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The New Import Valuation Code: A Digest of Customs Rulings

Missed opportunities and unwelcome surprises in foreign merchandise purchase transactions and off-shore production enterprises all too frequently have consequences for customs appraisement and the resulting duty impact that may determine success or failure. This digest of positions taken by the United States Customs Service over the last three years in appraisement of imports is offered as an abbreviated means of increasing alertness to diverse significant though obscure challenges when structuring such import activity.

1. A New Appraisement Standard Under the New Code

The subject of this digest and the interpretative rulings which it covers is the new Customs Valuation Code that became effective for goods exported to the United States on or after July 1, 1980.[1] That new valuation code

[1]The new valuation code was one of the major products of the six-year Tokyo Round of Multilateral Trade Negotiations. It had its genesis in the "Agreement on Implementation of

differs from its two predecessors appraisement statutes[2] in ways that are dramatically fundamental in concept and in definitional content. The new appraisement code, in a nutshell, marks an abandonment of the former concept of appraisement of goods on a freely offered market value basis, the actual purchase price paid by the importer to the contrary notwithstanding. The new statutory standard is the transaction's actual purchase price. Now, under the current code the buyer-importer may obtain the benefit of his bargain. The buyer-importer is not to be penalized for his market acumen, and is not to find his goods appraised at the price paid by the most unfavored, uninformed or inexpert buyer-importer.

While that change in focus is of itself seminal, other revisions from the prior codes are equally significant to the importer who does more than simply buy out of inventory or based on catalog offerings. Most prominent of these definitional revisions is the change in treatment of what are known as "assists." Assists are broadly defined as anything supplied directly or indirectly and free of charge, or at less than cost by the buyer for use in the production or the sale for export to the United States of the goods he imports. That general definition is deceptively the same as applied in practice prior to the new codification.[3] It now has been given not just statutory force, but further confining definitions which narrow its scope in significant ways.

The significance of that more narrow definition is readily apparent when it is recognized that the cost or value of assists may be added into the appraisal value eventually arrived at by Customs. One of the most attention-getting results of the new assist definitions is that research and development done in the United States is specifically excluded from its scope, and hence not dutiable as part of the appraised value of the imported merchandise. The benefits this offers for those importers involved in joint ventures or various offshore production activity are obvious.

Article VII of the General Agreement on Tariffs and Trade," which article obligated the contracting parties to implement certain valuation principles. Congress both approved that agreement and provisionally enacted the new code into law in, respectively, sections 2(a) and (c)(1) and in title II of the Trade Agreements Act of 1979, Pub. L. No. 96-39, 93 Stat. 147-48, 194 (19 U.S.C. §§ 2503(a) and (c)(1), and 1401(a). The effective date of the new code was to be the date that the agreement entered into force with respect to the United States, or such earlier date (but not before July 1, 1980) that the president determined that the European Economic Community and its members had implemented the agreement under their laws § 204(a), Pub. L. No. 96-39, 93 Stat. 202-03). That determination was made in Presidential Proclamation 4768, dated June 28, 1980, which made the new code applicable to articles (except for certain rubber footwear) exported to the United States on or after July 1, 1980 (45 Fed. Reg. 45135 (1980)).

[2]Prior to July 1980, imports were subject to appraisement under one of two statutes depending on whether the import was named on a so-called Final List (93. TREAS. DEC. 14, T.D. 54521 (1958); 23 Fed. Reg. 539 (1958)). Both statutes, 19 U.S.C. §§ 1401a and 1402 (1970), were replaced by the Trade Agreements Act of 1979, title II, sections 201(a) and (b), 93 Stat. 194, 201.

[3]BUREAU OF CUSTOMS, OFFICE OF OPERATIONS, DIVISION OF APPRAISEMENT AND COLLECTIONS, DEPARTMENT OF THE TREASURY, FUNDAMENTALS OF DUTY ASSESSMENT 4-81, -82 (1972); Ford Motor Company v. United States, 29 Cust. Ct. 553, 557, A.R.D. 9 (1952).

2. Administrative Implementation

The practitioner specializing in government regulatory practice may interrupt at this point with the experienced observation that a new statutory direction does not always mean a like turning of administrative implementation. This problem of force of habit has thus far proven only half true here. The Commissioner of Customs' Headquarters office in Washington, D.C., has shown sincere effort to apply the new value code in the spirit and concept of appraisement based on the actual purchase price paid and received, rather than hypothetical standards of assumed market value. Unfortunately, customs officers located at the numerous ports of entry throughout the country have not always been able to break their old appraisement habits and to act free of former valuation concepts.[4]

The headquarter's office of the Customs Service nevertheless in a variety of ways has sought to insure the implementation of the new value code in a manner consonant with its new directions.[5] The means with the greatest opportunity for instructive guidance, and administrative consistency in the field, has been through the issuance of opinion letters specially set apart as "Trade Agreement Act letters." Beginning some three and one-half months prior to the effective date of the new valuation code, the interpretative rulings, formally issued by Headquarters, Classification and Value Division, are assigned both the customary six digit ORR[6] reference number and also the distinctive label, "TAA," followed by sequential numbers that reflect their order of release. They numbered fifty-six through December, 1982.

There is room for comment on apparent conflicts and ambiguities as between the various TAA ruling letters. They remain, nevertheless, most

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[4]In the off-shore assembly industry, where the foreign assembler is usually a subsidiary or otherwise related firm to the importer, appraisements before July 1980 were most commonly on the basis of either cost of production or constructed value (19 C.F.R. § 10.18(b) (1979)). Despite urgings from headquarters in Washington, D.C., experience shows that in practice the current basis of appraisement in that industry is computed value, the successor basis to cost of production and constructed value, rather than under transaction value, the "preferred" basis of appraisement. *See* TAA #2, #25, and #44 ("we are unable to determine why transaction value does not apply.")

[5]The legislative history consists primarily of an interpretative "Statement of Administrative Action" (1979 U.S. CODE CONG. & AD. NEWS 665, 704) which is given special effect as it was explicitly approved by Congress in the enactment of the Trade Agreements Act of 1979 (§ 2(a), Pub. L. No. 96-39, 19 U.S.C. § 2503(a)). The Customs Service also issued a 95-page booklet titled, *Customs Valuation Under the Agreement Act of 1979*, in October, 1981, which includes a discussion of the new value code and a question and answer section. Other administrative interpretations are given in published rulings called Customs Service Decisions (C.S.D.). These are published in the *Customs Bulletin*, and may be extensions or amplifications of the TAA letters (*e.g.*, C.S.D. 82-113, 16 CUST. BULL., No. 36, at 24, September 8, 1982), or may be the TAA letter itself (*e.g.*, C.S.D. 81-64, 15 CUST. BULL., No. 10, at 31, March 11, 1981, TAA #4). Not all TAA letters are published as C.S.D.'s. The Customs Regulations on valuation, as amended and issued in final form in January, 1981 (46 Fed. Reg. 2597 (1981); 19 C.F.R. part 152, subpart E), include "interpretative notes" and examples which give further direction and aid. As interpretative notes, however, they are only instructive, and await judicial sanction.

[6]"ORR" is the office of Regulations and Rulings at Headquarters, United States Customs Service, Washington, D.C.

valuable both because of their application of the new value code to specific fact situations, and for the reflection of the effort to follow what is seen by Customs as the intent and spirit of the new code. As with any digest, review of the full text of any rulings believed to be of interest is strongly recommended before acting in reliance thereon. Copies of the TAA ruling letters may be obtained referring only to their TAA numbers, and by writing to: Headquarters, United States Customs Service, Legal Reference Area, 1301 Constitution Avenue, N.W., Washington, D.C. 20229.

At least a passing familiarity with the essential concepts and terminology of the new valuation code is necessary. The new value code defines three bases of appraisement, each of which in some respects can be modified by three factual circumstances.

3. Alternatives on the Route to Valuation

The three bases of appraisement are: (1) transaction value, which itself has three sources; (2) deductive value; and, (3) computed value. Beginning with the so-called preferred basis of appraisement, transaction value, the next two bases can be reached only if the predecessor basis, or bases in the case of computed value, is found to have the necessary supporting factual background and data.[7] There is an exception in the case of computed value, for which an importer may request immediate consideration once transaction value is found not to exist, without stopping to consider whether or not there is a deductive value.[8] If that request is not made, then computed value is only reached after transaction value is found not to exist and deductive value, second in turn, is also found not to exist.

Transaction value is "the price actually paid or payable" for the imported merchandise, with certain specified additions.[9] Transaction value can have one of three sources: the price paid or payable for the actual merchandise the subject of the appraisement inquiry ("the merchandise being appraised"); the price paid or payable for merchandise identical in all respects to the imported merchandise and produced in the same country of exportation either by the same manufacturer or another manufacturer; or the purchase price of merchandise from the same country of exportation produced either by the same or a different manufacturer but otherwise like the merchandise being appraised in characteristics, component material, and sharing a commercial interchangeability.[10]

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[7] 19 U.S.C. § 1401a(a)(1), as amended by Pub. L. No. 96-39.

[8] 19 U.S.C. § 1401a(a)(2), as amended by Pub. L. No. 96-39.

[9] 19 U.S.C. § 1401a(b)(1), as amended by Pub. L. No. 96-39. The specified additions are five in number: packing costs and any selling commissions incurred by the buyer; value of any assists; royalty or license fees the buyer is required to pay, directly or indirectly, as a condition of the sale for export to the U.S.; and, any subsequent proceeds that accrue, directly or indirectly, to the seller.

[10] 19 U.S.C. § 1401a(b)(1), (c)(1), and (h)(2) and (h)(4), as amended by Pub. L. No. 96-39.

Deductive value is the resale price in the United States of the merchandise being appraised with deductions for the usual additions for profit and general expenses in connection with sales in the United States, custom duties, and inland United States and international transporation expenses.[11] This is tantamount to taking the United States resale price and backing it up to the border of the foreign country of exportation.

Computed value is the cost of producing the goods in question, which by definition includes the elements of materials and costs of fabrication, profit and general expenses, assists (if any), and packing costs.[12]

4. Detours and Barriers in the Finding of Value

The three most common mixed questions of fact and law which can preclude or qualify a finding of one of the bases of appraisement[13] derive from the statutory definitions of what can and cannot either be added or subtracted, if not previously accounted for, to a price or cost element. Those definitions come in part from the essence of the new value code itself which specifically provides that appraisement cannot be sounded on any theory of appraisement at the higher of two alternative values, a price in the domestic market of the country of exportation, or arbitrary or fictitious values.[14] Illustrating this syllogistic aspect of the new code is the fact that while there are five specified costs or expenses which may be added to transaction value, of which assists is one, only expense items which fall within the rubric of one of those defined five elements may be added to transaction value, whatever may be the fact or view that the cost or expense contributes to the "value" of the imported merchandise.[15]

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[11] 19 U.S.C. § 1401a(d)(2) and (3)(A), as amended by Pub. L. No. 96-39. Deductive value may also be applied to goods either sold sometime after importation (nominally within 90 days of importation) or sold in a changed condition than as imported. This has acquired the name "super-deductive." 19 U.S.C. § 1401a(d)(2)(A)(ii) and (iii), as amended by Pub. L. No. 96-39.

[12] 19 U.S.C. § 1401a(e), as amended by Pub. L. No. 96-39.

[13] The infinite variety of circumstances that are involved in foreign purchase transactions precludes an exhaustive listing. One prominent additional question is the need to be able to quantify the amount of any of the five additions that may be present and which must be added to transaction value (*supra*, note 9), the deductions permitted under deductive value (*supra*, note 11), or the additions for profit and general expense under computed value (*supra*, note 12), by means of "sufficient information" to establish the accuracy of such data. If this is not done, the respective base of appraisement may fail (*See* TAA #47). Whether or not a party will be able to waive deductions under deductive value as was permitted under its conceptual predecessor, United States value (19 U.S.C. § 1402(e)(1970)), remains to be seen. *See* Millmaster International, Inc., Millmaster International Corp. v. United States, 427 F.2d 811, 57 C.C.P.A. 108, C.A.D. 987 (1970).

[14] 19 U.S.C. § 1401a(f)(2), as amended by Pub. L. No. 96-39. This subsection of the new code also prohibits appraisement derived from selling prices of U.S.-produced goods, the cost of production (other than computed value) of either identical or similar goods, on the basis of minimum values, or on the basis of prices of goods exported to a third country.

[15] The transaction price may be increased by the amounts that are attributable as one of the five named categories, "(and no others" . . . 19 U.S.C. § 1401a(b)(1), as amended by Pub. L. No. 96-36).

A quick look at the definition of "assists" is necessary as it is the first of these inquiries of fact and law that can alter or preclude a desired appraisement.[16] Four categories of assists are defined: materials and components incorporated in the imported merchandise; "tools, dies, molds, and similar items" used in the production of the merchandise; merchandise or commodities "consumed" in the production process; and, "engineering, development, artwork, design work, and plans and sketches" that originate elsewhere than in the United States and which are necessary for the production of the merchandise. Excluded from the latter, fourth category (engineering, development, etc.), is such work which either originated in the United States or is done by an individual domiciled in the United States but performed abroad in that individual's capacity as an employee or agent of the buyer-importer and incidental to such work of that category that was done in the United States.

Another, and here the second, factual-legal aspect that may affect appraisement is the relationship between the seller and the buyer. If the parties are "related," the prices paid, the resale prices in the United States, or the addition made for profit and expense by the producer, as the case may be, must be examined to see if that relationship alters any one of those elements under their respective bases of appraisement.[17] The obvious purpose is to avoid either artificial original export sale prices (transaction value), artificial United States resale prices (deductive value), or off-shore production prices that do not represent the prices of unrelated producers of the same class or kind of imported merchandise in the country of exportation (computed value).

A final point here is the code's adoption of accounting methods described as "generally accepted accounting principles." If data is submitted by an importer to substantiate, for instance, that the importer's relationship to the buyer did not affect the price, or that the additions usually made for the producer's profits and expenses in the country of manufacture are reflected in the computed value computations, then no further examination or questioning should be undertaken if that data is in accordance with generally accepted accounting principles (GAAP). The term itself is defined. It refers to any "generally recognized consensus or substantial authoritative support" in which economic resources and obligations are recorded as assets and liabilities; in which changes in assets and liabilities are required to be recorded; which describes how the assets and liabilities and their changes should be measured; provides for what sort of information should

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[16] 19 U.S.C. § 1401a(h)(1), as amended by Pub. L. No. 96-39. Both deductive value and transaction value based on the sales price of similar goods may be precluded if assists of one form or another are identified. *See* 19 U.S.C. § 1401a(d)(3)(D), and (h)(4)(B), as amended by Pub. L. No. 96-39.

[17] 19 U.S.C. § 1401a(b)(2)(B), as amended by Pub. L. No. 96-39. "Related parties" is a broad term in customs appraisement. *See* 19 U.S.C. § 1401a(g)(1), as amended by Pub. L. No. 96-39.

be disclosed and in what way; and in which financial statements are required to be prepared.[18]

With these basic concepts in mind, a review of the digest should suggest areas for revision or elaboration of planned import enterprises.

5. Digest of New Valuation Code Ruling Letters

PRE-JULY 1980 PRACTICE

Appraisement approach for exports prior to July 1, 1980, does not preclude different approach for exports after that date (i.e. constructed value appraisement prior to effective date does not bar use of transaction value for exports after that date, as between same seller-buyer). TAA #3

Customs appraisement regulations effective prior to the TAA (e.g. 19 C.F.R. § 10.19) inapplicable for exports after effective date. TAA #4

TRANSACTION VALUE

Related party assembly industry (Item 807.00, TSUS)[19] transfer prices for returned assembled goods are possible for transaction value. TAA #2

Related party assembly industry transfer of components and finished assembled goods at standard estimated costs does not preclude transaction value when otherwise meets Generally Accepted Accounting Principles (GAAP) test. TAA #25

Related party assembly industry transfers of components and finished assembled goods under GAAP, with periodic retroactive adjustments of actual costs, does not preclude transaction value and liquidations may occur without awaiting adjustments. TAA #25

See also: TAA #48

Related parties sale is basis for transaction value as fact price based on published industry prices evidences relationship did not influence price. TAA #19

There is no transfer of ownership and no "sale" on which transaction value can be based when there is a refusal to pay agreed upon price after importation. TAA #51

Transhipment through second country with inspection, repair, part replacement in second country, does not preclude transaction value based on first country sale as second country activity only restores to condition when sold in first country. TAA #39

Transhipment through second country with addition of new, more parts in second country precludes transaction value based on first country sale as

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[18] 19 U.S.C. § 1401a(g)(3), as amended by Pub. L. No. 96-39.

[19] Item 807.00, Tariff Schedule of the United States (TSUS) (19 U.S.C. § 1202, Schedule 8, part 1, subpart B). This item provides for partial relief from duties from articles assembled in whole or in part of fabricated components that are products of the United States.

second activity results in different article than that sold in first country. TAA #39

Sale by Hong Kong tailors of made-to-order clothing to Hong Kong distributors who consolidate and ship to the U.S. may be basis for transaction value when all elements, such as assists (fabric and trimmings provided to tailors free of charge), are added. TAA #10

Revoked: TAA #40

When assumed facts prove invalid, TAA #10 will be revoked retroactively. TAA #40

Late-early payment penalties-discounts negotiated by buyer-seller subsequent to invoicing and importation are not part of transaction value. TAA #31

Separate loans to manufacturer for capital equipment, to be repaid at end of contract, sales price for goods unaffected by said loan, does not preclude transaction value. TAA #45

After-sale increase or decrease in price of imported raw material by formula based on resale price increase or decrease by importer-processor does not preclude transaction value on argument based on equitable grounds. TAA #47

Price payable may be measured by after-sale increase in resale price by importer-processor of raw material, even though amount of appropriate adjustment not quantifiable at time of import. TAA #47

Subsequent adjustments to prices originally thought to be firm does not either preclude transaction value or alter transaction value figure. TAA #48

Fractional excess portions of goods, trimmed and discarded after import, do not preclude transaction value based on unit price in dimension measure that results from trimming. TAA #42

Sales by Peoples Republic of China manufacturer of clothing made to specifications of U.S. importer, to Hong Kong firm related to U.S. importer, and with U.S. labels sewn in, cannot be basis for transaction value as is not dedicated to specific ultimate consumer, therefore is not a sale dedicated for export to U.S. (off-the-rack clothing). TAA #38

Transaction value may be found in insular possession[20] transaction between related parties, when manufacturer-exporter is only manufacturer-exporter, and profit is calculated to ensure 50 percent Insular Possession proportion, if the transaction price meets the computed value test, one of the specified tests for related party sales. TAA #41

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[20]Products of insular possessions of the United States (*e.g.* Guam, the Virgin Islands) are exempt from duty if the growth or product of such possessions and not containing foreign materials to the value of more than 50 percent of their total value (or more than 70 percent for watches (19 U.S.C. § 1202, General Headnote 3(a)).

Separate invoicing of optional-extra services (i.e. testing) by seller will not avoid inclusion in transaction value as is part of price paid or payable, even if not an "assist." TAA #11

Inland freight in country of exportation will be included in transaction value when part of price paid to seller (i.e. when buying ex-factory should have separate invoice showing payment to inland freight carrier). TAA #1

State sales taxes on construction materials not part of transaction value as are part of "construction, erection" costs after goods' importation that are excluded from transaction value. TAA #27

State excise tax that is part of price paid to seller is part of transaction value. TAA #36

Customs duties to be deducted under transaction value are those actually payable, not that specified on an invoice. TAA #34

Interest charges identified at time of sale are part of transaction value, whether or not separately identified. TAA #14

But see TAA #43

Interest payments embodied in finance agreement entirely separate from purchase agreement, "fully documented as . . . separate from the import transaction," is not part of price paid or payable, and hence not part of transaction value. TAA #43

But see TAA #14

Buying Agent's commission, while not a named deductible item, may be excluded from transaction value even though buying agent is listed as seller on Special Customs Invoice[21] if actual seller is identified, sale price w/o commission is shown, and "totality of evidence" shown is a bona fide buying agent. TAA #7

Periodic payments to garment maker for services in inspecting and ensuring delivery of fabric purchased by garment maker from supplier designated by importer at prices negotiated with fabric supplier by importer, and not related to any specific imported garments are not part of their transaction value. TAA #52

Distributor fee paid annually to supplier for not selling to others, that is optional and unrelated to volume or value of sales/purchases, is not a "royalty or license fee" and not part of such expenses which may be added to transaction price value. TAA #29

Royalty payments between related parties based on U.S. re-sale price of completed articles made from unfinished imported merchandise and not

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[21]The Special Customs Invoice, Customs form 5515, is generally required in all dutiable commercial importations. It serves to identify the seller, the shippers, the carrier, and diverse data pertinent to the appraisement of the importation. *See* 19 C.F.R. § 141.83 (1980).

"condition of the [export] sale" are not related to the imported goods and not part of transaction value. TAA #56

Royalty payments determined not to be part of transaction value may not, nevertheless, be added to transaction value by characterizing them as proceeds of resale which accrue to the seller. TAA #56

Royalty payments made to U.S. patent holder unrelated to seller are not "a condition of the sale," and not part of transaction value. TAA #13

Royalty payments which have duty consequence will preclude transaction value when royalty sums are not identifiable at time of sale (as when based on later U.S. sales). TAA #13

Taking out U.S. patent by designer/royalty payee not relevant to question of dutiability. TAA #13

Quota price plus price of goods paid to quota holder who is shipper, quota holder remitting purchase price to manufacturer/seller and supplying proof of such payment, all parties unrelated, quota price then not dutiable. TAA #6, 30

Quota purchased by buyer independently of seller's involvement, not dutiable. TAA #6

Quota purchased by manufacturer-seller, passed on to buyer, is dutiable. TAA #6, 14

Quota (whether permanent or temporary) purchased from agent who has an interest in some of manufacturer-sellers, not part of transaction value when not bound (unrelated) to imported goods. TAA #50

Inland U.S. freight costs on U.S. components being sent abroad for assembly (Item 807.00, TSUS) not part of dutiable value, but freight charges from port of exportation to foreign assembly plant are dutiable—this as new value code does not alter assembly regulations. TAA #53

Packing-cost and other non-packing services by party independent of foreign seller, distinguished. TAA #49

DEDUCTIVE VALUE

Custom broker's fee is deductible, either as general expense of sales or as transportation cost element. TAA #22

Super-deductive appropriate where contract obligates seller to U.S. assembly after import, assembly to include U.S. components. TAA #28

Facts of super-deductive matter may justify extension of the 180-day time limit[22] applying the "basket" clause for other methods of appraisement

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[22]Merchandise which is not sold in its condition as imported may take as its "super-deductive" value the unit price at which it is sold within 180 days of its importation, if the importer so elects. 19 U.S.C. § 1401a(d)(2)(iii), as amended by Pub. L. No. 96-39.

of subsection (f).[23] TAA #28

COMPUTED VALUE

Ocean freight, insurance for transhipment from first country to second country, new components to be added in second country, must be added to first country price, as well as all second country process costs except inland freight in second country after ready for export to U.S. TAA #39

General expense and profit includes plant rental and building depreciation carried on U.S. books if "usually reflected" therein and producer's general expenses and profit is "inconsistent" in not so reflecting. TAA #44

But see Supp. 1 to TAA #44

Cost of fabrication may include proportion of plant rental and building depreciation carried on U.S. books, even though not assists, unless GAAP of foreign country are to contrary. TAA #44

Accounting services carried on U.S. books are not part of general expenses or of cost of fabrication. TAA #44

When general expense and profit is inconsistent with that in sales by other producers, what is *usual* may be *substituted*, but *may not adjust* the producer's. Supp. 1, TAA #44

ASSISTS

Statute definitions control, not method of carrying on U.S. importer's books. TAA #2

U.S.-origin design costs may be deemed assists if carried on foreign books under a GAAP as a cost of materials or fabrication. TAA #23

When provided before July 1980, for goods exported after that date, the new code applies. TAA #32

Questionable "assist" data should be disclosed. TAA #4, 23

No deduction for items in fact not "assists" when otherwise included in price paid or payable to seller. TAA #4

Management, accounting, legal, other services by U.S. persons paid by U.S. employer not assists, and this whether performed abroad or in U.S. TAA #4

General purpose machines are assists as "used in the production of the imported merchandise." TAA #4, 9, 18

Prototype sample developed in U.S. not an assist even though used abroad as a pattern or template. TAA #15

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[23] If all of the prescribed methods of appraisement fail, the goods are to be appraised at a value "derived from the methods" previously described. 19 U.S.C. § 1401a(f)(1), as amended by Pub. L. No. 96-39. This provision gives a specific statutory appraisement footing for the delegation of authority elsewhere granted to appraise "by all reasonable ways and means" (19 U.S.C. § 1500(a), as amended by Pub. L. No. 96-39).

Foreign-origin prototypes worked on, revised in U.S. not assists. TAA #32

Dies and molds are items which given the final shape and form to an article, therefore a "mother" disc which only produces a "father" stamper disc, not a phonograph record, is not a die or mold and not an assist. TAA #54

Metal stampers used to press records are "die, mold" assists. TAA #21

U.S.-made sound tapes transferred to records abroad are design, development work done in U.S. and not assists to imported records. TAA #37

U.S.-made engineering models are not like molds and are not assists. TAA #32

U.S.-made magnetic tapes with digital data from which photomasks are made abroad, are not dies, molds, are design work and not assists. TAA #33

Training in U.S. of foreign workers, to operate U.S. equipment abroad, foreign employer reimbursed for transport-salary costs by U.S. importer, is an assist, attaching to U.S. equipment assist. TAA #33

U.S. resident employees working abroad not an assist even if engaged in "assist activity" not incidental to U.S. origin engineering, such as general manager, production foreman, production manager. TAA #20

See also TAA #46, 32, 33

Value of odd-lot, out-of-season textile piece goods is their acquisition cost, not U.S. owner's depreciated value. TAA #8, 24

Value of purchased assist is its purchase price and cost of transport abroad, and does not include U.S. warehousing, inspecting, inventorying. TAA #16, 20

Value of general purpose machines is GAAP depreciation on importer's books. TAA #18

Value of stampers used to press records includes full costs such as music, musicians, hall, engineer, producer. TAA #21

Value of importer-produced assist is its production cost without any addition for profit. TAA #33

Value of assist may be added to first shipment. TAA #33

Value of equipment developed in U.S. by importer and used abroad is proportionate part of total costs of development of said equipment, spread over total number of pieces of equipment made, and not such costs loaded into only number sent/used abroad. TAA #33

Value of assists on articles both free of duty and dutiable when not auto original equipment imports cannot be apportioned entirely on first free