CORE CONCEPT

Customs and Trade Compliance: Tariff Classification, Valuation and Duty Relief

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Introduction:

Misclassified goods, understated declared values, unsupported origin claims and lost duty relief paperwork expose importers and exporters to back-duty demands, penalties and cargo held at the border. This Core Concept course builds customs and trade compliance practice for staff who prepare, check and defend declarations: classifying goods with the Harmonized System, building customs value, evidencing origin, choosing ICC Incoterms rules, running duty relief regimes and preparing for post-clearance audit. Participants assemble a Customs Compliance Programme and Declaration Control Pack for a product line from their own organisation.

Course Objectives:

- Classify imported and exported goods to six-digit Harmonized System subheadings by applying the General Rules for the Interpretation of the Harmonized System in sequence
- Build and document the customs value of a shipment, including additions, deductions and related-party pricing checks
- Assess origin claims and preferential treatment using supplier declarations, bills of materials and proof of origin files
- Operate duty relief regimes such as drawback, temporary admission, customs warehousing and free zones with the records each one requires
- Screen transactions for export control and sanctions exposure and escalate matches through a documented procedure
- Produce a Customs Compliance Programme and Declaration Control Pack ready for internal audit or a post-clearance audit

Target Audience:

- Import and export compliance practitioners who prepare, review and sign off customs declarations
- Customs brokerage and clearing practitioners who file entries on behalf of traders
- Logistics and shipping coordinators responsible for commercial invoices, packing lists and transport documents
- Procurement and sales practitioners who agree Incoterms rules, supplier terms and origin evidence
- Finance and tax practitioners who account for duties, reconcile customs payments and prepare for audits

Course Outline:

Day 1: Customs Compliance Landscape and Current-State Review

- Customs Compliance Risk Map: Classification, Value, Origin and Procedure Errors
- Revised Kyoto Convention Structure: General Annex and Specific Annexes
- Roles of Importer of Record, Exporter, Customs Broker and Freight Forwarder
- Import and Export Declaration Data Elements and Supporting Document Set
- Declaration Error Log Review from a Sample of Past Entries

Day 2: Harmonized System, Customs Valuation and Incoterms Rules

- Harmonized System Structure: Sections, Chapters, Headings and Subheadings
- General Rules for the Interpretation of the Harmonized System Applied in Sequence
- WTO Valuation Agreement: Declared Value Build-Up, Additions and Deductions
- Related-Party Pricing, Royalties and Assists in the Customs Value
- ICC Incoterms Rules and Their Effect on Declared Value and Delivery Point

Day 3: Origin, Documentation and Duty Relief Regimes

- Preferential and Non-Preferential Origin Criteria at Concept Level
- Supplier Origin Declarations, Bills of Materials and Proof of Origin Files
- Duty Drawback Claim Preparation and Export Evidence Trail
- Temporary Admission and Re-Export Control Records
- Customs Warehousing and Free Zone Stock Accounting

Day 4: AEO, Export Controls, Sanctions and Post-Clearance Audit

- WCO SAFE Framework of Standards and Authorized Economic Operator Conditions
- Dual-Use Goods Identification and Export Licence Determination Overview
- Denied-Party and Sanctions Screening Workflow with Match Escalation
- Post-Clearance Audit Preparation: Sampling, Reconciliation and Voluntary Disclosure
- Customs Record Retention Schedule and Audit Trail Controls

Day 5: Case Work and the Customs Compliance Programme

- Electronics Importer Case: Classification Dispute and Binding Ruling Request
- Industrial Exporter Case: Origin Claim Verification and Drawback File
- Trade Compliance Policy, Procedures Manual and Responsibility Matrix Drafting
- Customs Compliance Key Risk Indicators and Declaration Self-Audit Checklist
- Customs Compliance Programme and Declaration Control Pack Peer Review

Skills You Will Gain:

- Tariff Classification
- Customs Value Determination
- Origin Evidence Management
- Duty Relief Administration
- Restricted-Party Screening
- Post-Clearance Audit Readiness
- Customs Record Keeping
- Trade Compliance Programme Design

Why Attend This Course:

- Return with a Customs Compliance Programme and Declaration Control Pack built around your own product line
- Reduce back-duty demands and held shipments by catching classification, value and origin errors before filing
- Recover duty through relief regimes your organisation may be leaving unclaimed
- Compare declaration practice with importers, exporters and brokers from manufacturing, retail, energy and healthcare supply

Conclusion:

Every customs declaration is a legal statement about what the goods are, what they are worth and where they come from. This course moves from the compliance risk map and declaration data through Harmonized System classification, customs valuation and ICC Incoterms rules, to origin evidence and duty relief regimes, then to Authorized Economic Operator conditions, export controls, sanctions screening and post-clearance audit. The final day produces a Customs Compliance Programme and Declaration Control Pack participants can put to use at once. The course explains general practice and is not legal advice.