

Commercial Customs Operations Advisory Committee
Trade Modernization Subcommittee
Revenue Modernization (RevMod) Working Group
March 1, 2017

COAC

COMMERCIAL CUSTOMS OPERATIONS
ADVISORY COMMITTEE

Commercial Customs Operations Advisory Committee
Trade Modernization Subcommittee, Revenue Modernization Working Group
DRAFT Recommendations
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Draft Recommendations on Revenue Modernization:

Recommendation #1

Duty, taxes and fees: The COAC recommends that CBP consolidates port specific daily and monthly formal entry statements, to one monthly statement, inclusive of all statements from all ports of entry nationwide.

Recommendation #2

Duty, taxes and fees, single entry and post entry reconciliation via 28s, 29s, PSCs, liquidated damages, rate advances and supplemental duty payments at liquidation: The COAC recommends that any form of payment currently processed manually such as duties, taxes and fees, single entries, reconciliation (NAFTA or Value), post entry adjustments via 28s, 29s, post summary corrections, liquidated damages, rate advances, and supplemental duty payments at liquidation, and/or voluntary tenders should be automated and available via ACE ABI, ACE AMS, the ACE Portal and Pay.gov. This payment process should anticipate importers as individuals, corporations as filers, brokers as filers and Surety when paying on behalf of the importer and/or bond principal.

Recommendation #3

All Fees: The COAC recommends that CBP regulations be updated to accept electronic payments.

Recommendation #4

Broker Fees: The COAC recommends that individuals or companies who hold Customs Broker Licenses be able to make payments through ACE for all brokerage related fees. This would include individual license holders, employers paying on behalf of the individual, and the company to pay fees on their own behalf through ACE or ACE portal, singly or combined.

Recommendation #5

Informal Entries: The COAC recommends that CBP create the ability for brokers for express consignment operators to pay duties, taxes, and fees electronically for daily consolidated informal entry filings, replacing manual check payments. See Great Idea Form (GIF) titled “Consolidated Informal Entry Summary (Courier Entries).”

Recommendation #6

Truck Crossing Fee: The COAC recommends that CBP requires that all carriers submit an eManifest through ACE prior to crossing. In addition, the Working Group recommends that an ACE application allows for the set-up of a deposit account to be linked to an eManifest so pre-payments may be automatically debited from the account based on the eManifest. Users should be able to view the detail and history of their financial transactions in the common ACE platform.

Recommendation #7

Truck Crossing Fee: The COAC recommends that CBP leverage the RFID technology, including on FAST cards, to collect single entry payments.

Recommendation #8

Truck Crossing Fee: The COAC recommends that truck carriers have the ability to view a detail and history of their DTOPS-related transactions via access through the ACE portal, including all transactions associated with payments based on eManifest.

Recommendation #9

Truck Crossing Fee / APHIS/ CBP User Fee / Tonnage: The COAC recommends that CBP create a smart phone app to provide a more efficient way of pre-paying fees, to reduce lines at the border. Carriers, couriers or travelers could show their receipts on their smart phones at primary inspection sites, decreasing border processing times.

Recommendation #10

Express Consignment Fee (Low Value Shipment Fee): The COAC recommends that since shipment manifests contain the breakdown of cargo by entry type and payment, it could be used to bill express consignment couriers for their express consignment fees, rather than the fee being self-reported. Alternatively, couriers could use a pre-paid account in ACE portal to pay for Express Consignment Fees.

Recommendation #11

Ocean Fees: The COAC recommends that CBP consider providing an incentive for ship agents and/or carriers to move toward e-payments. If it is a current regulatory option to allow for payment by cash and/or check, there should be an incentive provision for e-payment on line. This should be in the form of an allowance for the ship agent / payer to be granted 48 hours following the vessel's arrival to make payment if done via one of the approved e-payment methods.

Recommendation #12

Overtime Reimbursable Fee: The COAC recommends that the regulations be changed to simplify the current process and allow a more flexible method of overtime assessment, which would meet both CBP and Trade requirements. The Working Group understands the current complexity of the calculation of overtime fees as well as the difficulty to calculate these at the time the service is provided. This would eliminate a significant amount of work for CBP in calculating the overtime required, and for industry who would be able to determine the due amount based on a defined rate, facilitating ease of payment. At such time as the regulation/s could be changed for the overtime calculation, it is recommended that payment of overtime be added to the fees collected via the Mobile Collection Receipts (MCR) application.

Recommendation #13

PGA Fees: The COAC recommends that CBP, through ACE single window, create the ability for fees associated with Partner Government Agencies (PGA) processing services be automated (i.e., Fish and Wildlife (F&W) overtime clearance fees and USDA annual permits).