

→ Imports

International trade tensions are increasing, with economic competition becoming full-blown trade warfare in many sectors. New trade agreements like the USMCA have significantly complicated the qualifying rules of origin. U.S. Customs has increasingly targeted shipments of goods suspected to be the product of forced labor. Special retaliatory duties have proliferated. Sheppard Mullin's international trade team helps clients around the world comply with Customs laws, import restrictions and the requirements of Free Trade Agreements (FTAs), as well as respond to Customs audits and focused assessments and litigate trade remedy and Customs compliance cases. We also design clients' manufacturing flows and global structures to take advantage of FTAs and reduce the burden of duties, as well as to qualify sources as non-FEOC for import of EV batteries and materials entitled to tax credits under the Inflation Reduction Act.

Import Services

- HTS Classification
- Valuation
- Transfer Pricing
- Country of Origin Determinations
- Marking
- USMCA
- KORUS
- Generalized System of Preferences (GSP)
- Automotive Rules of Origin under FTAs
- Core Parts, LVC and Steel and Aluminum Rules of USMCA
- EU and UK Import Regulation
- Forced Labor Compliance
- Uyghur Forced Labor Prevention Act (UFLPA)
- Section 301 Duties
- Section 232 Duties
- Advising on Foreign Entities of Concern
- Antidumping and Countervailing Duties (AD/CVD)
- OFAC Import Sanctions Compliance
- Prior Disclosures
- Customs Audits
- Focused Assessments

- C-TPAT
- Trusted Trader
- Global Risk Advisory Services
- Regulatory Analysis and Risk Assessment
- M&A Due Diligence
- Sanctions and Embargoes Counseling
- Import Compliance Programs
- Internal Investigations
- Criminal Defense

Industries Represented

- Aerospace and Defense
- Apparel
- Aviation
- Autos, EVs and Autonomous Vehicles
- Chemicals
- Computer and Software
- Consumer Goods
- Electronics
- Energy
- Engineering
- Financial Services
- Healthcare
- Life Sciences
- Manufacturing
- Medical products
- Pharmaceuticals
- Satellites
- Semiconductors
- Technology
- Telecommunications

Experience

Representative Matters

- Regular outside Customs legal counsel on four continents to one of the world's three largest automakers
- Successfully defended large automotive manufacturer in multi-year verification under the Korea-U.S. FTA
- Represented a major U.S. importer in initiating and completing a five-year sunset review of U.S. antidumping and countervailing duty orders on certain goods from China
- Brought a lawsuit in the U.S. Court of International Trade challenging an improper HTS re-classification by U.S. Customs and Border Protection (CBP) of imported merchandise
- Represented multiple plaintiffs in a lawsuit challenging the tariffs on Chinese goods initiated by the Donald J. Trump administration under Section 301 of the Trade Act of 1974
- Successfully defended a U.S. importer in a CBP "Forced Labor Risk Analysis and Survey Assessment" (RASA) regarding imports of renewable energy products from China
- Structured CAM production to qualify as non-FEOC for IRA tax credits
- Designed UFLPA compliance measures for numerous U.S. importers
- Designed compliance systems for Russian sanctions imposed by the U.S., EU and UK
- Resolved numerous country of origin, classification and valuation Prior Disclosure cases involving automotive imports into the U.S., EU, South America and the Middle East
- Formulated corporate structures and manufacturing flows for qualification of North American automotive products under the USMCA/TMEC
- Successfully resolved issues of classification, valuation, NAFTA/USMCA, and GSP compliance in a Prior Disclosure regarding imports of manufactured goods from Mexico, China, Thailand, and Canada
- Conducted a comprehensive customs Prior Disclosure regarding imports of manufactured goods from Thailand, Canada, and Korea
- Counseled a U.S. importer on compliance with multiple AD/CVD orders and anticircumvention orders on certain plastics from China
- Counseled multiple U.S. importers on compliance and strategic planning under AD/CVD and anticircumvention orders on photovoltaic cells from China, Taiwan, Cambodia, Malaysia, Thailand or Vietnam
- Designed Korea-U.S. FTA compliance system for qualification and documentation of U.S. manufactured automotive products
- Formulated compliance procedures for origin qualification and marking of refrigeration products exported between Mexico, the U.S., Colombia and Brazil under applicable FTAs
- Advised U.S. electronics manufacturer concerning country of origin and related BAA/TAA qualification of products with complex sourcing of components from various countries
- Successfully defended a high-volume U.S. lumber importer in a customs enforcement matter leading to the dismissal of \$2 million in proposed penalties
- Successfully petitioned for relief of S. airline from customs penalty for alleged failure to declare entry of certain parts returned from foreign aircraft maintenance and repair station