



October 23, 2024

U.S. CUSTOMS AND BORDER PROTECTION

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.**

You are responsible for having the following references:

- A) Harmonized Tariff Schedule of the United States (2024 Basic Edition, No Supplements) (HTSUS)
- B) Title 19, Code of Federal Regulations (2023 Revised as of April 1, 2023) (Parts 1 to 140) (Parts 141 to 199) (Parts 200 to End)
- C) ACE Entry Summary Instructions Version 2.4a (ACE ES)
- D) Right to Make Entry (RTME) Directive 3530-002A
- E) ACE Entry Summary Business Rules and Process Document (Trade-External 12.0, December 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

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Category I –Broker Compliance

1. Which **ONE** of the following permits constitute sufficient permit authority for a customs broker to conduct customs business within the customs territory of the U.S.?
 - A) National permit
 - B) Association or corporation permit
 - C) Partnership permit
 - D) No permit

2. Who must exercise responsible supervision and control over the transaction of customs business of an association or corporation that is a broker?
 - A) All employees of a licensed association or corporation who also hold a customs broker license.
 - B) Only licensed employees who are also the license qualifier and/or permit qualifier for the association or corporation.
 - C) Every officer of a licensed association or corporation, even if the officer is not a licensed broker.
 - D) Every licensed officer of a licensed association or corporation.

3. While preparing the entry documents for a shipment on behalf of its client Angel Industries (Angel), Shady CHB (Shady) sees that the insurance value for the shipment is significantly lower than the commercial invoice value. In response to Shady's inquiry concerning the differences, Angel explains that there are two commercial invoices for the shipment. The first commercial invoice is the real invoice from the shipper which shows the lower amount that is used for insurance purposes. The second commercial invoice is created by Angel at a higher amount and is used as the invoice for calculating Customs value and upon which it pays the duties, taxes, and fees. Angel explains that it uses the two invoice system in its accounting records to reduce its reportable profit for income tax purposes. Shady's attorney advises Shady to terminate its relationship with Angel because the "double invoice scheme" is fraudulent. Of the choices below, what is Shady's best next step?
 - A) Shady documents the double invoice scheme and immediately terminates its relationship with Angel and reports to CBP the client's name, date of termination, and the reason for the termination.
 - B) Shady will file the entry using the lower, correct value and will advise Angel that they will only file entry in the future using the actual invoice from the shipper.
 - C) Shady will file the entry at the value requested by Angel and will keep Angel as a client because the potential fraud does not involve CBP.
 - D) Shady will file the entry as requested by Angel because it is not fraud to pay more in duties, taxes, and fees than actually owed.



4. An individual's customs broker license is suspended by operation of law for failure to file a triennial status report and pay the fee, and the individual has received the notice of suspension as prescribed by regulation. When will the license be revoked by operation of law if the individual fails to file the report and pay the fee?
 - A) On the 30th business day after the date of the suspension notice
 - B) On March 31 of the reporting year.
 - C) On the 61st calendar day after the date of the suspension notice.
 - D) On the date that the Federal Register Notice of revocation is published.

5. _____ must be set forth in or attached to an application for a new national permit to describe how responsible supervision and control will be exercised over the customs business conducted under the national permit.
 - A) A supervision plan
 - B) A regulation proposal
 - C) A status report
 - D) A control strategy

6. What is the maximum number of calendar days that the designated recordkeeping contact has to make the records available to CBP, if the request does **NOT** specify additional time to respond?
 - A) 10
 - B) 15
 - C) 30
 - D) 60



7. A duly licensed customs broker was named in and properly served a U.S CBP summons signed by a Center Director. The summons requires the broker to provide CBP with documentation for 10 entries the broker filed on behalf of Company Z within the last three years so as to help CBP ascertain the correctness of the 10 entries. The broker terminated Company Z as a client 10 months before the summons' issuance and the POA was revoked. Company Z has not provided the broker with specific written instructions regarding responding to a summons within its now revoked power of attorney document. How must the broker respond to the Customs' summons?
- A) Provide CBP with the entry files requested because the broker is legally obligated to make such records available to CBP.
 - B) Return the summons to CBP because it must be signed by an auditor or special agent to be legally effective.
 - C) Forward the summons to Company Z and notify the Center Director that it has been forwarded to the party obligated to respond to the summons.
 - D) No response to the summons is required because the record retention period for Company Z's entry filed expired upon the termination of the broker-client relationship.
8. Ms. Crimson and Mr. Blue are both individually licensed customs brokers. They form a Limited Liability Company (LLC) and obtain an organizational customs broker license as an association. The LLC hires Ms. Yellow, who is also a licensed customs broker. Crimson is the majority owner of the LLC. Blue is named as the license qualifier. Yellow is named as the permit qualifier. Crimson, Blue and Yellow are all officers of the LLC. The LLC surrenders its organizational license and permit to the processing Center and terminates the brokerage business. Upon termination, who is responsible for notifying CBP in writing of the name, address, email address, and telephone number of the party having legal custody of the LLC's brokerage records?
- A) Only Blue, as the license qualifier, is required to notify CBP.
 - B) Only Crimson, as the majority owner, is required to notify CBP.
 - C) Only Yellow, as the permit qualifier, is required to notify CBP.
 - D) Crimson, Blue, and Yellow as individually licensed brokers and officers of the LLC are all required to notify CBP.



9. Other than the owner or purchaser, of the following, who has the authority to sign or certify electronic transmissions of the entry or entry summary?
- A) Any employee of the properly designated customs broker.
 - B) Any employee of the properly designated customs broker who also has a login to the broker's electronic submission software to send data to CBP.
 - C) All employees of the properly designated customs broker who also have been granted power of attorney (POA) by the customs broker.
 - D) A nominal consignee in its own name without the services of a properly designated customs broker.
10. The grantor of a customs power of attorney (POA) to a licensed customs brokerage business is a limited partnership and imports textile goods. The grantor also has a POA with a freight forwarder with a special grant allowing the freight forwarder to appoint subagents, including customs brokers. Which of the following statements is legally **FALSE**?
- A) The names of all general partners and limited partners in the limited partnership must be listed on the POA agreement between the customs broker and the limited partnership.
 - B) The POA between the limited partnership and the customs broker must have attached the partnership agreement for the limited partnership.
 - C) If the POA between the limited partnership and the customs broker was executed on March 1, 2024, a new power of attorney must be executed on or before March 1, 2026.
 - D) Even though the grantor gave the power to the freight forwarder to appoint a subagent, the grantor is still required to have a POA with the customs broker directly.



11. Which of the following limitations in a limited power of attorney between a broker and an importer would **NOT** be permitted under Customs regulations?
- A) Both the importer and the broker are corporations and the power of attorney agreement, executed on October 27, 2024, specifies that it is valid until October 27, 2026.
 - B) Both the importer and the broker are corporations and the power of attorney agreement specifies that the broker may only file entry on the importer's shipments arriving at the Newark/New York Customs port of entry.
 - C) Both the importer and the broker are partnerships and the power of attorney agreement, executed on October 27, 2024, specifies that it is valid until October 31, 2026.
 - D) Both the importer and the broker are individuals and the power of attorney agreement specifies that the only customs business that the broker may perform on behalf of the importer is to make, sign, and file protests.
12. Sam Sly's customs broker license was revoked by operation of law for failure to file a triennial status report and pay the fee. Sam thought that his employer ABC Brokerage (ABC) filed his report and paid the fee on his behalf, so he ignored the warning letter from CBP. In addition to his work at ABC, Sam completes freelance jobs classifying merchandise and filling out entry documents, but not filing them with CBP, for clients he obtains from a website that brings service providers together with businesses who buy freelance services. CBP discovers Sam's side business, determines that Sam is advertising publicly that he is a licensed customs broker, and discovers that he has conducted customs business for five importers of commercial goods after his license was revoked. CBP sends a penalty notice to Sam for conducting customs business without a license for \$10,000.00. This is Sam's first penalty, and he has the ability to pay the fine, but he has requested mitigation claiming that he did not know his license was revoked. Based upon the guidelines in Appendix C to 19 CFR Part 171, will CBP mitigate and, if so, to what amount?
- A) Yes, CBP will mitigate to \$250.00.
 - B) Yes, CBP will mitigate to \$1,000.00.
 - C) No, CBP will not mitigate the penalty.
 - D) No, CBP will not mitigate and will raise the penalty to \$30,000.00 because there were five violations.



13. If a penalty is assessed or a seizure is made and less than 180 days remain before the statute of limitations may be asserted as a defense, the Fines, Penalties, and Forfeitures Officer may specify in the seizure or penalty notice a reasonable period of time, but not less than _____, for the filing of a petition for relief.
- A) 7 working days
 - B) 7 days including weekends
 - C) 10 business days
 - D) 30 working days
14. Which **ONE** of the following is subject to mandatory seizure under 19 USC 1595a(c)?
- A) Merchandise that is stolen, smuggled, or clandestinely imported or introduced.
 - B) Merchandise in which copyright, trademark, or trade name protection violations are involved.
 - C) Merchandise marked intentionally in violation of 19 USC 1304.
 - D) Merchandise that requires a license to import and is not accompanied by such license.
15. What is the maximum amount that a broker can be penalized for a violation or violations of 19 USC 1641 in one penalty notice?
- A) \$25,000.00
 - B) \$30,000.00
 - C) \$50,000.00
 - D) \$100,000.00



Category II – Practical Exercise

FACTS: Echo Paper Products Ltd. (Echo) of Edmonton, Alberta, Canada, has hired NB Brokerage, Inc. (NBB) of Portal, North Dakota, to file its import entries with U.S. CBP. Echo's President is David Smith. Echo's Vice President of Compliance is Joan McKay. Echo is a registered corporation in Alberta, Canada. Echo is not registered in any state in the United States.

NBB provided a Power of Attorney for Echo to sign pursuant to 19 CFR 141.32. Joan McKay signed the POA on behalf of Echo.

In Alberta, Echo manufactures uncoated paper products using Canadian origin paper pulp. Echo will be importing the uncoated paper into the United States for resale to vendors who provide self-print photographs equipment to be used by consumers. The Harmonized Tariff Schedule of the U.S. (HTSUS) classification for the uncoated paper Echo is importing is subheading 4802.56.6000, HTSUS. Echo produces and exports to the U.S. the same kind of uncoated paper products that, if imported from Australia and of Australian origin, are subject to anti-dumping (AD) duties under AD case number A-602-807. However, there is no AD case for uncoated paper products imported into the U.S. from Canada that are of Canadian origin.

Echo has rented warehouse space from a North Dakota warehouse where Echo contractors repack the paper into smaller quantities to ship to Echo's U.S.-based clients. Echo advises NBB that it may need to re-export paper to meet demand in Canada.



KNOW ALL MEN BY THESE PRESENTS,
THAT

Echo Paper Products, Ltd., a corporation, residing in Edmonton, Alberta, Canada and doing business under the laws of the Province of Alberta, hereby appoints NB Brokerage, Inc. of Portal, North Dakota

as a true and lawful agent and attorney of the principal named above with full power and authority to do and perform every lawful act and thing the said agent and attorney may deem requisite and necessary to be done for and on behalf of the said principal without limitation of any kind as fully as said principal could do if present and acting, and hereby ratify and confirm all that said agent and attorney shall lawfully do or cause to be done by virtue of these presents until and including December 31, 2099, or until notice of revocation in writing is duly given before that date.

Date: March 1, 2024

Joan McKay (Principal's signature)



DEPARTMENT OF HOMELAND SECURITY
U.S. Customs and Border Protection

OMB APPROVAL NO. 1651-0022
EXPIRATION DATE 01/31/2021

ENTRY SUMMARY

1. Filer Code/Entry Number	2. Entry Type	3. Summary Date	4. Surety Number	5. Bond Type	6. Port Code	7. Entry Date
8. Importing Carrier	9. Mode of Transport		10. Country of Origin Canada		11. Import Date	
12. B/L or AWB Number	13. Manufacturer ID		14. Exporting Country Canada		15. Export Date	
16. I.T. Number	17. I.T. Date	18. Missing Docs	19. Foreign Port of Lading		20. U.S. Port of Unlading	
21. Location of Goods/G.O. Number	22. Consignee Number		23. Importer Number		24. Reference Number	



16. Which of the following statements is **FALSE** with respect to the Power of Attorney (POA)?
- A) The language in the POA confirming that Echo's agent is: 1) a resident; and 2) authorized to accept service of process against Echo means that the POA can be accepted by CBP pursuant to 19 CFR 141.36.
 - B) The POA must also have attached documentation establishing the authority of Joan McKay to execute the POA on behalf of Echo pursuant to 19 CFR 141.37.
 - C) The written notification set forth in 19 CFR 111.29(b)(1) must be on, or attached to, the POA pursuant to 111.29(b)(2)(i).
 - D) The POA must contain a corporate seal of the grantor as specified in 19 CFR 113.37(g)(1)(v).
17. Echo will be filing a CBP Form 7501 (7501) for the importation of its paper products, with an entered value of over \$1,000. Box 23 on the 7501 requires an Importer Number. An entity's Importer Number stems from first registering with CBP as an Importer of Record (IOR). Each IOR, in turn, has its own Importer Number. Registering as an IOR with CBP is necessary if an entity intends to be involved as an importer on an informal or formal entry. However, individuals and organizations do not need to be registered as an IOR with CBP to make a section 321 entry (also referred to as de minimis). De minimis entries are for shipments imported by one person on one day valued at \$800 or less. Therefore, which below statement is **TRUE**?
- A) Echo does not need to register as an IOR and will not need an Importer Number in Box 23 of the 7501.
 - B) CBP will assign Echo an Employer Identification Number for NBB to use on behalf of Echo as Echo's Importer Number in Box 23 of the 7501.
 - C) NBB can file a Form 5106 to provide Echo's Canadian Corporation Number to CBP to use as Echo's Importer Number in Box 23 of the 7501.
 - D) NBB can file a Form 5106 and CBP will assign a number (Customs Assigned Number) to use as Echo's Importer Number in Box 23 of the 7501.
18. NBB determines it needs to make a USMCA post-summary claim on a type 01 consumption entry filed on behalf of Echo. Of the following methods for making post-summary claims, which **ONE** cannot be used to make a post-summary claim under the USMCA?
- A) File a post-summary claim under 19 USC 1520(d).
 - B) File a post-summary correction (PSC).
 - C) File a reconciliation entry as long as the originally filed entry was flagged for FTA reconciliation.
 - D) File a protest under 19 USC 1514 after the entry liquidates.



19. Echo experienced high demand in the U.S. for its paper products and could not manufacture quickly enough to meet its customers' demands. Echo imported into Canada uncoated paper product like the paper manufactured by Echo from a manufacturer in Australia. Echo relabeled the boxes from the Australian manufacturer to show Echo's information and exported the paper to the U.S. NBB filed the entry/entry summary as if Echo manufactured the paper. During a routine warehouse inspection, sixty (60) days after the date of import, a CBP Officer and a CBP Import Specialist see the country of origin marking of Australia and research the entry number. The Import Specialist rejects the entry type 01 consumption entry for failure to report and pay antidumping (AD) duties. The rejection puts the entry summary into Trade control status. How and when can NBB best respond on behalf of Echo?
- A) Within two days of the entry summary rejection, NBB will respond to CBP that the rejection is untimely because the entry summary was in paid status and request that the entry be placed back in the liquidation cycle.
 - B) Within two days of the entry summary rejection, NBB will refile the entry as an entry type 03 antidumping entry specifying the correct AD case number, correcting the country of origin to Australia, and submitting a supplemental payment for the additional AD duties.
 - C) Within 10 days of the entry summary rejection, NBB will request that CBP issue a CBP Form 29 Rate Advance and provide an additional 20 days to submit the AD duties.
 - D) Three hundred days from the date of entry, NBB will file a post-summary correction (PSC) to change the entry type from 01 to 03, update the country of origin, and add the correct AD case number, and request accelerated liquidation with a bill for the additional AD duties due.
20. On August 16, 2024, NBB filed a warehouse entry for Echo's paper instead of a consumption entry. This merchandise was manufactured in Canada. On September 19, 2024, Echo advised NBB that it needed to withdraw one-third of the paper and return it to Canada. At no time would a carnet be involved in this process. What document, from the list below, would be used for the warehouse withdrawal of the merchandise being reexported to Canada?
- A) Entry Type 22 on CBP Form 7501
 - B) Entry Type 31 on CBP Form 7501
 - C) Entry Type 34 on CBP Form 7501
 - D) Entry for Transportation and Exportation



Category III – Modernized Drawback

21. Of the parties listed below, which party is entitled to claim manufacturing drawback when the right to claim drawback has not been assigned by certification?
- A) The producer
 - B) The importer
 - C) The exporter
 - D) The manufacturer
22. How long must records supporting a claim under the modernized drawback regulations be retained?
- A) Five years from date of importation.
 - B) Three years from date of payment of the claim.
 - C) Three years after liquidation of the claim.
 - D) Five years after date of payment of the claim.
23. Which of the answer choices listed below is **NOT** information required to be maintained by the drawback claimant in the proper documents generally kept in the normal course of business to substantiate a transfer of merchandise?
- A) Description of Merchandise
 - B) Date of Importation
 - C) Date of Entry
 - D) Import entry and Line Number



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

24. Boots-4-U ordered 1,000 pairs of men's motorcycle boots predominantly of leather in three styles as follows.

Boot Style	Per-pair Cost	Quantity	Total
Black upper and black sole	\$100.00	500	\$50,000.00
Black upper and black sole with chains at ankle	\$125.00	350	\$43,750.00
Brown upper and black sole	\$150.00	150	\$22,500.00
Total			\$116,250.00

On April 23, 2024, Boots-4-U correctly filed a formal consumption entry with all the boots on one entry summary line. Boots-4-U utilized subheading 6403.91.6075, HTSUS, for all 1,000 pairs of boots. Boots-4-U's merchandise was exempt from the merchandise processing fee pursuant to 19 CFR 24.23(c)(1)(iii), but did not meet the duty-free requirements. Therefore, duties were correctly calculated and paid, with a total duty cost of \$9,881.25. No other fees were due. Boots-4-U then exported 100 pairs of the black upper and black sole boots and 100 pairs of the black upper and black sole with chains at the ankle boots. Boots-4-U filed the first drawback claim properly calculating drawback using the per unit averaging accounting method pursuant to 19 CFR 190.14(c)(4)(i).

In a domestic transaction, Boots-4-U sold all 150 units of the brown upper and black sole boots to Discount Boot House (Discount) for \$135.00 per pair and transferred drawback rights for that merchandise to Discount. After the sale, Discount timely exports all boots it bought from Boots-4-U and files a drawback claim as the transferee.

Which statement below is accurate regarding the per unit drawback that Discount can claim on the brown upper and black sole boots?

- A) Discount can claim the per unit drawback amount calculated using the per unit averaging method used by Boots-4-U in its drawback claim.
- B) Discount can claim 99% of the duty apportioned to the per unit cost by Boots-4-U of \$150.00.
- C) Discount can claim 99% of the duty apportioned to the per unit cost paid to Boots-4-U of \$135.00.
- D) Discount can claim 99% of 15% of the total duty paid by Boots-4-U as Discount is exporting 15% of the total quantity of boots that were imported.



25. Which of the following best describes a drawback claim, as authorized for payment by CBP?
- A) A drawback claim is the refund, in whole or in part, of the duties, taxes, and/or fees paid on imported merchandise.
 - B) A drawback claim is the drawback entry and related documents required by regulation which together constitute the request for drawback payment.
 - C) A drawback claim is when CBP transfers work between various drawback offices even though the drawback submission may have been to a particular office.
 - D) A drawback claim is the document containing a description of, and other required information concerning, the exported or destroyed article upon which a drawback claim is based.



Category IV – Classification

26. What is the **CLASSIFICATION** for a plastic tripod designed for use with a digital camera?
- A) 3926.90.5000
 - B) 8525.89.4000
 - C) 9006.91.0001
 - D) 9620.00.5000
27. The Explanatory Notes (ENs) to the Harmonized Tariff Schedule of the United States (HTSUS) define sets as follows: “for the purposes of this Rule, the term "goods put up in sets for retail sale" shall be taken to mean goods which: (a) consist of at least two different articles which are, *prima facie*, classifiable in different headings; (b) consist of products or articles put together to meet a particular need or carry out a specific activity; and (c) are put up in a manner suitable for sale directly to users without repacking (*e.g.*, in boxes or cases or on boards).” Based on this definition, which of the following kits would meet the requirements of a set?
- A) A nail grooming kit consisting of three colors of nail polish: clear (heading 3304), red (heading 3304) and pink (heading 3304) packaged in a retail cardboard box with specially fitted inserts to hold the contents.
 - B) A gift box wrapped in colored cellophane packed with the following items: A natural bath loofah (heading 4602) , a lavender-scented bath bomb (heading 3307), and four lavender-scented soaps (heading 3401).
 - C) Bulk shipping boxes, each containing 50 wooden bread boards (heading 4419) and 50 bread knives (heading 8211).
 - D) A collection of 8 round wooden coasters, each with a painted picture of wildflowers, such as bluebells or poppies (heading 4419). The coasters come in a clear plastic tube with lid ready for retail sale.
28. What is the **CLASSIFICATION** of an artificial floral bouquet that consists of purple and pink flowers made from natural ostrich feathers that are bound to wooden stems with floral tape?
- A) 6701.00.3000
 - B) 6701.00.6000
 - C) 6702.90.1000
 - D) 6702.90.6500



29. What is the **CLASSIFICATION** of merchandise invoiced as "polyester scarf" which is composed of 100% polyester and measures 59 centimeters (cm) by 60 cm?
- A) 6213.90.0700
 - B) 6213.90.1000
 - C) 6214.30.0000
 - D) 6214.90.0090
30. Which of the following statements is accurate with regard to "cough drops" of Chapter 17, HTSUS?
- A) Cough drops must contain a minimum of 5mg per dose of menthol, of eucalyptol, or of a combination of menthol and eucalyptol.
 - B) Cough drops must contain a minimum of 10mg per dose of menthol, of eucalyptol, or of a combination of menthol and eucalyptol.
 - C) Cough drops must contain a minimum of 5mg per dose of raw sugar.
 - D) Cough drops must consist of blended syrups containing sugars derived from sugar cane or sugar beets.
31. What is the **CLASSIFICATION** of heat insulating solid building bricks made of ceramic?
- A) 2515.11.0000
 - B) 6802.29.9000
 - C) 6904.10.0010
 - D) 6907.30.1051
32. What is the **CLASSIFICATION** of a women's outdoor long sleeve garment top, which is composed of a rubberized textile fabric meant for recreational water sports? The rubberized textile fabric is a 100% nylon knit fabric that is completely coated on the outer surface with a rubber weighing less than 1,500 g/m².
- A) 6112.41.0010
 - B) 6113.00.1012
 - C) 6114.30.1020
 - D) 6114.30.2010



33. What is the **CLASSIFICATION** of a motorcycle propelled by an electric motor rated at 80 kilowatts output? (1 megawatt = 1000 kilowatts; 1 kilowatt = 1000 watts; 1 kilowatt = 1.34102 horsepower)
- A) 8711.20.0030
 - B) 8711.50.0060
 - C) 8711.60.0050
 - D) 8711.60.0090
34. What is the **CLASSIFICATION** of a greenhouse cabinet measuring 48" high by 36" wide by 20" deep? The greenhouse is constructed of a wooden frame with unreinforced, translucent plastic sides and roof that allow for light to enter. The wooden frame is the component that forms the structure of the greenhouse and gives the item its essential character. The greenhouse has two cabinet doors that open to reveal three, evenly spaced, interior wooden shelves for plants. The shelves specifically fit the width and depth of the greenhouse. The greenhouse is designed for placement on the ground or floor.
- A) 4421.99.9880
 - B) 9403.60.8081
 - C) 9406.10.0000
 - D) 9406.90.0120
35. You are filing entry on a shipment consisting of 25 dozen men's woven cotton pajamas weighing 5 kg per dozen. The pajamas are valued at \$50.00 per dozen. Which of the following best represents how the Harmonized Tariff Schedule (HTS) units should be reported on CBP Form 7501?
- A) 5 kg
 - B) 25 doz.
 - C) 25 doz. and 125 kg
 - D) 25 doz. and 5 kg
36. What is the **CLASSIFICATION** of a set of four (4) molded, high-grade thermoplastic elastomer (TPE) floor mats, specifically shaped for passenger vehicles, which are packaged for retail sale and imported from India?
- A) 3918.10.2000
 - B) 4016.91.0000
 - C) 5704.10.0090
 - D) 8708.99.8180



37. Which merchandise described below is **CLASSIFIED** under 8536.70.0000?
- A) This unit is a 2" plastic cube with a single crimping tube through the cube. A single multi-strand fibre optic cable is pushed through the crimping tube which stabilizes the cable allowing fibre optic cable to be split into smaller strands which allows the signal to be split and connected to multiple devices.
 - B) This unit is a 4" plastic cube with color-coded input and output ports on opposite ends of the cube. Each port contains a clamping tube into which the end of the fibre optic cable is inserted. Fibre optic bundles of colors matching the color-coded ports are inserted into the input and output ports. The purpose of the cube is to align the optical fibres end-to-end in a line. The cube does not amplify or modify the signal carried by the fibre optic bundles.
 - C) This unit is a rectangular 4"x3"x2" plastic box with a single port at each end. The box contains a signal amplifying integrated circuit which is used to increase the incoming signal from the optical fiber bundle inserted into the incoming port of the box and send the amplified signal through the optical fiber bundle inserted into the outgoing port of the box.
 - D) This unit is an 8"x8"x2" metal box with four (4) banks of optical fibre ports. The box contains multiple signal repeating integrated circuits which are used to boost the signal quality of the incoming signal from the optical fiber bundle before the signal exits through the outgoing fibre optic bundles.
38. What is the **CLASSIFICATION** of merchandise identified as "Polyhedral Bead Combo Pack?" The packaged beads contain 20 beads consisting of five shapes (cubes, pentagons, pyramids, hexagons, and dextagons) that are made of zinc alloy (zinc by weight is 98%). Each shape is approximately 3/8 inch on the diagonal. There is a hole drilled through the center of each shape. The shapes are strung on eight (8) inches of temporary wire made of steel. Except for the hole, the beads resemble polyhedral dice. The beads are in a plastic bag with a thin, printed cardboard topper which allows the package to be hung on a peg. The packaging states that the beads are intended to be used to make jewelry. Each package is invoiced at U.S. \$1.99.
- A) 7117.19.9000
 - B) 7901.20.0000
 - C) 8308.90.3000
 - D) 9504.90.6000



39. What is the **CLASSIFICATION** of a beverage dispenser machine designed to dispense both soda and non-carbonated soft drinks? The dispenser is made of stainless steel and incorporates solenoid valves that allow the components of a beverage to be mixed, and ultimately dispensed, on demand. It also features a “cold plate”, which uses a supply of ice provided by a different apparatus that does not accompany the instant merchandise at importation, to cool beverages before dispensing them (i.e., it is not imported with a refrigerating unit). The machine’s solenoid valves control the flow of liquid through the water and syrup lines, and their activation by a customer directly causes the machine to mix and release the beverages. The machine will be used in restaurants, supermarkets, and cafeterias.
- A) 8418.69.0130
 - B) 8481.80.9005
 - C) 8481.80.9050
 - D) 8509.40.0030
40. What is the **CLASSIFICATION** and duty rate for a button of acrylic resin, not covered with textile material? The finished button is a product the U.S. Virgin Islands and is manufactured from button blanks produced in France.
- A) 9606.21.2000 / Free
 - B) 9606.21.4000 / 0.3 cents/line/gross + 4.6%
 - C) 9606.21.4000 / Free
 - D) 9606.29.2000 / 0.3 cents/line/gross + 4.5%



Category V – Entry/Entry Summary

41. When withdrawing merchandise from a bonded warehouse for transportation to another port of entry, which **ONE** of the following choices is **NOT** required on the in-bond application?
- A) The original entry number, date of entry, date of entry summary, and port at which filed.
 - B) The quantity remaining in the warehouse after the withdrawal.
 - C) Visa, permit, or license information issued by the U.S. Government, foreign government or other issuing authority, relating to the merchandise.
 - D) The entered value of the merchandise.
42. Which of the following answer choices meets the minimum quantity requirements for merchandise that may be withdrawn from a bonded warehouse without special authorization from the Commissioner of Customs?
- A) Bulk merchandise that weighs 3 tons, of a total of 6 tons.
 - B) A half of a bale that weighs 500 lbs.
 - C) One fourth of a cask out of ten casks that each weigh one-half ton.
 - D) One and three-quarters boxes out of twenty boxes that each weigh 1000 lbs.
43. If CBP has detained articles for bearing copying or simulating marks, all the following would enable the importer to obtain release of the articles **EXCEPT**:
- A) If this detention is the importer's first offense, the importer can pay a fine equal to the value the articles would have had if they were genuine.
 - B) The recordant gives written consent to the importation and such consent is furnished to appropriate Customs officials.
 - C) The objectionable mark is removed or obliterated as a condition to entry in such a manner as to be illegible and incapable of being reconstituted.
 - D) The articles of foreign manufacture bear a recorded trademark and the one-item personal exemption is claimed and allowed.
44. The operator of a foreign trade zone has _____ calendar days to prepare an annual reconciliation report after the end of the zone/subzone year, unless the port director authorizes an extension for reasonable cause.
- A) 30
 - B) 60
 - C) 90
 - D) 120



45. Broker B's client wants to export 3,000 men's shirts upon which it paid duty, taxes, and fees at the time of importation by transferring the merchandise to a Foreign Trade Zone (FTZ). On proper application by Broker B, what zone status must the merchandise transferred to the FTZ have to be considered exported for purposes of drawback?
- A) Non-privileged Foreign Status
 - B) Privileged Foreign Status
 - C) Zone restricted Status
 - D) Domestic Status
46. A foreign trade zone operator discovers missing merchandise from a lot within the zone. If a consumption entry was filed, the missing merchandise would have been subject to \$500.00 in duties and taxes. What is the minimum amount of shortage in quantity of merchandise in a lot that requires a zone operator to file a written report to the port director immediately upon discovery?
- A) 1%
 - B) 5%
 - C) 10%
 - D) 20%
47. A single entry bond was filed with an entry. What shall the port director do if a broker fails to file the entry summary in a timely manner?
- A) Issue a penalty for the domestic value of the merchandise.
 - B) Make a demand for liquidated damages in the amount of the bond.
 - C) Cancel the entry and return it to the broker for refileing.
 - D) Liquidate the entry and send a bill for the duty due.



U.S. Customs and
Border Protection

2024																																																
January					February					March					April					May					June																							
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	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					1	2	3	3	4	5	6	7	8	9	1	2	3	4	5	6	7	8	9	10	11	12	13	5	6	7	8	9	10	11	2	3	4	5	6	7	8	
7	8	9	10	11	12	13	4	5	6	7	8	9	10	10	11	12	13	14	15	16	14	15	16	17	18	19	20	12	13	14	15	16	17	18	9	10	11	12	13	14	15	16	17	18	19	20	21	22
14	15	16	17	18	19	20	11	12	13	14	15	16	17	17	18	19	20	21	22	23	21	22	23	24	25	26	27	19	20	21	22	23	24	25	16	17	18	19	20	21	22	23	24	25	26	27	28	29
21	22	23	24	25	26	27	18	19	20	21	22	23	24	24	25	26	27	28	29	30	28	29	30					26	27	28	29	30	31	23	24	25	26	27	28	29	30							
28	29	30	31				25	26	27	28	29			31																																		

denotes U.S. Federal Holiday

48. Using the provided calendar and facts, calculate 1) the date duties, taxes, and fees were **DUE** after customs release; 2) the last day to file a trade preference claim under the U.S.-Mexico-Canada Agreement (USMCA) under 19 U.S.C. 1520(d) for a refund of excess duties paid; and 3) the last day to file a protest under 19 U.S.C. 1514 for a claim unrelated to a USMCA trade preference claim.

- The importer imported merchandise from Mexico.
- Entry line 001 was for merchandise that was not eligible for a duty preference claim and the value of the merchandise included an assist that had been fully apportioned on entries made during 2023.
- Entry line 002 was for merchandise upon which a duty preference claim was made at the time of entry under the USMCA; however the blanket certificate of origin for the merchandise had expired on January 1, 2024.
- Date of Import: January 8, 2024
- Date of Entry: January 9, 2024
- Date entry summary was filed and duties paid: January 19, 2024
- Pending Liquidation Date: November 22, 2024
- A CBP Import Specialist reviewed the entry and denied the preference claim by issuing a CBP Form 29 Notice of Action. The importer did not contest the notice of action.
- Actual liquidation date: March 15, 2024 when the Import Specialist processed the rate advance which generated a bill for the duty due.

The importer wants to file a protest for the merchandise on line 001 for a refund of the duty paid on the assist that was inadvertently included, and the importer wants to file a post-entry claim for the USMCA duty preference claim that was denied.



- A) January 19, 2024; September 11, 2024; September 11, 2024
- B) January 24, 2024; January 8, 2025; September 11, 2024
- C) January 22, 2024; January 9, 2025; May 21, 2025
- D) January 23, 2024; January 19, 2025; June 13, 2024

49. Consumption entry ABC-1234567-8 has been submitted to CBP after the importer had entered and received the merchandise. Upon receiving the merchandise, the importer realized they erred in reporting the imported quantity amount and fixed the consumption entry. Once CBP liquidated the entry, the importer asserted that CBP incorrectly assessed antidumping duties on the consumption entry.

The below list represents the steps in the life cycle of the entry. Choose the answer that puts the steps in the correct order of occurrence:

- I. Liquidation
 - II. Estimated duty payment
 - III. Customs release
 - IV. Post summary correction
 - V. Protest under 19 USC 1514
- A) III, II, IV, I, V
 - B) III, IV, II, V, I
 - C) I, II, III, IV, V
 - D) IV, II, III, V, I

50. An importer is owed a refund of duties, taxes, and fees on an entry, but wants the refund to be mailed in care of its broker. The broker's importer number was reported on the corresponding CBP Form 7501, Entry Summary, in the designated section. What form must the importer use to authorize the mailing of the refund check to its broker?

- A) CBP Form 4811, Special Address Notification
- B) CBP Form 5106, Create/Update Importer Identity Form
- C) CBP Form 3347, Declaration of Owner
- D) CBP Form 6059B, Customs Declaration

51. After the merchandise has arrived, merchandise for which entry is required will be entered within ____ calendar days after landing from a vessel, aircraft or vehicle, or after arrival at the port of destination in the case of merchandise transported in bond.

- A) 15
- B) 30
- C) 60
- D) 90



52. Non-quota merchandise that is subject to the Section 232 Presidential Proclamation regarding steel and covered by an entry for immediate transportation made at the port of original importation, if entered for consumption at the port designated by the consignee or his agent in such transportation entry without having been taken into custody by the port director for general order under 19 USC 1490, shall be subject to the duty rates in effect when ____.
- A) The immediate transportation entry was accepted at the port of original importation.
 - B) The shipment arrives at the final destination and a consumption entry is filed.
 - C) Never. Immediate transportation entries are not subject to duties because they are not actually entered into commerce.
 - D) The immediate transportation shipment is destined for the United States (date of export).
53. For a filer to submit a post-summary correction (PSC), the original entry summary or previously filed PSC must meet the following criteria:
- A) Entry summary must be in accepted status, can be under CBP review, must be in CBP control, must be fully paid, and cannot be liquidated.
 - B) Entry summary must be in accepted status, cannot be under CBP review, must be in CBP control, must be fully paid, and must be liquidated.
 - C) Entry summary must be in non-accepted status, cannot be under CBP review, must be in CBP control, must be fully paid, and must be liquidated.
 - D) Entry summary must be in accepted status, cannot be under a CBP review, must be in CBP control, must be fully paid, and cannot be liquidated.
54. A broker's client calls and informs the broker that the client has a vase from Egypt that they want to import. The vase was purchased from a bazaar vendor. The picture from the client raises concerns that the vase may be very old and, perhaps, archaeological material. What regulatory provision addresses whether such a shipment might be subject to import restrictions?
- A) 19 CFR 12.41
 - B) 19 CFR 12.42
 - C) 19 CFR 12.45
 - D) 19 CFR 12.104g



55. An importer with merchandise currently in CBP custody at the Port of Laredo is substantially delinquent in the payment of several bills for additional duties owed. The Port Director of Laredo has provided written notice to the importer, specifying that if all delinquent bills are not paid within _____ working days, importations of his merchandise will be denied release until CBP Form _____ or its electronic equivalent is filed with the estimated duties attached.
- A) 5; CBP Form 19
 - B) 10; CBP Form 78
 - C) 10; CBP Form 7501
 - D) 30; CBP Form 3461
56. What is the maximum value for a shipment of merchandise not qualifying for an exemption or exception, that may be entered as an informal entry (Type 11)?
- A) \$250.00.
 - B) \$800.00.
 - C) \$1,500.00.
 - D) \$2,500.00.
57. Which of the below is a matter that could be subject to protest?
- A) Because of a broker clerical error, non-dutiable charges were not deducted when reporting the entered value on the entry summary. The entered value needs to be adjusted and a duty refund requested on the unliquidated entry summary.
 - B) CBP refused to allow amendment of a protest involving one entry 200 days after the underlying entry was liquidated.
 - C) CBP liquidated a drawback claim with a refund on a drawback claim where the accelerated payment was completed.
 - D) CBP denied a post-summary 19 USC 1520(d) claim under the United States-Peru Trade Promotion Agreement filed in the ACE Protest Module.
58. Which publication contains a list of corporations authorized to act as sureties on bonds, with the amount in which each may be accepted?
- A) Customs Bulletin
 - B) Treasury Department Circular 570
 - C) Automated Commercial Environment (ACE) Entry Summary Business Rules and Process Document
 - D) 19 CFR Part 113, Appendix A



59. When an individual or organization files a bond with CBP the activity in which they plan on engaging will be identified on the bond. The bond conditions correspond to the activity that will be incorporated by reference into the bond. For example, when a person files a(n) _____ bond it can only be a continuous bond.
- A) basic importation and entry
 - B) international carriers
 - C) basic custodial
 - D) repayment of erroneous drawback
60. When is the earliest date a continuous bond application may be filed if the requested effective date is March 1, 2025?
- A) 60 days prior to the effective date
 - B) 45 days prior to the effective date
 - C) 30 days prior to the effective date
 - D) 15 days prior to the effective date
61. Die-cut steel scissors were bolted together and manufactured as completely finished scissors in China, fitted with rubberized non-slip grips handles in Germany, and ultimately imported into the United States. What is the correct country of origin and marking method?
- A) "Made in Beijing" printed on a hangtag.
 - B) "Made in China" printed on a sticker attached to the scissors.
 - C) "Made in China" die stamped into the scissors.
 - D) "Made in Germany" printed on a hangtag
62. Cotton seeds from the cotton species *Gossypium barbadense* are imported into the U.S. from Egypt. Plants of the species *Gossypium barbadense* grow the cotton commonly known as Egyptian Cotton. The cotton seeds are planted in Mississippi and then the cotton is harvested. The harvested cotton is turned into 100% cotton thread in the Dominican Republic. The 100% cotton thread is woven into cotton fabric suitable for making shirts and this fabric is cut into pieces in Vietnam. The cut pieces are sewn into shirts in Israel using 100% cotton thread and exported to the United States. What is the country of origin of the shirts?
- A) Egypt
 - B) United States
 - C) Vietnam
 - D) Israel



63. Which of the following is **NOT** an example of a good "wholly obtained or produced" in the United States?
- A) Coal mined in West Virginia.
 - B) A vegetable harvested in Iowa for export to Mexico.
 - C) A moon rock retrieved by a U.S. astronaut.
 - D) A car assembled in Ohio using imported parts.
64. Every year more than one billion cut flowers are imported into the United States for Valentines Day and Mother's Day. Which regulatory provision in Title 19 of the Code of Federal Regulations describes the entry and release process of the cut flowers?
- A) 19 CFR 4.3
 - B) 19 CFR 12.11
 - C) 19 CFR 12.91(b)
 - D) 19 CFR 141.113
65. Which of the following statements best describes the Toxic Substances Control Act (TSCA)?
- A) The TSCA governs the importation into the customs territory of the U.S. of food, drugs, devices, cosmetics, and tobacco products.
 - B) The TSCA governs the manufacturing, production, and distribution of controlled dangerous substances (CDS) in the U.S. and articles containing controlled dangerous substances.
 - C) The TSCA governs the importation into the customs territory of the U.S. of a chemical substance in bulk form or as part of a mixture, and articles containing a chemical substance or mixture.
 - D) The TSCA governs the importation into the customs territory of the U.S. of pesticides, fungicides, rodenticides, and devices related to such substances.



Category VI – Valuation, Appraisal and Duty Assessment

66. Merchandise imported from either Canada or Mexico under the Harmonized Tariff Schedule of the U.S. (HTSUS) subheading 9811.00.60 is a "commercial sample of negligible value" if the commercial sample is ____.
- A) Worth less than \$5.00 individually
 - B) Worth less than \$1,000.00 in aggregate
 - C) Worth less than \$1.00 individually
 - D) Physically marked but still suitable for sale or use
67. According to the United States-Singapore Free Trade Agreement (SFTA), what are the rules of origin for agricultural goods exported from Singapore to the United States, which are grown in the Singapore or the United States (i.e. an SFTA country), started from seeds imported from a country other than Singapore or the United States (i.e. a non-SFTA country)? The agricultural goods are not subject to the specified exclusion.
- A) The agricultural goods are treated as manufactured goods from a non-SFTA country.
 - B) The agricultural goods are treated as originating in the non-SFTA country.
 - C) The agricultural goods are treated as originating in the SFTA territory.
 - D) The rules of origin for these agricultural goods depend on how they are harvested.
68. When does an antidumping or countervailing duty (AD/CVD) proceeding begin, assuming the proceeding was not self-initiated by the United States?
- A) On the date of the rescission of initiation
 - B) On the date of the filing of the petition
 - C) On the date of the publication of notice of initiation of investigation
 - D) When the sunset review begins
69. Upon conclusion of an investigation under 19 CFR 165.15, CBP will make a determination based on ____ as to whether covered merchandise was entered into the customs territory of the United States through evasion.
- A) probable cause
 - B) clear and convincing evidence
 - C) preponderance of evidence
 - D) substantial evidence



70. Three importers of covered merchandise have multiple allegations of evading antidumping/countervailing (AD/CVD) orders. Which of the following is **TRUE** about the consolidation of these allegations?
- A) Consolidation into a single investigation may be made at any point, including after the issuance of a determination of evasion to at least one of the importers.
 - B) Consolidation into a single investigation is not permissible when multiple importers are involved.
 - C) Consolidation into a single investigation is permissible only when another Federal agency requests it.
 - D) Consolidation into a single investigation may be made at CBP's discretion.
71. Choose the correct answer to fill in the blank. Reduced or modified duty rates under tariff-rate quotas established pursuant to section 350 of the Tariff Act of 1930, as amended and extended (19 U.S.C. 1351), are not applicable to products imported directly or indirectly from _____.
- A) Mongolia
 - B) South Africa
 - C) Republic of Belarus
 - D) Syria
72. Which **QUOTA** is the one which permits a limited number of specified merchandise to be entered or withdrawn for consumption during specified periods?
- A) Absolute (or quantitative) quota
 - B) Qualitative quota
 - C) Tariff-rate quota
 - D) Priority quota
73. For the aggregate quantity of chocolate containing over 5.5 percent by weight of butterfat (excluding articles for consumption at retail as candy or confection), which one of the following countries shall have access to "not less than 3,379,279 kg"?
- A) Australia
 - B) Ireland
 - C) Netherlands
 - D) United Kingdom



74. Acme Company in the United States paid \$7,000 to a Brazilian factory for a shipment of hula hoops, CIF terms of sale. The \$7,000 consists of \$6,500 for the toys and \$500 for ocean freight and insurance. The Brazilian factory charged Acme Company \$8,250 for the toys; however, because the Brazilian factory owed Acme Company \$1,750, the Brazilian factory charged only \$6,500 for the hula hoops. What is the transaction value?
- A) \$6,500.00
 - B) \$7,000.00
 - C) \$8,250.00
 - D) \$8,750.00
75. Disregarding antidumping and/or countervailing duties, if any, what is the duty rate of an imported aluminum product valued at \$39,999.00 with a country of origin of the Russian Federation classified under subheading 7606.12.3035?
- A) 3%
 - B) 13.5%
 - C) 70%
 - D) 83.5%
76. When determining the valuation of merchandise, which of the following best describes “similar merchandise”?
- A) Merchandise that incorporates or reflects any engineering, development, artwork, design work, or plan or sketch supplied at reduced cost by the buyer of the merchandise being appraised.
 - B) Merchandise produced by the same industry or industry sector as the merchandise being appraised.
 - C) Merchandise produced in the same country and by the same person as the merchandise being appraised.
 - D) Merchandise identical in all respects to the merchandise being appraised.



77. Which of the following costs should not be added to the price actually paid or payable to determine the transaction value for an entry of luxury watches?
- A) The watch face and band pattern designed in Switzerland, which is provided free of charge by the U.S. buyer to the foreign manufacturer.
 - B) The royalty fees related to the luxury watches which the U.S. buyer is required to pay as a condition of the sale.
 - C) The cost of several milling machines provided free of charge by the U.S. buyer/importer to the foreign manufacturer/exporter to cut and shape parts such as gears.
 - D) The shipping costs paid by the U.S. buyer to import the luxury watches.
78. Which of the following relationships does not qualify as “related persons” for the purpose of determining value?
- A) An employee and employer
 - B) An importer of record and a bond surety company
 - C) A grandfather and granddaughter
 - D) A corporation and a 5% shareholder
79. Which program indicator for products eligible for special tariff treatment is used to claim the Column 1 duty preference under the Agreement on Trade in Pharmaceutical Products?
- A) A+
 - B) B
 - C) C
 - D) K
80. A mold for toys was provided free of charge to a French manufacturer by the U.S. importer. The original cost of the mold was \$180,000 but 2/3 of the useful life of the mold had been used by the U.S. importer prior to sending it to France. The U.S. Importer paid the freight cost of \$1,600. When calculating transaction value, what is the total value of the assist for the mold?
- A) \$0.00
 - B) \$61,600.00
 - C) \$180,000.00
 - D) \$181,600.00



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. When using references while completing the CBLE, I used electronic references instead of paper references _____ of the time.
 - A. 0%
 - B. 01% - 25%
 - C. 26% - 50%
 - D. 51% - 75%
 - E. 76% - 100%
2. 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
3. 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
4. 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
5. How difficult was the examination?
 - A. Very easy
 - B. Easy
 - C. Moderate
 - D. Difficult
 - E. Very Difficult
6. 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



October 23, 2024 Customs Broker License Exam Answer Key CBP Publication: 3888-1124		
Question Number	Answer	Citations
1	Answer A	19 CFR 111.2(b)
2	Answer D	19 CFR 111.28(a); 19 CFR 111.1
3	Answer A	19 CFR 111.32; 19 CFR 111.53
4	Answer C	19 CFR 111.30 (d)
5	Answer A	19 CFR 111.19(b)(8)
6	Answer C	19 CFR 111.23
7	Answer A	19 CFR 163.7(a)
8	Answer D	19 CFR 111.30(e)(3)
9	Answer C	Right to Make Entry, Directive 3530-002A, Section 5.3; 19 CFR 111.1; 19 CFR 111.2; 19 CFR 141.0a
10	Answer A	19 CFR 141.39(a)(2); 19 CFR 111.36(c)(3); 19 CFR 131.34
11	Answer C	19 CFR 141.34; 19 CFR 141.31(a)
12	Answer C	19 CFR Part 171, Appendix C II. E(5), II F, II G
13	Answer A	19 CFR 171.2(e)
14	Answer A	19 CFR 162.23(a)
15	Answer B	19 CFR Part 171 Appendix C XII
16	Answer D	19 CFR 111.29; 19 CFR 141.36; 19 CFR 141.38
17	Answer D	ACE Business Rules and Process Document (BRPD) Chapter 23, Section 23.2; 19 CFR 24.5
18	Answer B	ACE BRPD Chapter 6, Section 6.5; ACE BRPD Chapter 10; 19 CFR 182.31; 19 CFR 174.11
19	Answer B	ACE BRPD, Chapter 1, Section 1.4
20	Answer D	19 CFR 144.37; ACE BRPD Chapter 12
21	Answer C	19 CFR 190.28
22	Answer C	19 CFR 190.15
23	Answer C	ACE BRPD Chapter 13, Section 13.02
24	Answer A	19 CFR 190.10(c); 19 CFR 190.2
25	Answer B	19 CFR 190.2
26	Answer D	HTSUS 9620.00.5000; General Rules of Interpretation (GRI) 1 and 6
27	Answer B	GRI 3(b)
28	Answer C	HTSUS 6702.90.1000; GRI 1, 3(b), and 6
29	Answer B	HTSUS 6213.90.1000; Chapter 62, Note 8; Chapter 54, Note 1
30	Answer A	HTSUS 1704.90.25; HTSUS Chapter 17, Additional U.S. Note 11
31	Answer C	HTSUS 6904.10.0010



32	Answer B	HTSUS 6113.00.1012; Chapter 59, Note 5; Chapter 61, Note 8
33	Answer D	HTSUS 8711.60.0090
34	Answer B	HTSUS 9403.60.8081; Chapter 94, Note 2
35	Answer C	ACE Entry Summary Instructions v. 2.4a; HTSUS 6207.21.0030
36	Answer D	HTSUS 8708.99.8180; GRI 1
37	Answer B	HTSUS 8536.70.0000; Chapter 85, Note 9
38	Answer C	HTSUS 8308.90.3000; Chapter 71, Note 9(a)
39	Answer B	HTSUS 8481.80.9005; GRI 1 and 6; Section XVI, Note 3
40	Answer B	GRI 1; General Notes 2 and 3; HTSUS 9606.21.4000; Chapter 96, Additional U.S. Note 2
41	Answer C	19 CFR 144.36; 19 CFR 144.32; 19 CFR 18.1
42	Answer A	19 CFR 144.33
43	Answer A	19 CFR 133.22(c)(3); 19 CFR 133.22(c)(1); 19 CFR 133.22(c)(4); 19 CFR 148.55
44	Answer C	19 CFR 146.25(a)
45	Answer C	19 CFR 190.181; 19 CFR 190.182; 19 CFR 146.44
46	Answer A	19 CFR 146.53(a)(3)
47	Answer B	19 CFR 142.15
48	Answer B	19 CFR 142.12(b); 19 CFR 182.31; 19 CFR 171.12(e)
49	Answer A	19 CFR Parts 141, 142, 159, 175; ACE BRPD Chapters 1 and 6
50	Answer A	19 CFR 24.36; 19 CFR 141.61(d)(3)
51	Answer A	19 CFR 142.2(a)
52	Answer A	19 CFR 141.69(b)
53	Answer D	ACE BRPD Chapter 6, Section 6.2
54	Answer D	19 CFR 12.104g
55	Answer C	19 CFR 142.14(a); 142.11(a)
56	Answer D	19 CFR 143.21(a)
57	Answer D	19 CFR 174.11; 19 CFR 174.11(b)(8)
58	Answer B	19 CFR 113.37(a)
59	Answer C	19 CFR 113.63; 19 CFR 113.62; 19 CFR 113.64; 19 CFR 113.65
60	Answer A	19 CFR 113.26(a)
61	Answer C	19 CFR 134.43(a); 19 CFR 134.11; 19 CFR 134.1(b)
62	Answer D	19 CFR 102.21(a); 19 CFR 102.22(a); 19 CFR 102.22(b)(1)(i); 19 CFR 102.22(c)(1)(v); 19 CFR 102.22(d)
63	Answer D	19 CFR 102.1(g)
64	Answer B	19 CFR 12.11; 19 CFR 4.3; 19 CFR 12.91(b); 19 CFR 141.113
65	Answer C	19 CFR 12.118
66	Answer C	19 CFR 182.111(a)



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67	Answer C	HTSUS, GN 25(n)(iii)(A)
68	Answer B	19 CFR 351.102(b)(40)
69	Answer D	19 CFR 165.27(a)
70	Answer D	19 CFR 165.13(a)
71	Answer C	19 CFR 132.6; HTSUS, GN 3(b)
72	Answer A	19 CFR 132.1(a)
73	Answer D	HTSUS Chapter 18 Additional U.S. Note 2
74	Answer C	19 CFR 152.103(a)(2); 19 CFR 152.102(f)
75	Answer C	HTSUS GN 3(b); HTSUS 7606.12.3035; HTSUS 9903.90.09; Chapter 99, Subchapter III, U.S. Note 30
76	Answer C	19 CFR 152.102(i); 19 CFR 152.102(h); 19 CFR 152.102(d)
77	Answer D	19 CFR 152.103(b)(1); 19 CFR 152.102(a); 19 CFR 152.103(d)
78	Answer B	19 CFR 152.102(g)
79	Answer D	HTSUS GN 3(c)(i)
80	Answer B	19 CFR 152.103(d)(2)