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XV. Glossary



SECTION:	(Company Name) Corporate Policy	Procedure Number CORP010
		Date
		Page Number
TITLE:	Statement of Corporate Policy	

Supersedes New

Purpose This document provides the written commitment of **(Company Name)**, its executives, management, and other policy-makers to the import compliance program. This document provides the policy for implementing, following, and maintaining procedures and practices consistent with CBP laws and regulations.

Target Audience All employees of **(Company Name)**

General Overview **(Company Name)** depends on its ability to import products and to distribute them to customers throughout the United States and other locations around the world. Therefore, **(Company Name)** is committed to working with Customs and Border Protection (CBP) to ensure that it complies with all applicable CBP laws, regulations, and policies. This commitment extends from senior management to all employees involved in the importation and exportation of the Company's products. To this end, **(Company Name)** has established a Customs Compliance Program, which sets forth the Company's policies and procedures associated with the importation of goods manufactured abroad for consumption in the United States, and for export to other destinations around the world. This Customs Compliance Program consists of a manual documenting **(Company Name)**'s Customs compliance and operating procedures, as well as, training programs for employees and periodic internal reviews designed to ensure that the Company is acting in accordance with CBP laws and regulations.

Note: Your company's CEO or other executive may wish to issue a written policy statement for distribution to employees, suppliers, and others. The written policy statement could also be published on the company's web site.

Note: Your company may have one policy covering **areas such as human rights, the environment, antitrust, SEC and other regulations.** Therefore, this policy may be shortened and included with the overall corporate **compliance policies.**



Laws and Regulations

It is **(Company Name)**'s policy to comply fully with all applicable CBP laws, regulations, and policies of all countries where it does business. The Company recognizes that the United States government and the governments of other countries have laws, regulations, and policies, which control the import of products into the United States. **(Company Name)** further recognizes the importance of compliance with these laws, regulations, and policies. Failure to comply may result in significant penalties to the Company such as, monetary losses, adverse publicity, loss of import privileges, delay or seizure of shipments, and in extreme cases, criminal penalties (fines and jail terms).

Responsibility

It is the responsibility of **(Company Name)** management to maintain and update its Customs Compliance Program to ensure that the Company's activities are in full compliance with all applicable CBP laws, regulations, and policies. As part of this program, **(Company Name)** has designated certain employees to assume the authority and responsibility for day-to-day Customs compliance issues.

Training

It is the responsibility of **(Company Name)** management to ensure that all employees have sufficient training and resources to carry out their responsibilities.

Program Review

It is the responsibility of **(Company Name)** management to conduct periodic reviews of its Customs Compliance Program to ensure that the company is complying with CBP regulations. Outside consultants may be retained to assist in conducting these reviews. If program deficiencies are found, appropriate action will be taken by the Company to correct any deficiencies identified.

(Company Name) shall review this policy and materials annually to ensure that they remain consistent with current applicable government laws, regulations, and policies.



**Reporting
Significant
Events**

It is the responsibility of all employees to advise **(Company Name)**'s Legal Department or other designated party of any import-related occurrence, development or investigation, or situation of possible legal significance to the Company or any of its employees.

**Customs
Compliance
Procedures
Manual**

This Customs Compliance and Operating Procedure Manual serves as a general reference for the procedures to be followed in regards to the merchandise imported by **(Company Name)**. This manual is an educational tool, as well as a practical "how to" procedures guide. It sets forth Customs compliance and operating procedures in general terms designed to assure that all **(Company Name)** personnel who are responsible for Customs-related functions will have a clear understanding of how their responsibilities contribute to the Company's overall compliance with CBP laws, regulations, and policies. As an importer of merchandise, **(Company Name)** is aware of the need to establish a strong compliance posture in its relationship with the Customs and Border Protection. This manual is designed to meet the requirements set forth in the Customs Modernization Act.

**Guidance and
Contact
Information**

This manual identifies the Customs compliance and operational procedures of **(Company Name)** with respect to the importation of goods. It is reflective of the policies established by **(Company Name)** management but is not intended to operate as a substitute for the ongoing decisions or directives of management. Questions with regard to import procedures should be directed to the Customs Compliance Officer or other employee charged with communicating with CBP. Questions on the legal implications of any issue relating to the importation should be referred to the Legal Department or other designated qualified individual for guidance and resolution. The authoritative publications on Customs compliance, [Title 19, Code of Federal Regulations](#) and the Harmonized Tariff Schedule of the United States (HTSUS), as well as other Customs-related reference materials are available in each importing unit. A comprehensive selection of reference materials is located at corporate headquarters.

Certification

A sample statement of corporate commitment is attached to this procedure for distribution to employees, vendors, and other interested parties. Also attached is an acknowledgement form to be used by employees to signify their acceptance and understanding of the policy and procedures related to Customs compliance.



References

Reference

Other:

- 19 CFR Code of Federal Regulations - Customs Duties
 - Harmonized Tariff Schedule of the United States (HTSUS)
-

Attachments

- *CORP010A* Statement of Corporate Commitment
 - *CORP010B* Employee Certification
-

Responsible Organization

The responsible organization for this procedure should be the Legal Department, Human Resources, or some other department that has the authority to implement and maintain procedures for Executive Management.

Authorization

This document is authorized by **(name of person, job title, and/or department responsible for authorizing this procedure.)**

