

U.S. Customs and Border Protection Office of Strategic Trade Regulatory Audit Division

Importer Quantification (Formerly Known as Controlled Assessment Methodology)

Introduction

In March 2003, the U.S. Customs Service became part of the U.S. Customs and Border Protection, which will continue to be referenced as Customs in this document.

The FA program consists of two processes. During the first process, the Pre-Assessment Survey (PAS), the team determines the risk exposure to U.S. Customs and Border Protection (Customs) of an importer's various operations and evaluates the adequacy of the company's internal control to manage the risk. If the FA team identifies risks, it may be necessary for the FA program to proceed to the second process, Assessment Compliance Testing (ACT), to quantify either a revenue loss or the degree of compliance/noncompliance.

Procedures

Because Customs, not the importer, must assess risk, the importer cannot perform the evaluation of risk in the PAS process. However, if Customs determines that additional testing is necessary to quantify compliance or revenue, the importer may choose to do an Importer Quantification. This quantification by the importer would eliminate the need for Customs to do ACT for that issue. Customs will work with the company to determine an appropriate method for quantifying revenue loss or compliance, using statistical sampling designed for the FA process or some other appropriate method cooperatively developed between Customs and the importer. Customs will verify the information developed during the Importer Quantification to the degree considered necessary.