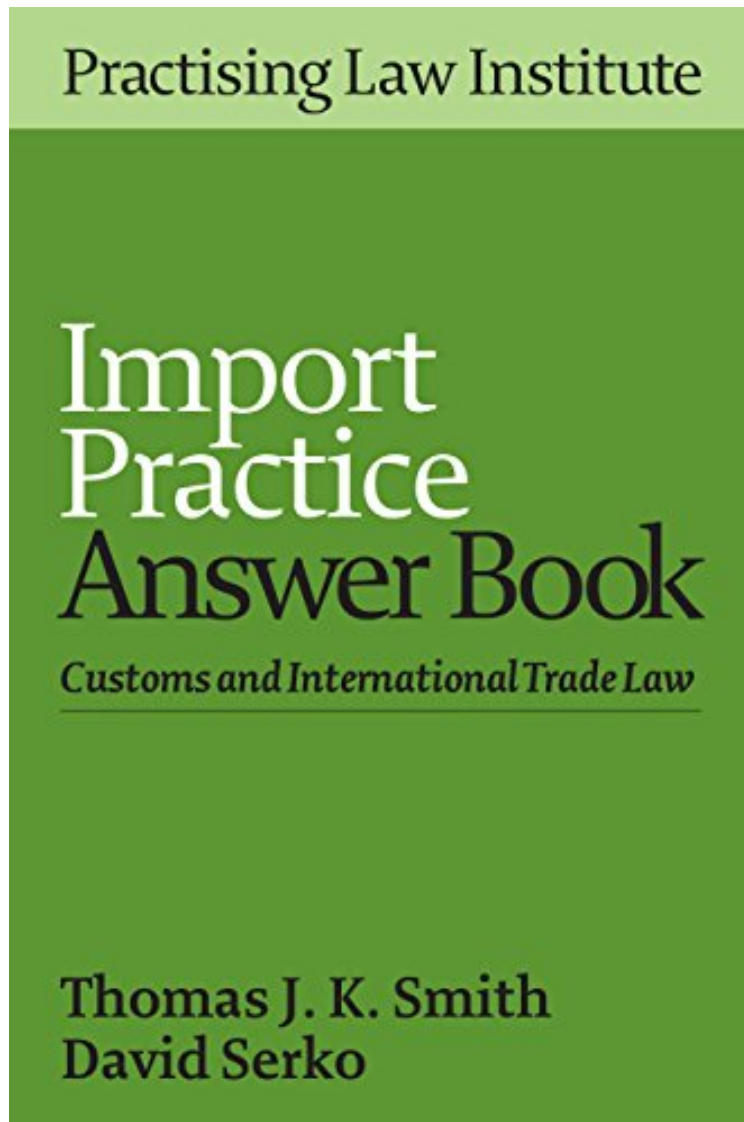


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Importing commercial goods into the United States involves complying with the many complex regulations administered by U.S. Customs and Border Protection. Import Practice Answer Book 2015 provides a comprehensive

and step-by-step overview of the current law regulating when and where, and if, goods can be brought into the United States. Walking through the process from pre-importation requirements to appealing a denial of entry, *Import Practice Answer Book 2015* provides a detailed analysis of such areas as the: Tariff classification and valuation systems; Kinds of merchandise that are prohibited or restricted; Financial security requirements, or when it is necessary to post a bond; Different types of entry and their different requirements; Ways to seek reduction or elimination of duties. *Import Practice Answer Book 2015* walks you through the entire importation procedure, describing each step in the process; the regulatory requirements governing that step; and providing a copy of each major form that must be completed, including instructions on where and when that form must be submitted. In addition, this new title provides complete coverage of how Rulings are issued and how to handle a negative Customs response, including the filing of protests and, ultimately, review by the U.S. Court of International Trade and the U.S. Court of Appeals for the Federal Circuit. *Import Practice Answer Book 2015* is designed to assist importers, attorneys, customs brokers, accountants, freight forwarders, customs consultants, Customs professionals in government service, and students in finding answers to the technical legal and administrative practice questions that inevitably arise in connection with importing merchandise into the United States.

Import Practice Answer Book 2015 is a terrific compendium and should be a must-read for anyone entering or practicing in the ever-changing world of customs regulations and international trade law. Serko and Smith have decades of combined experience and their input is invaluable to those who seek answers to the intricate questions that come up when importing merchandise into the United States. It is well written and thought provoking, and delivers clear answers on a complex topic. This book provides knowledge not otherwise found and will be a valuable addition to the library of anyone involved in international trade. --Raymond W. Kelly, Former Commissioner of U.S. Customs, Former Undersecretary of Enforcement, U.S. Treasury Department, Former New York City Police Commissioner