

When a shipment reaches the United States, the importer of record (often through a licensed customs broker acting as the importer's agent) must file entry documents for the goods at the goods' port of entry. Imported goods are not legally entered until after the shipment has arrived within the port of entry, delivery of the merchandise has been authorized by U.S. Customs and Border Protection (CBP), and estimated duties have been paid or secured by a bond.

Importers must have a U.S. Customs Import Bond which provides a financial guarantee of compliance with customs rules and payment of duties and fees. Pursuant to U.S. law (19 U.S.C. 1484), the importer of record must use reasonable care in making entry.

There are essential pieces of information the importer must know to make an entry. The following does not constitute an exhaustive list of U.S. import-related requirements.

What good is being imported?

All items in an entry must be classified with a code in the Harmonized Tariff System of the United States. For most types of duties, the tariff classification of the good forms the basis for whether such a duty is owed.

Documentation submitted to CBP upon entry must include an invoice that contains a complete description of the merchandise.

CBP's informed compliance publication on classification is available [here](#).

Do you know the value of the good?

The entered value forms the basis for duty collection in most cases.

Documentation submitted to CBP upon entry must, among other things, clearly indicate the terms of sale (e.g., ex works, duty delivered paid (DDP), etc.), whether freight is specifically broken out on the documentation for deduction, and whether the importer and the exporter are "related parties."

CBP's relevant informed compliance publications are [here](#) (valuation generally), [here](#) (freight and deductions), and [here](#) (related party sales).

What is the good's country of origin?

CBP requires the importer to declare the country of origin of the good in all cases.

The country of origin of merchandise can affect, among other things, the rate of duty, the eligibility for special programs (including USMCA), admissibility, quota, procurement by government agencies and marking requirements.

CBP's informed compliance publication on rules of origin are available [here](#) (general rules) and [here](#) (marking goods with country of origin).

Common questions regarding CBP's rules for importing goods into the United States are answered in CBP's informed compliance library available [here](#).