

APRIL 2019 CUSTOMS BROKER LICENSE EXAM ANSWER KEY

Questi	Answer	Citations
1	D	19CFR111.19(c)
2	C	19CFR111.45(a)(b) 19CFR111.30(d)(4)
3	B	19CFR111.28
4	D	19CFR111.13(f)
5	B	19CFR111.28(b)(1)(i)
6	E	19CFR19.4(b)(4)(B)
7	A & E	19CFR163.2(a), 19CFR163.2(d), 19CFR163.4(a), 19CFR163.4(b)(3)
8	D	19CFR134 HTSUS
9	B	19CFR134.1(b)
10	C	19CFR134.43(a)
11	D	19CFR11.12(b)
12	D	19CFR133.23(b)
13	C	19CFR133.21(f)
14	D	19CFR133.21(b)(1)
15	C	19CFR133.6
16	A	19CFR141.113(c)
17	E	19CFR162.74
18	D	19CFR172.31
19	E	19CFR171 Appendix B(2)(a)(i)
20	B	19CFR171.2(e)
21	E	19CFR10.31 – 10.40 HTSUS Sub Chapter XIII U.S. Note 1.a
22	C	19CFR18.1
23	A	19CFR174.22(c)
24	C	Chapter 26, Statistical Note 2
25	D	19CFR192.4
26	C	19CFR102 Appendix (7)
27	C	HTSUS Gen Note 4 (b)(ii)
28	E	19CFR141.68, 19CFR141.69 and 19CFR142.3
29	B	19CFR141.68 and 69
30	D	19CFR4.37(b)
31	D	19CFR133.46
32	E	$\$9875 \times 2.4\% \text{ duty} = 237.00$ - $\$9875 \times .3464\% \text{ mpf} = 34.21$ - $9875 \times 86.98\% \text{ ADD} = 8589.58$ // $237.00 \text{ duty} + 34.21 \text{ mpf} + 8589.28 \text{ ADD} =$ total duties and fees of \$8860.49.



Questi	Answer	Citations
33	C	19CFR351.107
34	B	19CFR159.61(c)
35	B	19CFR174.12(e)(1)
36	B	19CFR351.218(a)
37	E	19CFR113.38(b)
38	D	19CFR113.13(a)
39	D	19CFR113.11(b)(1)(i) & (c)
40	B	19CFR113.62, 63, 64 and 113.73
41	A	19CFR191.3
42	C	19CFR191.28
43	D	19CFR191.8
44	D	19cfr191.22
45	A	Prep of 7501 Instructions, Entry Codes
46	E	HTSUS 6505.00.9076
47	D	HTSUS 6505.00.9076/20.7¢ + 7.5% Invoice value \$9000.00 $2728 \text{ kg} \times 20.7 \text{ ¢ kg} = 564.70 - 9000.00 - 564.70 = 8435.30 \div 1.078464$ $= 579.74 - 8435.30 - 579.74 = 7821.59 \text{ Ent Val}$ $7822. \times 7.5\% = 586.65$ and $7822 \times .3464\% = 27.10$ Duties of 564.70 and 586.65 = 1151.35 along with MPF of 27.10 Total duty and fees = 1178.45 Note DDP to NY, NY door all duty and fees included
48	D	HTSUS 6110.20.2069/16.5%
49	A	HTSUS 6110.20.2069/16.5%% Invoice Value \$ 7440.00 $7440.00 \div 1.68464 - 6367.33 \text{ Ent Val.}$ $6367 \times 16.5\% - 1050.56$ $6367. \times .3464\$ = 22.06$ 1050.56 duty plus 22.06 = 1072.62 Total Duties and Fees
50	D	\$2251.07
51	E	Prep of 7501 Instructions, Block 39
52	A	19CFR111.29(b)(1)
53	A	19CFR171 Appendix C
54	D	19CFR111.2(a)(2)(ii)(A)(1)
55	E	19CDR146.39
56	B	19CFR146.66(b)
57	E	19CFR112.11(a)
58	D	19CFR146.51, 19CFR146.44(a), 19 CFR146.1
59	B	HTSUS 1806.20.2090
60	B	HTSUS 2009.90.4000
61	A	HTSUS 0902.10.1050
62	A	HTSUS 5702.31.2000



Questi	Answer	Citations
63	D	HTSUS 9403.20.0050
64	A	HTSUS 6111.20.6050
65	D	HTSUS 6404.19.2030
66	D	HTSUS 5801-36-0010
67	E	HTSUS 6505.0060
68	E	HTSUS 5903.20.2000
69	CREDIT TO ALL	HTSUS 8517.70.70
70	B	The duty rate for 8215.20.0000 is provided by the rate of duty applicable to that article in the set subject to the highest rate of duty. As compound rates are present, an equivalent rate must be calculated. Correct: Equivalent Rate Calculation: .004 + (4.8% * \$.26) = \$.02 \$.02 / \$.26 = 7.69%
71	D	True, Although Brazil is a GSP beneficiary country, as demonstrated by its inclusion in HTSUS General Note 4 (a), the SPI “A+ in the Special column of the HTSUS pertaining to 3926.90.55 limits eligibility to least developed beneficiary developed countries (LDBDC”S) per HTSUS General Note 4 (b)9II) and the LDBDC list in HTSUS General Note 4 (b)(i) does not include Brazil.
72	B	HTSUS General Note 25(b)(i), (b)(ii) and (b)(iii) provide three methods that goods can originate under the terms of the SGFTA but none of them offer “exclusively from originating materials”.
73	C	The HTSUS General Note 33(c)(iii)(B) and 19 CFR 10.1025(a)(2) both require that an originating good remain under customs control in the territory of a non-Party.
74	D	The NAFTA’s “Exceptions to Change in Tariff Classification Rules” in HTSUS General Note 12(s)(i) specifically provides for horticultural goods, even if grown from non-originating bulbs, seed, cuttings, etc.
75	D & E	19CFR152.103(b)(ii)
76	A	19CFR152.106(a)(2)
77	A	19CFR152.103(f)
78	D	19CFR158.12
79	B	19CFR152.102(a)(iv)
80	D	ACE Business Rules & Process Document Section 4.5.2



Reference Materials:

- [Harmonized Tariff Schedule of the United States](#) (2018 Basic Edition, No Supplements)
- [Title 19, Code of Federal Regulations](#) (2018 Revised as of April 1, 2018 (Parts 1 to END))
- Instructions for Preparation of [CBP Form 7501](#) (July 24, 2012)
- Right to Make Entry Directive 3530-002A
- Business Rules and Process Document (Trade-External) Ace Entry Summary
Version 9.5a – Section 1 - 12

