

Expert Tariff Classification Services by Frontier

At Frontier, we understand the importance of tariff classification. Incorrect classification may result in overpayment of duty and potential penalties. We are committed to helping you navigate these challenges and ensuring a smooth import experience.

The Impact of Incorrect Tariff Classification

Incorrect declaration of tariff classification with reason to believe can result in penalties, if not corrected within 90 days.

The penalties under section 32.2 of the Customs Act with code C082, as per the Administrative Monetary Penalty System (AMPS), are:

- 1st Offense: \$500 to a maximum of \$5,000 (per issue) or \$25,000 (per occurrence)
- 2nd Offense: \$750 to a maximum of \$200,000 (per occurrence)
- 3rd and Subsequent Offenses: \$1,500 to a maximum of \$400,000 (per occurrence)

The monetary penalties imposed by U.S. Customs and Border Protection (CBP) under section 1592 include:

- A penalty in a fixed amount ranging from \$1,000 to \$2,000 is appropriate in cases where there are no prior violations of the same kind.
- Fixed sums ranging from \$2,000 to \$10,000 may be appropriate in the case of multiple or repeated violations. Fixed sum penalty amounts are not subject to further mitigation.

Example of Classification of printing ink:

Heading 32.15: Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.

- Printing ink:

3215.11.00 00-- Black

3215.19.00-- Other

10 -----For newspapers

20 -----Flexographic

30 -----Lithographic, offset

90 -----Other

If an importer classifies black printing ink under tariff item **3215.19.00**, the importer has reason to believe that the declaration is **incorrect**.

The tariff item clearly directs that black printing ink **must be** classified under tariff item **3215.11.00**.

How Frontier Can Help

1. Expertise in Tariff Classification

Frontier are experts in the complexities of import regulations and ensures accurate classification to optimize your import process.

2. Common Pitfalls and How We Can Help

Simple Interpretations: Errors often arise from simple misinterpretations of the description. Our specialists are dedicated to avoiding these pitfalls, ensuring your imports are classified correctly.

Reason To Believe: We guide you through potential pitfalls that trigger a "Reason To Believe" situation, offering solutions to mitigate risks and maintain compliance.

Contact Us

Reach out to your Account Executive or email us at sales@frontierscs.com or Toll Free (877) 704-3727.