



April 23, 2025

U.S. CUSTOMS AND BORDER PROTECTION
Publication No. 4074-0424

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:

- Harmonized Tariff Schedule of the United States (2024 Basic Edition, No Supplements) (HTSUS)
- 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)
- 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 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.



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Category I –Broker Compliance

1. A customs broker has a client's confidential records as defined in CBP regulations pertaining to customs brokers. The records contain information that is not available from a source that is open to the public. The broker's client has specified in writing that the records should be kept confidential. Of those persons listed below, to whom may the broker disclose the confidential records?
 - A) The client's surety on a particular entry
 - B) The freight forwarder on a particular shipment
 - C) The broker's other clients
 - D) The client's exporter
2. A customs broker recently imported merchandise into the customs territory of the United States and transmitted the entry records for this merchandise to CBP. If copies of these entry records are retained by CBP, which of the following statements is **TRUE**?
 - A) CBP maintains the copies and the customs broker does not need to retain their own copies of the submitted records.
 - B) The customs broker is required to maintain copies of the submitted records.
 - C) The customs broker is required to request the return of the submitted records from CBP.
 - D) CBP will notify the customs broker when they can destroy their copies of the submitted records.
3. John and Fred Smith each had a 25% ownership share of a general partnership, JJF, with their father, Jack Smith, owning the other 50%. Three weeks ago, JJF had sent ABC Customhouse Brokers (ABC) a copy of the bill of lading, a commercial invoice, and a packing list for their incoming shipment. JJF, a longtime client of ABC, had executed a new customs power of attorney (POA) signed by Jack Smith one month ago. However, John Smith advised ABC that his father, Jack Smith, died last week, with JJF changing by operation of law into Smith & Smith, a new partnership that inherited JJF's legal rights and responsibilities. ABC states that they cannot proceed with the customs clearance on Smith & Smith's behalf without a newly executed POA. Which regulation explains why the existing POA is no longer valid ?
 - A) 19 CFR 141.34
 - B) 19 CFR 141.39(b)
 - C) 19 CFR 111.23(b)
 - D) 19 CFR 111.30(b)



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4. For which company below will the customs broker be required to obtain documentation establishing the authority of the grantor to execute a power of attorney?
 - A) Grayson, Grayson, and Drew, a corporation organized in the U.S. Virgin Islands
 - B) Lightning Spirits, a corporation organized in Delaware, United States
 - C) Coope Puerto Thiel, a corporation organized, located and registered only in Costa Rica
 - D) Terra Firma Landscape, a corporation organized in and located in Puerto Rico
5. Which of the following would **NOT** constitute grounds sufficient to deny an application for a customs broker's license?
 - A) Any conduct which would be deemed unfair or detrimental in commercial transactions by accepted standards.
 - B) A failure to establish the good character and reputation of the applicant.
 - C) Being 20 years old on the date of submission of the broker's license application.
 - D) Being a citizen of the United States for only one year prior to the date of submission of the broker's license application.
6. Which of the following is considered "customs business?"
 - A) The preparation, and activities relating to the preparation, of documents in any format and the electronic transmission of documents intended to be filed with CBP in furtherance of any other customs business activity.
 - B) The processing of applications for a broker's license or national permit for an individual, partnership, association, or corporation.
 - C) Those activities performed by a business entity to ensure that documents for a related business entity are prepared using reasonable care.
 - D) Any activity related to dispatching shipments in foreign commerce between the United States and its territories and foreign countries.
7. A licensed broker must report or provide the following to CBP **EXCEPT**:
 - A) Whether the broker has not engaged in any conduct that could constitute grounds for suspension or revocation of an individual broker under 19 CFR 111.53.
 - B) A change of non-business mailing address if the broker is an individual broker not actively engaged in transacting business as a broker.
 - C) A newly hired employee's name, date of birth, place of birth, current home address, and misdemeanor arrest records.
 - D) The date a licensed brokerage member ceases to be the qualifying officer for purposes of 19 CFR 111.11(b) or (c)(2), and the name of the succeeding broker.



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8. In accordance with the relevant regulation in Part 111 of 19 CFR, if a customs broker discovers a breach of electronic or physical records relating to the broker's customs business, the broker must electronically notify _____ within 72 hours of the discovery of the breach.
- A) Broker Management Branch, Office of Trade, CBP Headquarters
 - B) Broker Management Officer at the processing Center
 - C) The appropriate Executive Director, Office of Trade, CBP Headquarters
 - D) CBP Office of Information, Technology Security Operations Center (CBP SOC)
9. Forty-two days ago, a customs broker knowingly hired a person convicted of a felony. At no point has the customs broker sought approval for this hire from CBP. Additionally, CBP is not aware of this hire. As of today, what is the heaviest single maximum penalty that can be assessed by CBP against this broker for not seeking approval from the appropriate Executive Director, Office of Trade for the felon's continued employment?
- A) \$5,000.00 penalty
 - B) \$10,000.00 penalty and a suspension of their license
 - C) \$25,000.00 penalty
 - D) \$30,000.00 penalty and revocation of their license
10. Sixty-one days ago, an authorized CBP official properly demanded that a broker, who was acting as importer for a released shipment and is also the bond principal, redeliver to CBP custody the merchandise from that shipment. The merchandise was not legally marked with its country of origin for the purpose of requiring the merchandise to be properly marked. In the meantime, the broker has taken no action, and the Center director did not give a good cause extension. CBP has now demanded liquidated damages in an amount equal to the entered value of the shipment. The broker wants relief from full payment. Which of the following is therefore legally **TRUE**?
- A) A petition for relief from payment of liquidated damages to CBP must be filed within 90 days of receiving the Notice to Mark / Notice to Redeliver (CBP Form 4647).
 - B) A proper petition for relief from payment of liquidated damages is one that is written, addressed to the Commissioner of Customs and filed with the Fines, Penalties, and Forfeitures Officer within 60 days from the date of mailing to the bond principal the notice of claim for liquidated damages.
 - C) A proper petition for relief from payment of liquidated damages is filed within 180 days of the date of liquidation of the entry summary.
 - D) The broker is not allowed to petition for relief from payment of liquidated damages because there is no petition process for liquidated damages.



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11. Which of the following is a **TRUE** statement regarding decisions to remit or mitigate a penalty or cancel a claim for liquidated damages upon payment of a lesser amount?
- A) Decisions to remit or mitigate a penalty or cancel a claim for liquidated damages upon payment of a lesser amount are filed in the Automated Commercial Environment (ACE) and are protestable within 365 days from the date of the initial penalty or claim.
 - B) Decisions to remit or mitigate a penalty or cancel a claim for liquidated damages upon payment of a lesser amount are only protestable if a paper protest is filed at the port of entry within 180 days from the date of the initial penalty or claim.
 - C) Decisions to remit or mitigate a penalty or cancel a claim for liquidated damages upon payment of a lesser amount are only protestable if protested in person to the CBP, Chief of Penalties Branch within 180 days from the date of the initial penalty or claim.
 - D) Decisions to remit or mitigate a penalty or cancel a claim for liquidated damages upon payment of a lesser amount are not protestable.
12. A customs broker receives payment for duties from a client after the due date. The payment did not include payment for the broker's services. What must the broker do?
- A) Return the payment to the client within 5 working days of receipt and file a formal complaint with CBP.
 - B) Advise the client that the duty payment will not be transmitted to CBP until the payment for the broker's services is received.
 - C) Transmit the duty payment to CBP within 5 working days of receipt by the broker.
 - D) Deduct their service fee from the amount of the payment, transmit the remaining amount to CBP, and notify the center director of the situation.
13. Which of the following statements is legally **TRUE** regarding a customs broker conducting "customs business?"
- A) A customs broker may outsource the preparation of entries to a company located in India, but the entry must be transmitted by the broker.
 - B) A customs broker must designate a knowledgeable point of contact to be available to CBP during (but not outside of) normal business hours to respond to customs business issues.
 - C) A customs broker residing in the U.S. but on vacation in Europe may transmit entries as long as they have a secure Internet connection.
 - D) A customs broker may hire a remote employee living in Puerto Rico to help determine classification of merchandise.



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14. Which of the following is **NOT** legally required for a partnership broker to file entry and entry summary for commercial merchandise on behalf of an importer of record?
- A) Automated Broker Interface (ABI) functionality.
 - B) A customs power of attorney executed directly with the importer of record.
 - C) At least one member of the partnership is a broker.
 - D) A customs broker license and a national permit.
15. A freight forwarder is referring an import client to a customs broker with an expectation of receiving a referral fee. Which **ONE** of the following statements is legally **TRUE** with respect to their relationship?
- A) The customs broker may execute a customs power of attorney with the importer via the freight forwarder, via another third party, or with the importer directly to transact customs business for that importer.
 - B) The importer must be notified in advance by the freight forwarder or broker of the name of the broker with whom the freight forwarder is doing business for the handling of the importer's Customs transactions.
 - C) The agreement between the freight forwarder and the customs broker may stipulate that the importer may only communicate with the broker through the freight forwarder.
 - D) The broker and freight forwarder may not enter into an agreement such that the freight forwarder, as an unlicensed person, benefits from the broker's services rendered to and fees earned from the importer.



Category II – Practical Exercise

FACTS: Mustang Boot Manufacturing (MBM), located at Piazza del Duomo, 6, Milano, Italy 20122, imports U.S.-origin American alligator skin in the shape of a cowboy boot upper. MBM uses Italian-origin bovine (cow) leather to make the soles and heels, combines them with the uppers, and subjects all pieces to further processing to render them suitable for cowboy boots. The shape of the cowboy boot upper slightly changes when assembled with the soles and heels.

MBM and its U.S.-based supplier for the American alligator skin have complied with the U.S. Fish & Wildlife Service (FWS) export requirements. The FWS Office of Law Enforcement has issued the appropriate export license and the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) tag was affixed to the skin prior to export.

Joseph Costa (Mr. Costa) is a sales representative for MBM. MBM uses Expeditious Customs Brokers (Expeditious). MBM notifies Expeditious that Mr. Costa will be arriving at the Port of Houston, Texas, a designated FWS port, on a Star Airlines flight from Italy. In his baggage, Mr. Costa will have four pairs of boot samples with a total value of \$3,000.00 (U.S. dollars) that he intends to use as samples for generating orders. During his demonstration of the boots after importation to footwear retailers and wholesalers in Houston, Mr. Costa will be cutting the boots, effectively destroying them, to show potential customers the features of the boots. Mr. Costa will be exporting the boots back to Italy.

There are two styles of cowboy boots, both unisex, one with a pointed toe and one with a square toe. The boots are above the ankle but below the knee. There are pull loops near the top of the boot to assist the wearer in pulling on the boots. Each cowboy boot is constructed with a strip of leather (welt) that runs around the tread portion of the sole. The strip of leather and shoe upper are sewn to a lip on the surface of the insole and the outsole is sewn to the strip of leather as well. The cowboy boot with the pointed toe is called GatorP Buckaroo and the style number is MBM-P-50268. The cowboy boot with the square toe is called GatorS Buckaroo and the style number is MBM-S-50275.

MBM has asked Expeditious to enter the boots under the temporary importation under bond provision as the boots are commercial goods and ineligible for an oral entry, such as a baggage declaration. MBM provided the Interim Footwear Invoices, copies of the export permits from Italy, copies of the export license and CITES information from the export from the U.S. of the American alligator skin uppers.



U.S. Customs and Border Protection

INTERIM FOOTWEAR INVOICE

STYLE/CLR/DM/PO: Cowboy boot square toe



() Look-See/Confirmation
(X) Salesman Sample/Promo
() MASTER

FACTORY Mustang Boot Manufacturing (MBM)

1. Style name: GatorS Buckaroo

2. Style number: MBM-S-50275

3. Identify which of the following materials make up the greatest portion of the external surface area of the upper (accessories, reinforcements, excluded)

a. leather 100 %
b. rubber and/or plastics _____ %
c. textile materials _____ %
d. other materials _____ %

4. Identify which of the following materials make up the greatest portion of the external surface area of the sole (accessories, reinforcements, spikes, etc. excluded):

a. leather or composition leather 100 %
b. rubber and/or plastics _____ %
c. other materials _____ %

5. Is the footwear designed for sports activity and does it have spikes, cleats, etc., or provision for the attachment of such.

YES _____ NO X

6. Is the footwear one of the following types?

a. skating boots, wrestling boots, boxing boots or cycling shoes _____
b. ski boots _____
c. cross-country ski boots _____
d. tennis shoes, basketball, gym shoes, training shoes and the like _____
e. none of the above X

7. Is the footwear exclusively for men youth or boys?

YES _____ NO X

8. Does the footwear have a protective metal toe cap?

YES _____ NO X

9. What is the height of the upper?

a. covers the knee or higher _____
b. covers the ankle but not the knee X
c. does not cover the ankle _____

UPPERS AND SOLES ARE RUBBER AND/OR PLASTICS

10. Is the footwear waterproof and assembled by means other than stitching, nailing, riveting, screwing, plugging or similar processes?

YES _____ NO _____
If yes, complete questions 11-15; if no, complete questions 13-15

11. Are the external surface areas of the upper and sole (accessories, reinforcements, etc., included) over 90% PVC?

YES _____ NO _____

12. Is the footwear designed for use without closures?

YES _____ NO _____

13. Is the external surface area of the upper (accessories, reinforcements etc., included) over 90% rubber and/or plastics?

YES _____ NO _____

14. Is the footwear protective in nature (i.e. designed to be worn over or in lieu of other footwear as a protection against water, oil, grease, chemicals, or cold or inclement weather)?

YES _____ NO _____

15. Does the footwear have a foxing or foxing-like band applied or molded at the sole and overlapping the upper?

YES _____ NO _____

16. If the answer to 15 is yes, is the foxing or foxing-like band wholly or almost wholly of rubber or plastics?

YES _____ NO _____

17. Which of the following characteristics does the footwear possess?

a. zoris _____
b. made on a base platform of wood _____
c. made on a base platform of cork _____
d. open toes or open heels _____
e. exclusively adhesive construction _____
f. slip-on type X
g. none of the above _____

18. If the answer to 14 is yes, are the uppers entirely of non-moulded construction from a point 3cm above the top of the outer sole?

YES _____ NO _____

UPPERS ARE TEXTILE MATERIALS; SOLES ARE LEATHER COMPOSITION LEATHER, RUBBER OR PLASTICS

19. Is the external surface area of the upper more than 50% leather (leather accessories/reinforcements, etc. included)?

YES _____ NO _____

If yes, stop; if no, complete questions 14,15,16,17 and 20.

20. Which of the following characteristics does the footwear possess?

a. less than 10% by weight of rubber and plastics or not over 50% by weight of rubber or plastics _____
b. upper of vegetable fibers (cotton, flax, etc.) _____
c. soles which overlap the upper except at the toe or heel _____
d. none of the above _____

UPPERS ARE LEATHER; SOLES ARE LEATHER

COMPOSITION LEATHER, RUBBER AND PLASTICS

21. Which of the following characteristics does the footwear possess?

a. welt construction X
b. turn or turned construction _____
c. uppers consisting of leather straps across the instep and around the big toe _____
d. made on a base/platform of wood _____
e. none of the above _____

OTHER

22. Which of the following characteristics does the footwear possess?

a. uppers of leather or composition leather X
b. uppers of textile material _____
c. uppers and soles of wool felt _____
d. disposable footwear _____
e. none of the above _____

Joseph Williams

02 Jan 2025

Signature

Date



U.S. Customs and Border Protection

INTERIM FOOTWEAR INVOICE

STYLE/CLR/DM/PO: Cowboy boot pointed toe



() Look-See/Confirmation
(X) Salesman Sample/Promo
() MASTER

FACTORY Mustang Boot Manufacturing (MBM)

1. Style name: GatorP Buckaroo

2. Style number: MBM-P-50268

3. Identify which of the following materials make up the greatest portion of the external surface area of the upper (accessories, reinforcements, excluded)

a. leather 100 %
b. rubber and/or plastics %
c. textile materials %
d. other materials %

4. Identify which of the following materials make up the greatest portion of the external surface area of the sole (accessories, reinforcements, spikes, etc. excluded)

a. leather or composition leather 100 %
b. rubber and/or plastics %
c. other materials %

5. Is the footwear designed for sports activity and does it have spikes, cleats, etc., or provision for the attachment of such.

YES NO X

6. Is the footwear one of the following types?

a. skating boots, wrestling boots, boxing boots or cycling shoes
b. ski boots
c. cross-country ski boots
d. tennis shoes, basketball, gym shoes, training shoes and the like
e. none of the above X

7. Is the footwear exclusively for men youth or boys?

YES NO X

8. Does the footwear have a protective metal toe cap?

YES NO X

9. What is the height of the upper?

a. covers the knee or higher X
b. covers the ankle but not the knee
c. does not cover the ankle

UPPERS AND SOLES ARE RUBBER AND/OR PLASTICS

10. Is the footwear waterproof and assembled by means other than stitching, nailing, riveting, screwing, plugging or similar processes?

YES NO

If yes, complete questions 11-15; if no, complete questions 13-18)

11. Are the external surface areas of the upper and sole (accessories, reinforcements, etc., included) over 90% PVC?

YES NO

12. Is the footwear designed for use without closures?

YES NO

13. Is the external surface area of the upper (accessories, reinforcements, reinforcements etc., included) over 90% rubber and/or plastics?

YES NO

14. Is the footwear protective in nature (i.e. designed to be worn over or in lieu of other footwear as a protection against water, oil, grease, chemicals, or cold or inclement weather)?

YES NO

15. Does the footwear have a foxing or foxing-like band applied or molded at the sole and overlapping the upper?

YES NO

16. If the answer to 15 is yes, is the foxing or foxing-like band wholly or almost wholly of rubber or plastics?

YES NO

17. Which of the following characteristics does the footwear possess?

a. zoris
b. made on a base platform of wood
c. made on a base platform of cork
d. open toes or open heels
e. exclusively adhesive construction
f. slip-on type X
g. none of the above

18. If the answer to 14 is yes, are the uppers entirely of non-molded construction from a point 3cm above the top of the outer sole?

YES NO

UPPERS ARE TEXTILE MATERIALS; SOLES ARE LEATHER COMPOSITION LEATHER, RUBBER OR PLASTICS

19. Is the external surface area of the upper more than 50% leather (leather accessories/reinforcements, etc. included)?

YES NO

If yes, stop; if no, complete questions 14,15,16,17 and 20.

20. Which of the following characteristics does the footwear possess?

a. less than 10% by weight of rubber and plastics or not over 50% by weight of rubber or plastics
b. upper of vegetable fibers (cotton, flax, etc.)
c. soles which overlap the upper except at the toe or heel
d. none of the above

UPPERS ARE LEATHER; SOLES ARE LEATHER

COMPOSITION LEATHER, RUBBER AND PLASTICS

21. Which of the following characteristics does the footwear possess?

a. welt construction X
b. turn or turned construction
c. uppers consisting of leather straps across the instep and around the big toe
d. made on a base/platform of wood
e. none of the above

OTHER

22. Which of the following characteristics does the footwear possess?

a. uppers of leather or composition leather X
b. uppers of textile material
c. uppers and soles of wool felt
d. disposable footwear
e. none of the above

Joseph Williams

Signature

02 Jan 2025

Date



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16. The Interim Footwear Invoices state that the boots are leather. What section notes, chapter notes, and/or subheadings in the Harmonized Tariff Schedule of the U.S. (HTSUS) provide for the American alligator skin cowboy boot upper?
- A) Chapter 39, Note 2(p); 3920.43
 - B) Chapter 41, Note 2(a); 4104.49
 - C) Chapter 64, Note 3(b); 4113.30
 - D) Chapter 42, Note 1; 4203.40
17. In accordance with the facts above, what is the Chapter 98 **CLASSIFICATION** of the cowboy boots?
- A) 9802.00.8068
 - B) 9806.00.35
 - C) 9811.00.60
 - D) 9813.00.20
18. In accordance with the facts above, which of the following provisions of the CBP regulations are the most relevant for Expeditions to research whether U.S. Fish & Wildlife import permits are required for MBM's boots?
- A) 19 CFR 10.16 through 10.26
 - B) 19 CFR 12.26 through 12.32
 - C) 19 CFR 111.19
 - D) 50 CFR, Part 15



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19. Below are four partially completed CBP Form 7501 Entry Summary forms.
Concentrating only on Blocks 2, 6, and 9, which one of the four forms correctly shows
the entry type, port code, and mode of transport for the facts provided?

A)


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

ENTRY SUMMARY

1. Filer Code/Entry Number EXS-9999998-9	2. Entry Type 08	3. Summary Date 03/13/2025	4. Surety Number XYZ	5. Bond Type 08	6. Port Code 5309	7. Entry Date 03/03/2025
8. Importing Carrier SA	9. Mode of Transport 60		10. Country of Origin United States of America		11. Import Date 03/03/2025	
12. B/L or AWB Number	13. Manufacturer ID ITMUSBO06MIL		14. Exporting Country Italy		15. Export Date 03/03/2025	

B)

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

ENTRY SUMMARY

1. Filer Code/Entry Number EXS-9999998-9	2. Entry Type 08	3. Summary Date 03/13/2025	4. Surety Number XYZ	5. Bond Type 08	6. Port Code 5309	7. Entry Date 03/03/2025
8. Importing Carrier SA	9. Mode of Transport 40		10. Country of Origin United States of America		11. Import Date 03/03/2025	
12. B/L or AWB Number	13. Manufacturer ID ITMUSBO02012MIL		14. Exporting Country Italy		15. Export Date 03/03/2025	

C)


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

ENTRY SUMMARY

1. Filer Code/Entry Number EXS-9999998-9	2. Entry Type 23	3. Summary Date 03/13/2025	4. Surety Number XYZ	5. Bond Type 08	6. Port Code 5309	7. Entry Date 03/03/2025
8. Importing Carrier SA	9. Mode of Transport 60		10. Country of Origin United States of America		11. Import Date 03/03/2025	
12. B/L or AWB Number	13. Manufacturer ID ITMUSBO06MIL		14. Exporting Country Italy		15. Export Date 03/03/2025	

D)

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

ENTRY SUMMARY

1. Filer Code/Entry Number EXS-9999998-9	2. Entry Type 23	3. Summary Date 03/13/2025	4. Surety Number XYZ	5. Bond Type 08	6. Port Code 2304	7. Entry Date 03/03/2025
8. Importing Carrier SA	9. Mode of Transport 40		10. Country of Origin United States of America		11. Import Date 03/03/2025	
12. B/L or AWB Number	13. Manufacturer ID ITMUSBO02012MIL		14. Exporting Country Italy		15. Export Date 03/03/2025	

20. What is **CLASSIFICATION** of the cowboy boots?

- A) 4203.40.6000
B) 6403.51.3071
C) 6403.51.9030
D) 6403.91.9051



Category III – Modernized Drawback

21. Which of the following is **NOT** identified among the specified criteria that CBP will consider when reviewing an applicant's record with CBP for purposes of an application for accelerated payment of drawback?
- A) The number of trade compliance employees hired by the drawback claimant in the last 12 months.
 - B) The presence or absence of unresolved CBP charges (duties, taxes, fees, or other debts owed CBP).
 - C) The accuracy of the claimant's past drawback claims.
 - D) Whether accelerated payment of the drawback or waiver of prior notice of intent to export was previously revoked or suspended.
22. X-Rocs, Inc. (X-Rocs) imports multifunction digital office machines (copiers) with copy, print, fax, and scan functions to the U.S. from Korea. X-Rocs has a valid limited power of attorney (POA) with Expeditious Customs Brokers, LLC (Expeditious), limited to entering imported merchandise for consumption. Four years after importation, if the copiers have not sold in the U.S., X-Rocs exports the copiers to India. X-Rocs has a valid limited POA with Trade Experts Customs Brokers (TradeEx) for its drawback program. X-Rocs' Vice President has signed a POA granting X-Rocs' Trade Compliance Manager, who is not a licensed customs broker, the power to sign contracts and business documents on behalf of X-Rocs. A broker at TradeEx executed a POA with an unlicensed employee to sign customs business documents on behalf of TradeEx. Of the list below, who does **NOT** have the authority to sign drawback entries submitted to CBP on behalf of X-Rocs?
- A) The Vice-President of X-Rocs
 - B) An employee of Expeditious
 - C) The Trade Compliance Manager with X-Rocs
 - D) The unlicensed employee of TradeEx



**U.S. Customs and
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23. WeHeartGoats, Inc. (WeHeartGoats), a goat soap manufacturer and exporter, imports burlap, sewing thread, and string in bulk from which WeHeartGoats makes burlap drawstring bags that hold individual bars of soap. WeHeartGoats sews its own drawstring bags from the imported bulk burlap and string. The soap is made using goat milk and other ingredients. None of the ingredients to create the soap are imported. Because the burlap bags breathe, they are better packaging than paper or plastic for the soap bars. WeHeartGoats intends to claim drawback on the burlap and string that it manufactures into the drawstring bags upon the exportation of the soap-filled bags.

Which the following statements is **TRUE**?

- A) The WeHeartGoats' drawstring bags, although wholly manufactured with imported materials, are ineligible for drawback because the bags are packaging for U.S. origin soap, and packaging that contains articles or merchandise not eligible for drawback is also not eligible for drawback.
- B) If WeHeartGoats receives acknowledgement of its letter of notification of intent to operate under a general manufacturing ruling from the drawback officer where the drawback entries are to be filed, the letter of notification will remain in effect for five years from the date of the first drawback claim filed in accordance with the letter of notification.
- C) If WeHeartGoats determines that a general manufacturing drawback ruling can be followed without variation, concurrent with or prior to filing a drawback claim, WeHeartGoats will file a letter of notification of intent to operate under a general manufacturing drawback ruling with the drawback officer where the drawback entries are to be filed.
- D) If, after receiving acknowledgement of its letter of notification of intent to operate under a general manufacturing drawback ruling from the drawback officer where the drawback entries are to be filed, WeHeartGoats decides to change its name to WeHeartGoats.US, Inc., the company must must file a supplemental application. The supplemental application would be filed with CBP Headquarters, Office of Trade, Regulations and Rulings, Entry Process and Duty Refunds Branch (CBP Headquarters), for authorization to continue operating under its existing ruling.



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24. Evidence of exportation or destruction is required for a complete drawback claim. Which of the following supporting documentation will be a sufficient official postal record to prove exportation of merchandise on which drawback is to be claimed, if exported using the U.S. Postal Service (USPS) First-Class Package International Service?
- A) A completed commercial invoice describing the mail shipment from the U.S. exporter to the foreign importer showing the date the package was shipped from the U.S. post office.
 - B) An email from the foreign importer to the U.S. exporter acknowledging receipt of the package and containing a picture of the package upon delivery to the foreign importer.
 - C) An affidavit signed by the U.S. exporter's employee declaring that the employee took the package to the U.S. post office and shipped it with proper postage on the date of export.
 - D) An original, complete USPS Customs Declaration and Dispatch Note describing the mail shipment, including a USPS barcode label affixed showing the shipment number, and a payment receipt attached.
25. AZ-DZ Audio, Inc. (AZ-DZ) manufactures stage monitor loudspeakers (monitors) in Arizona from a mix of foreign and domestic components. Three years ago, AZ-DZ made a special export edition of its "Goes to Eleven" monitor for customers outside the U.S. That same year, AZ-DZ imported special gold cables from South Korea to be used in the Goes to Eleven monitors. AZ-DZ did not use all of the imported cables to make monitors and exported its excess stock back to the supplier last year. AZ-DZ now wants to claim unused merchandise drawback under 19 USC 1313(j) for duties paid on the unused cables. AZ-DZ never provided prior notice of intent to export or destroy merchandise to CBP as required by 19 CFR 190.35. In order to claim unused merchandise drawback despite its failure to comply with 19 CFR 190.35, AZ-DZ files an application with CBP's Detroit Drawback office pursuant to the CBP regulations. Which of the following information is AZ-DZ **NOT** required to provide in their application?
- A) The port(s) of exportation of the cables
 - B) The relationship between the parties involved in the import and export transactions
 - C) The export period covered by the application
 - D) The country or countries to which the unused cables were exported



Category IV – Classification

26. What is the **CLASSIFICATION** of a chocolate production line that includes a conveyor belt, a mixer, cooling tunnel, and cutters? The entire chocolate production line will be imported unassembled in one shipment.
- A) 8208.30.0060
 - B) 8428.20.0010
 - C) 8438.20.0000
 - D) 8479.89.9599
27. What is the **CLASSIFICATION** of an unadorned basket constructed of interwoven 6 millimeters wide plastic strips? The basket measures 10 inches square by 4 inches deep and includes an arched handle.
- A) 3926.90.1000
 - B) 4602.90.0000
 - C) 3923.90.0080
 - D) 4602.19.1700
28. A client with a barbeque franchise imports fresh beef ribs that are subject to regulations issued by the U.S. Trade Representative and U.S. Department of Agriculture. The client intends to import the beef ribs along with fresh pork ribs from a single country and in any calendar year will import 30,000 metric tons of beef ribs and 15,000 metric tons of pork ribs. Of the listed countries, from which country will the client's imported quantity exceed the amount permitted in any calendar year?
- A) Argentina
 - B) Australia
 - C) New Zealand
 - D) Mexico
29. What is the **CLASSIFICATION** of semi-refined solid paraffin wax with an oil content of .05% by weight? The product will be imported in solid brick shapes for use to coat paper.
- A) 3407.00.4000
 - B) 4811.60.6000
 - C) 6904.10.0020
 - D) 2712.20.0000



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30. What is the **CLASSIFICATION** of live eel?
- A) 0301.11.0020
 - B) 0301.92.0000
 - C) 0302.74.0000
 - D) 0303.26.0000
31. What is required for men's woven 100% polyester (synthetic) trousers to be classified in subheading 6203.43.75, HTSUS, as water resistant trousers?
- A) Men's trousers cannot be classified as water resistant.
 - B) The trousers must have critically sealed seams, be visibly coated with plastic, and when sprayed with water using a head pressure of 600 millimeters, not have more than 1.0 gram of water penetrate after two minutes when tested in accordance with AATCC Test Method 53.
 - C) The trousers must have a water resistance such that, under a head pressure of 600 millimeters, not more than 1.0 gram of water penetrates after two minutes when tested in accordance with AATCC Test Method 35.
 - D) The trousers must have a water resistance such that, under a head pressure of 600 millimeters, not more than 1.0 gram of water penetrates after two minutes when tested in accordance with AATCC Test Method 35 and the water resistance must be as a result of a rubber or plastics application to the outer shell, lining, or inner lining.
32. Which answer describes a material which is classifiable within Heading 3006, HTSUS?
- A) Plasters specially calcined or finely ground for use in dentistry
 - B) Blood albumin not prepared for therapeutic or prophylactic uses
 - C) Sterile absorbable surgical or dental hemostatics, sterile surgical or dental adhesion barriers, whether or not absorbable
 - D) Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulfonated, nitrated, or nitrosated derivatives
33. What is the **CLASSIFICATION** of a teacup that is made of a porcelain containing 28 percent of tricalcium phosphate, valued at \$18.00, and not available in specified sets?
- A) 6911.10.2500
 - B) 6911.10.3810
 - C) 6911.10.5800
 - D) 6911.10.8010



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34. What is the **CLASSIFICATION** of a hot-rolled, stainless-steel sheet imported in coils?
The stainless-steel sheet measures 750 millimeters in width and 4 millimeters in thickness and is not coated, painted, clad, annealed, or pickled.
- A) 7208.38.0090
 - B) 7220.12.1000
 - C) 7225.30.7000
 - D) 7219.13.0002
35. What is the **CLASSIFICATION** of a new road tractor, with both compression-ignition internal combustion piston engine and electric motor as motors for propulsion that has a gross vehicle weight (G.V.W.) of 34,100 kilograms, and its self-loading semi-trailer for agricultural purposes?
- A) 8701.21.0015 and 8716.31.0000
 - B) 8701.21.0045 and 8716.39.0040
 - C) 8701.22.0015 and 8716.20.0000
 - D) 8701.23.0015 and 8716.39.0010
36. What is the **CLASSIFICATION** of floor tiles, which measure approximately 15 centimeters long by 15 centimeters wide and one centimeter thick, made of traditional cement stained to look like American Black Walnut parquet flooring?
- A) 6808.00.0000
 - B) 6810.19.1400
 - C) 6811.82.0000
 - D) 6811.89.9000



37. Which of the following is a **TRUE** statement regarding the principles governing the classification of goods in the Harmonized Tariff Schedule of the United States?
- A) For legal purposes, the HTSUS table of contents, alphabetical index, and title of sections, chapters and sub-chapters are of equal weight to the terms of headings, relative section or chapter notes, and the General Rules of Interpretation in classifying goods under the tariff schedule.
 - B) For legal purposes, under the governing principles for the classification of goods in the tariff schedule, the HTSUS Explanatory Notes are required to be applied, unless the HTSUS headings or notes otherwise require.
 - C) For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related subheading notes with the understanding that subheadings at any level are comparable.
 - D) For legal purposes, classification is determined according to the terms of the headings and any relative section or chapter notes, while the table of contents, alphabetical index, and titles of sections, chapters and sub-chapters are provided for ease of reference.
38. What is the **CLASSIFICATION** of the activated charcoal derived from coconut husks for use in a water filtration carbon filter?
- A) 2306.50.0000
 - B) 3802.10.0020
 - C) 4402.20.0000
 - D) 8421.99.0140
39. What is the **CLASSIFICATION** of an apparatus for electroplating flatware made up of silver anodes, an electrolytic solution, and a direct-current (DC) power source? The apparatus is designed for silver anodes and brass (copper-zinc) flatware cathodes to be immersed in the electrolytic solution. The apparatus functions by applying a positively-charged electric current through the anodes and a negatively-charged current through the cathodes. These charges cause silver atoms to dissolve in the electrolytic solution and move toward the negatively-charged brass flatware, thereby coating the brass flatware with silver.
- A) 7407.21.3000
 - B) 8543.30.9080
 - C) 8215.10.0000
 - D) 7106.92.5000



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40. What is the **CLASSIFICATION** of synthetic ice panels from Sweden consisting of interlocking tiles manufactured from high density polyethylene plastic? The tiles can be placed on any firm surface (indoor or outdoor) and once interlocked, form a seamless and uniform ice-skating surface. They are designed and marketed for at-home use by both youth and adults to practice skills for the sport of ice hockey while wearing ice skates.
- A) 3918.90.1000
 - B) 3924.90.5650
 - C) 9506.70.6080
 - D) 9506.99.2580



Category V – Entry/Entry Summary

41. If CBP determines a bond is inadequate, how many days does the principal have from the date of notification to remedy the deficiency?
- A) 15 days
 - B) 30 days
 - C) 60 days
 - D) 90 days
42. Regarding bonds, which of the following responsibilities is a responsibility of the surety?
- A) Serving as the beneficiary of the bond
 - B) Obtaining a bond as necessary
 - C) Paying all revenue due even if it exceeds the bond amount
 - D) Submitting bonds to CBP on behalf of the parties to the bond
43. Choose the **ONE** answer that correctly fills the blank. Per 19 CFR 134.41, Marking of Country of Origin, should be these three things: Legible, Indelible and _____.
- A) Permanent
 - B) Temporary
 - C) Brief
 - D) Provisional
44. Your client wants to transport a shipment of imported avocados from the Port of Los Angeles/Long Beach to the Port of San Francisco, without appraisal or payment of duties. Which **ONE** of the provisions listed below governs this requested in-bond transportation?
- A) 19 CFR 18.46
 - B) 19 CFR 18.8
 - C) 19 CFR 12.45
 - D) 19 CFR 18.1
45. CBP liquidated an entry, ascertaining the duties, fees, and taxes at \$750.00. However, the estimated duties, fees, and taxes the broker had deposited at entry amounted to \$1,000.00. What is legally required to occur to address the discrepancy between the estimated duties and ascertained duties?
- A) The broker must file a protest to request a refund.
 - B) CBP should disregard the difference because it less than \$300.00, a de minimus amount.
 - C) CBP should refund the broker \$250.00 with interest.
 - D) The broker must withdraw the entry and make another deposit to correct amount of duties, fees, and taxes.



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46. Which **ONE** of the following scenarios qualify to pass free of duty and tax pursuant to 19 CFR 145.31 without preparing an entry as provided for in 19 CFR 145.12? The merchandise is not subject to quota.
- A) B-C Customs Brokers, on behalf of nominal consignee, Kushi, an online retailer organized and based in India, files a manifest as the entry document for a container of 1000 packages addressed to the 1000 U.S. purchasers of sets of jade figurines (figurines of semiprecious stones) which retail for the equivalent of \$799.00 per set in India and sold for \$879.00 per set to the U.S. purchasers in the U.S.
 - B) B-C Customs Brokers files a CBP Form 7501 as the entry/entry summary for the second installment of a multi-installment shipment with a value of \$2,400.00 imported by one person with all installments on a single invoice and arriving eight days after the first installment.
 - C) A self-filer, Big Box Retailer, files a manifest as the entry document on 100 high demand items with a fair retail value under \$800.00 each that it hopes to sell shortly after customs release to 100 unique customers.
 - D) B-C Customs Brokers on behalf of BB Manufacturing files its weekly paperwork to withdraw merchandise from BB Manufacturing's Foreign Trade Zone (FTZ). Each shipment to each individual customer is valued under \$800.00 at the time of entry. The aggregate value of the merchandise when it entered the FTZ exceeded \$800.00.
47. You come across a shipment of old canceled United States postage stamps. Which provision addresses importation of United States postage stamps?
- A) 19 CFR 4.94
 - B) 19 CFR 12.140
 - C) 19 CFR 12.48
 - D) 19 CFR 12.41
48. A broker or importer demonstrates good cause in a timely request for an extension of liquidation on an entry of merchandise for consumption. For how long may a Center director extend the 1-year statutory period for liquidation from the date of entry?
- A) An additional period not to exceed 1 year
 - B) An additional period not to exceed 18 months
 - C) An additional period not to exceed 4 years
 - D) For an unlimited additional period of time



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49. Which of the following best defines "entry summary?"
- A) Any other documentation or electronic submission of data necessary to enable CBP to assess duties, and collect statistics on imported merchandise, and determine whether other requirements of law and regulations are met.
 - B) The voluntary delivery to the appropriate CBP officer or electronic submission to the Automated Commercial Environment (ACE) or any other CBP authorized electronic data interchange system of the documentation or data for preliminary review of entry documentation or data for other purposes.
 - C) The imported merchandise which has not been properly released from Customs custody in a Customs territory.
 - D) The delivery to CBP, including electronic submission to ACE or any other CBP-authorized electronic data interchange system, of the entry documentation or data required by section 484(a), Tariff Act of 1930, as amended (19 USC 1484(a)), to obtain the release of merchandise.
50. Which of the following classifications and duty rates would correctly be listed on the entry summary for an importation on December 1, 2024 of the following merchandise? The merchandise is a scale model of a 1938 Chevy 3100 pickup truck in red. Commonly known as the "Christmas truck," this model is intended for individuals 15 years of age and up. The model was die-cast in pieces in Germany of a zinc-aluminum alloy. The zinc was smelt in Germany and the aluminum was smelt in the Russian Federation. The pieces were assembled with welding into the full model trucks and painted in China. The bottom of the truck is stamped "Assembled in China from components of Germany and Russia."
- A) 9503.00.00/Free
 - B) 9903.88.16
9503.00.00/15%
 - C) 9503.00.00/70%
 - D) 9903.85.68
9503.00.00/200%



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51. Which **ONE** of the answer choices correctly states: (1) the country of exportation; and (2) the date of exportation for general statistical purposes as reported on the entry summary or withdrawal form for the following shipment? On April 10, 2024, A1 Jets sold airplane jet engines (engines) produced in England and with country of origin England to Buyer, an airplane manufacturer in Miami, Florida. On May 1, 2024, the containers containing the engines sold to buyer are loaded onto an ocean vessel. The vessel departs London, England on May 2, 2024. The vessel stops in Calais, France to pick up additional containers. The vessel departs Calais, France on May 8, 2024. The vessel arrives in Halifax, Canada on May 14, 2024, and offloads some containers, but not the containers of engines sold to Buyer. On May 16, 2024, the vessel leaves Halifax for Miami.
- A) London; May 1, 2024
 - B) England; May 2, 2024
 - C) France; May 8, 2024
 - D) Canada; May 16, 2024
52. Which of the following is **NOT** a requirement for when a center Director would allow one entry summary to be filed for multiple entries?
- A) Merchandise is of the type defined in 19 CFR 132.1(e).
 - B) Merchandise that is consigned to the same consignee.
 - C) Each entry is identified separately by entry number on the entry summary.
 - D) The time between the date of the first entry and the date of the last entry does not exceed one week.

53. A licensed and permitted customs broker has elected statement processing for paying the duties, taxes, and fees on entry summaries on behalf of its clients and upon entries for which the broker acts as importer of record. On February 5, 2025, the broker transmits four entry summaries for four different clients to CBP. The cargo is released, and the entry date is also February 5, 2025. The broker put the duty payment on periodic daily statement. Using the above calendar, what is the last date upon which the statement can be designated for processing?

54. Which of the following goods are **NOT** specifically exempted from formal entry procedures under 19 CFR 141.4(b)?

- A) An aircraft part from a United States-registered aircraft that was removed during an emergency repair while being used abroad in international traffic. The part was returned to the United States within 45 days after removal and did not leave the custody of the carrier or foreign customs service while abroad.
- B) The corpse of a U.S. citizen, including a coffin and accompanying flowers.
- C) A yacht purchased in Mexico and brought into United States customs territory by a U.S. resident for the purpose of commercial cruises.
- D) A truck cab and trailer transporting Canadian lumber into the customs territory of the United States and returning to Canada after the shipment of lumber has been delivered.



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55. Which of the following would **NOT** be a consideration of the port director for approval of an application for deactivation of a foreign trade zone site (FTZ)?
- A) All non-domestic status merchandise has been removed at the risk and expense of the operator.
 - B) The application contains a layout or blueprint of the exact FTZ to be deactivated.
 - C) The grantee has submitted an oral application for deactivation.
 - D) Underutilization of the FTZ.
56. Upon arrival at a subzone or zone site of a conveyance containing foreign merchandise, which of the following is **NOT** a foreign trade zone operator's responsibility for direct delivery?
- A) Check the condition of any seal affixed to the conveyance, and if broken, missing, or improperly affixed, notify the port director and receive instructions before unloading the merchandise.
 - B) Sign and date the in-bond or cartage documentation to accept responsibility for the merchandise under the Foreign Trade Zone Operator's Bond and to relieve the carrier of responsibility.
 - C) Notify the consignee by annotation on the Customs Form 214, when the entire contents of a shipment have been admitted.
 - D) Forward the in-bond or cartage documentation so as to reach the port director within two working days after the date of arrival of the conveyance at the subzone or zone site.
57. How many business days does an importer have to respond to a CBP Notice of Detention for articles suspected of bearing counterfeit marks before CBP may disclose unredacted information to the owner of the marks?
- A) 2
 - B) 4
 - C) 5
 - D) 7



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58. Chemical Corporation imports adhesives into the United States. CBP notified Chemical Corporation that its most recent import of adhesives did not have the English name of the country of origin properly marked on the container. The adhesive was not exported or destroyed under Customs supervision prior to liquidation of the entry. Which **ONE** of the following actions may CBP take against Chemical Corporation?
- A) Assess criminal penalties of up to \$5,000.00 and/or imprisonment for one year.
 - B) Assess an additional 10% duty to the subject merchandise based on the final appraised value.
 - C) Assess an additional 25% duty to the subject merchandise based on the final appraised value.
 - D) Assess a monetary penalty equal to the final appraised value of the merchandise.
59. The Umbrella Corporation produces robots as a result of an assembly operation in its facility in Vietnam using components from Thailand and China. It was determined that the country of origin of these robots will be the country of final assembly. The Umbrella Corporation intends to import these robots to the United States. Which of the following is an **INCORRECT** origin marking?
- A) Product of Vietnam, Thailand, and China
 - B) Assembled in Vietnam from components of Thailand and China
 - C) Assembled in Vietnam
 - D) Made in Vietnam
60. Which of the following actions can CBP take when merchandise and its container are marked such that the country of origin is not in English and contains unrecognizable symbols and characters? The merchandise is required to be marked in accordance with 19 USC 1304 and CBP regulations.
- A) CBP holds the merchandise in its custody for examination until estimated duties for the article are deposited.
 - B) CBP notifies the shipper that the merchandise and its container are improperly marked and, upon the shipper's verbal consent, CBP properly marks the country of origin on the merchandise and its container.
 - C) CBP sends the merchandise to a general order warehouse for six months after which the importer can make entry.
 - D) CBP sends a CBP Form 29, Notice of Action, to assesses additional duty of 10% of the final appraised value.



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61. At which of the following ports of entry may an antique article otherwise prohibited entry by the Endangered Species Act of 1973 (16 USC 1521, et seq.) (Endangered Species Act) be entered? The merchandise meets all other U.S. Fish and Wildlife Service requirements.
- A) O'Hare International Airport, Chicago, Illinois
 - B) Service Port, Port Angeles, Washington
 - C) Rochester International Airport, Rochester, Minnesota
 - D) Area Port, Tampa, Florida
62. Which of the following is a requirement for lawful importation of milk and cream into the United States according to the Federal Import Milk Act?
- A) The cows that produced the milk and cream must be inspected by the Meat Inspection Division, Agricultural Research Service of the Department of Agriculture.
 - B) The person shipping or transporting the milk and cream shall have a valid permit, or its electronic equivalent, from the Department of Health and Human Services.
 - C) The person shipping or transporting the milk and cream shall present an affidavit that the milk and cream will be consumed outside of the United States.
 - D) The person importing the milk and cream shall have a valid permit, or its electronic equivalent, indicating that the quarantine period has ended.
63. Unless exempted, when the final withdrawal of merchandise relating to a specific warehouse entry, general order, or seizure occurs, the warehouse proprietor must file the permit file folder or activity summary report with CBP within _____ after the final withdrawal. There is no exemption present.
- A) 10 working days
 - B) 30 calendar days
 - C) 60 working days
 - D) 90 calendar days
64. In which of the following situations may merchandise covered by a warehouse entry and accounted for using direct identification be stored in multiple locations within the warehouse?
- A) When the merchandise is above a pre-specified weight set by the warehouse proprietor and needs to be spread throughout the warehouse.
 - B) When the proprietor's inventory control system specifically identifies all locations where merchandise for each entry is stored and quantity in each location.
 - C) When the importer is responsible for the merchandise's deposit, storage, and inventory control in the warehouse.
 - D) When the merchandise requires differing environmental conditions, such as refrigeration, humidity control, or minimum temperature.



65. What action must be taken with regards to merchandise for which a permit for withdrawal from a customs warehouse has been issued? Note: the permit is not a blanket permit.
- A) The merchandise must be removed from the warehouse prior to the preparation of the supplementary withdrawal.
 - B) The merchandise must be physically removed from the warehouse, only when it is duty-paid, within 15 days after the withdrawal permit has been issued.
 - C) All merchandise, besides duty-free merchandise which has been withdrawn, but not removed, does not remain in CBP custody, and must be physically removed after merchandise for which a permit for withdrawal has been issued.
 - D) The merchandise must be segregated or physically marked to maintain its identity for merchandise for which a withdrawal permit has been issued.



Category VI – Valuation, Appraisement and Duty Assessment

66. An importer is withdrawing sugar-containing products defined in 15 CFR 2015.2(a), for which preferential treatment is claimed under the United States-Mexico-Canada Agreement (USMCA) from a warehouse for consumption. What must the importer possess in order to claim the in-quota tariff rate?
- A) A valid import license
 - B) A valid export certificate
 - C) A written authorization from CBP
 - D) A permit of delivery
67. Which of the following accurately defines “Quota priority?”
- A) “Quota priority” is the standing which entitles quota-class merchandise to admission under an absolute quota, or to a reduced rate of duty under a tariff-rate quota, or to any other quota benefit.
 - B) “Quota priority” is a system that imposes taxes on certain imported goods to control their entry into a country.
 - C) “Quota priority” refers to the total quantity of goods allowed to be imported into a country within a specified time frame.
 - D) “Quota priority” is the precedence granted to one entry or withdrawal for consumption of quota-class merchandise over other entries or withdrawals of merchandise subject to the same quota.
68. Diane Baker is a licensed customs broker who executed a general power of attorney with Olympic Imports. Throughout 2024, Diane filed quota warehouse withdrawal entries (entry type 32) on behalf of Olympic Imports for various steel tubes subject to an absolute quota. Olympic Imports has provided Diane with paperwork from its manufacturer for a new shipment of steel tubes due to arrive on December 14, 2024. Per CBP, the absolute quota for steel pipes has been filled for 2024 and is closed. The next quota period opens on January 1, 2025. Which answer best describes how Diane must dispose of the steel tubes arriving on December 14, 2024?
- A) Admit the shipment into a foreign trade zone to store the steel pipes until the opening of the next absolute quota period.
 - B) Submit a quota warehouse withdrawal (entry type 32) and enter the steel pipes at a higher duty rate.
 - C) Submit a quota entry (entry type 02) and enter the steel pipes at a higher duty rate.
 - D) Enter the shipment into a class 19 bonded warehouse until it can be exported.



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69. Under the United States-Mexico-Canada Agreement (USMCA), CBP determined that the importation of a series of non-commercial goods was carried out for the purpose of evading compliance. CBP has notified the importer that they must submit a copy of a certification of origin for the goods. When must the importer submit the certificate to CBP?
- A) Within 30 days from the date of entry for the first shipment in the series
 - B) Within 30 days from the date of notice
 - C) Within 60 days from the date of notice
 - D) Within 60 days from the date of entry for the last shipment in the series
70. Your client is importing a shipment of blended syrups containing sugars derived from cane sugar with added yellow color but no added flavoring. The blended syrup (sirup) is capable of further mixing and is packaged consistent with the needs of commercial carbonated beverage manufacturers in 30-gallon drums and is not packaged consistent with marketing to the ultimate consumer. The syrup was manufactured in the British Virgin Islands and imported directly from the British Virgin Islands. The merchandise will be properly classified under subheading 2106.90.4400, HTSUS. The quota is open. There are 50 drums total. The net weight of the 50 drums of syrup is 4,770 kilograms. The raw (total) sugar weight is 4,436 kilograms. How much will the estimated duty be?
- A) \$0.00 because the merchandise is being imported from an insular possession of the United States.
 - B) \$0.00 because the merchandise is a product of a country designated as a beneficiary country under the Caribbean Basin Economic Recovery Act (CBERA) and the special program indicator of "E*" appears in the Special column of the Column 1 duty rate.
 - C) \$162.38
 - D) \$174.61
71. You are responsible for a shipment of goods that are subject to different rates of duty and are packed together or mingled such that the quantity or value of each class of goods cannot be readily ascertained by CBP officers (without physical segregation of the shipment or the contents of any entire package thereof) by verifying the packing lists at the time of entry. Which of the following is **TRUE** regarding the rate of duty unless the consignee or his agent segregates the goods?
- A) The commingled goods shall be subject to the lowest rate of duty applicable to any part thereof.
 - B) The commingled goods shall be subject to the average rate of duty applicable to all parts thereof.
 - C) The commingled goods shall be subject to the rate of duty applicable to the goods that appear to be present in the greatest quantity in the shipment.
 - D) The commingled goods shall be subject to the highest rate of duty applicable to any part thereof.



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72. What is the general rate of duty for barley seeds?
- A) 0.10 cents/kilogram
 - B) 0.15 cents/kilogram
 - C) 0.25 cents/kilogram
 - D) Free
73. Which of the following is an element of computed value of imported merchandise?
- A) The selling price of the merchandise in the United States
 - B) The amount of internal tax imposed by the country of export that is directly applicable to the materials
 - C) The price of merchandise in the domestic market of the country of exportation
 - D) The packing costs of the imported merchandise
74. Company A, based in the United States, sells and rents high end sports cars. In 2015, Company A imported an Italian sports car from Italy and paid all applicable duties and taxes. In 2020, Company A leased the car to a client in China and exported it to him. The car did not meet the specifications agreed upon in the contract; however, the client continued to drive it for the remainder of the lease. The sports car was not subjected to any repairs or alterations while in China. In 2024, Company A then reimported the car into the United States.

What statement is correct upon reimportation into the United States?

- A) The sports car may be imported duty-free under subheading 9801.00.10, HTSUS.
 - B) The sports car may be imported duty-free under subheading 9802.00.50, HTSUS, because no repairs or alterations were made while in China.
 - C) The sports car may be imported duty-free as it did not meet the specifications agreed to in the contract and was returned.
 - D) The sports car may be imported duty-free because the car was leased out by the importer.
75. A U.S. furniture company imports dressers from a manufacturer in New Zealand. The U.S. company purchases and sends the designs and materials set forth below to the New Zealand manufacturer to aid in the production process.

The cost of which of the following should not be added to the price actually paid or payable as an assist?

- A) A Canadian keyhole saw
- B) Italian paint with a satin finish
- C) Dresser knobs from France
- D) A dresser design schematic by a U.S. design firm



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76. The duty free provision for products of the United States returned after 10 years is found in _____.
A) 9813.00.35
B) 9812.00.20
C) 9801.00.10
D) 9808.00.30
77. If the commercial invoice is in a foreign currency, the foreign currency shall be converted to U.S. dollars using the proclaimed rate, certified rate, or rates effective on the _____.
A) Date the entry is filed
B) Date the entry summary is filed
C) Date of exportation
D) Date of importation
78. Based upon a request from the U.S. Department of Agriculture (USDA), a Federal agency, CBP is investigating Valley Garlic (an importer of garlic) for the evasion of antidumping duties under the Enforce and Protect Act of 2015 (EAPA). Another importer of garlic, The Garlic Stand, is following the case because they belong to the same trade association as Valley Garlic. According to CBP regulations, what below entity is included in the "parties to the investigation" for this case?
A) Valley Garlic
B) The U.S. Department of Agriculture
C) The Garlic Stand
D) The trade association to which Valley Garlic and the Garlic Stand belong
79. Which part of CBP's Office of Trade is responsible for conducting the investigation of alleged evasion of antidumping duties?
A) Mission Support
B) Regulations and Rulings
C) Trade Policy and Programs
D) Trade Remedy Law Enforcement Directorate
80. When an entry is subject to antidumping and/or countervailing duties (AD/CVD), what certification is required to be submitted prior to liquidation by the importer? For the purposes of this question, CBP has been directed not to accept any such certification after liquidation.
A) An importation certification
B) An origin certification
C) A reimbursement certification
D) A registration certification



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