

Customs Broker License Examination (CBLE) – Topics Outline

I. Regulatory Framework

1. **Customs Regulations (19 CFR)**
 - Entry procedures (Parts 141–143).
 - Classification & appraisement of merchandise.
 - Recordkeeping & reporting requirements.
 - Powers of attorney (Part 141).
 - Fines, penalties, and forfeitures.
 - Protests and appeals (Part 174).
 2. **Tariff Act of 1930** (as amended).
 3. **Other Federal Regulations** affecting imports (FDA, USDA, EPA, DOT, etc.).
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II. Tariff Classification (HTSUS)

- Use of the **Harmonized Tariff Schedule of the United States (HTSUS)**.
 - General Rules of Interpretation (GRIs).
 - General Notes and Additional U.S. Rules of Interpretation.
 - Section and Chapter Notes.
 - Classification by material, function, or use.
 - Special classification provisions.
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III. Valuation of Merchandise

- Customs valuation laws (19 U.S.C. §1401a).
 - Methods of appraisement:
 1. Transaction value.
 2. Transaction value of identical/similar merchandise.
 3. Deductive value.
 4. Computed value.
 5. Fallback method.
 - Additions and deductions to value (assists, packing, royalties, etc.).
 - Relationship between buyer and seller.
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IV. Entry Procedures

- Types of entry: consumption, warehouse, temporary importation bond (TIB), informal, etc.
 - Entry documentation (CBP Form 3461, 7501).
 - Entry summary requirements.
 - Entry for transportation (I.T.), immediate delivery.
 - In-bond movements.
 - Quota and visa requirements.
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V. Broker Responsibilities

- Licensing, conduct, and responsibilities of customs brokers (19 CFR Part 111).
 - Recordkeeping and retention requirements.
 - Broker's fiduciary duties to clients and CBP.
 - Penalties and disciplinary actions against brokers.
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VI. Duty Assessment & Refunds

- Duty computation and payment deadlines.
 - Liquidation and reliquidation.
 - Refunds, drawbacks, and reliquidations.
 - Voluntary tenders.
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VII. Special Import/Export Programs

- Free Trade Agreements (USMCA, CAFTA-DR, etc.).
 - Special tariff programs (GSP, AGOA, CBERA, etc.).
 - Trade remedies (antidumping, countervailing duties, Section 301, 232).
 - Import restrictions (sanctions, embargoes, ITAR/OFAC issues).
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VIII. Protests, Appeals, & Penalties

- Protests (19 U.S.C. §1514; 19 CFR Part 174).
- Administrative appeals.
- Judicial review (Court of International Trade).

- Penalties for false statements, fraud, or negligence (19 U.S.C. §1592).
 - Seizures and forfeitures.
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IX. Other Key Topics

- Intellectual property rights enforcement (trademarks, patents, copyrights).
 - Marking of country of origin.
 - Rules of origin (substantial transformation, preference rules under FTAs).
 - Drawback and duty refunds.
 - Bond requirements and suretyship.
 - Importer security filing (ISF “10+2”).
 - Automated Commercial Environment (ACE) and electronic filing.
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Exam Structure

- **100 multiple-choice questions** (open book).
 - Reference materials:
 - **19 CFR (Customs Regulations),**
 - **HTSUS,**
 - **Specified CBP directives/instructions.**
 - **Time limit:** 4.5 hours.
 - **Passing score:** 75%.
 - Administered **twice a year** (April and October).
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Summary

The **Customs Broker Exam** covers:

- **Regulations (19 CFR, Tariff Act),**
- **Classification (HTSUS),**
- **Valuation,**
- **Entry procedures,**
- **Broker duties & ethics,**
- **Duty assessment,**
- **Special trade programs, and**
- **Protests/penalties.**

The exam is **heavily citation-based** — candidates must know how to quickly navigate the HTSUS and CFR to find correct answers.

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