

# Reasonable Care Notice

## U.S. Customs Brokerage



Under statute, the legal responsibility for assuring that your conduct of U.S. Customs business is fully correct and compliant lays with you, the international trader.

You are required to exercise "reasonable care" in the conduct of your Customs business. Reasonable care means taking the necessary steps to ensure that your U.S. Customs related business is conducted accurately and correctly. Inadvertence, good-faith belief and ignorance are not defensible positions. Failure to meet the standard of "reasonable care" may result in severe penalties.

You may satisfy the "reasonable care" standard in a variety of ways including, but not limited to:

- having knowledge of suppliers, products, values, and country(ies) of origin
- maintaining a full and complete record keeping system where information is easily verifiable
- identifying U.S. Customs tariff classifications, duty rates and value(s) for duty
- accounting of any anti-dumping or countervailing duties
- assuring proper country of origin marking
- assuring proper use of NAFTA or other special programs
- seeking U.S. Customs Rulings
- accurate use of statistical codes
- consulting with "experts" such as Customs brokers, Customs consultants, or Customs Attorneys, etc.

Your ability to demonstrate that you have taken "reasonable care" can help to limit both corporate and individual liabilities. To assist you in this effort, we offer a full array of consulting services to help you satisfy the "reasonable care" criteria.

Please contact our U.S. Regulatory Services Department at [USRegaffairs@livingstonintl.com](mailto:USRegaffairs@livingstonintl.com) or U.S. Consulting Group at [Consulting@livingstonintl.com](mailto:Consulting@livingstonintl.com) if you would like assistance in helping to assure you are meeting the "reasonable care" standards.