
Great Idea Form

Requirement Summary

GIF #:	690	Status:		Submit Date:	1/27/09
Title:	CSPO GIF 690 (ENT-003) Importer Activity Summary Statement (IASS)/Reconfigured Entry				

Origination

Requirement Initiator:	Art Litman
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Sponsor:	Valarie Neuhart, CBP

Source:

Source:
Trade Request

Business Sponsor

Business Office:	Office of Information and Technology
Executive Director for the Business	Lou Samenfink

Office:	
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CSPO Planning

Change to CSPO System?	
Change Planned?	Where/When Planned?
Assign to System:	Assign to Release/Delivery:

Requirements Description

Business Area:	
Request Type:	Business Need
Impacts Trade?	Yes
Description of Change:	<p>This GIF incorporates by reference a number of additional IASS trade requirement recommendations and the CBP white paper on IASS. All requirements noted in this GIF should be considered in whole, when reviewing the IASS GIF.</p> <ul style="list-style-type: none"> • ENT 004 • ENT 005 • ENT 006 • ENT 010 (IASS portion only) • ENT 016 • ENT 017 • ENT 021 (request for “aggregation” for purposes of IASS to be incorporated into ENT 003) • ENT 026 • ENT 039 (in pertinent part) • CBP IASS White Paper <p>Implement Importer Activity Summary Statement (IASS) to provide an option for aggregate filing of statistical and revenue data (especially, “rolled-up” data by tariff number or other</p>

differentiating variable) for multiple releases on a monthly basis. The IASS will consist of “reconfigured entries”, i.e., entries filed on an IASS which substitute for all or part of an importer’s entries. In general, reconfigured entries will each contain rolled-up data, aggregating values and quantities of common elements such as multiple imports of goods with the same tariff number. In any case, the reconfigured entry will be a legal entity for purposes of finality and for purposes of satisfying the requirement that summary information be filed (e.g., the summary declaration for a month) for filers who use it instead of individual entry summaries. If Customs needs to extend for reasons allowed by law (i.e., additional information is needed from the importer/filer), the entire IASS (all reconfigured entries filed on an IASS) should not be extended. Rather, either via extension or a new reconciliation requested by Customs, only those reconfigured entries on the IASS with respect to which it has insufficient information to should remain open. In addition, because the reconfigured entries in an IASS will cover aggregate import activity during an entire month, multiple protest (and request for re-liquidation) issues are likely to abound. For some issues, Customs may be willing to grant a protest, while other issues may be subject to judicial contest. The use of reconfigured entries on an IASS enables each issue with respect to the covered imports to be handled individually without reference to other reconfigured entries. This allows importers to receive refunds without having to wait for all issues to be resolved as would be the case if the entire IASS was the legal entity and required re-liquidation. This protects importers’ interest in maintaining cash flows and solves the government’s dilemma of accumulating large interest obligations on uncontested principal amounts that would otherwise have to await resolution of other issues in the IASS. Importers should have flexibility to structure the IASS in the manner that best comports with their business practices (e.g., either by importer number, port, etc.). Multiple IASS’s can be filed for a month. This flexibility simplifies the aggregation rules required for an individual IASS.

IASS As Aggregate Monthly Summary Declaration – filers should have the ability to transmit rolled-up data by tariff number/country of origin or other differentiating variable covering activity during all or part of a month, as described below.

(A) IASS versus Entry Summary – To the greatest extent possible the IASS and the Entry Summary will use the same

data fields so as to insure uniformity of data treatment within the system. As necessary, as discussed in part below, certain additional fields will be added to differentiate certain sub-header and line (reconfigured entry) level data from other sub-header and line level data, respectively.

(B) IASS Header versus sub-header versus line (reconfigured entry) level

(1) Filer and Surety -The reconfigured entries on an IASS may cover multiple releases transmitted by multiple filers, therefore IASS filer need not match release filers for the Importer Of Record (IOR). Similar flexible treatment should be available for surety data, when surety for releases and surety for IASS may not match.

(2) Modes of Transportation – The reconfigured entries on one IASS may cover multiple modes. Depending on policy regarding the accumulation of trade statistics, modes may be differentiated at the sub-header level if Customs requires mode differentiation. For example, if government policy will not allow a reconfigured entry to cover all imports in a common tariff number from a common origin entered via all modes, sub-headers will distinguish mode activity and each reconfigured entry under the sub-header would cover all entries of a given tariff number and origin imported via the subject mode.

(3) Scope of IASS – One IASS may cover national activity, i.e., import at multiple ports of entry. Depending on policy regarding the accumulation of trade statistics, port activity may be differentiated at the sub-header level if Customs requires port differentiation. For example, if government policy will not allow a reconfigured entry to cover all imports in a common tariff number from a common origin entered at all ports, sub-headers will distinguish port activity and each reconfigured entry under the sub-header would cover all entries of a given tariff number and origin at the subject port.

(4) Timeframes – One IASS may cover an entire month's import activity and generally, the IASS filing date will be the applicable date for determining rates of duties, fees and taxes in effect. On the other hand, there should be an option to file partial month IASS's, with each respective IASS subject to different effective dates for

determining rates of duties, fees and taxes. In the former case of one IASS per month, in some instances a common date will not apply and date sensitivity will be needed at the sub-header and line (reconfigured entry) levels, such that one line can be distinguished from another by date range. For example, reconfigured entry numbers 1 and 2 may both cover tariff #A from country X, however reconfigured entry number 1 covers January 1 – 15, while reconfigured entry 2 covers January 15 –31, during which time a different rate is in effect.

- (5) Flexibility of Data Elements – e.g. Charges/NDC's – Charges incidental to the international shipment of merchandise may be reportable at header, sub-header or line (reconfigured entry) level, depending upon policy. These items are specified on the 7501 Data Matrix which will be provided in the near future.

(C) Finality

- (1) Extension/Customs Reconciliation – As the reconfigured entry is the new legal entity for purposes of finality, the system should provide for means for CBP to isolate the individual reconfigured entries (IASS line level detail) to create a new and separate record for purposes of extension/Customs reconciliation. All reconfigured entries within the IASS that are not extended, suspended or subject to reconciliation would liquidate (become final). Isolated reconfigured entries, i.e., subject to extension, suspension or reconciliation, would be put on their own liquidation track.
- (2) Importer Reconciliation – As noted in (C) (1), above, the system should provide means for filer to isolate (flag) one or more IASS reconfigured entries (on a prospective or retroactive basis) to create a new and separate record for purposes of reconciliation (process by which importer provides additional or corrective information about the merchandise represented by the reconfigured entry at a later date). Depending on policy regarding the scope of reconciliation, the flag for an IASS reconfigured entry or entries may be set at an even more discrete level, issue within a line or lines.
- (3) Protests and Requests for Re-liquidation – System should provide for protests and requests for re-liquidation that will identify subject merchandise/issue by reconfigured entry and not by entire IASS. As in the cases above, a new and separate record will be created. Therefore, the identified reconfigured entries will be subject to individual consideration and refunds will be issued based on the re-

	<p>liquidation of the individual reconfigured entry or entries subject to protest or request for re-liquidation.</p> <p>(II) IASS As Entry Summary List – Not all IASS’s will consist of aggregate monthly data. Rather some filers will file sequentially within an IASS, individual entry summary information for each release during the reference month.</p> <p>(III) IASS Filing Deadlines – Though policy is to provide for a deadline of 10 days after the reference month, the law allows up to 20 days. System must be flexible enough to permit changes to IASS filing deadline, as law and policy changes occur.</p>
Benefit of Change:	<p>Reduce the frequency of transmissions and volume of data transmitted by filers and processed by CBP. Trade would be able to validate data prior to filing and thereby reduce the number of post-summary adjustments. Trade needs more time to get things right the first time. This would provide efficiencies for Government and Trade. For example, since it is anticipated that major importers will use the IASS, Census will not have to validate so much discrete transactional data. Another benefit will be the netting out of some discrete discrepancies that are not commercial discrepancies at all but are only recognized because of entry summary-by-entry summary filing requirements.</p>
Impact Assessment:	

System/Subsystem

System:		Cargo Business Area:	
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Implementation Requirements

Needed By Date:	A3	Change Urgency:	
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Level of Effort:		Cost Estimate:	
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Sponsor Recommendation

Sponsor Recommendation:	
Sponsor Comments:	

Board Disposition

Date:	Disposition:	Comments:

Next Steps:

Next Steps:

Reasons for

Return/Deferral/Withdrawn/Rejection/Forward to PO

Reason for Return:	
Reason for Deferral:	
Reason for Withdrawal:	
Reason for Rejection:	
Reason for Forward to PO:	

Secretary Comments:

Comments:

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Related Items:

CR#:	CR Name:
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PTR#:	PTR Name:
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Attachments

Attachments:

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Action Descriptions

Document History

Action History

Date:	User Name:	Note:
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Update History

Date:	User Name:	Note:
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