



October 25, 2023

CBP Publication: 3442-1123

## U.S. CUSTOMS AND BORDER PROTECTION

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### Customs Broker License Examination

### DIRECTIONS - READ CAREFULLY

This examination consists of 80 questions. The minimum passing score is 75%. For each question, choose the letter representing your answer (**A**, **B**, **C**, or **D**). There is no penalty for guessing; therefore, you should attempt to answer every question. **Each question has a single best answer.**

The exam questions will test your knowledge on topic covered in the following references:

- Harmonized Tariff Schedule of the United States ([2023] Basic Edition, No Supplements) (HTSUS)
- Title 19, Code of Federal Regulations (2022 Revised as of April 1, 2022) (Parts 1 to 140) (Parts 141 to 199)
- ACE Entry Summary Instructions Version 2.4a (ACE ES)
- Right to Make Entry (RTME) Directive 3530-002A
- ACE Entry Summary Business Rules and Process Document (Trade-External 11, March 2023 (Chapters 1 through 24) (ACE BRPD)

You have four and a half (4.5) hours (270 minutes) to complete this examination.

In addition to the 80 exam questions, U.S. Customs and Border Protection (CBP) will be administering six **voluntary** process evaluation questions at the end of the exam.

The questions should take no longer than 5 minutes to complete. The purpose of the survey questions is to inform future testing processes. These survey questions are voluntary and will have **NO** impact on your scores.



**Section 2: Customs Broker License Examination**

<b>Category I – Entry/Entry Summary</b>	<b>Questions 1 - 14</b>
<b>Category II – Powers of Attorney (POA)</b>	<b>Questions 15 - 18</b>
<b>Category III – Bonds</b>	<b>Questions 19 - 23</b>
<b>Category IV – Anti-dumping/Countervailing Duties (AD/CVD) and the Enforce and Protect Act of 2015 (EAPA)</b>	<b>Questions 24 - 26</b>
<b>Category V – Broker Compliance</b>	<b>Questions 27 - 34</b>
<b>Category VI – Classification</b>	<b>Questions 35 - 48</b>
<b>Category VII – Valuation, Appraisalment and Duty Assessment</b>	<b>Questions 49 - 54</b>
<b>Category VIII – Trade Agreements</b>	<b>Questions 55 - 59</b>
<b>Category IX – Marking and Country of Origin</b>	<b>Questions 60 - 63</b>
<b>Category X – Fines and Penalties</b>	<b>Questions 64 - 69</b>
<b>Category XI – Miscellaneous</b>	<b>Questions 70 - 75</b>
<b>Category XII – Practical Exercise</b>	<b>Questions 76 - 80</b>



### Category I – Entry/Entry Summary

1. Choose the **ONE** answer that correctly fills in the blank. Merchandise which remains at the carrier's dock or terminal without a CBP release for a period of fifteen (15) calendar days will be \_\_\_\_\_.
  - A) Seized
  - B) Immediately auctioned
  - C) Granted a 30-day extension
  - D) Sent to General Order
2. Choose the **ONE** answer that correctly fills in the blank. The entry summary must be on the \_\_\_\_\_, or its electronic equivalent, unless a different form or format is prescribed.
  - A) CBP Form 3461
  - B) CBP Form 7501
  - C) CBP Form 7512
  - D) CBP Form 7533

**2023**

October						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

# denotes U.S. Federal Holiday

3. Calendar above provided for reference. On October 2, 2023, a broker pre-filed the entry and entry summary data creating a Type 01 consumption entry for a shipment. Upon arrival, the shipment cleared establishing the date of entry as October 3, 2023. Payment was scheduled for October 12, 2023, which is also the entry summary filing date. CBP rejected the entry on October 12, 2023. What is the last day on which revised entry summary information can be timely resubmitted?
  - A) October 14, 2023
  - B) October 16, 2023
  - C) October 17, 2023
  - D) October 18, 2023



4. The Danube Trading Company (Danube Trading) arranges for the importation of monosodium glutamate (“MSG”) for customers in the U.S., including the Saucy Seasonings Corporation (Saucy Seasonings). Danube Trading is not the seller or buyer of the MSG and does not qualify as importer of record. On an entry of MSG, Danube Trading’s customs broker mistakenly listed Danube Trading as the ultimate consignee (as well the importer of record) on the entry summary instead of Saucy Seasonings, the actual owner. If Danube Trading wants to be relieved from statutory liability for the payment of increased and additional duties on the entry, it must declare at the time of the filing of the entry summary or entry documentation that it is not the actual owner of the merchandise, furnish CBP with the name and address of Saucy Seasonings, and file with CBP, either at the port of entry or electronically within ninety (90) days from the time of entry, a declaration of Saucy Seasonings acknowledging that the actual owner will pay all additional and increased duties. What is the correct form for the Saucy Seasonings declaration that Danube Trading must file with CBP?
  - A) CBP Form 3173
  - B) CBP Form 3347
  - C) CBP Form 3461
  - D) CBP Form 3495
  
5. Within how many business days after the arrival of any portion of an in-bond shipment at the port of destination or the port of exportation must CBP be notified via a CBP-approved electronic data interface (EDI) system that the merchandise has arrived?
  - A) Two (2) days.
  - B) Five (5) days.
  - C) Ten (10) days.
  - D) Thirty (30) days.
  
6. Which one of the forms below is used to apply to manipulate imported merchandise?
  - A) CBP Form 3173
  - B) CBP Form 3461
  - C) CBP Form 3499
  - D) CBP Form 6043



7. For which of the following scenarios would CBP **NOT** be permitted to issue a CBP Form 4647?
- A) Within thirty (30) days of the payment date of a Type 11 entry for a \$2,100.00 shipment of cigars by an importer with a permit to import tobacco from the Alcohol and Tobacco Tax and Trade Bureau, CBP discovers that the cigars are of Cuban origin and prohibited from importation.
  - B) Within fifteen (15) days of cargo release, the Food and Drug Administration (FDA) refuses admission of a \$70,000.00 shipment of nitrile gloves from Malaysia for which Type 01 entry / entry summary documentation has been filed.
  - C) Prior to cargo release, a \$10,000.00 shipment of bamboo hand-woven baskets from Japan is inspected and sampled. CBP discovers that the baskets have no country of origin labels or tags.
  - D) A \$3,000.00 shipment of imitation peacock feathers travelled in-bond from Miami, the port of unloading, to Tampa, the port of entry. Fewer than thirty (30) days has passed since an in-bond carrier notified CBP that the in-bond shipment was short merchandise.
8. Under which entry type will an entry/entry summary be filed in the following circumstances? The Paris-based Bureau International des Expositions has authorized a Boston World's Fair and the Secretary of Commerce has named Boston Expo Services, LLC (BES) as the fair operator. BES will file entry for goods for exposition at the fair and for use in constructing, installing, or maintaining foreign exhibits.
- A) Entry type 21
  - B) Entry type 23
  - C) Entry type 24
  - D) Entry type 51
9. From which date is the five (5) years calculated for the total period of time for which merchandise entered for warehouse may remain in a bonded warehouse?
- A) Date of entry
  - B) Date of entry summary
  - C) Date of import
  - D) Date of export
10. Choose the **ONE** answer that correctly fills in the blank. \_\_\_\_\_ means the final computation or ascertainment of duties on entries for consumption or drawback entries.
- A) Appraisal
  - B) Classification
  - C) Liquidation
  - D) Valuation



**U.S. Customs and  
Border Protection**

11. Which of the following displays the correct order of reporting multiple Harmonized Tariff Schedule of the U.S. classifications with quantity and line value for aluminum castings with a country of origin of China? The correct classifications are: 7616.99.5160 for the commodity, 9903.85.01 for Section 232 Trade Remedies, and 9903.88.03 for Section 301 Trade Remedies.

27. Line No.	28. Description of Merchandise			32. A. Entered Value B. CHGS C. Relationship
	29. A. HTSUS No. B. AD/CVD No.	30. A. Gross Weight B. Manifest Qty.	31. Net Quantity in HTSUS Units	
A) 001	7616.99.5160 9903.85.01 9903.88.03		171 kg	\$5,625.00
B) 001	9903.85.01 9903.88.03 7616.99.5160		171 kg	\$5,625.00
C) 001	9903.88.03 9903.85.01 7616.99.5160		171 kg	\$5,625.00
D) 001	9903.88.03 9903.85.01 7616.99.5160		171 kg	\$5,625.00

12. Under Title 19 of the Code of Federal Regulations, which statement is **FALSE** with respect to informal entries?

- A) The value of the merchandise for an informal entry may not exceed \$2,500.00.
- B) Informal entries liquidate on the date released if duty free.
- C) Informal entries are not permitted for restricted and/or prohibited merchandise.
- D) A clerical error or mistake of fact on an informal entry is remedied using a post-summary correction(PSC).



13. Which entry type **CANNOT** be flagged for reconciliation?
- A) Entry type 01
  - B) Entry type 02
  - C) Entry type 06
  - D) Entry type 11
14. What is the time frame during which an amendment to an electronically-filed protest may be accepted? The protest is for one entry. The protest is undecided.
- A) Thirty (30) days after the initial protest was filed.
  - B) Sixty (60) days after the protest was filed.
  - C) Ninety (90) days after the liquidation or re-liquidation of the protested entry.
  - D) One hundred, eighty (180) days from the date of liquidation or re-liquidation of the protested entry.



**Category II – Powers of Attorney (POA)**

15. Which regulation states that all powers of attorney may be granted for unlimited duration except for a partnership power of attorney, which may not exceed two (2) years from date of execution?
- A) 19 CFR 113.40
  - B) 19 CFR 141.34
  - C) 19 CFR 141.39
  - D) 19 CFR 141.46
16. Which power of attorney principal is a "nonresident" entity?
- A) Tropical Clothier LLC (a U.S. Virgin Islands registered limited liability company)
  - B) Fantasy Footware Co. (a corporation registered in Guam)
  - C) Gray & Gray, PC (a professional corporation registered in the District of Columbia)
  - D) Adams & Jefferson (an unregistered partnership with a general partner who resides in Maryland)
17. Which regulation specifies the length of time an authorized agent filing Import Security Filing (ISF) must retain the power of attorney agreement?
- A) 19 CFR 111.23(b)
  - B) 19 CFR 141.46
  - C) 19 CFR 149.5(c)
  - D) 19 CFR 163.4(a)
18. Which of the following may a licensed organizational broker appoint as a subagent for a resident importer (principal) under a power of attorney that contains express authority to appoint subagents?
- A) The broker's licensed officer
  - B) A co-principal
  - C) A port director
  - D) A surety





### Category III – Bonds

19. Using the formula (Previous 12 months ((duties+taxes+fees) multiplied by 10 percent) rounded up by increments of \$10,000 up to \$100,000 and then by increments of \$100,000 with a minimum of \$50,000), what is the minimum bond amount in the following scenario? A footwear importer is establishing a new continuous bond. The importer imported a total value of \$9,412,039.00 during the prior 12 months. The importer's expectation is that it will have a steady increase of 10 percent in import value in each of the next five (5) years, which will result in an increase in duties and taxes and fees paid. The importer paid \$1,120,032.64 in duty for the previous 12 months and \$44,368.35 in taxes and fees over the same time period.
- A) \$50,000.00
  - B) \$112,000.00
  - C) \$120,000.00
  - D) \$200,000.00
20. Upon periodic review of bond sufficiency, if CBP determines that a bond is inadequate and notifies the principal and surety in writing on April 26, 2023, what is the last day upon which the deficiency must be remedied or the principal faces additional consequences?
- A) May 3, 2023
  - B) May 11, 2023
  - C) May 17, 2023
  - D) May 26, 2023



2023

October							November							December							
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	
1	2	3	4	5	6	7				1	2	3	4							1	2
8	9	10	11	12	13	14	5	6	7	8	9	10	11	3	4	5	6	7	8	9	
15	16	17	18	19	20	21	12	13	14	15	16	17	18	10	11	12	13	14	15	16	
22	23	24	25	26	27	28	19	20	21	22	23	24	25	17	18	19	20	21	22	23	
29	30	31					26	27	28	29	30			24	25	26	27	28	29	30	
														31							

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21. Calendar above provided for reference. ABC Customs Broker, Inc. (ABC, Inc.) has a continuous basic import bond with American Customs Surety Co. ABC, Inc. sometimes acts as importer of record for its clients. By letter dated October 2, 2023, Broker Management Branch approved ABC, Inc.'s request for an organizational change and name change to ABC Customs Broker LLC. The effective date of the name change will be January 1, 2024. What is the earliest date that ABC, Inc. can file the rider to the continuous bond showing the name change?
- A) October 2, 2023
  - B) November 2, 2023
  - C) December 1, 2023
  - D) January 1, 2024
22. Which of the following is **NOT** a basic importation and entry bond condition in Title 19, Code of Federal Regulations?
- A) Agreement to submit to Federal mediation in the event of a dispute
  - B) Agreement to pay duties, taxes, and charges
  - C) Agreement to produce documents and evidence
  - D) Agreement to redeliver merchandise



## 2023

July							August							September						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
						1			1	2	3	4	5						1	2
2	3	4	5	6	7	8	6	7	8	9	10	11	12	3	4	5	6	7	8	9
9	10	11	12	13	14	15	13	14	15	16	17	18	19	10	11	12	13	14	15	16
16	17	18	19	20	21	22	20	21	22	23	24	25	26	17	18	19	20	21	22	23
23	24	25	26	27	28	29	27	28	29	30	31			24	25	26	27	28	29	30
30	31																			

(#) denotes U.S. Federal Holiday

23. Calendar above provided for reference. What is the effective date of the termination of a bond under the following circumstances? On August 29, 2023 a broker, as the principal on its bond, emailed a written letter signed by the broker and dated August 28, 2023, to CBP's Revenue Division requesting that its bond with its surety be terminated. The broker did not include a termination date in its written request. CBP received the email request and letter on August 29, 2023.
- A) August 28, 2023
  - B) August 29, 2023
  - C) September 8, 2023
  - D) September 13, 2023



**Category IV – Anti-Dumping / Countervailing Duty and the Enforce and Protect Act of 2015 (EAPA)**

24. Choose the **ONE** answer that correctly fills in the blank. Unless CBP uses its discretionary authority to investigate other entries, entries that may be the subject of an allegation or request for investigation under Enforce and Protect Act of 2015 (EAPA) are those entries made within \_\_\_\_\_ before the receipt of an allegation or request for investigation.
- A) Ninety (90) days
  - B) Six (6) months
  - C) One (1) year
  - D) Five (5) years
25. Which of the following is **NOT** an "interested party" as defined in the Customs Regulations relating to a CBP investigation under the Enforce and Protect Act of 2015 (EAPA) into the evasion of anti-dumping duties by an importer of lemon juice?
- A) U.S. Department of Commerce, a federal department of the U.S. government
  - B) Juice Products Association, a U.S. trade association representing lemon juice manufacturers
  - C) Fresh Juicier, a wholesaler in the U.S. of a domestic like product of lemon juice
  - D) Tigger Hundred Acre, a U.S. importer of lemon juice that is used in manufacturing tea products.
26. What is an anti-dumping and/or countervailing duty (AD/CVD) suspension agreement?
- A) An agreement between a licensed Customs broker and an importer that the importer will pay AD/CVD duties directly to CBP.
  - B) An agreement between an importer and a surety creating a continuous bond.
  - C) An agreement between CBP and the importer of record that CBP will not suspend liquidation of the importer's AD/CVD entries.
  - D) An agreement between the U.S. Department of Commerce and the foreign government(s) or exporters involved in an AD/CVD investigation that results in no suspension of liquidation of entry summaries such that the entry summary may be filed as type 01.



### Category V – Broker Compliance

27. Who has the duty to exercise responsible supervision and control of an employee of a licensed Customs broker (broker) granted authority to sign documents and transact customs business by the broker?
- A) CBP
  - B) The employee
  - C) The broker
  - D) The Center director
28. Which **ONE** of the following is **NOT** included in 19 CFR 111.91(a) as grounds for the imposition of a monetary penalty?
- A) A person who is not a broker has transacted Customs business without a license.
  - B) A licensed broker who, in the course of Customs business, with intent to defraud, has deceived, misled or threatened any client or prospective client.
  - C) A licensed broker who has knowingly aided or abetted the violations by any other person of any provision of any law enforced by Customs.
  - D) A licensed broker who supplied false or misleading material information on the application for a Customs broker's license.
29. Pursuant to the Customs regulations, which phrase is defined to be “those activities involving transactions with CBP concerning the entry and admissibility of merchandise, its classification and valuation, the payment of duties, taxes, or other charges assessed or collected by CBP on merchandise by reason of its importation, and the refund, rebate, or drawback of those duties, taxes, or other charges.”?
- A) The examination for an individual’s broker license
  - B) Customs business
  - C) Responsible supervision and control
  - D) Customs supervision
30. How many characters is the unique filer code assigned by CBP to qualified licensed Customs brokers and self-filing importers?
- A) Two (2)
  - B) Three (3)
  - C) Four (4)
  - D) Five (5)



31. Choose the **ONE** answer that correctly fills in the blank. When a change of ownership results in the addition of a new principal to an organizational broker, CBP may conduct a background investigation of the new principal. A "principal" is defined as a person with at least a \_\_\_\_\_ capital, beneficiary or other direct or indirect interest in the business of a broker.
- A) One percent (1%)
  - B) Five percent (5%)
  - C) Fifty percent (50%)
  - D) Fifty-one percent (51%)
32. To avoid having its license and permit revoked by operation of law, what is the maximum time within which DC Broker, Inc. must replace the officer who qualified the license under 19 CFR 111.11(c)(2) from the date the officer was terminated from employment?
- A) Immediately
  - B) Thirty (30) days
  - C) One hundred, twenty (120) days
  - D) One hundred, eighty (180) days
33. What is the maximum time within which John Smith must report to CBP that he was terminated as the license qualifier by DC Broker, Inc.?
- A) Immediately
  - B) Thirty (30) days
  - C) Forty (40) days
  - D) One hundred, eighty (180) days
34. Which of the following is a violation of 19 CFR 111.41? A non-resident importer has executed a Special Address Notification per 19 CFR 24.36 authorizing the mailing of refunds, bills, or notices of liquidation to its broker.
- A) The broker accepts a paper check refund from CBP which is made payable to the importer and mails the check to the non-resident importer.
  - B) The broker files a drawback entry on behalf of the importer. Subsequently, CBP electronically transfers the drawback refund directly to the importer's U.S. bank account.
  - C) The broker files a post-summary correction (PSC) for a refund. Subsequently, CBP mails the broker a paper check payable to the importer. The broker endorses the check, deposits it into its account, and re-invoices the importer for the lesser amount of duties, taxes, and fees.
  - D) The broker files an entry and pays the duties, taxes, and fees on behalf of the importer. CBP liquidates the entry with a rate advance and the broker receives the bill. Without consulting with the importer, the broker pays the bill and invoices the importer for the amount the broker paid to CBP.



### Category VI – Classification

35. What is the reportable quantity of the following merchandise in the correct order of reporting? One meter equals 100 centimeters. One kilogram equals 1000 grams. Length in meters multiplied by width in meters equals meters squared.
- The merchandise is woven corded wool tapestry fabric classified under subheading 5111.19.1000 of the Harmonized Tariff Schedule of the U.S.
  - The fabric measures 137 centimeters wide by 552 centimeters long.
  - The fabric weighs 3,600 grams.
    - A) 75,624 cm<sup>2</sup> / 3,600 g
    - B) 76,000 cm<sup>2</sup> / 4,000 g
    - C) 8 m<sup>2</sup> / 4 kg
    - D) 4 m<sup>2</sup> / 8 kg
36. What is the **CLASSIFICATION** for a domestic, kitchen gas stove that is 75 centimeters wide? The stove is made of iron and steel.
- A) 7321.11.1030
  - B) 7321.11.3010
  - C) 7321.11.3020
  - D) 8419.81.5080
37. What is the **CLASSIFICATION** of a beveled stoneware ceramic kitchen countertop which measures three hundred (300) centimeters long by one-hundred, fifty (150) centimeters wide by four (4) centimeters thick?
- A) 6810.99.0020
  - B) 6904.90.0000
  - C) 6914.10.8000
  - D) 6914.90.8000



38. In classifying merchandise, which of the following scenarios demonstrates the correct application of Additional U.S. Rules of Interpretation 1(c)?
- A) Classification of a webcam under 8525.89.50. The webcam is comprised of a small digital camera with an adjustable neck that connects to a computer through a universal serial bus (USB) port. The camera transmits live images in real time and is Windows compatible. The webcam is sold with a Windows laptop that lacks an integrated camera.
  - B) Classification of a webcam under 8473.30.91. The webcam is comprised of a small digital camera with an adjustable neck that connects to a computer through a universal serial bus (USB) port. The camera transmits live images in real time and is Windows compatible. The webcam is sold with a Windows laptop that lacks an integrated camera.
  - C) Classification of a hard-sided plastic camera case under 8525.89.50. The camera case is manufactured to fit a streaming camera and its telescoping tripod stand. The case is imported with the camera and tripod stand.
  - D) Classification of a camera case that resembles a messenger bag under 4202.92.91. The camera case has a flip top, a strap that forms the bottom and sides of the bag and is long enough to carry cross-body, and has internal pockets to hold the streaming camera and camera accessories. The camera case is made of a woven poly-cotton blend (70% polyester and 30% cotton) and is imported separately.
39. What is the **CLASSIFICATION** of a Digital Video Recorder (DVR) imported with an internal semiconductor media, such as a Hard Disk Drive (HDD)? This DVR receives, records, and reproduces the video and audio captured from surveillance cameras. It has no other electronic functions.
- A) 8521.10.9000
  - B) 8521.90.0000
  - C) 8523.51.0000
  - D) 8525.50.3040
40. What is the **CLASSIFICATION** of a shipment of a mixture of 2"x4" and 2"x6" sawn dimensional lumber sanded on four sides and sourced from mixed stands of spruce, pine, and fir where the proportion of each species varies and is unknown?
- A) 4407.11.0053
  - B) 4407.12.0020
  - C) 4407.12.0059
  - D) 4407.13.0000





41. What is the **CLASSIFICATION** of a Dark Brown Sugar, described as a free-flowing, golden-brown colored sugar with a polarity of approximately 98 to 99.45 degrees. The raw cane sugar is milled, juiced, clarified, evaporated, filtrated, crystallized, centrifuged, weighed, and packaged. The finished product will be shipped to the United States in fifty (50)-kilograms bags or one-ton totes. Upon importation, the Dark Brown Sugar will be repacked and sold to retailers or restaurants.
- A) 1701.13.1000
  - B) 1701.14.1020
  - C) 1701.14.1040
  - D) 1701.91.1000
42. What is the **CLASSIFICATION** of an outdoor backyard bird feeder comprised of 42% aluminum components (top cap, hanger bar, feeding ports, perches, and decorative bottom), 35% steel components (seed tray), and 23% plastic components (feed tube)?
- A) 3924.90.5650
  - B) 7323.93.0080
  - C) 7615.10.7180
  - D) 7615.10.9100
43. What is the symbol or abbreviation used for silver content in grams?
- A) Ag g
  - B) Au g
  - C) Si kg
  - D) Sn t
44. What is the **CLASSIFICATION** of 100% rubber unisex seamless examination gloves, which are used in veterinary offices?
- A) 4015.12.1020
  - B) 4015.12.9000
  - C) 4015.19.1110
  - D) 4015.90.0050
45. What is the **CLASSIFICATION** of a thrust bearing? The thrust bearing is circular shaped, made of steel, and contains no balls or rollers.
- A) 7326.90.86
  - B) 8482.10.50
  - C) 8483.20.40
  - D) 8483.30.80



46. What is the **CLASSIFICATION** of a chemical-based fertilizer, containing nitrogen, phosphorus, and potassium, imported in twenty (20)-kilogram containers in powder form?
- A) 3101.00.0000
  - B) 3105.10.0000
  - C) 3105.20.0000
  - D) 3105.90.0050
47. What is the **CLASSIFICATION** of a hand-held, pneumatically-powered rotary sander, suitable for wood working?
- A) 8465.93.0012
  - B) 8467.11.5090
  - C) 8467.19.5090
  - D) 8467.29.0035
48. What is the **CLASSIFICATION** of a unisex poncho (an apparel item with a hole in the center for the head that drapes over the shoulders and body, primarily used for rain protection) composed of 100% nylon woven fabric but not water-resistant?
- A) 3926.20.6000
  - B) 6201.40.2030
  - C) 6202.30.4000
  - D) 6202.40.2020



### Category VII – Valuation, Appraisal and Duty Assessment

49. Choose the **ONE** answer that correctly fills in the blank. The transaction value of imported merchandise is the price actually paid or payable for the merchandise when sold for exportation to the United States, plus amounts equal to \_\_\_\_\_.
- A) buying commissions, royalties, assists, packing costs, and proceeds.
  - B) selling commissions, royalties, assists, packing costs, and proceeds.
  - C) selling commissions, royalties, packing costs and U.S. inland freight.
  - D) buying commissions, royalties, assists, packing and ocean freight costs.
50. What is the correct rate and duty designation under the following facts? CBP identified an importer's shipment of 'widgets' with a country of origin of China that falls within the scope of antidumping and countervailing case A-570-998 and C-570-999 respectively. The entry was originally filed as a type 01 entry, and not on Immediate Delivery procedures. On September 10, 2023 CBP rejected the entry summary back to filer's control to resubmit as a type 03 and make payment for duties owed. The shipment's import date is March 25, 2023, the entry date is March 27, 2023 and the entry summary date is April 3, 2023. After broker review of the manufacturer and exporter in the shipment, it was determined the correct cases applicable to the parties are A-570-998-000 and C570-999-001. The following rates/dates are identified in the Automated Commercial Environment (ACE) Anti-dumping / Countervailing Duty (ADCVD) Case Information database:

A-570-998-000

- Effective Date: 03/26/2022-35%
- Effective Date: 03/26/2023-20%
- Effective Date: 09/01/2023-10%

C-570-999-001

- Effective Date: 01/01/2023-10%
  - Effective Date: 03/01/2023-0%
  - Effective Date: 04/01/2023-5%
- A) Rate of 10% for ADD, and 5% for CVD.
  - B) Rate of 20% for ADD, and CVD case not needed since 0%.
  - C) Rate of 35% for ADD, 0% for CVD.
  - D) Rate of 20% for ADD, and 0% for CVD.



51. What is the duty that will be assessed on a single unit of imported battery-operated cube countdown timers under the following circumstances? The cube is a countdown timer and vibrates at the end of the countdown. These units were originally entered at \$5.00 per unit transaction value under subheading 9106.90.6500 of the Harmonized Tariff Schedule of the U.S. with a total entered value for the 10,000 units of \$50,000.00 and duty paid of \$2,650.00. Batteries are not included, and the timer contains zero jewels. The importer proved by clear and convincing evidence to the Center director that the units were defective at the time of importation because the digital timer was non-functional and that the value of the cube decreased by 65 percent (65%).
- A) \$0.09
  - B) \$0.15
  - C) \$0.19
  - D) \$0.265
52. Within how many days must an importer respond in writing to the Center director, if the importer disagrees with the Center director's written notification of a proposed rate advance and increased duties?
- A) Five (5) days
  - B) Seven (7) days
  - C) Ten (10) days
  - D) Twenty (20) days
53. Appraise the total transaction value for the We Are Toys shipment described below. Foreign shipper sells the *Lords of Riverbank* board game and other board games to U.S.-based game product wholesalers and retailers. The price per unit to the wholesalers is the foreign shipper's suggested retail price in the U.S. discounted by 70 percent (70%). The price per unit to retailers is the foreign shipper's suggested retail price in the U.S. discounted by 50 percent (50%). All other terms are the same for both wholesalers and retailers. The foreign shipper's suggested retail price in the U.S. for the *Lords of Riverbank* is \$80.00. The foreign shipper sells the *Lords of Riverbank* board game and similar board games to wholesalers in the U.S. on a continuous basis. We Are Toys is a U.S. retailer and purchases 50 copies of *Lords of Riverbank*, packed, ready for shipment with no selling commission, assist, royalty fee or license fee.
- A) \$24.00
  - B) \$40.00
  - C) \$1,200.00
  - D) \$2,000.00



54. Which regulation defines methodologies that may be accepted by CBP for the reasonable apportionment of the total value of an assist?
- A) 19 CFR 10.593(p)
  - B) 19 CFR 10.1013(p)
  - C) 19 CFR 152.103(e)
  - D) 19 CFR 190.51(e)(3)



### Category VIII – Trade Agreements

55. Which statement about the U.S.-Mexico-Canada Agreement (USMCA) is **FALSE**?
- A) Under the USMCA, similar to the North American Free Trade Agreement (NAFTA) there are no special origination provisions pertaining to textile and apparel goods put up in sets for retail sale.
  - B) Under the USMCA, goods classifiable as goods put up in sets for retail sale as provided for in the general rules of interpretation of the tariff schedule shall be considered to be originating goods if each of the goods in the set is an originating good.
  - C) Under the USMCA, goods classifiable as goods put up in sets for retail sale as provided for in the general rules of interpretation of the tariff schedule shall be considered to be originating goods if the total value of the nonoriginating goods in the set does not exceed ten percent (10%) of the value of the set.
  - D) Under the USMCA, goods classifiable as goods put up in sets for retail sale as provided for in the general rules of interpretation of the tariff schedule shall be considered nonoriginating goods if the total value of the nonoriginating goods in the set exceeds 20 percent (20%) of the value of the set.
56. When making a claim using Special Program Indicator (SPI) “N”, up to what percentage of the appraised value may come from U.S. materials?
- A) Zero percent (0%)
  - B) Seven percent (7%)
  - C) Ten percent (10%)
  - D) Fifteen percent (15%)
57. Can the importer claim duty free treatment under the United States-Korea Free Trade Agreement (UKFTA) in the following scenario? Empty plastic water bottles are exported from the U.S. to South Korea. In South Korea, the water bottles are recycled and turned into raw materials (RPET) then reprocessed into a foam from which yoga mats are manufactured. The importer files entry under 9506.91.0030 for the yoga mats which are shipped directly from South Korea. **NOTE:** if any portion of an answer is false, the entire answer is false.
- A) No, because UKFTA requires that merchandise be wholly obtained or produced entirely in the territory of Korea to be eligible for duty free treatment.
  - B) No, because the UKFTA applies to North Korea and not South Korea.
  - C) No, because goods classified under 9506.91.0030, HTSUS, are not eligible for duty-free treatment under UKFTA.
  - D) Yes, because UKFTA permits duty free claims for goods wholly obtained or produced entirely in the territory of Korea or of the United States or both and 9506.91.0030 lists the special program indicator of "KR."



58. What Special Program Indicator, if included in the Column 1 "Special" will be used to make a duty free claim for a product included in the Pharmaceutical Appendix to the Harmonized Tariff Schedule?
- A) C
  - B) K
  - C) PE
  - D) B
59. Is kombucha concentrate powder, classified under subheading 2106.90.99, Harmonized Tariff Schedule of the U.S. (HTSUS), eligible for duty-free treatment after importation as a qualified originating good under the U.S.- Colombia Trade Promotion Agreement (CTPA) if the importer claimed no preferential tariff treatment when it was imported into the United States?
- A) Yes, if the importer files a claim for duty-free treatment under CTPA within one year after the date of importation.
  - B) Yes, if the importer files a claim for duty-free treatment under CTPA within five years after the date of importation.
  - C) No, because goods classified under 2106.90.99, HTSUS, are not eligible for duty-free treatment under CTPA.
  - D) No, because claims for a refund after importation cannot be made under CTPA.



**Category IX – Marking and Country of Origin**

60. Perky Juniper Inc. (PJ Inc.) submitted a purchase order to a pant manufacturer for 100 dozen women's woven cotton pajama pants. The manufacturer purchases cotton grown and harvested in the U.S. and sends the cotton to France to be spun into yarn. The yarn is shipped to Italy where it is woven into fabric. The fabric is sent to Belgium where it is tie-dyed. The tie-dye fabric goes to Spain where it is made into pajama pants and labelled. PJ Inc. imports the pajama pants into the U.S. What is the country of origin of the pajama pants?
- A) Belgium
  - B) France
  - C) Italy
  - D) Spain
61. Which regulation would apply to a country of origin determination of corn from Romania and Chile commingled in a granary and then imported into the United States?
- A) 19 CFR 10.57
  - B) 19 CFR 102.12
  - C) 19 CFR 134.14
  - D) 19 CFR 146.1
62. Which of the following is **NOT** an exception to the country of origin marking requirements?
- A) Products of the United States exported and returned.
  - B) Articles produced more than 20 years prior to their importation into the United States.
  - C) Articles imported for use by the importer and not intended for sale in their imported or any other form.
  - D) Souvenirs imported marked with "Orlando, FL" but manufactured in China.
63. Which of the following is an action CBP can take under the provided facts? Prior to liquidation and after cargo release, CBP discovered that a shipment of dog toys was not marked with country of origin on either the dog toy or the packaging. CBP issued a notice of redelivery. The importer has already sold the entire shipment of merchandise such that it cannot be redelivered, marked, exported, or destroyed.
- A) Rate advance of ten percent (10%) additional duties
  - B) Rate advance of twenty-five percent (25%) additional duties
  - C) Deem liquidation of the entry summary
  - D) Detain the importer's next shipment under 19 CFR 133.21





### Category X – Fines and Penalties

64. What would the proposed penalty amount be under the following facts? In a negligence case brought against an importer of seamless, steel pipe from China that was subject to Section 301 duties of 15% *ad valorem*, the loss of revenue is \$300,000.00. The entered value of the pipe is \$500,000.00. The domestic value is \$900,000.00. CBP has decided to proceed with the issuance of a pre-penalty notice alleging negligent violations of 19 U.S.C. § 1592. The importer has not made a prior disclosure.
- A) \$100,000.00, or twenty percent (20%) of the entered value.
  - B) \$600,000.00, or two times the loss of revenue.
  - C) \$900,000.00, or the domestic value.
  - D) \$1,800,000, or two times the domestic value.
65. Which of the following statements is **FALSE** with respect to petitions for relief submitted under section 618 of the Tariff Act of 1930, as amended?
- A) The Fines, Penalties, and Forfeitures Officer receiving the petition is empowered to remit a forfeiture or mitigate a penalty in accordance with the Customs regulations.
  - B) A decision to mitigate the penalty or forfeiture conditioned upon payment of a stated amount will be effective for not more than 60 days from the date of the notice unless the decision prescribes a different effective period.
  - C) Payment of a mitigated amount based upon the administrative decision of the Fines, Penalties, and Forfeitures Officer constitutes an accord and satisfaction of the Government's claim.
  - D) The Fines, Penalties, and Forfeitures Officer's decision to remit a forfeiture or mitigate a penalty is a protestable decision under 19 USC 1514.
66. For a first violation, from which value will CBP derive the assessed amount of a civil fine under 19 U.S.C. 1526(f) against any person who directs, assists financially or otherwise, or aids and abets the importation of merchandise for sale or public distribution that bears a counterfeit mark resulting in a seizure of the merchandise?
- A) Manufacturer's suggested retail price in the U.S. if genuine
  - B) Fair retail value in the country of shipment
  - C) Foreign shipper's suggested retail price of the merchandise as imported
  - D) Transaction value as determined under 19 CFR 152.103.



67. Which regulation provides for penalties against a broker as an alternate sanction to revocation or suspension of licenses for enumerated violations?
- A) 19 CFR 162.72
  - B) 19 CFR Part 163
  - C) 19 CFR 171, Appendix B
  - D) 19 CFR 171, Appendix C
68. Choose the **ONE** answer that correctly fills in the blank. Before an offer in compromise of any government claim arising from a violation of Customs law is considered, it must \_\_\_\_\_.
- A) be submitted within (twenty) 20 days of the government's claim.
  - B) include a tender of the specific sum offered.
  - C) include a tender of at least fifty percent (50%) of the amount of the offer.
  - D) include a bond covering the government fees and expenses.
69. Which of the following is **TRUE** regarding a petition for mitigation or remission?
- A) It must be in the specific format stipulated by regulation.
  - B) It must state the date and place of the violation or seizure.
  - C) It must be filed in triplicate unless filed electronically.
  - D) It must be certified by a notary public.



**Category XI – Miscellaneous**

70. Choose the **ONE** answer that correctly fills in the blank. CBP may detain articles suspected of bearing a counterfeit version of a trademark that is registered with the U.S. Patent and Trademark Office and recorded with CBP. The detention notice provides notification to the importer that \_\_\_\_.
- A) The merchandise will be detained for a minimum of sixty (60) days.
  - B) The detention period may be extended for an additional sixty (60) days for good cause shown by the importer.
  - C) Unless the importer presents information within seven (7) days of the notification establishing that the detained merchandise does not bear a counterfeit trade mark, CBP may disclose to the owner of the mark information appearing on the merchandise or its retail packaging.
  - D) The importer must not disclose any information to the owner of the mark.
71. Which list below correctly states the issues that can be flagged on an entry summary for reconciliation?
- A) Free trade agreement, subchapter 9802 of the Harmonized Tariff Schedule of the U.S. (HTSUS), classification, value, or a combination thereof
  - B) Missing documents, anti-dumping and/or countervailing duty deposits, in-bond movement of merchandise, quota merchandise, or a combination thereof
  - C) Country of origin, description of merchandise, quota visa number, Census data, or a combination thereof
  - D) Manufacturer (or Supplier), ship to party, country of origin, commodity HTSUS number, or a combination thereof
72. A port agent contacts you regarding a shipment of cotton garments from Xinjiang province in China. The invoice states that the garments were produced in a Xinjiang prison, indicating they were made with convict labor. Customs has published a withhold release order on cotton from Xinjiang. Which provision would apply to the provided scenario?
- A) 19 CFR 12.40
  - B) 19 CFR 12.41
  - C) 19 CFR 12.42
  - D) 19 CFR 12.140
73. Which of the following is the appropriate method to obtain the release of merchandise seized for a violation of 19 USC 1595a(c)(2)(C), as implemented by 19 CFR 133.22?
- A) Filing a petition pursuant to 19 CFR Part 171
  - B) Filing a petition pursuant to 19 CFR Part 172
  - C) Filing a protest pursuant to 19 CFR Part 174
  - D) Filing a ruling request pursuant to 19 CFR Part 177



74. In what publication does CBP publish a notice listing any trademarks and Lever-rule protection granted by CBP upon the approval of an application by a trademark-holder?
- A) Federal Register (FR)
  - B) Code of Federal Regulations (CFR)
  - C) Cargo Systems Messaging Service (CSMS)
  - D) Customs Bulletin
75. Which regulatory section provides the certificate of origin language to be used by an importer to contend that an article detained under the purview of section 307, Tariff Act of 1930 (Section 307) as products produced by forced labor was not mined, produced, or manufactured in any part with the use of a class of labor specified in Section 307?
- A) 19 CFR 10.244(a)
  - B) 19 CFR 10.3004(a)
  - C) 19 CFR 12.42(b)
  - D) 19 CFR 12.43(a)



### **Category XII – Practical Exercise**

Answer the following five (5) questions based upon the following information and the provided document.

You are filing entry and entry summary data into your automated broker interface (ABI) system on behalf of WP Fans, LLC (WP), a long-standing client for which your employer, Future Broker, Inc. (FBI), has Power of Attorney. FBI's broker license and national permit is through Chicago, Illinois. WP is a group of people who are Winnie the Pooh fans. As Winnie the Pooh is in the public domain, there are no intellectual property violation concerns. WP is importing hard-bound books. The book is a 240-page book consisting of twelve issues of WP's monthly fan periodical. The periodical includes art, articles, comic strips, and advertising. The entire hard-bound book consists of twelve sewn sections before the hard cover is glued to the sections along the spine. The exporter listed on the invoice is also the manufacturer of the hardbound books.

The quantity is 1,000 units, the price per unit is €22,03. Therefore, the invoice total is €22.030,00. The symbol "€" and the abbreviation "EUR" designate Euros, the currency of the European Union countries.

The merchandise was ordered on January 4, 2023. The invoice date is June 26, 2023. The merchandise left Portugal on June 27, 2023. The import date is June 29, 2023.



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Número da Fatura WP06262023S

**EXPORTADOR**

Encadernação-de-Livros Company  
R Desidério Bessa 85  
Lisboa, Lisboa, 1400-153 PORTUGAL

APENAS PARA USO DO CORRETOR

**Importador**

WP Fans LLC  
600 E Wisconsin Ave.  
Milwaukee, WI 53202-4603

IR# 84-12345600

**Destinatário Final**

WP Fans LLC  
600 E Wisconsin Ave.  
Milwaukee, WI 53202-4603

Future Broker, Inc.  
8100 Bussey Hwy.  
Bensenville, IL 60105  
1-847-999-9999

CIA Aérea  
Convict Air

Porto de descarga  
Chicago, IL

Termos de venda  
FAS-Lisboa

Linha	P/O	Descrição	HS Tarifa	Quantidade	Preço unitário	Valor
001	PT	Winnie the Pooh Revista 2022 livro de capa dura		1000	€22,03	€22.030,00

Número

Cada

Invoice Date

26 Junho 2023

Moeda de valor

EUR

**Grand Total**

€22.030,00

Instruções Especiais



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76. What is the entered value of the shipment? See the following table for the foreign currency exchange rates for the European Union and Euros for specified dates. The exporter and importer have agreed that the daily currency exchange rate will be used for establishing transaction value.

Date	Currency Exchange Rate
January 4, 2023	1.062
June 26, 2023	1.091
June 27, 2023	1.0961
June 29, 2023	1.0881

- A) \$23,396.00
- B) \$23,970.84
- C) \$24,147.00
- D) \$24,147.08

77. WP Fans, LLC (WP) wants the shipment cleared in Milwaukee, Wisconsin, the closest Customs Port of Entry to its place of business. What Port Code will be input on the entry documents?

- A) 2901
- B) 3701
- C) 3901
- D) 4701

78. What is the **CLASSIFICATION** of the invoiced merchandise?

- A) 4820.90.0000
- B) 4901.99.0020
- C) 4901.99.0070
- D) 4902.90.2060

79. What is the manufacturer identification code for the manufacturer of the hardbound books imported by WP?

- A) PTENC85LIS
- B) PTENCDEL8500LIS
- C) PTENCCOM85LIS
- D) PTENCLIV1400LIS



80. What is the commercial invoice lacking to be compliant with the Customs regulations?
- A) An attached accurate English translation
  - B) Quantity in the weights and measures of the country of shipment
  - C) The time, place, and to whom the merchandise was sold
  - D) The kind of currency, whether gold, silver, or paper





### Section 3: Examination Process Evaluation Survey

This survey is administered to collect information about the Customs Broker License Examination process (CBLE). The survey is **voluntary**, and your responses will have no impact on your score.

1. What is your background regarding Customs laws and regulations?
  - A. Former CBP employee
  - B. Currently works or has worked for a broker in the past
  - C. Currently works or has worked for an importer on trade issues in the past
  - D. No working experience with Customs laws and regulations
  - E. Currently works or has worked for both broker and importer in the past
2. How did you prepare for the Customs Broker License Exam?
  - A. Took an in-person course through an educational institution
  - B. Took an online course through an educational institution
  - C. Self-prepared
  - D. Did not spend time preparing for the examination
3. Approximately how many hours did you spend preparing for the examination?
  - A. 1-10
  - B. 11-25
  - C. 26-100
  - D. More than 100
  - E. Did not spend time preparing for the examination
4. How difficult was the examination?
  - A. Very easy
  - B. Easy
  - C. Moderate
  - D. Difficult
  - E. Very Difficult
5. Would you have like more, less or the same amount of time for this examination?
  - A. Less time – I finished early
  - B. Same amount of time – it was just right
  - C. Slightly more time – to consider or review my answers
  - D. More time – I did not finish the examination
6. Using the scale below, how would you rate the truthfulness of the following sentence? I prefer to use electronic references over paper references while completing the CBLE.
  - A. Strongly Agree
  - B. Agree
  - C. Neutral
  - D. Disagree
  - E. Strongly Disagree



**October 2023 Customs Broker License Exam Answer Key**  
CBP Publication: 3443-1123

<b>Question No.</b>	<b>Correct Answer</b>	<b>Reference Citation(s)</b>
1	Answer D	19 Code of Federal Regulations (CFR) 123.10 and 19 CFR 127.1
2	Answer B	19 CFR 142.11
3	Answer D	Automated Commercial Environment (ACE) Business Rules and Process Document (BRPD) Section 1.14
4	Answer B	19 CFR 141.20
5	Answer A	19 CFR 18.1(j)
6	Answer C	19 CFR 19.11(d)
7	<b>CREDIT TO ALL</b>	19 CFR 18.6 and 19 CFR 141.113
8	Answer C	19 CFR 147 and ACE BRPD Chapter 18
9	Answer C	19 CFR 144.5
10	Answer C	19 CFR 159.1
11	Answer C	ACE BRPD Chapter 21
12	Answer D	19 CFR 159.10 and 19 CFR Part 143, Subpart C
13	Answer D	ACE BRPD Chapter 10
14	Answer D	ACE BRPD Section 11.9
15	Answer B	19 CFR 141.34
16	Answer B	19 CFR 141.31(d)
17	Answer C	19 CFR 149.5(c)
18	Answer A	19 CFR 141.43
19	Answer D	19 CFR 113.13 and ACE BRPD Chapter 3
20	Answer B	19 CFR 111.13(c)
21	Answer B	19 CFR 113.26(a)
22	Answer A	19 CFR 113.62
23	Answer D	19 CFR 113.27(a)
24	Answer C	19 CFR 165.24(a)
25	Answer A	19 CFR 165.1
26	Answer D	ACE BRPD Chapter 8
27	Answer C	19 CFR 111.2
28	Answer A	19 CFR 111.91(a)
29	Answer B	19 CFR 111.1



30	Answer B	ACE BRPD Chapter 2
31	Answer B	19 CFR 111.28(d)
32	Answer C	19 CFR 111.45(a)
33	Answer A	19 CFR 111.28(c)
34	Answer C	19 CFR 111.41
35	Answer C	Harmonized Tariff Schedule of the U.S. (HTSUS) 5111.19.1000 and 19 CFR 159.3
36	Answer C	HTSUS Heading 7321
37	Answer D	General Rules of Interpretation (GRI) 1 and HTSUS Chapter 69 Additional U.S. Note 3 and 5
38	<b>CREDIT TO ALL</b>	GRI 1(c)
39	Answer B	HTSUS 8521.90.0000; GRI 1; GRI 6
40	Answer D	HTSUS 4407.13.0000 and HTSUS Chapter 44 Note 3
41	Answer C	HTSUS 1701.14.1040 and HTSUS Chapter 17 Note 1 and 2
42	Answer D	HTSUS Section XV, Note 5(a) and 7(a); GRI 1, GRI 3(b)
43	Answer A	HTSUS General Statistical Notes, Note 4(d)
44	Answer B	GRI 1; GRI 6; HTSUS Chapter 40 Note 1
45	Answer D	GRI 1; GRI 6; HTSUS 8483.30.80
46	Answer C	GRI 1; GRI 6; HTSUS 3105.20.0000
47	Answer B	GRI 1 and HTSUS 8467.11.5090
48	Answer D	HTSUS 6202.40.2020; HTSUS Chapter 62 Note 9 and Additional Note 2
49	Answer B	19 CFR 152.103(a) and (b)
50	Answer D	ACE BRPD Chapter 8
51	Answer C	19 CFR 158.12 and HTSUS 9106.90.6500
52	Answer D	19 CFR 152.104(m)
53	Answer D	19 CFR 152.103(a) Example 3
54	Answer C	19 CFR 152.103(e)
55	Answer A	HTSUS General Note 11(i)
56	Answer D	HTSUS General Note 3(a)(v)(A) and HTSUS General Statistical Note 3(d)
57	Answer D	HTSUS General Note 33
58	Answer B	HTSUS General Note 3
59	Answer A	19 CFR 10.3001-10.3033
60	Answer D	19 CFR 102.21(c)(3)(ii)
61	Answer B	19 CFR 102.12



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62	Answer D	19 CFR 134.47 and 19 CFR 134 Subpart D
63	Answer A	19 CFR 134.2
64	Answer B	19 CFR 162.73(a)(3)(i)
65	Answer D	19 CFR Part 171
66	Answer A	19 CFR 133.27
67	Answer D	19 CFR 171, Appendix C; 19 CFR 162.72; 19 CFR 163; 19 CFR 191.62
68	Answer B	19 CFR 161.5; 19 CFR 171.31; 19 CFR 172.31
69	Answer B	19 CFR 171.1
70	Answer C	19 CFR 133.21(b)(2)(i)(B)
71	Answer A	19 CFR 133.21(b)(2)
72	Answer C	19 CFR 12.42
73	Answer A	19 CFR 133.22(f)
74	Answer D	19 CFR 133.2(f)
75	Answer D	19 CFR 12.43(a)
76	Answer C	19 CFR 152.1(c); 19 CFR 159.03; 19 CFR 159.32
77	Answer B	HTSUS Annex C, Schedule D
78	Answer B	HTSUS Chapter 48 and HTSUS Chapter 49 Note 3
79	Answer C	ACE ES Instructions 2.4a
80	Answer A	19 CFR 141.86