TS-24 October 1959

General Schedule
Position Classification Standards

WCPS-2 August 2002

POSITION CLASSIFICATION STANDARD FOR CUSTOMS ENTRY AND LIQUIDATING SERIES, GS-1894

Workforce Compensation
and Performance Service

Theodore Roosevelt Building 1900 E Street, NW Washington, DC 20415-8330 Classification Programs Division

Customs Entry and Liquidating Series
GS-1894

TABLE OF CONTENTS

SERIES DEFINITION 3

COVERAGE 5

EXPLANATORY STATEMENT 6

PART I - ENTRY 6
Initial classification procedure 9

PART II - LIQUIDATING 10
Import liquidating 10
Statutory classification procedure 12
Drawback liquidating 13
Protest review 16
General criteria 18

GUIDELINES 19

AUTHORITY AND RESPONSIBILITY
FOR CONCLUSIONS AND DECISIONS 21

QUALIFICATION REQUIREMENTS 22

SPECIAL NOTES 23

PART I - ENTRY 25
CUSTOMS ENTRY OFFICER, GS-1894-05 25
CUSTOMS ENTRY OFFICER GS-1984-07 27
CUSTOMS ENTRY OFFICER GS-1894-08 28
CUSTOMS ENTRY OFFICER, GS-1894-09 30
CUSTOMS ENTRY OFFICER, GS-1894-10 33
CUSTOMS ENTRY OFFICER, GS-1894-11 35
CUSTOMS ENTRY OFFICER, GS-1894-12 36

PART II - LIQUIDATING 39
CUSTOMS LIQUIDATOR GS-1894-05 39
CUSTOMS LIQUIDATOR, GS-1894-07 41
CUSTOMS LIQUIDATOR, GS-1894-11 46
CUSTOMS LIQUIDATOR (DRAWBACK), GS-1894-12 49
CUSTOMS LIQUIDATOR (PROTEST REVIEWER), GS-1894-13 53

SERIES DEFINITION

This series includes all classes of positions the duties of which are to administer, supervise, or perform work involving the examination, acceptance, processing, or issuance of documents required for the entry of imported merchandise into the United States and the initial classification of merchandise covered by the entries; the final determination of the statutory classification of merchandise covered by the entries; the determination of customs duties and applicable internal revenue taxes accruing on such merchandise; the ascertainment of drawback to be paid on exported articles manufactured with the use of duty-paid or tax-paid imported merchandise or substituted domestic merchandise; and the determination of the validity of protests against liquidation decisions on formal entries.

These standards supersede portions of the standards issued in June 1951 for the Customs Entry and Liquidating Series, GS-1894. They are to be substituted for those parts of the earlier standards covering customs entry officers and customs liquidators (import, drawback, and protest review.)

The standards establish a one-grade differential between entry officer and liquidator positions. Liquidator positions have been evaluated at a higher grade level because of:

(1) The basically greater authority and responsibility which the liquidators have for finality of actions and decisions, particularly those on statutory classification, determination of dutiable value, and assessment of duties and taxes;

(2) The requirement for higher knowledge, abilities, and skills: liquidators perform work which is more difficult and complex and requires higher knowledge, abilities, and skills, since they must take into consideration all customs actions taken on an entry (including inspection reports, appraisal reports, warehousing reports, ascertainment of precise amount of merchandise, determination of officially correct currency conversion rates, loss of or damage to merchandise, etc.) since the original entry was passed by the entry officer; liquidators must also consider the effort of prior trade agreements which were un effect when the entry was passed, as well as the current trade agreements that apply at the time of liquidation;

(3) The significantly greater effect on liquidator positions resulting from (a) changes in the Tariff Act; (b) increases in the number of tariff classifications, (c) additional court rulings; (d) extensions and revisions of import and export controls; (e) new materials and products; (f) currency fluctuations and taxes; and (g) new business practices; for example:

a. The Simplification Act of 1954, by amending the language covering similitude, eliminated comparisons by texture, composition, or material and confines similitude to "use"; this has increased the complexity of the liquidator's work, and makes the inclusion of new products under interpretations of the old language of the Tariff Act increasingly difficult;

b. New major trade agreements have rephrased, amended, and added new language to the Tariff Act paragraphs; with few exceptions these changes have resulted in additional classification complexities; for example, there have been added since 1951 approximately 3100 items to the cumulative dutiable tariff classifications;

c. In this same period, some of the earlier trade agreements have been terminated; for the liquidator, however, no trade agreement is ever fully superseded or terminated; the liquidation of consumption entries, for example, is often delayed by appeals and protests for many years after the date of entry which is the effective date for the rates of duty to be applied; therefore, as far as the liquidator is concerned, such agreements remain in effect as long as any unliquidated entry falls within their effective periods;

d. The liquidator must be alert at all times to the full record of all trade agreements which have been promulgated; similar problems are created by changes made in Presidential Proclamations and statutory amendments which are also limited to effective dates;

e. Improper classifications submitted by importers require that the liquidator detect any evasion or misstatement of facts, including drawing fine lines between ignorance of customs laws and regulations, desire to take advantage of technicalities to obtain the lowest rate, and deliberate attempts at fraud:

f. Liquidators are now required to prepare detailed transaction statements covering amended entries which were formerly prepared by importers;

g. The liquidator is now required to deal with a substantial increase in numbers and kinds of errors in unit of quantity, currency, discounts, dutiable and/or non-dutiable charges, wrong unit prices, etc., most of which result from the elimination of the requirement for the importer to file an amended entry;

h. Warehouse entries have the additional problems of delays in withdrawals; these withdrawals which represent the effective dates for rates of duty may, for one entry, extend over an unlimited period; con sequently, one commodity in a single entry, because of separate withdrawals, may take as many as three or four rates of duty.

In addition to the above, some liquidator positions are further strengthened in comparison to entry officers by the need to deal with a greater range and variety of entries liquidated. All liquidators are at a headquarters district and are responsible for liquidating entries received throughout the entire district in which the headquarters port is located, including those received at the headquarters port and other ports and sub-ports; in some cases, they may also liquidate en tries originally received in other districts. Liquidators are therefore sometimes concerned with a broader range and greater variety of entries.

Positions of entry officers are not of equal difficulty and responsibility, and they have not been affected to the same degree by the conditions described above; therefore, no overall changes have been made in the grade levels for these positions. The standards which apply to entry officer positions have been revised, however, to the extent necessary to bring up to date descriptions of technical work processes and to align entry officer grade levels with the new series structure.

COVERAGE

These standards apply to positions the duties of which involve (a) the initial receipt, examination, and acceptance of entry documents; initial classification of merchandise; approval of estimates of duty and internal revenue tax payable; designation of packages and merchandise for the appraisers' examination; examination and acceptance of bonds; issuance of permits to deliver merchandise; assistance in the enforcement of import restrictions and prohibitions; and the furnishing of information to the importing public concerning entry requirements, rates, customs regulations, and similar matters; and (b) the final determination of the statutory classification of imported merchandise; the final determination of duties and applicable taxes due; the ascertainment of drawback to be refunded on imported merchandise used in the manufacture of articles to be exported; and the analysis of protests against decisions concerning the classification of merchandise. The work relates to carrying out provisions of (a) the Tariff Act of 1930, as amended, (b) regulations under the Act, (c) related laws and regulations, (d) treaties and trade agreements, (e) provisions of the Customs Simplification Acts of 1953,1954, and 1956, and (f) applicable administrative and court decisions governing the importation of merchandise.

(Positions of supervisory entry officer and supervisory liquidator are classifiable in this series but not covered by these standards. They are classified in accordance with the General Schedule Supervisory Guide. Revised standards for positions of entry clerk, entry assistant, liquidating clerk, and liquidating assistant will be issued at a later date.)

EXPLANATORY STATEMENT

PART I - ENTRY

The entry officer passes upon formal entries, with responsibility for estimating the amount of customs duties and applicable internal revenue taxes to be deposited and the amount of the bond to be furnished by the importer, pending final liquidation of the entry. The work performed by entry officers on individual formal entries is similar wherever performed. These duties have not been de scribed at each level in the standards, but are set forth as follows:

The entry officer:

(1) Determines that the party making entry has a right to do so, as evidenced by a properly executed bill of lading or an acceptable document in lieu thereof;

(2) Examines and compares entry forms, invoices, entry permits, bills of lading, and accompanying papers to insure that all required documents are present, complete, and prepared in accordance with requirements of laws and regulations; this involves examination of numerous items, including proper form of declaration, authorized signatures, and agreement of such pertinent details as invoice number, consignee, country of origin, date of export, carrier, quantities, package markings, merchandise description and values;

(3) Orders the posting of bonds for missing documents;

(4) Insures that an appropriate form of bond has been submitted in sufficient amount when required for the type of entry (in most positions, the entry officer also examines bonds for validity with respect to proper wording or format, principals and sureties, penalties, signatures, witnesses and other legal requirements);

(5) Examines the invoice and entry descriptions of merchandise, <u>determines</u> <u>whether the tariff classifications as indicated on the entry form are correct in</u> accordance with those descriptions, with any other information appearing on entry documents or invoices, and with provisions of the paragraphs of the Tariff Act and rates of duty therein or in Proclamations of the President pursuant to <u>trade agreements or under the flexible tariff laws, (taking into consideration</u> <u>such factors as use, similitude, commercial or common designation, component materials, construction, and the relative specificity of competing tariff provisions,</u>) and selects or verifies the appropriate rate where more than one may apply;

(6) Verifies the accuracy of the conversion of foreign currency to United States currency, insuring that the rate of exchange is properly applied as of the date of exportation of the merchandise;

(7) Verifies the accuracy of the conversion of foreign units of weight and measurement to units used as bases for assessment of rates of duty;

(8) Insures that any applicable internal revenue taxes assessable are included at correct rate;

(9) Verifies extensions and totals;

(10) Verifies commodity coding in accordance with the Statistical Classification of Imports of the Department of Commerce;

(11) Ascertains that each invoice covered by the entry shows the gross amount, deduction of nondutiable charges, deductions from invoice values to make entered values, and the addition of any dutiable charges not included in the gross amount, and of any other additions to make entered values (so that the final amount in the summary computation represents the aggregate of the entered values of all the merchandise on each invoice covered by the entry;

(12) Orders the weighing, gauging, counting, or measuring of merchandise where required;

(13) Designates for examination, by marks and numbers, specific packages (or, in certain instances, a percentage of total shipment), insuring that a proper sample is included, and indicates the place for examination.

In connection with the above basic functions, the entry officer must also determine that the entry meets a considerable number of requirements, which vary with such elements as type of entry, conditions of entry, country of origin of merchandise, or nature of merchandise. For example, the entry officer:

(1) Insures that a specific bonded warehouse has been designated on ware house entries and that a customs licensed cartman has been selected to do the required handling;

(2) Designates on entry documents the requirements for holding such merchandise as food, plant or animal products for inspection by other interested agencies of the Government; insures before acceptance of the entry, that items and commodities such as narcotics,

gold, arms and munitions, foreign excess property, etc., meet conditions established by other agencies of the Government, including commodities subject to Foreign Assets Control;

(3) Estimates countervailing duties or other special duties;

(4) Accepts or refers to other employees in higher grade or to other parts of the collector's office entries covering particular categories of merchandise, such as items requiring special licenses, prohibited items, quota merchandise, or merchandise consigned to importers on "watch lists;"

(5) Examines for the presence, completeness, and proper execution of:

(a) Declarations or certificates required to establish as free of duty various categories of conditionally free merchandise;

(b) Documents accompanying immediate transportation entry forms for importations shipped in bond from other ports;

(c) Statements of component materials for certain commodities required in assessment of duties or taxes;

(d) Affidavits as to use of merchandise when rate of duty varies therewith;

(e) Certificates of origin when dutiable status or rate of duty is affected thereby;

(f) Special consular forms for restricted imports;

(g) Statements covering sale of merchandise in transit.

Because of the volume of entries and the requirement for taking action on the date of submission, the entry officer, particularly at larger ports, must exercise a high degree of skill to insure protection of the revenue and enforcement of the varied and numerous provisions of customs and related laws and regulations. They must, for example, be able to note immediately in the rapid review and comparison of documents any discrepancies or apparent evidence of fraudulent intent. If such intent is discovered, they report it to their supervisors for possible investigation by the Customs Agency Service. Items which must be so noted in the rapid review of entry documents are, for example, time gaps between export and entry dates, (which in periods of

fluctuating currency may indicate the need for changes in entered statements of value), and such items as improperly described units of value, or unreasonable requests for changes in the ordering of packages for examination.

Because of the large volume of formal entry work at some ports in relation to the number of entry officers available to process such entries, certain of the less complex duties described above may not be performed by the entry officers, e.g., they may not verify accuracy of extensions or of the currency conversion rate, specific rate of duty, etc. However, they do make the more important determinations, such as proper tariff classification of the merchandise, right to make entry, presence of proper documentation and acceptability and sufficiency of bonds. The functions of the entry officers have a significant place in the over all customs procedures governing the importation of merchandise. All actions taken subsequent to entry concerning merchandise classification, total dutiable value and final amount of duties and taxes due can be expedited, if through the alertness and vigilance of the entry officer, the entry is proper in every respect with particular reference to the entered Tariff Act paragraph and rate of duty.

Proper entry precludes delays in moving merchandise, reduces the number of protests as to classification and minimizes the number of cases involving increases or refunds of duties.

Initial classification procedure

The initial classification of imported merchandise (as distinguished from advisory classification and statutory classification) is accomplished at the time the entry is presented. Determination of the initial classification of imported merchandise requires a general technical knowledge of grade, quality, construction, condition, and use of merchandise, together with the method of manufacture or production, as well as thorough knowledge of the Tariff Act of 1930, as amended, the Customs Simplification Acts pertinent trade agreements and treaties, and the legal application of present classification definitions.

In initially classifying merchandise, the customs entry officer:

(1) Scrutinizes the entry and determines that the papers present complete and proper documentation;

(2) Examines and analyzes the evidence submitted with the entries, in~ices, affidavits, certificates, and other documents concerning the entered value, classification and description of the merchandise, including the kind, class, use, and quality, measure, weight or other characteristics;

(3) Selects the appropriate basis for initial classification by determining the use for which the merchandise is intended, its similitude to other merchandise (the classification of which is settled), and the characteristics of construction or component materials which place it within a specific provision of the proper paragraph of the Tariff Act of 1930, as amended;

(4) Determines relative specificity of application of seemingly conflicting paragraphs of the Tariff Act of 1930, as amended;

(5) Makes fine distinctions between paragraphs or portions of the same para graph and, where necessary, selects the appropriate one of several rates in one provision.

On the basis of his determinations, the customs entry officer either accepts or rejects the entry. In the event of serious disagreement the matter is dis cussed with his supervisor.

PART II - LIQUIDATING

Import liquidating

Liquidation of import entries is the *final settlement* of accounts between importers and the Government, taking into consideration the numerous possible adjustments in duty and applicable tax payable which may have become necessary (subsequent to the acceptance of the entry and payment of the estimated duty and taxes) as a result of inspection, appraisal, warehousing, ascertainment of precise amounts of merchandise, determination of officially correct currency conversion rates, loss of or damage to the merchandise, and for similar reasons.

The work performed by liquidators on individual formal entries is similar wherever performed, although it is characterized by the application of numerous methods and procedures which vary with the kind of merchandise and the type of entry involved. These duties are not described at each level at which liquidating work occurs but are set forth as follows:

A liquidator examines entry and related documents pertaining to the tariff status of merchandise, and certain other documents such as owner's declarations to be filed after entry, to insure the presence of all required documents and their validity with respect to timeliness of filing, inclusion of necessary in formation, correctness of such information and its consistency among the various documents, and presence of signatures and authorizations. The legal requirements depend in each case upon the type of entry, conditions of entry, nature of merchandise, reports of findings or nature of action taken by other customs officers, whether merchandise has been subjected to manipulation under bond, and other similar considerations. The liquidator, in performance of these functions:

(1) Accounts for merchandise entered, and quantities and weights on which duty and applicable internal revenue tax are assessable, by examining entry forms, invoices, entry permits, reports of inspectors and warehouse officers, reports and claims of damages and shortages, reports of appraising officers, and weighers' and gaugers' records:

(2) Insures that restricted merchandise items and commodities (such as food, plant or animal products, currency, narcotics, gold, etc.) meet conditions established by other agencies of the Government including commodities subject to Foreign Assets Control;

(3) Determines acceptability of claims in support of passing as free of duty merchandise imported conditionally free;

(4) Statutorily classifies merchandise under appropriate paragraphs of the Tariff Act of 1930. as amended:

(5) Corrects any error, mistake of fact, or other inadvertence, not amounting to an error in the construction of a law, adverse to the importer and manifest from the record or established by documentary evidence, in any entry, liquidation, appraisement or other customs transactions, when the error, mistake, or inadvertence is brought to the attention of the Customs Service within one year after the date of the entry, appraisement, or transaction;

(6) Compares appraised unit prices and conditions for agreement with all available documents filed in connection with an entry, determines whether any uniformly nondutiable charges have been included in the value and accepted by the appraising officer, and determines total dutiable value of merchandise by verifying unit values of dutiable and nondutiable charges, discounts, and applicable taxes, where necessary prorating such items among articles carrying different rates of duty, according to their size, weight or value;

(7) Prepares a legal liquidation in cases where an inadvertence or error in appraisement which is adverse to the Government is discovered, and which may not be legally demanded; constructs an additional statement of duties which would have accrued had there been no such inadvertence or error, which is sent to the importer with a request that the withheld duties be paid voluntarily;

(8) Converts foreign weights and measures to United States units and converts foreign currency to United States currency, insuring that rates of exchange are based on actual dates of exportation and determining whether a proclaimed or certified rate should be used, or if no certified rate is available, whether one should be requested;

(9) Adjusts invoiced quantities to agree with reports of customs officers and determines duty assessable by applying appropriate rates based upon value finally determined to be correct;

(10) Determines applicable internal revenue taxes assessable;

(11) Makes allowances for shortages and breakages and for merchandise lost, stolen, destroyed, or abandoned, and on the basis of reports and evidence submitted in support of such claims;

(12) Where applicable, assesses and determines additional duties for countervailing, dumping, marking, or other special duties;

(13) Determines additional amounts due or amounts to be refunded, taking into account the estimated duty and applicable internal revenue tax deposited on entry of merchandise or subsequent to entry;

(14) Reliquidates entries when necessary, applying the new technical conditions based on his knowledge of the new rulings, Presidential Proclamations, or recently enacted laws, Court decisions, or reversal by the United States Court of Customs and Patent Appeals, which necessitated such reliquidations.

The liquidator observes in his examination of documents apparent attempts at fraud, and calls them to the attention of his supervisor for possible investigation by the Customs Agency Service.

Statutory classification procedure

The statutory classification of imported merchandise (as distinguished from the initial classification made by the customs entry officer and the advisory classification made by the customs examiner) is accomplished in the liquidation of an entry. This is the decision made in the name of the Collector of Customs which constitutes the classification practice referred to in the Tariff Act and which may be protested formally for review by the courts. Determination of the statutory classification of imported merchandise under provisions of the Tariff Act of 1930, as amended, sections of related statutes and the Customs Simplification Acts of 1953, 1954, and 1956, requires a good general knowledge of grade, quality, construction, condition and use of merchandise, together with the method of manufacture or production as well as thorough knowledge of the Tariff Act of 1930, as amended, the Customs Simplification Acts, pertinent trade agreements and treaties, and the legal application of present classification definitions.

In statutorily classifying merchandise, the customs liquidator:

(1) Examines and analyzes the evidence submitted in invoices, reports, affidavits, certificates and other documents, including the appraiser's suggested advisory classification and description of the merchandise, concerning the kind, class, use, quality, measure, weight, or other characteristics of the merchandise:

(2) Selects the appropriate basis for statutory classification by determining the use for which the merchandise is intended, its similitude to other merchandise (the classification of which is settled), and the characteristics of construction or component materials which place it within a specific provision of the proper paragraph of the Tariff Act of 1930, as amended;

(3) Determines relative specificity in applying seemingly conflicting paragraphs of the Tariff Act of 1930, as amended;

(4) Makes fine distinctions between paragraphs or portions of the same para graph and where necessary selects the appropriate one of several rates in one provision.

The liquidation of an entry may be delayed for years for various reasons. Since the import classification situation is changing continuously to conform with additional data, new trade agreements, statutes, economic conditions, court decisions, etc., the conclusions drawn at the time of liquidation may differ completely from those based on earlier available information and circumstances. Nevertheless, the statutory classification made at the time of liquidation is the one to which the Government is committed when the liquidation becomes final.

Drawback liquidating

Drawback liquidating (as distinguished from import liquidating) involves the determination of refund to the exporter of duties or taxes, or both, allowed by the Government on export of articles manufactured or produced in the United States with the use of imported merchandise, or with the use of domestic merchandise substituted for imported merchandise, or with the use of tax-paid merchandise; or refunds allowed in certain other situations (for example, when rejected imported merchandise is returned).

There is no "estimate of drawback due" made by either the claimant or by any customs officer before the drawback liquidator makes his independent de termination of the drawback due. Millions of dollars are refunded annually as a result of the decisions of the drawback liquidator. Almost every commodity has its own deviation from any so-called general norm; due to the complicated nature of the drawback law and regulations, the great variety of the products dealt with, and materials used in the manufacture thereof (each of which may have its own

characteristic problem), such deviations are frequent. A separate drawback rate is issued by the Bureau of Customs to each manufacturer, there by eliminating any possibility of generalization except for the utilization of forms. (A drawback rate means the quantity of imported material which the Bureau of Customs directs shall be taken by the collector of customs as a basis for determining the drawback due.)

Since changes in manufacturing processes and technological developments are occurring constantly and since new uses are being developed for products, by-products, and wastes, drawback liquidation work is not static. Changes create new problems demanding immediate and direct exercise of sound and independent judgment and require the developing of facility in rapidly locating applicable precedents, decisions, and orders.

Drawback liquidating work involves the final settlement of drawback entries and certificates of manufacture covering a variety of exported articles, requiring use of a knowledge of manufacturing processes and application of complex methods and procedures which vary with the kind of article exported and conditions and processes of manufacture subsequent to importation. The work performed by drawback liquidators is similar wherever performed. These duties have not been described in detail at the level at which such positions occur, but are set forth as follows:

The drawback liquidator examines drawback entries, certificates of manufacture, and associated documents to verify (a) presence of documents required to establish completeness of drawback claims and compliance with laws and regulations by the claimant and any other parties involved (such documents include Bureau of Customs authorizations setting forth the basis for liquidation with respect to articles exported, manufacturers' statements, declarations, certificates of importation, certificates of delivery, abstracts of manufacturing records, notices of exportation, collectors' certification as to facts of exportation and name of exporter, weight, measure, or count of exported merchandise, reports of appraising officers, entry documents and others); (b) correctness and completeness of documents and presence of required signatures; and © timeliness of filing documents, of receipt of imported merchandise by manufacturers, of use of imported merchandise or domestic merchandise substituted for imported merchandise in the manufacture of exported articles, and of exportation. The drawback liquidator in performance of these functions:

(1) From pertinent documents, establishes the identity of imported duty-paid merchandise on which drawback is claimed, from the original import entry and subsequent transfers of ownership and processes of manufacture to ultimate exportation, to determine that such imported merchandise was used in the manufacture of exported articles;

(2) Determines that legal requirements have been met with respect to evidence of exportation, right of claimant to receive drawback and payment of duties and applicable internal revenue taxes on the imported merchandise used or of applicable internal revenue taxes on domestic merchandise used;

(3) Determines whether statutory time for filing a protest against the liquidation of the import entry has elapsed or whether importer has waived the right to protest;

(4) Determines that information submitted on the certificates of manufacture, drawback entry, and accompanying documents shows compliance with the manufacturer's statement as to manufacturing processes used, quantities of spoilage and recoverable waste, loses in processing, percentage of imported materials used in finished articles, disposal of waste, and other related conditions;

(5) Insures, in connection with drawback claims involving substitution of duty free or domestic merchandise for duty-paid imported merchandise in the production of exported articles, that such substituted merchandise is of the same kind and quality as the imported merchandise on which drawback is claimed, considering nature, source, and method of production of substituted materials;

(6) Determines amount of duties and applicable internal revenue taxes paid on imported or tax-paid domestic materials used in the production of exported articles by following processes used in original liquidation of the import entry;

(7) By using such factors as (a) amount, quantity, weight, or other measure of imported and domestic ingredients used, (b) type and quantity of waste incurred, (c) value of wastes incurred and (d) amount, quantity, weight or other measure of articles produced, determines duty or applicable tax paid on ingredients used, quantity of imported ingredients used, quantity of imported merchandise which the value of waste will replace, quantity of imported ingredients represented by recoverable waste, quantity of imported ingredients allowable or designated for production of finished articles, or drawback per unit of finished articles with adjustments for exportations made beyond the legal time limit, or any combination thereof;

(8) Applies the unit rate of drawback or the applicable unit rate of duty, or both, and determines total amount of drawback due on imported merchandise.

The drawback liquidator calls to the attention of his supervisor, for possible investigation by the Customs Agency Service, any apparent deviations from processes and conditions of manufacture in the manufacturers' statements.

(Although the drawback liquidator is concerned with the verification of details and intricacies of drawback transactions on the basis of documentary evidence presented, documentary evidence alone is not sufficient to permit the Bureau of Customs adequately to control drawback transactions. The Customs Agency Service participates to a very substantial degree in controlling drawback transactions by making inspections, examinations and investigations to verify accuracy of manufacturers' statements, certificates of manufacture, nature of manufacturing processes, controls exercised by the manufacturer over imported or tax-paid merchandise, quantities, nature and causes of waste, any deviation from normal situations in manufacturing, disposal of waste products, etc. Thus, in addition to performing investigations of possible frauds in connection with drawback as well as other customs transactions, the Customs Agency Serv ice also performs the regular on-the-spot inspections required in connection with drawback entries.)

Protest review

The review of protests involves the final administrative analysis and disposition of claims made by importers and their representatives against collectors' decisions on liquidations of all types of import entries, or against other related charges, exactions, refusals, and decisions by collectors. Such review permits only two alternative decisions by the protest reviewer in the name of the collector; either the correctness of the protest must be accepted and the original action adjusted accordingly, or, failing to reach such a finding, the protest must be referred to a customs court, accompanied by the collector's defense of his decision, ruling, or finding. The work performed in reviewing protests is similar wherever performed. These duties have not been described in detail at the level included in the standards but are set forth as follows:

The protest reviewer examines each protest or group of related protests to insure that filing has been done within the statutory time limit, and that the protestant has a proper interest. He/She:

(1) Reviews the original liquidated entry to determine the correctness of prior actions taken and previous decisions made which are or may be pertinent to the consideration of the protest, including actions taken and decisions made on (a) classification of imported merchandise; (b) assessment of duties and applicable internal revenue taxes; (c) assessment of countervailing or other special duties; (d) dutiable weight or other dutiable measure of merchandise; (e) computation of tare, dutiable value and/or the inclusion of charges, taxes, commissions and expenses in the calculation of total dutiable value; (f) allowance of amounts of duty and/or applicable internal revenue tax because of claimed shortage, leakage or damage; (g) status of merchandise from communist-controlled countries; (h) applicability of quotas, trade agreements, public laws and Presidential proclamations; (I) status of conditionally free merchandise; (j) waiving of requirements (when such waivers are discretionary with the collector); (k) conversion of foreign currency; (1) assessment of liquidated damages; (m)

duties and applicable taxes; (n) correction of errors; (o) right to make entry; (p) refusal by the collector to post liquidations; and all other actions taken by customs officers;

(2) Studies all facts pertinent to the entry and all facts and opinions expressed in the protest which states the action protested, analyzes the underlying reason or reasons for the protest, and makes a determination with respect to such reasons;

(3) Develops by investigation, additional information and facts required for a determination of the issues and of the merits of the protest or those necessary to the collector's defense;

(4) Studies the Tariff Act, as amended, regulations and rulings under the act, pertinent provisions of the Internal Revenue Code and related Federal statutes and regulations, to locate applicable precedents and governing provisions of law and regulations;

(5) Conducts intensive research into precedent Treasury and court decisions and rulings, examines various court records, utilizes resources of other Government agencies (including Government laboratory facilities and public and special libraries) to develop technical information pertinent to the issues; consults with customs officers and representatives of other Government agencies, members of trade organizations, and experts in commerce and industry to obtain required information; obtains samples and exhibits; interviews and obtains qualified witnesses willing to testify for the Government;

(6) If the original liquidation action is sustained, prepares a report (when necessary, a "master report") summarizing issues involved and rebutting contentions of the protestant; citing and interpreting applicable law, regulations, and precedents; giving opinions of trade experts, appraisers and other customs officers; and naming witnesses who are willing to testify for the Government, and giving the scope and substance of their testimony;

(7) In validating a protest, prepares a report directing a modification of the collector's original liquidation action in whole or in part, as necessary;

(8) In connection with the study of certain cases, recommends for consideration by the Bureau of Customs changes in practice in the classification of merchandise, and as assigned makes studies of specific phases of the administration of the Tariff Act, as amended, or effects of certain of its provisions on the collection of revenue;

(9) Without referring to the Bureau of Customs, reconciles differences of opinion between the offices of the collector and the comptroller with respect to the validation of protests, and between the offices of the collector and the appraiser with respect to protested classification of merchandise;

(10) Where such differences cannot be resolved, prepares a statement of the collector's position for submission to the Bureau;

(11) After action by the deputy collector, approves and returns acceptable stipulations of fact submitted by protestants or their attorneys to the Office of the United States Attorney and referred to the collector for review, and disapproves and returns unacceptable stipulations without referring to the deputy collector;

(12) On request by the Office of the United States Attorney and on assignment by the deputy collector, attends pre-trial conferences in the United States Attorney's office and assists at trials of protest issues in the United States Customs Court:

(13) Examines decisions of the Customs Court and prepares opinions on the advisability of rehearings and appeals to the United States Court of Customs and Patent Appeals; develops reports similar in nature to master reports, in connection with the preparation of new cases for trial when application of decisions of the Customs Courts is limited by the Bureau of Customs to specific importations or issues covered by such decisions;

(14) Furnishes authoritative advice and information on customs protest procedures and legal requirements to importers and their attorneys, brokers, and others.

General criteria

The grade level evaluation of positions in this series depends primarily upon (1) the scope and difficulty of the entry and liquidation problems encountered (2) the nature and availability of guidelines and supervisory controls; (3) the original thinking which the entry officer or liquidator is required to do; (4) the nature, scope, and purpose of personal contacts; (5) the extent to which technical decisions and conclusions are relied upon without detailed review, and the effect of such decisions and conclusions upon segments of the national or international economy; and (6) the intensiveness and extensiveness of specialized knowledge, abilities, and skills required.

The specific values of these criteria in classifying entry officer or liquidator positions are directly controlled by the relative importance of the customs districts as characterized by their relative standing in the foreign trade aspects of the national economy. The characteristics of the customs districts are influenced by the types, varieties, and volume of commodities imported throughout the respective districts and by the areas and the industries for which these districts serve as import gateways. The incidence of new problems or those requiring more complex entry or liquidation determinations also directly affect the grade levels of the positions. Some of the factors causing high incidence of such problems are: (l) receipt of importations regularly from a number of highly industrialized producing countries, usually of types which are subject to "ad

valorem" or "compound" rates of duty; (2) irregular merchandising conditions peculiar to certain producing areas or certain commodities; (3) excessive multiplicity or paucity of sellers, producers, or manufacturers of a certain commodity; and (4) processing of importations that usually produce complex entry or liquidation problems (e.g., those falling within Tariff Act paragraph 1559 dealing with "use" classifications, those subject to the "General Agreement on Tariff and Trade," or those requiring specialized technical or commercial knowledge).

Each determination of initial classification, right to make entry, statutory classification, and final settlement requires a specific decision of the entry officer or liquidator. Therefore, in classifying positions, higher grade level value is placed on positions at those headquarters or other ports of entry having the maximum incidence of problems as indicated by the extent or degree to which the above outlined factors are present. Lower grade level value is placed on positions at headquarters or other ports of entry having lesser incidence of such problems.

GUIDELINES

Although the basic guidelines are essentially the same for all positions in the series, the breadth and intensity of the knowledge required of such guides and the relative difficulty of their application and interpretation vary among positions at different grade levels in relation to the nature and complexity of the entry or liquidating problems encountered. Generally, the work of positions in the series is governed by the following guides:

(a) Tariff Act of 1930, as amended;
(b) Customs Simplification Acts of 1953,1954, and 1956;
(c) Regulations issued under the Acts;
(d) Customs Manual;
(e) Customs Regulations and appendix thereto;
(f) Bureau rulings and office orders;
(g) Treasury decisions;
(h) Customs Court decisions;
(i) Applicable excise tax provisions of the Internal Revenue Code;
(j) Applicable regulations of other Government agencies, including Foreign Assets Control Manual for Customs Personnel and Regulations; Department of State International Traffic in Arms Manual; National Firearms Act; Department of Commerce Foreign Excess Property Manual, etc.;
(k) Customs Information Exchange Circulars;
(l) Currency quotations of the Federal Reserve Board and the Secretary of the Treasury;
(m) Trade agreements;
(n) Listings of prohibited, restricted, quota, and other special categories of merchandise;
(o) Technical books and manuals;

(p) Encyclopedias;
(q) Foreign dictionaries.

Positions of entry officers require the use of all of these, to a greater or lesser extent. and in addition,

(a) Department of Commerce, Bureau of the Census, Statistical Classification of Commodities imported into the United States;
(b) Ordering manual;
(c) List of approved warehouses and cartmen;
(d) List of approved importer's premises and warehouses for outside examination by the appraiser.

Positions of import liquidators require the use of all of these, to a greater or lesser extent, and in addition,

(a) Weighing and gauging manuals;
(b) Reports of laboratory analyses;
(c) Reports of appraising officers;
(d) Liquidators' Manual.

Drawback liquidators use all of the basic guides and all of the specialized import liquidating guides, to a greater or lesser extent, and in addition,

(a) Drawback provisions of the Tariff Act of 1930, as amended;
(b) Related laws and regulations;
(c) Manufacturers' affidavits;
(d) Reports of investigations of customs agents;
(e) Bureau authorities setting forth manufacturing processes and bases for determining drawback;
(f) Technical information furnished by manufacturers and exporters.

Protest reviewers use all of the basic guides and all of the import and draw back liquidating guides, to a greater or lesser extent, and, in addition,

(a) Specialized protest provisions of the Tariff Act of 1930, as amended;
(b) Related laws and regulations;
(c) Specialized trade and technical information furnished by importers, manufacturers, and research organizations.

AUTHORITY AND RESPONSIBILITY FOR CONCLUSIONS AND DECISIONS

All entry officers in the series (with the exception of those occupying trainee positions) have essentially the same nature, scope, and degree of authority and responsibility for decisions and conclusions. The difficulty and complexity of decisions involved in the exercise of this authority and responsibility, however, vary among the positions at different grade levels in relation to the technical determinations required by the nature and complexity of the entry and classification problems encountered. Generally, the entry officer's acceptance or rejection of entries and his determination as to the right to make entry are final for entry purposes, unless contested and appealed by an importer or broker. While there is complete review of entry documents in connection with the final assessment of duties and taxes in the liquidating process, the decisions of an entry officer are final in connection with the sufficiency of bonds posted, requirements for posting bonds for missing documents, authorization of release of merchandise on warehouse entries, and estimated duties and taxes deposited by an importer to secure release of merchandise on dutiable consumption entries. In addition, the entry officer's designation of specific packages of merchandise to be examined is final, although an appraising officer or inspector may request the submission of additional packages.

Similarly, all liquidators in the series (with the exception of those occupying trainee positions) have essentially the same nature, scope, and degree of authority and responsibility for decisions and conclusions. The difficulty and complexity of decisions involved in the exercise of this authority and responsibility, however, vary among the positions at different grade levels in relation to the technical determinations required by the nature and complexity of the liquidation problems encountered. The liquidator's decisions and conclusions concerning the determination of dutiable value, statutory classification, and amount of duties and taxes due are considered tantamount to final action. The liquidator serves basically as a specialist and is fully accountable for the technical decisions he makes in his assigned area of responsibility. A small percentage of import and drawback liquidations is subject to review and verification on a selective basis by random and judgment samples by liquidators in the office of the comptroller of customs in the respective districts. Cases in which agreements are not attained between the offices of the collector and the comptroller are referred to the Bureau level for decision. Decisions concerning the classification of merchandise also are reviewed in the office of the comptroller; however, it is necessary that the comptroller, collector, and the appraiser all agree on the classification of the merchandise, or the entries must be referred to the Bureau level for decision.

The import liquidator uses his trained judgment, ingenuity, and analytical ability in making his decisions and determinations. These qualities are required particularly in deciding whether all facts necessary to establish the identity and dutiable value of merchandise are available; in determining whether facts and circumstances indicate fraudulent intent or evasion of laws; in

statutorily classifying merchandise when two or more conflicting paragraphs of the Tariff Act of 1930. as amended, seem to apply, or when fine distinctions must be made between paragraphs or between portions of the same paragraph; and in interpreting pro visions of law and regulations and principles embodied therein, to determine their proper application to liquidation problems caused by such factors as constantly changing economic conditions and trade practices, negotiation and termination of trade agreements, currency manipulations and exchange controls, changes in composition of commodities and methods of manufacture, and importation of commodities not previously manufactured.

Failure to interpret and apply pertinent laws properly would result in inequities to the importing public and domestic producers, and loss or over-collections of revenue with resultant adverse effects.

Opinions are frequently given by entry officers and liquidators to importers, brokers, and to the importing public in advance of entry of merchandise, concerning classification of merchandise, rates of duty, determination of duty, dutiable charges, etc.; such opinions, however, are not binding upon the collector. Opinions furnished concerning procedural requirements, general regulations, and similar matters, not dependent upon the specific identity of particular merchandise, are usually binding unless the regulations, statutes, procedures, etc.. upon which such opinions are based are changed in the interim.

QUALIFICATION REQUIREMENTS

All positions in the series (with the exception of trainee positions) require essentially the same basic knowledge, abilities, and skills. These are:

(1) With respect to types of imported merchandise entered, knowledge of such characteristics as use, commercial or common designation, usual practices involved in manufacture, component materials, and usual countries of origin;

(2) Familiarity with overall Customs procedures;

(3) Ability to analyze facts and to apply provisions of laws and regulations;

(4) Ability to verify details accurately and alertness in detecting discrepancies:

(5) Effectiveness in meeting and dealing with people.

The knowledge, abilities, and skills described above vary in breadth and in tensity in the various levels in regard to the varieties of merchandise involved, the incidence of entry and liquidating problems encountered, and the specialized nature of the work performed.

Positions of entry officers require these basic knowledge, abilities and skills, with particular reference to entry and classification work.

The knowledge, abilities, and skills required of the import liquidator are more exacting and more comprehensive than those required for the entry officer in that the liquidator must be concerned with complete documentation on all actions taken subsequent to original entry such as advisory classification opinions of appraising officers, laboratory analyses reports, warehouse withdrawals, etc., and the evaluation of these actions in his final determinations. The liquidator, therefore, in addition ro possessing the knowledge, abilities, and skills required for entry officers, must have additional knowledge, abilities and skills with particular reference ro (a) statutory classification laws, regulations, and principles, (b) methods for final determination of dutiable value, and (c) applicability of prior as well as current trade agreements.

The drawback liquidator must have a thorough knowledge of all phases of im port liquidating, and in addition, must have a specialized knowledge of drawback transactions.

The protest reviewer must have a highly specialized and detailed knowledge of all phases of import liquidating, and in addition, because of the controversial nature of the matters dealt with, he must have a comprehensive knowledge of all aspects of protest issues.

SPECIAL NOTES

1. Titles established in this series are as follows:

   Customs Entry Officer
   Customs Liquidator
   Customs Liquidator (Drawback)
   Customs Liquidator (Protest Review)

(The official class title for supervisory positions is the appropriate basic title with the prefix "Supervisory.")

2. Positions of customs liquidators are located only at the headquarters port of a customs district, as opposed to other technical positions (examiners, entry officers, inspectors, etc.) which may be located at other ports in addition to the headquarters ports. For liquidation purposes, the headquarters port serves as a clearing house for all formal entries received

throughout the district, which may embrace several subports. Therefore, the liquidator at any given headquarters port is concerned with the full range and variety of formal entries received throughout the entire district, whereas the entry officer is concerned only with those entries received at the port to which he is assigned. In some districts, therefore, the liquidator is concerned with a greater range and variety of entries than are found at any one port in that district.

3. The lowest grade level for a fully trained entry officer (at a small subport) under these standards is GS-8; for a fully trained liquidator (at a small district), the lowest grade level is GS-10. In a given headquarters port, where the entry officer and the liquidator are both concerned with entries of comparable variety, the lowest grade level for the entry officer is GS-9, and for the liquidator, GS-10.

4. Customs liquidator positions are located both in the offices of the collectors and in the offices of the comptrollers. In the comptrollers' offices, the function of the liquidator positions is to review on a selective sample basis the liquidation determinations made by liquidators in the offices of the collectors. Collectors' districts do not coincide with comptrollers' districts. A collector's district may be composed of a headquarters port in addition to a number of subports, while a comptroller's district is composed of several collectors' districts. For purposes of these standards, liquidator positions located in the offices of comptrollers are evaluated in accordance with the same grade level criteria which apply to liquidator positions in the offices of collectors of customs.

5. Positions of drawback liquidators and protest reviewers have not been de scribed below the GS-12 and GS-13 levels, respectively; these positions are found only at the headquarters port which regularly receives the greatest variety and volume of importations from most of the exporting countries of the world and from the great majority of sources within those countries. When drawback transactions or formal protests are found in liquidator positions (on a full-time or part-time basis) al smaller headquarters ports or comptrollers' districts, they are of lesser difficulty and volume and relate to more limited varieties of imports than is characteristic of those at the largest port. Under these circumstances the overall complexity of drawback transactions and formal protests does not exceed the complexity of the im port liquidating work and no additional grade level credit is warranted for drawback or protest review functions. Therefore, positions of this kind at smaller ports and districts will be classified in accordance with the criteria established for import liquidator positions at the particular port or district in these standards, and will fall at the GS-10 or GS-11 level.

6. The general practice in the Customs Service is to divide the work equally among fully qualified entry officers or liquidators at any one port or district; management decisions on distribution of workload should, therefore, result in the assignment to all fully trained entry

officers at a given port or to all fully-trained liquidators at a given district, of entries which are equivalent in difficulty and variety. The effect of any deviations from this practice, like other deviations from typical assignments of duties and responsibilities described in these standards, must be considered individually in classifying positions.

7. Earlier standards based grade level distinctions among entry officer and liquidator positions upon variations in variety and volume of entered merchandise in a collector's or comptroller's organization with statistical citations of numbers of dutiable formal entries, formal entries, and numbers of Tariff Act paragraphs applicable to these entries. The use of specific variety-volume workload statistics as stated above, as a grade level classification determinant has been eliminated completely in these standards. Instead, the standards deal with the general characteristics of the ports and districts to which entry officers and liquidators are assigned, the relative varieties of merchandise, sources and countries of origin, and the frequency and complexity of entry, classification, and liquidation problems.

8. Positions of entry officers or liquidators located at ports at which the work load requires the establishment of only one such type of position, and who may have supporting clerical assistance but who do not exercise any super vision over fully trained entry officers or liquidators, will be evaluated in accordance with these standards. [In most instances of this kind, such limited supervisory responsibility does not require the use of a supervisory title.]

PART I - ENTRY

CUSTOMS ENTRY OFFICER, GS-1894-05

Nature and purpose of work:

Work assignments at this level are designed to train the incumbents in the application of fundamentals of customs entry techniques; to orient employees in the policies, regulations, and practices of the Bureau; to facilitate the acquisition of a working knowledge of the guidelines and methods used; to familiarize employees with the various entry forms, invoices, affidavits, etc., and to facilitate evaluation of competency, potential, aptitude, and interests of the employee to provide a basis for more responsible assignments.

The work includes the following: works with an entry officer in higher grade and observes him in the processing of entries; examines entry forms, invoices, entry permits, and other forms; applies conversion tables of foreign weights and measures and verifies the conversion of foreign currency to United States currency as submitted on the assigned entry; searches for and assembles pertinent information from office files and records for use in assisting the entry officer of higher grade in making his decisions.

Nature of supervisory control exercised over the work:

Incumbents are under close technical and administrative control of an entry officer in higher grade who makes work assignments, furnishes detailed information, and gives specific instructions. In the early period of training, the work is closely reviewed for completeness, technical accuracy, adherence to sound entry and classification practices, and conformance to instructions. As the incumbent demonstrates increased competence, supervision becomes less intensive and review may be more often on a spot-check basis.

Nature of available guidelines:

Incumbents are engaged in becoming familiar with guidelines and applicable reference sources. Some judgment is applied in recognizing situations for which usual methods are not appropriate and for which reference to the supervisor is necessary.

Nature and purpose of personal work contacts:

Contacts with others are rare and usually limited to factual matters.

Nature and scope of conclusions and decisions:

There Is no responsibility for independent conclusions and decisions at this level. Incumbent discusses all problems with his supervisor and is expected to be of practical assistance to him after an initial indoctrination period.

Qualifications statement:

Knowledge, abilities, and other qualities:

Ability to acquire a general knowledge of basic customs entry principles and classification techniques, laws, and procedures; aptitude for more difficult and responsible customs entry work; ability to analyze and condense material and adequately present it orally or in writing; personal traits such as alertness, cooperativeness, reliability, work accuracy, tact, resourcefulness, and judgment.

CUSTOMS ENTRY OFFICER GS-1984-07

Nature and purpose of work:

Entry Officers GS-7 receive training on assignments which typically represent a limited part or phase of broader assignments for which an entry officer in higher grade is responsible. Assignments are usually screened to determine that more difficult areas or unusual problems will not be encountered. Entry officers are required to be familiar with and to employ a number of individual standard entry and classification principles, techniques, and processes, so that they can carry out an assignment through a series of related detailed steps.

The following duties are typical but not all-inclusive: Working with or without an entry officer in higher grade present, examines assigned entry forms, in voices, affidavits, etc., and initially classifies the entered merchandise; estimates the correctness of the dutiable and non-dutiable charges as entered by the importer or his agent; assures that the importer or agent has the right to make entry; checks the conversion of foreign weights and measures to United States units and the conversion of foreign currency to United States currency at the prevailing rates of exchange, and on the basis of these actions recommends to his supervisor the acceptance or rejection of the entry as presented.

Nature of supervisory control exercised over the work:

Incumbent receives instruction from an entry officer in higher grade in the methods and techniques of determining initial classification and in customs entry procedures; and in applicable laws, regulations, and precedents. His completed work, including initial classification decisions and estimates of duties or applicable taxes, is carefully reviewed for accuracy, thoroughness, and correctness of conclusions. Responsibility for substantive decisions is assumed by the supervisor.

Nature of available guidelines:

The work is governed by the guides described under General Criteria in the Explanatory Statement. Such guides are supplemented by specific instructions from entry officers in higher grade concerning their application or interpretation.

Nature and purpose of personal work contacts:

Incumbent has limited contacts with importers, brokers, and with representatives of other Government agencies to request or furnish information and to explain customs requirements.

Nature and scope of conclusions and decisions:

Within the limitations of instructions and guidelines, the entry officer GS-7 applies some judgment and discretion to the solution of entry and classification problems. Although he does not make final decisions on acceptance or rejection of entries, his judgment in correctly interpreting the documents presented and in initially estimating the amount of duties and applicable taxes duty largely forms the basis for collection of the proper duties and taxes due.

Qualifications statement:

Knowledge, abilities, and other qualities:

Knowledge of the principal provisions of law, regulations, decisions, principles, policies, procedures, and practices which relate to initial classification of entries and the estimation of duties and applicable taxes due; familiarity with sources of information concerning other related provisions of law, regulations, decisions, principles, procedures, and practices; familiarity with overall customs clearance procedure; ability to assemble, analyze, and present oral or written information clearly; ability to observe and comprehend the significance of unusual conditions of documents indicating possible violations of laws and regulations; cooperativeness, judgment, tact, initiative, and reliability; and aptitude for more difficult and responsible customs entry and classification work.

CUSTOMS ENTRY OFFICER GS-1894-08

Nature and purpose of work:

Positions are located at ports or subports which, because of their geographical location, serve very limited industrial and commercial areas and receive very limited varieties of imports.

Basic duties of the Entry Officer GS-8 are described in Part I of the Explanatory Statement. The work of the incumbent is characterized by infrequent occurrence of entry or classification problems. There is substantially little or no variety in limited types of imports regularly received; e.g., only one or a very few commodities are regularly imported in commercial quantities.

Nature of supervisory control exercised over the work:

Incumbent works under the general supervision of a deputy collector in charge, or another entry officer in a higher grade, who makes an occasionally spot-check of the work.

Nature of available guidelines:

The work is governed by the basic guidelines described under General Criteria in the Explanatory Statement. Because of the very limited varieties of merchandise and the very limited number of sources from which it is received. There are relatively few problems of interpretation and application of guides.

Nature and purpose of personal work contacts:

The incumbent has contacts with importers, brokers, and others to request or furnish information and explain customs requirements. Work contacts are usually frequent, but ordinarily they are not as extensive or varied as those at higher levels, nor do they present difficult problems for the incumbent.

Nature and scope of conclusions and decisions:

The basic authority and responsibility of the Entry Officer GS-8 are described under General Criteria of the Explanatory Statement. At this level there is relatively few incidence of entry and classification problems and conclusions and decisions involve limited technical difficulty.

Qualifications statement:

The Entry Officer GS-8 must have the following knowledge, abilities, skills, and other qualities, in addition to those described for entry officers in the Explanatory Statement:

(1) Knowledge of the provisions of the Tariff Act, regulations and rulings under the Act, Treasury Decisions, decisions of the Customs Courts, applicable provisions of the Internal Revenue Code, and pertinent regulations of other Government agencies, which are most frequently applied to the work and to the very limited varieties of merchandise typically involved;

(2) Familiarly with all other provisions of laws and regulations and with all other administrative and court decisions relating to the work, with particular application of these to the very limited variety of imports received;

(3) Ability to exercise independent judgment in solving problems of limited technical difficulty in the entry and classification of imports.

CUSTOMS ENTRY OFFICER, GS-1894-09

Nature and purpose of work:

At this level two work situations exist:

Situation A:

Positions are located at ports which, because of their geographical location, serve limited industrial and/or commercial areas and receive limited varieties of imports.

Basic duties of GS-9 entry officer positions are described in Part I of the Explanatory Statement. At the GS-9 level (1) importations are received regularly from one or a few highly industrialized producing countries; (2) the countries from which the importations are received are not usually affected by continuing fluctuations in currency, multiple currencies, or involved changes in tax structures; (3) importations are received from a limited number of sources (manufacturers, producers, or sellers) within those countries; and (4) a limited variety of merchandise, items, grades, and qualities is dealt with. The work of the GS-9 entry officer position is characterized by relatively frequent occurrence of moderately complex problems requiring application of various entry and classification principles and techniques to new situations and the development of new technical knowledge.

However, by comparison with positions at the GS-10 level, the difficulty and complexity of entry officer positions GS-9 are not as great in that the problems encountered requiring application of various entry and classification principles and techniques are less complex and occur less frequently as compared with the GS-10 level.

Situation B:

Positions are located at ports which, because of their strategic geographical location, regularly receive a great variety of importations from many countries and from numerous sources (manufacturers, producers, and sellers) within those countries, and serve large industrial and commercial areas as import gateways.

The entry officer in this kind of position assists an entry officer in higher grade, in which capacity he (1) completes the entire entry process on assigned individual entries or on categories

of entries which are assigned to him because no unusual problems or difficulties are anticipated; (2) works with the entry officer in higher grade on selected more difficult cases, completing either all or assigned portions of the entry process but receiving advice on problems that are new or complicated from the entry officer in higher grade who reviews the completed work and assumes responsibility for it; and/or (3) completes the entire entry process on all entries received over the counter but is expected to request advice and help from an entry officer in higher grade who reviews the work carefully and assumes responsibility for the more difficult entries.

While the incumbent in this type of position performs the same kind of duties as other entry officers in higher grades, his duties are less difficult and responsible since he receives more supervision and, consequently, does not have as great a degree of accountability for independent judgment or decision.

Nature of supervisory control exercised over the work:

Situation A: The entry officer works under an assistant collector, a deputy collector in charge, or another entry officer in higher grade, who makes an occasional spot check of the work.

Situation B: The entry officer continues to receive advice and instruction from his supervisor concerning applicable laws, regulations, and precedents. The work is reviewed closely to insure proper application of methods and techniques and correct interpretation of guides. As the Entry Officer GS-9 demonstrates increased competence, this review is lessened, although he is required to discuss new and unusual problems with his supervisor or with other entry officers in higher grade.

Nature of available guidelines:

In both situations A and B, the work is governed by the basic guidelines described under General Criteria in the Explanatory Statement.

In situation A, the entry officer must keep informed of frequent changes, recognize the need for research, and quickly locate applicable precedents, decisions, and orders. Judgment and resourcefulness are required in applying and interpreting various guides in the light of facts presented in such diverse problems as those concerned with legality of documents; acceptability of signatures; sufficiency of bonds; designation of packages to be examined; and classification of merchandise which involves questions of adequacy of the description of merchandise given and the correctness of the cited paragraph and rate, particularly when more than one Tariff Act paragraph seems applicable.

In situation B, however, the entry officer is required to confer more frequently with his supervisor concerning the interpretation and application of available guides.

Nature and purpose of personal work contacts:

In both situations A and B the incumbent has continual contacts with importers, and with brokers and other importers' representatives, to secure and furnish information and to explain customs requirements.

Nature and scope of conclusions and decisions:

In situation A, the basic authority and responsibility for conclusions and decisions are described under General Criteria in the Explanatory Statement. Judgment and resourcefulness are required in solving Problems in the initial classification of merchandise, and in searching for and applying statutes, regulations, orders, and precedents.

In situation B, the entry officer's acceptance or rejection of entries and his determination as to the right to make entry are for the most part accepted as final. However, because of the higher incidence of the more complex entry and classification problems, as compared with positions in situation A above, the entry officer in situation B is required to confer more frequently with the supervisor and his decisions are subject to closer review.

Qualifications statement:

The entry officer GS-9, situation A, must have the following knowledge, abilities, skills, and other qualities, in addition to those described for entry officers in the Explanatory Statement:

(1) Good knowledge of the provisions of the Tariff Act, regulations, rulings under the Act, Treasury Decisions, decisions of the Customs Courts, applicable provisions of the Internal Revenue Code, and pertinent regulations of other Government agencies, which are most frequently applied to the work and to the limited varieties of merchandise typically involved;

(2) Knowledge of all other provisions of laws and regulations and of all other administrative and court decisions relating to the work with particular application of these to the limited varieties of imports received;

(3) Ability to exercise independent judgment in solving problems of moderate technical difficulty in the entry and classification of imports.

The entry officer, GS-9, in situation B must have knowledge, abilities, skills and other qualities similar to those described for the GS-10 level, except that in situation B at GS-9 the incumbent applies these with less independence of action and decision.

CUSTOMS ENTRY OFFICER, GS-1894-10

Nature and purpose of work:

Positions are located at ports which, because of their strategic geographical location, serve large industrial and/or commercial areas as import gateways, and receive a large variety of imports from many countries and from numerous sources .

Basic duties of positions of entry officer GS-10 are described in Part I of the Explanatory Statement. At the GS-10 level (1) importations are regularly received from at least several highly industrialized producing countries, (2) many of the countries from which importations are received have continuing fluctuations in currency, multiple currencies, or involved changes in tax structures, (3) importations are received from a large number of sources (manufacturers, producers, or sellers) within those countries, and (4) an extensive variety of merchandise, items, grades, and qualities is dealt with. The work is characterized by frequent occurrence of complex problems requiring extensive application of various entry and classification principles and techniques to new situations and the development of new technical knowledge.

However, by comparison with the GS-11 level, the difficulty and complexity of GS-10 positions are not as great as those described at the next higher level, in that the problems requiring application of various entry and classification principles and techniques are less complex and occur less frequently as compared with the GS-11 level.

Nature of supervisory control exercised over the work:

Entry officers GS-10 work under the general supervision of another entry officer who makes an occasional spot check of their work. The entry officers GS-10 discuss with their supervisors only the more difficult, complex, doubtful, or novel problems, or potentially precedent-setting interpretations. In addition, the supervisor provides advice on changes in regulations, statutes, procedures, and policies.

Nature of available guidelines:

The work of the entry officer GS-10 is governed by the basic guidelines described under General Criteria of the Explanatory Statement. Because of the proportionately lower incidence of entry and classification problems than at the GS-11 level, however, the application and interpretation

of appropriate guides are less difficult and do not require as high a degree of knowledge, judgment, and resourcefulness.

Nature and purpose of personal work contacts:

The entry officer GS-10 deals directly with importers, brokers, and the importing public, advising on appropriate forms of entry, and explaining or interpreting legal and procedural requirements.

Nature and scope of conclusions and decisions:

The entry officer's authority and responsibility for conclusions and decisions are described under General Criteria of the Explanatory Statement. Because of the proportionately lower incidence of entry and classification problems than at the GS-11 level, technical decisions are relatively less difficult and are made with respect to relatively less varied types of commodities and smaller numbers of sources.

Qualifications statement:

The entry officer GS-10 must have the following knowledge, abilities, skills, and other qualities, in addition to those described for entry officers in the Explanatory Statement:

(1) Very good knowledge of the provisions of the Tariff Act, regulations and rulings under the Act, Treasury Decisions, decisions of the Customs Courts, applicable provisions of the Internal Revenue Code, and pertinent regulations of other Government agencies, which are most frequently ap plied to the work and to the extensive varieties of merchandise typically involved;

(2) Good knowledge of all other provisions of laws and regulations and of all other administrative and court decisions relating to the work, with particular application of these to the extensive varieties of imports received;

(3) Ability to exercise independent judgment in solving difficult technical problems in the entry and classification of imports.

CUSTOMS ENTRY OFFICER, GS-1894-11

Nature and purpose of work:

Positions are located at the headquarters port which (1) regularly receives the greatest variety and volume of importations from most of the exporting countries of the world, and from the great majority of sources (manufacturers, producers, and sellers) within those countries, and (2) serves as the import gateway for the entire nation.

Basic duties of positions of entry officer GS-11 are described in Part I of the Explanatory Statement. At the GS-11 level (1) importations are received regularly from practically all of the highly industrialized producing countries; (2) the great majority of the countries from which importations are received have continuing fluctuations in currency, multiple currencies, or involved changes in tax structures; (3) importations are received from a very large number of sources (manufacturers, producers, or sellers) within those countries; and (4) a very extensive variety of merchandise, items, goods, and qualities is dealt with. The work is characterized by the constant occurrence of highly complex entry and classification problems requiring extensive application of various entry principles to new situations and the development of new technical knowledge.

Nature of supervisory control exercised over the work:

Entry officers GS-11 work under the general supervision of another entry officer in higher grade. They discuss with their supervisors only the more difficult, novel, doubtful, or potentially precedent-setting interpretations. In addition, the supervisor provides advice on changes in regulations, statutes, procedures, and policies.

Nature of available guidelines:

The guidelines governing the work at this level are described under General Criteria in the Explanatory Statement. Because of the absence of responsibility for initially passing on special types of entries involving special requirements, rendering advisory services, authorizing special applications and permits, and resolving differences of opinion, the entry and classification problems at the GS-ll level do not require the same degree of knowledge, judgment, and resourcefulness in the application and interpretation of appropriate guides as that required at the GS-12 level.

Nature and purpose of personal work contacts:

Entry officers GS-11 deal directly with importers, brokers, and the importing public, accepting entries "over the counter," advising as to the appropriate form of entry, discussing reasons for rejection, and explaining or interpreting legal and procedural requirements. In some instances, however, responsibility for dealing directly with the public may be vested in other positions in higher grade. In such a case the entry officer GS-11 participates in discussions when importers or brokers disagree with his decisions and present their cases to entry officers at higher levels.

Nature and scope of conclusions and decisions:

The entry officer's authority and responsibility for conclusions and decisions are described under General Criteria in the Explanatory Statement. By comparison with the GS-12 level, such conclusions and decisions are made with respect to entry and classification problems of lesser technical difficulty and do not involve responsibility for initial decisions on problems arising out of (a) advisory services, (b) the application of special requirements, © authorization of special applications and permits, and (d) resolution of differences of opinion.

Qualifications statement:

The entry officer GS-11 must have the following knowledge, abilities, skills, and other qualities, in addition to those described for entry officers in the Explanatory Statement:

(1) Thorough knowledge of the provisions of the Tariff Act, regulations and rulings under the Act, Treasury Decisions, decisions of the Customs Courts, applicable provisions of the Internal Revenue Code, and pertinent regulations of other Government agencies, which are most frequently applied to the work and to the very extensive varieties of merchandise typically involved;
(2) Very good knowledge of all other provisions of laws and regulations and of all other administrative and court decisions relating to the work, with particular application of these to the very extensive varieties of imports received;

(6) Ability to exercise independent judgment in solving highly complex technical problems in the entry and classification of imports.

CUSTOMS ENTRY OFFICER, GS-1894-12

Nature and purpose of work:

Positions are located at the headquarters port which (l) regularly receives the greatest variety and volume of importations from most of the exporting countries of the world and from the great

majority of sources (manufacturers, producers, and sellers) within those countries, and (2) serves as the import gateway for the entire nation.

General details of the work performed by customs entry officers GS-12 are described in Part I of the Explanatory Statement. Entry officers GS-12 are particularly distinguished from those at the GS-11 level in that the incumbent of the GS-12 position serves as a principal point of contact between the entry division and importers, brokers, and the general public, with responsibility for (a) rendering advice and assistance on all types of entry problems and matters, (b) authorizing the use of various special types of entries, © approving various special applications and permits pertaining to entries of merchandise of exceptional variety and unusual complexity, and (d) insofar as possible, resolving differences of opinion between entry officers in lower grade and importers and brokers.

The entry officer GS-12 receives "over the counter" and authorizes the use of various types of entries which involve special requirements (detailed examination of these entries are subsequently made by other entry officers in lower grade). Included are appraisement entries, sample office entries, 12-month bond entries, narcotics, and articles for the use of the Federal Government or for the use of diplomatic officers of foreign governments. In authorizing such entries, the entry officer (a) questions importers or their agents to establish relevant facts pertaining, for example, to the nature of the merchandise, its condition on arrival, circumstances surrounding importation, residence status of importer (in connection with eligibility for free entry) or intent as to use of merchandise (in connection with merchandise claimed to be personal or household effects); (b) where-two or more alternatives are possible, gives advice as to the type of entry which will result in the most expeditious procedure for both the importer and the Government; © examines for presence and proper completion of necessary documents, including various affidavits, certificates, and declarations which are required in connection with conditionally free or other kinds of special entries; (d) determines, where applicable, the amount of bond to be posted; and (e) ascertains that all special requirements for the particular type of entry are met.

After similarly questioning the applicant and examining documents, the entry officer (a) approves permits for entry for merchandise over-carried to a second port, applications requesting outside examination of merchandise (after securing concurrence of the appraising officer involved), applications requesting permission for the importer to examine and sample merchandise at the public stores, and applications to substitute one type of entry for another; (b) issues duplicates for lost permits; and © certifies extracts of invoices to be used in connection with entry of partial shipments. When importers and brokers request clarification of or question the basis for return of entries for correction or rejection of entries, the entry officer GS-12 discusses with them the points involved; and as necessary, he confers with the entry officer in

lower grade responsible for detailed processing of the entry, and supplies information or explanations requested, or renders decisions on points in dispute.

Nature of supervisory control exercised over the work:

Supervision exercised over the work is primarily administrative. The entry officer GS-12 is responsible for making independent decisions on technical matters. He discusses particularly novel or difficult problems with his supervisor. The work is reviewed primarily through evaluation of protests and complaints from importers and brokers. The entry officer informs his supervisor of problems which may involve policy or precedent-establishing decisions and, as an authority on entry matters, he usually recommends decisions on such cases based on his experience and on extensive research in guidelines and precedents.

Nature of available guidelines:

The guidelines governing the work of the entry officer GS-12 are described under General Criteria of the Explanatory Statement. Since the entry officer makes on-the-spot decisions, many of these guides, to a large extent, must be committed to memory and augmented by considerable experience in their application to unusual situations. Incumbents must keep informed of frequent changes, recognize the need for research, and be skillful in locating applicable precedents and decisions. Regulations governing certain forms of special entry or action are somewhat general, permitting discretionary determinations by the entry officer based on the facts in each case and consideration of over-all Custom procedure.

The exercise of judgment, resourcefulness, and originality is required in interpreting legal requirements, in establishing facts through skillful questioning, in determining the need for and devising affidavit forms, In helping importers and brokers to solve unusual problems, and in discerning evidence of fraudulent intent.

Nature and purpose of personal work contacts:

The entry officer GS-12 deals constantly with importers, brokers, the importing public and representatives of other agencies of the Federal Government and those of foreign governments usually in matters concerning special types of entries. The varied situations encountered require adeptness in obtaining essential information and required documentation, and the exercise of tact and diplomacy in settling differences of opinion. The advice furnished by the entry officer is authoritative and includes, for example, the explanation of complex regulations, statutes, and procedures, and the interpretation of entry requirements on the basis of which the importer may decide not to import a particular type of merchandise.

Nature and scope of conclusions and decisions:

The basic authority and responsibility of the entry officer GS-12 for conclusions and decisions are described under General Criteria of the Explanatory Statement. Additional authority and responsibility exists at this level for rendering advice and assistance on all types of entry problems and matters, for approving the use of special types of entries, for approving various special application and permits on entries of merchandise of exceptional variety and unusual complexity, and for resolving differences of opinion between entry officers in lower grade and importers and brokers.

Qualifications statement:

The entry officer GS-12 must have the following knowledge, abilities, skills, and other qualities, in addition to those described for entry officers in the Explanatory Statement:

(1) Thorough and comprehensive knowledge of the provisions of the Tariff Act, regulations and rulings under the Act, Treasury Decisions, decisions of the Customs Courts, applicable provisions of the Internal Revenue Code, and pertinent regulations of other Government agencies, which are most frequently applied to the work and to the exceptional varieties of merchandise typically involved;

(2) Thorough knowledge of all other provisions of laws and regulations and of all other administrative and court decisions relating to the work, with particular application of these to the exceptional varieties of imports received:

(3) Ability to exercise independent judgment in solving unusually complex technical problems in the entry and classification of imports; in rendering advice and assistance on all types of entry problems and matters, in authorizing the use of special types of entries, in approving various special applications and permits on entries of merchandise of exceptional variety and unusual complexity and in resolving differences of opinion.

PART II - LIQUIDATING

CUSTOMS LIQUIDATOR GS-1894-05

Nature and purpose of work:

Work assignments at this level are designed to train the incumbents in the application of fundamentals of liquidating techniques; to orient employees in the policies, regulations, and practices of the Bureau; to facilitate the acquisition of a working knowledge of the guidelines

and methods used in determining statutory classification; to familiarize employees with the various entry forms, invoices, and reports of appraising officers, inspectors, and warehouse officers; and to facilitate evaluation of competency, potential aptitude, and interests of the employee to provide a basis for more responsible assignments.

The work includes the following: works with a liquidator in higher grade and observes him in the liquidation of formal entries; in the less complex cases, studies entry forms, invoices, entry permits, and reports of other customs officers and extracts pertinent information for use of the liquidator in higher grade; makes conversion of foreign weights and measures to United States units and conversion of foreign currency to United States currency; searches for and assembles pertinent information from entry and classification records, office files and records for use in making liquidation determinations and in preparing required reports.

Nature of supervisory control exercised over the work:

Incumbents are under close technical and administrative control of a customs liquidator in higher grade who makes work assignments, furnishes detailed information, and gives specific instructions. In the early period of training, the work is closely reviewed for completeness, technical accuracy, adherence to sound liquidation practices, and conformance to instructions. As the incumbent demonstrates increased competence, supervision becomes less intensive and review may be more often on a spot-check basis.

Nature of available guidelines:

Incumbents are engaged in becoming familiar with guidelines and reference sources applicable to work of the positions. Some judgment is applied in recognizing situations for which usual methods are not appropriate and for which reference to the supervisor is necessary.

Nature and purpose of personal work contacts:

Contacts with others are rare and limited to factual matters.

Nature and scope of conclusions and decisions:

There is no responsibility for independent conclusions and decisions at this level. Incumbent discusses all problems with his supervisor and is expected to be of practical assistance to him after an initial indoctrination period.

Qualifications statement:

Knowledge, abilities, and other qualities:

Ability to acquire readily a general knowledge of basic liquidation principles, laws, regulations, and procedures; aptitude for more difficult and responsible customs liquidating work; ability to analyze and condense material and adequately present it orally or in writing; personal traits such as alertness, cooperativeness, reliability, work accuracy, tact, resourcefulness, and judgment.

CUSTOMS LIQUIDATOR, GS-1894-07

Nature and purpose of work:

Liquidators GS-7 receive training on assignments which typically represent a limited part or phase of broader assignments for which a liquidator in higher grade is responsible. Assignments are usually screened to determine that more difficult areas or unusual problems will not be encountered. Liquidators are required to be familiar with and to employ a number of individual standard liquidation principles, techniques, and processes, so that they can carry out an assignment through a series of related detailed steps. Incumbent's assignments may include the entire liquidating process on "one-line" entries which present no unusual problems.

The following duties are typical but not all-inclusive: accounts for all the merchandise entered and the quantities, weights, and values on which duty is assessable, by examining entry forms, invoices, entry permits, reports of inspectors, and bills of lading; verifies the correctness of the dutiable and non-dutiable charges as entered by the importer or his agent and reported by the appraising officer; converts foreign weights and measures to United States units and converts foreign currency to United States currency at the prevailing rates of exchange; computes the total dutiable value by applying discounts, charges, applicable taxes, commissions, and expenses, and by checking adjustments from unit values of dutiable charges; and derives the final duty assessable by applying the appropriate rate.

Nature of supervisory control exercised over the work:

Incumbent receives instruction from his supervisor in methods and techniques of establishing statutory classification and making liquidation determinations; and in applicable laws, regulations, and precedents. His completed work, including classification decisions and determination of total duties and applicable taxes, is carefully reviewed for accuracy, thoroughness, and correctness of conclusions. Responsibility for substantive decisions is assumed by the super visor.

Nature of available guidelines:

Guides used in the performance of the work are described under General Criteria in the Explanatory Statement. Such guides are supplemented by specific instructions from liquidators in higher grade as to their application or interpretation.

Nature and purpose of personal work contacts:

Incumbent has limited contacts with importers, brokers, and with representatives of other Government agencies to request or furnish information and to explain customs requirements.

Nature and scope of conclusions and decisions:

Within the limitations and guidelines, the liquidator GS-7 applies some judgment and discretion, to the solution of the liquidation problems. Collection of the proper amount of Customs duties or applicable internal revenue taxes on the type of entry assigned rests to a large extent upon the responsibility of the incumbent in correctly interpreting the documents and determining the amount of duties and taxes due.

Qualifications statement:

knowledge, abilities, and other qualities:

Knowledge of the principal provisions of law, regulations, decisions, principles, policies, procedures, and practices which relate to statutory classification decisions and determination of duties and taxes due; familiarity with sources of information concerning other related provisions of law, regulations, decisions, principles, procedures and practices; familiarity with over allCustoms clearance procedure; ability to assemble, analyze, and present oral or written information clearly; ability to observe and comprehend the significance of irregularities in documents indicating possible violations of law and regulations; cooperativeness, judgment, tact, initiative, and reliability; aptitude for more difficult and responsible customs liquidating work.

Nature and purpose of work:

This is the initial level at which the customs liquidator has responsibility for independently performing the all liquidation process on assigned individual en tries or on categories of entries which are selected and assigned to him because no unusual problems or difficulties are anticipated.

The GS-9 liquidator assists a liquidator in higher grade in which capacity he (1) works with the liquidator in higher grade on selected more difficult cases, completing either all or assigned portions of the liquidating process but receiving advice on problems that are new or complicated from the liquidator in higher grade who reviews the completed work and assumes responsibility for it; and/or (2) liquidates all types of entries, but is expected to request advice and help from a liquidator in higher grade who reviews the work carefully and assumes responsibility for the more difficult entries.

While the incumbent performs the same kind of duties as liquidators in higher grade, his duties are less difficult and responsible; and since he receives closer supervision on the more difficult entries, he does not have as great a degree of accountability for independent judgment or decision.

Nature of supervisory control exercised over the work:

The incumbent applies guidelines and precedents independently to liquidations which do not involve unusual problems or difficulties. He continues to receive advice and instruction from his supervisor in methods and techniques of determining dutiable value, statutory classification, and duties and taxes payable; in applicable laws, regulations, and precedents; in trade practices; and in characteristics of merchandise. His work is closely reviewed to insure proper application of methods and techniques and correct interpretation of guides. As he demonstrates increased competence, this review is lessened and he is expected to work independently in liquidating assigned entries, although he is required to discuss new and unusual problems with his supervisor or with a liquidator in higher grade.

Nature of available guidelines:

Guidelines governing the work are described under General Criteria in the Explanatory Statement. The incumbent applies guidelines and precedents to liquidation problems but is required to confer frequently with his supervisor concerning their interpretation and application.

Nature and purpose of personal work contacts:

The incumbent has continual contacts with importers and with brokers and other representatives of importers in securing and furnishing information and in explaining customs requirements.

Nature and scope of conclusions and decisions:

The decisions, recommendations, and conclusions of the liquidator GS-9 are considered final on the liquidating matters within the scope and limitations of his assigned responsibility where there

are no deviations from policies and established practices. His determinations are not final in the more difficult and complex matters to which he is infrequently assigned or which he encounters in the course of liquidating work.

Qualifications statement:

The customs liquidator GS-9 must have the following knowledge, abilities, and skills, in addition to those described in the Explanatory Statement:

(1) Good knowledge of the provisions of the Tariff Act, regulations and rulings under the Act, Treasury Decisions, decisions of the Customs Courts, applicable provisions of the Internal Revenue Code, and pertinent regulations of other Government agencies, which are most frequently applied to the work and to the varieties of merchandise typically involved;

(2) Knowledge of all other provisions of laws and regulations and of all other administrative and court decisions relating to the work, with particular application of these to the varieties of imports received;

(3) Ability to exercise independent judgment, within limitations, in the solution of problems of technical difficulty in the liquidation of import entries.

Nature and purpose of work:

Positions are located at the headquarters ports of districts where, because of the districts' geographical locations, limited industrial and/or commercial areas are served. and limited varieties of imports are received.

Basic duties of the customs liquidator GS-10 are described in Part II (Import Liquidating) of the Explanatory Statement. At the GS-10 level (1) imports are received <u>regularly</u> from <u>one or a few</u> highly industrialized producing countries (2) the countries from which the imports are received are <u>not usually</u> affected by continuing fluctuations in currency, multiple currencies or involved changes in tax structure; (3) imports are received from a <u>limited number of sources</u> (manufacturers, producers, or sellers) within those countries; and (4) a <u>limited</u> <u>variety</u> of merchandise, items, grades, and qualities is dealt with. The work of the GS-10 liquidator is characterized by relatively frequent occurrence of moderately complex problems requiring application of various liquidation principles and techniques to new situations and the development of new technical knowledge.

However, the difficulty and complexity of the GS-10 positions are not as great as those described at the GS-ll level, Situation A, in that the problems encountered requiring application of various liquidation principles and techniques are less complex and occur less frequently as compared with the GS-ll level.

Nature of supervisory control exercised over the work:

The incumbent works under the general supervision of a higher grade liquidator or an assistant collector. The degree of supervision is comparable to that described at the GS-11 level, Situation A.

Nature of available guidelines:

Guides governing the work are described under General Criteria in the Explanatory Statement. Because of the relatively lesser incidence of liquidation problems than at the GS-11 level, Situation A, however, the application and interpretation of appropriate guides are less difficult and do not require as high a degree of knowledge, judgment, and resourcefulness.

Nature and purpose of personal work contacts:

As at the GS-11 level, Situation A, the incumbent deals directly with importers, brokers, and others to secure additional information, explain legal requirements governing importation of merchandise, and occasionally settle differences of opinion concerning dutiable value, statutory classification, and amount of duties and taxes involved.

Nature and scope of conclusions and decisions:

The incumbent's authority and responsibility for conclusions and decisions are described under General Criteria in the Explanatory Statement. By comparison with positions in Situation A at the GS-11 level, technical decisions are less difficult and complex.

Qualifications statement:

The liquidator GS-10 must have the following knowledge, abilities, skills, and other qualities, in addition to those described for import liquidators in the Explanatory Statement:

(1) Very good knowledge of the provisions of the Tariff Act, regulations and rulings under the Act, Treasury Decisions, decisions of the Customs Courts, applicable provisions of the Internal Revenue Code, and pertinent regulations of other Government agencies, which are

most frequently ap plied to the work and to the limited varieties of merchandise typically involved;

(2) Good knowledge of all other provisions of laws and regulations and of all other administrative and court decisions relating to the work, with particular application of these to the limited varieties of imports received;

(3) Ability to exercise independent judgment in solving problems of moderate technical difficulty in the liquidation of import entries.

CUSTOMS LIQUIDATOR, GS-1894-11

Nature and purpose of work:

At this level two work situations exist: (the basic duties of these positions are described in Part II [Import Liquidating] in the Explanatory Statement).

Situation A:

Positions are located at the headquarters ports of districts where, because of the districts' strategic geographical locations, a great variety of importations is received from many countries and from numerous sources (manufacturers, producers, and sellers) within those countries, and large industrial and commercial areas are served as import gateways. (Positions in this class are also located in the offices of the comptrollers of customs in whose comptroller districts the headquarters ports as described above are situated.)

At the GS-11 level (1) imports are regularly received from at least several highly industrialized producing countries; (2) many of the countries from which imports are received have continuing fluctuations in currency, multiple currencies, or involved changes in tax structures; (3) imports are received from a large number of sources (manufacturers, producers, or sellers) within those countries; and (4) an extensive variety of merchandise, items, grades, and qualities is dealt with. The work is characterized by the frequent occurrence of complex problems requiring extensive application of various liquidation principles and techniques to new situations and the development of new technical knowledge.

However, the difficulty and complexity of GS-11 positions are not as great as those at the GS-12 level because the problems encountered requiring the application of various liquidation principles and techniques are less complex and occur less frequently than do those at the GS-12 level.

Situation B:

Positions are located at the headquarters port of a district where the greatest variety and volume of importations are regularly received from most of the exporting countries of the world and from the great majority of sources (manufacturers, producers, and sellers) within those countries. The port serves as the import gateway for the entire nation.

By comparison with the GS-12 level, there is a difference in the degree of reliance placed upon the work of the GS-11 liquidator in this situation, reflected by the following: (1) a liquidator GS-11 confers frequently with his supervisor or with a liquidator in higher grade on difficult or novel problems of legal application and interpretation pertaining to appropriate applicable principles and liquidating techniques and concerning determination of dutiable value, statutory classification, and amount of duties and taxes due, and (2) the conclusions and decisions of the liquidator GS-11 involving recommended changes in classification or actions resulting in substantial increases or refunds or other unusual actions, are reviewed by his supervisor and may be referred to another liquidator in higher grade for additional study and review.

Nature of supervisory control exercised over the work:

The liquidator GS-11 in both situations works under a supervisory liquidator. In positions described in Situation A, the degree of supervision is comparable to that described for the GS-12 level.

In positions described in Situation B, the supervision is closer. Because of the more complex nature of the assigned entries and the higher incidence of difficult problems as compared with the liquidator GS-11 in Situation A, the decisions concerning dutiable value and statutory classification involving the more complicated liquidation determinations are reviewed by the supervisor or may be referred to another liquidator in higher grade for additional study and review. Noncontroversial matters are subject only to cursory review.

Nature of available guidelines:

In both situations A and B, the basic guides are those described under General Criteria in the Explanatory Statement.

In Situation A, the work requires that the guides be interpreted in relation to diverse problems arising continually in all phases of the liquidation process, and particularly with respect to the statutory classification of merchandise.

In positions described in Situation B, the liquidator is required to confer more frequently with his supervisor concerning the interpretation and application of these guidelines.

Nature and purpose of personal work contacts:

In both situations A and B, work relationships are maintained with importers, brokers, and others to secure additional information concerning entries or samples; to explain legal requirements governing the importation of merchandise; and occasionally to resolve differences of opinion concerning dutiable value, statutory classification, and assessed duties or taxes.

In Situation B, however, work contacts are neither as frequent nor as extensive as in positions in Situation A.

Nature and scope of conclusions and decisions:

In Situation A, the authority and responsibility for conclusions and decisions are described under General Criteria in the Explanatory Statement. The liquidation of the assigned entries is the only liquidation made, and the accuracy of the incumbent's decisions governs the amount of duty and taxes to be assessed. His consideration of factual matters, records, reports of other customs officers, etc., his interviews with importers and others, his review of the law and applicable precedents and his conclusions therefrom, except in unusual cases, are the deciding factors in his final determinations.

In Situation B, the conclusions and decisions, for the most part, are accepted as final. However, because of the high incidence of the more complex liquidation problems, occasioned by the extensive variation in items, grades, qualities, and sources, the liquidator GS-11 in Situation B is required to confer more frequently with his supervisor or with liquidators in higher grade.

Qualifications statement:

The liquidator GS-11, Situation A, must have the following knowledge, abilities, skills, and other qualities, in addition to those described for liquidators in the Explanatory Statement:
(1) Thorough knowledge of the provisions of the Tariff Act, regulations and rulings under the Act, Treasury Decisions, decisions of the Customs Courts, applicable provisions of the Internal Revenue Code, and pertinent regulations of other Government agencies, which are most frequently ap plied to the work and to the extensive varieties of merchandise typically involved;

(2) Very good knowledge of all other provisions of laws and regulations and of all other administrative and court decisions relating to the work, with particular application of these to the extensive varieties of imports received;

(3) Ability to exercise independent judgment in solving problems of moderate technical difficulty in the liquidation of import entries.

The liquidator GS-11, Situation B, must have knowledge, abilities, skills, and other qualities similar to those described for import liquidators at the GS-12 level, except that in the application of these the liquidator GS-ll has less independence of action and decision.

CUSTOMS LIQUIDATOR (DRAWBACK), GS-1894-12

Nature and purpose of work:

These positions are located at the headquarters port of a district where the greatest variety and volume of importations are regularly received from most of the exporting countries of the world and from the great majority of sources (manufacturers, producers, and sellers) within those countries. The port serves as the import gateway for the entire nation.

(Positions in this class are also located in the office of the comptroller of customs in whose comptroller district the headquarters port described above is located.)

Custom Liquidator, GS-12:

Basic duties of positions of liquidators GS-12 are described in Part 11 (Import Liquidating) in the Explanatory Statement. The incumbent is responsible for the determination of the dutiable value, the statutory classification of merchandise, and the determination of duties and taxes due, involved in the most difficult dutiable-consumption entries, conditionally-free entries, warehouse entries, rewarehouse entries, temporary-importation bond entries, permanent-exhibition entries. sea-store entries, and foreign trade-zone entries. Other determinations involving entries of unique character or special complexity include entries of manipulated merchandise, repairs to carriers, and reliquidations to carry out decisions of Customs Courts resulting from reappraisement or protests.

At the GS-12 level. (1) imports are <u>regularly</u> received from <u>practically all</u> of the highly industrialized producing countries; (2) the <u>great majority</u> of the countries from which imports are received have <u>continuing</u> fluctuations in currency, multiple currencies, or involved changes in tax structures; (3) imports are received from a <u>very large number of sources</u> (manufacturers, producers, or sellers) within those countries; and (4) a <u>very extensive variety</u> of merchandise, items, grades, and qualities is dealt with.

The work of a GS-12 liquidator is characterized by the constant occurrence of highly complex import liquidating problems requiring extensive application of various import liquidation principles to new and unusual situations and the development of new technical knowledge.

Customs Liquidator (Drawback) GS-12:

Basic duties are described in Part II (Drawback Liquidating) in the Explanatory Statement. The work at this level is characterized by the constant occurrence of highly complex problems requiring extensive application of various drawback liquidation principles to new and unusual situations. The incumbent ascertains compliance with all pertinent laws and regulations, and, in accordance with the strictest technical rules, determines the amount of drawback to be paid the claimant. These complex drawback liquidations cover (1) articles manufactured or produced with the use of imported duty-paid and/or tax-paid merchandise; (2) flavoring extracts and medicinal or toilet preparations manufactured or produced with the use of domestic tax-paid alcohol; (3) articles manufactured or produced with the use of specific duty-free or domestic merchandise for which duty-paid or tax-paid merchandise of the same kind and quality is designated; (4) duty-paid merchandise exported from continuous customs custody; and (5) exportations of duty-paid merchandise rejected by the importer. In the course of his determinations the drawback liquidator repeats the same procedure followed by the import liquidator in arriving at his initial liquidation, and, in addition, allocates those dutiable and non-dutiable general and particular charges applicable to the specific merchandise being transferred to a drawback account.

Nature of supervisory control exercised over the work:

Both import and drawback liquidators GS-12 work under a supervisory liquidator. One of the main criteria of the GS-12 level in both types of positions is the virtual independence of technical action taken. The liquidator in each case is held fully accountable for decisions within his assigned area of responsibility (except for the relatively few cases which he recognizes from time to time as being so unusual or so far-reaching as to warrant bringing them to the attention of the supervisor.) The decisions made by the incumbents are virtually tantamount to final action since the supervisory liquidator relies fully upon their technical competence and independent decisions. The supervisor issues instructions and furnishes advice on the most difficult and novel problems; reviews re ports and issues instructions for the disposition of differences of opinion with other liquidators or with the office of the appraiser in matters concerning appropriate classification of merchandise; and provides instructions and guidance when statutes, regulations, procedures, etc., are changed.

Nature of available guidelines:

The work of the import liquidator GS-12 is governed by the guides described under General Criteria in the Explanatory Statement. Other guides used include information obtained from importers, domestic manufacturers, and trade experts on specific transactions, and on identity, composition, construction, use, and manufacturing methods. The written guides are extremely numerous; in particular, there are many thousands of court decisions and administrative rules which require interpretation and application.

A drawback liquidator GS-12 uses essentially the same guides as those described for the import liquidator at this level. In addition, the drawback liquidator uses manufacturers' sworn statements of processing of imported commodities; reports of customs agents on investigations of manufacturing processes; Bureau authorizations setting forth manufacturing processes and the bases for determination of drawback; and, in Some instances, technical information furnished by manufacturers and exporters.

Nature and purpose of personal work contacts:

An import liquidator GS-12 in the office of the collector (and occasionally the import liquidator in the office of the comptroller) deals directly with importers, brokers, and other representatives of importers to secure needed additional in formation, explain legal requirements governing importations of merchandise, and settle differences of opinions with them, principally with respect to the classification of merchandise, dutiable value, allowances for shortages, etc.

A drawback liquidator GS-12 in the office of the collector (and occasionally the drawback liquidator in the office of the comptroller) has personal contacts with exporters, brokers, manufacturers, or other claimants of drawback, to explain discrepancies and errors, secure clarification or correction of documents as well as necessary additional documents, and explain requirements of laws and regulations. Because of the complexity of the drawback laws and regulations, considerable persuasion and resourcefulness are sometimes required in convincing claimants that there has been failure on their part to comply with legal requirements and that further action by them is necessary.

Nature and scope of conclusions and decisions:

The authority and responsibility of the import liquidator and the drawback liquidator are described under General Criteria in the Explanatory Statement.

Conclusions reached and decisions made by the import liquidator GS-12 often determine whether imported products can be profitably sold in the United States market, and thus affect the

economic status of foreign countries and important segments of industry in this country. Conclusions and decisions of the drawback liquidator GS-12 frequently determine whether products manufactured in the United States from imported materials can profitably be exported, and thus similarly affect the economic status of foreign countries and important segments of industry in this country.

Qualifications statement:

Customs Liquidator GS-12: The customs liquidator GS-12 must have the following knowledge, abilities, skills, and other qualities, in addition to those described for import liquidators in the Explanatory Statement:

(1) Thorough and comprehensive knowledge of the provisions of the Tariff Act, regulations and rulings under the Act, Treasury Decisions, decisions of the Customs Courts, applicable provisions of the internal Revenue Code, and pertinent regulations of other Government agencies, which are most frequently applied to the work and to the very extensive varieties of merchandise typically involved;

(2) Thorough knowledge of all other provisions of laws and regulations and of all other administrative and court decisions relating to the work, with particular application of these to the very extensive varieties of imports received;

(3) Ability to exercise independent judgment in solving highly complex technical problems in the liquidation of import entries.

Customs Liquidator (Drawback) GS-12: The liquidator (drawback) GS-12 must have the following knowledge, abilities, skills, and other qualities, in addition to those described above for the customs liquidator GS-12:

(1) Specialized knowledge of drawback provisions of laws, rulings, regulations and decisions;

(2) Good knowledge of related export laws, rulings, regulations, and decisions;

(7) Good knowledge of manufacturing processes employed in the production of commodities involved in highly complex drawback entries.

CUSTOMS LIQUIDATOR (PROTEST REVIEWER), GS-1894-13

Nature and purpose of work:

This is the top level of nonsupervisory liquidating work. Positions are located at the headquarters port of the district where the greatest variety and volume of importations are regularly received from most of the exporting countries of the world and from the great majority of sources (manufacturers, producers, and sellers) within those countries. The port serves as the import gateway for the entire nation.

Protest reviewers GS-13 are responsible for the final administrative analysis and disposition of claims made by importers and their representatives against collectors' decisions. Basic duties are described in Part II (Protest Review) in the Explanatory Statement.

Nature of supervisory control exercised over the work:

The incumbent works under the general supervision of a liquidator in higher grade. He receives no special instructions and is individually responsible for final results. He discusses with his supervisor only the most unusual, novel, or complex problems. His "master" reports and special reports are reviewed to insure propriety of application of governing guidelines and validity of reasoning and conclusions; such review, however, is of a general nature.

Nature of available guidelines:

The incumbent's work is governed by the same guides as those described under General Criteria in the Explanatory Statement. The work requires extensive research into precedent decisions and the interpretation and application of such precedents and legal principles to a wide variety of problems relating to issues presented in protests.

Nature and purpose of personal work contacts:

The protest reviewer GS-13 has person-to-person work relationships with importers and their attorneys, brokers, trade experts, and technical authorities; and with United States Attorneys in litigated cases. These relationships require the exercise of exceptional tact, ingenuity, and resourcefulness in persuading importers and others to supply needed information. and at the same time in avoiding the revelation or impairment of the Government's case; in attempting to resolve differences of opinion concerning classification, administrative, or procedural matters; in explaining to protestants the privileges granted and the burdens imposed by the protest statutes and regulations; and in assisting in the development and presentation of court cases.

Nature and scope of conclusions and decisions:

The work of the protest reviewer provides expeditious settlement of protest claims and represents the final step in the administrative review of protests by the office of the collector. Protest reviews must be accomplished within strict statutory time limitations. The validation of protests reduces litigation before the Customs Court and prevents unnecessary expense to the Government and to the protestants. The failure to validate sound protests prolongs proceedings unnecessarily and causes unwarranted burdens for all concerned. (Protests which are denied by the protest reviewer are transmitted promptly to the Customs Court for adjudication, thus affording protestants an early start of judicial process.)

M any of the protests transmitted to the Court are covered by "master reports" which cover a group of protests on similar issues, and which enable the collector to support his decisions and actions by reference to one comprehensive report. These "master reports" and other special memoranda serve as a positive basis for and against protests developed for legal action by the United States Attorney. Authoritative advice on form, procedure, documents, proof, and related matters which the protest reviewer furnishes to importers, brokers, and attorneys, insures protestants against denial of protest claim by the collector or possible dismissal of protests by the Court for purely procedural reasons.

Qualifications statement:

The customs liquidator (protest review) GS-13 must have the following knowledge, abilities, skills, and other qualities, in addition to those described for import and drawback liquidators in the Explanatory Statement:

(1) Expert specialized knowledge of the provisions of the Tariff Act, regulations and ratings under the Act, Treasury Decisions, decisions of the Customs Courts, applicable provisions of the internal Revenue Code, and pertinent regulations of other Government agencies, which are most frequently applied to the work and to the exceptional varieties of merchandise typically involved;

(2) Comprehensive knowledge of all other provisions of laws and regulations and of all other administrative and court decisions relating to the work, with particular application of these to the exceptional varieties of merchandise involved;

(3) Ability to exercise independent judgment in solving unusually complex technical problems in the liquidation of import and drawback entries;

(4) Exceptional ability to recognize issues of potential controversy in protest cases and to anticipate lines of argument that will be used by protestants;

(5) Ability to write clear and comprehensive reports setting forth logically the pertinent facts, applicable precedents, and positions taken in protest cases.