

## Customs and Import Compliance

---

### Representative Matters

Miller Canfield has a robust Customs and Import Compliance Practice, assisting clients with all aspects of customs compliance, import controls, and international trade finance. We represent clients in every industry sector, including:

Our attorneys have the experience necessary to assist with HTS classification, country of origin, valuation, trade program applications, penalties, and seizures, as well as the ability to hone your compliance plan for practical implementation to solve many common compliance errors.

Our attorneys provide customized solutions for each client, with a vast arsenal of legal and policy skills at their disposal to ensure secure transactions and compliance with customs and import controls, and if needed, we will vigorously defend you before U.S. Customs and Border Protection (**CBP**) and other inter-related agencies.

With offices throughout the world, we draw from international resources providing exceptional capability to assist clients with international trade matters from a global perspective.

Miller Canfield's Customs and Import Compliance Practice works to ensure and optimize shipments as to cost and duty efficiency for shipments of goods across borders.

### Import Compliance

**HTSUS Classification.** Provide technical review of products to accurately classify your products and assist with tariff engineering to optimize duty rates.

**Rules of Origin Application.** Provide analysis assistance on a case-by-case basis for both "non-preferential" rules of origin under substantial transformation or "preferential" rules of origin pursuant to bilateral or multilateral trade agreements.

**Valuation.** Analyze applicable valuation methodologies to confirm importers are using the correct valuation method as required under "reasonable care" standard.

**County of Origin - Marking.** Analyze and advise clients how to properly identify and label the correct country of origin in compliance with the requirements of CBP and other government agencies.

**Free Trade Agreements.** Review program eligibility, policies, and procedures to lower your tariffs under applicable U.S. Free Trade Agreements.

**Binding Rulings.** Prepare and submit binding ruling requests to CBP for country of origin, classification, valuation, and duty preference programs.

**CBP Penalties.** Assist clients in mitigating penalties and drafting a response to CBP.

**CBP Seizures.** Assist clients in drafting a seizure response petition containing legal arguments for merchandise release.

**CBP Detentions.** Provide expert analysis on the rationale for detention and work with CBP to release merchandise and avoid seizure cases.

## Continued

---

**Import Compliance Training.** Conduct on-site training regarding import laws and customs compliance.

**Agency Investigation and Enforcement.** Represent companies and individuals in government-initiated customs and import compliance inquiries, subpoenas, investigations, and prosecutions on both the criminal and civil side of enforcement.

**E-Allegations.** Assist importers in preparing and anonymously submitting an e-Allegation against suspected violators of trade laws or regulations related to the importation of goods into the United States for five (5) basic categories of trade violations: forced labor, revenue evasion, merchandise violations, shipping violations, and miscellaneous trade violations.

**Requests for Information and Prior Disclosures (Customs Form 28).** Importers of record must use “reasonable care” when declaring the classification, valuation, country of origin and use of duty preference programs when entering merchandise into the U.S. CBP often verifies an importer is properly declaring merchandise by sending a Request for Information known as “Customs Form 28.” Miller Canfield can respond to Customs Form 28 and provide an expert analysis of your import transactions to determine if a prior disclosure can and should be filed.

**Notices of Action (Customs Form 29).** If CBP is not satisfied with an importer’s response to a Request for Information, CBP may send a Notice of Action known as “Customs Form 29.” We provide expert analysis and assistance in responding to Customs Form 29.

**Deep Agency Contacts.** We have significant contacts and the experience to work with various U.S. administrative agencies, including Customs and Border Protection (**CBP**), U.S. Food and Drug Administration (**FDA**), Federal Maritime Commission (**FMC**), Transportation Security Administration (**TSA**), the Bureau of Alcohol, Tobacco, and Firearms (**ATF**), and the U.S. Department of Agriculture (**USDA**).