay, for the item); for items provided free of charge, the Customs Value is not zero, is not \$1, is not \$5, is not an arbitrary number...ever. Contact [ECUExportControls@ecu.edu](mailto:ECUExportControls@ecu.edu) if you need assistance with determining Customs Value for items provided free of charge, or at a reduced cost, to ECU.

**Harmonized Tariff Schedule of the US (HTSUS) Number** - The HTSUS is a 10-digit number that tells US Customs what an item is. In reality, the first 6 digits are harmonized across all countries of the World Customs Organization. So, regardless of Country of Export, the first 6 digits are the same. The final four are used for duty rate determination, if any. Generally, the duty rate associated with the HTSUS is the amount of duty that must be paid. (There also are processing fees and taxes that may be due.)

**Country of Origin** – This is the Country of Manufacture or Production, generally. If an item is bought from a vendor in France, and the vendor made the item in Germany and stocked the item in France and it shipped when ECU ordered the item from France, the Country of Origin is Germany. Country of Origin is not the Country of Export.

**Quantity and Unit of Measure (UOM)** – US Customs requires that each item be reported in a specific UOM. Items generally require to be reported as a count, so the number of items. Other common reporting UOMs are Kg, L.

**Partner Government Agency (PGA) Declaration** – US Customs is the enforcement arm of over 20 government agencies. If an item requires, or might require, another government agency's release, CBP will not release the goods until the other agency releases. It is ECU's responsibility to ensure that PGA decisions are declared correctly. For example, if you procured a chemical, it's likely that EPA's Toxic Substances Control Act applies in some way. In either case, ECU is responsible for providing accurate information to the regulating agency.

**Receiving and Procurement Records** – US Customs requires that importers be able to show that items received matched what was declared to US Customs. Importers also must be able to demonstrate for commercial transactions that Purchase Orders match the quantity and values imported, and that Payables records match invoice value.

**Customs Entry Documents Records Retention** – Importers must maintain their original copies of import records. These include the Customs Entry/Entry Summary, the packing list (potentially), the air waybill or ocean bill of lading, and the commercial invoice for commercial transactions or proforma invoice for non-commercial transactions.