



## Customs Law and Administration (Hardback)

By Damon V Pike

Carolina Academic Press, United States, 2012. Hardback. Book Condition: New. 259 x 185 mm. Language: English . Brand New Book. As the world's largest economy, the United States imports and exports more merchandise than any other country. This book covers the "nuts and bolts" of laws administered by U.S. Customs and Border Protection ("CBP"), the agency charged with regulating imports into the U.S. and collecting duties, import fees, and related taxes. Those laws and regulations center on the tariff classification of merchandise under the Harmonized System (as set forth in the Harmonized Tariff Schedule of the U.S.), the valuation of goods under the GATT (now WTO) Valuation Agreement, and the rules (both preferential and non-preferential) for determining "country of origin." The book also covers the entry and recordkeeping process for imports, intellectual property protection, CBP's penalty regime, the use of preferential trade programs (specifically examining the North American Free Trade Agreement and its attendant Rules of Origin and Regional Value Content calculations), marking requirements, and the relationship of income tax transfer pricing rules in determining how inter-company pricing impacts declared customs values and, thus, global corporate income taxes. The system of judicial review by the U.S. Court of...



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