## Compliance Assessment Sampling Plan – General System of Preferences (GSP)

Attribute: Did the importer's claims for GSP comply with statutory and regulatory requirements as set forth in Title V of the Trade Act of 1990, and in 19 CFR Part 10, Sections 10.171 through 10.178?  Test (Primary Audit Steps): (1) Determine eligibility for claimed GSP by verifying the following for each selected GSP transaction:  • County and merchandise is edigible for GSP treatment • Components of imported articles (i.e. sets) are produced in a Beneficiary Developing Country (BDC) • Merchandise vas directly imported into the U.S. • Merchandise originates in a BDC and meets 35% rule.  • Produced accurate GSP claims.  Errors: • Country and merchandise is not eligible for GSP treatment • Components of imported articles are not produced in a BDC (i.e. sets) • Nerchandise was not directly imported into the U.S. • Merchandise was not directly imported into the U.S. • Merchandise was not directly imported into the U.S. • Merchandise is not eligible for GSP treatment • Country and merchandise is not eligible for GSP treatment • Country and merchandise is not eligible for GSP treatment • Country and merchandise is not eligible for GSP treatment • Country and merchandise was not directly imported into the U.S. • Merchandise was not directly imported into the U.S. • Merchandise was not directly imported into the U.S. • Merchandise of imported articles are not produced in a BDC (i.e. sets) • Merchandise of imported into the U.S. • Merchandise was not directly imported into the U.S. • Merchandise was not directly imported into the U.S. • Merchandise was not directly imported into the U.S. • Merchandise of imported articles are not produced in a BDC or meet the 35% rule • The importer is unable to provide adequate support or information for verifying its GSP eligibility chaim  • Trade area ≥ \$10,000,000.		Sampling	<b>T.</b> •	Potential Sampling	<b>Evaluation of Compliance Testing &amp; Actions</b>
Did the importer's claims for GSP comply with statutory and regulatory requirements as set forth in Title V of the Trade Act of 1974 (19 U.S. C. 2461-2465), as amended by the Customs and Trade Act of 1990, and in 19 CFR Part 10, Sections 10.171 through 10.178?  Test (Primary Audit Steps):  (1) Determine eligibility for claimed GSP by verifying the following for each selected GSP transaction:  • Country and merchandise is eligible for GSP treatment  • Components of imported articles (i.e. sets) are produced in a Beneficiary Developing Country (BDC)  • Merchandise originates in a BDC and meets 35% rule  • Produced accurate GSP claims.  Errors:  • Country and merchandise is not eligible for GSP treatment  • Country and merchandise is not eligible for GSP treatment  • Country and merchandise is not eligible for GSP treatment  • Country and merchandise originates in a BDC and meets 35% rule  • Country and merchandise is not eligible for GSP treatment  • Country and merchandise is not eligible for GSP treatment  • Country and merchandise is not eligible for GSP treatment  • Country and merchandise is not eligible for GSP treatment  • Components of imported articles are not produced in a BDC (i.e. sets)  • Merchandise did not originate in BDC or meet the 35% rule  • The importer is unable to provide adequate support or information for verifying its GSP eligibility claim  • The importer is unable to provide adequate support or information for verifying its GSP eligibility claim  • The importer is unable to provide adequate support or information for verifying its GSP eligibility claim  • The importer is unable to provide adequate support or information for verifying its GSP eligibility claim  • The importer is unable to provide adequate support or information for verifying its GSP eligibility claim  • The importer is a high risk trade area.  • Trade area ≥ \$10,000,000.	Attribute, Test, Errors, & Criteria for Testing	Parameters	Universe	Frame(s)	Needed
regulatory requirements as set forth in Title V of the Trade Act of 1994 (19 USC. 2361-2465), as amended by the Customs and Trade Act of 1990, and in 19 CFR Part 10, Sections 10.171 (Brough 10.178?)  Test (Primary Audit Steps):  (1) Determine eligibility for claimed GSP by verifying the following for each selected GSP transaction:  • Country and merchandise is eligible for GSP treatment  • Components of imported articles (i.e. sets) are produced in a Beneficiary Developing Country (BDC)  • Merchandise was directly imported into the U.S. • Merchandise originates in a BDC and meets 35% rule.  • Documented, and • Produced accurate GSP claims.  Errors:  • Country and merchandise is not cligible for GSP treatment • Components of imported articles are not produced in a BDC (i.e. sets) • Merchandise was not directly imported into the U.S. • Merchandise was not directly imported into the U.S. • Merchandise was not directly imported into the U.S. • Merchandise was not directly imported into the U.S. • Merchandise is not cligible for GSP treatment • Components of imported articles are not produced in a BDC (i.e. sets) • Merchandise was not directly imported into the U.S. • Merchandise was not directly imported into the U.S. • Merchandise is not originate in BDC or meet the 35% rule • The importer is unable to provide adequate support or information for verifying its GSP eligibility claim  Criteria for Testing (Statistical Sample or 100% Review): ÿ CAT determines that the trade area is a high risk trade area.  ÿ Trade area ≈ \$10,000,000.					LOL Comphance Kate:
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(2) Determine if the company's internal control policies and procedures for GSP were  • Documented, and • Produced accurate GSP claims.  Anticipated Error Rate:  5%  Country and merchandise is not eligible for GSP treatment • Components of imported articles are not produced in a BDC (i.e. sets) • Merchandise was not directly imported into the U.S. • Merchandise did not originate in BDC or meet the 35% rule • The importer is unable to provide adequate support or information for verifying its GSP eligibility claim  Criteria for Testing (Statistical Sample or 100% Review):  ÿ CAT determines that the trade area is a high risk trade area.  ÿ Trade area ≥ \$10,000,000.   **Sample Size:**    Apply materiality criteria. (CAT Kit Exhibit 32)    Materiality Compliance Rate:   %    Wateriality Compliance Rate is acceptable   - If internal controls were documented, compliance is at an acceptable   coordinate with the Account Manager to help company develop a CIP.    Wateriality Compliance Rate is unacceptable   - If materiality error rate is not acceptable, importer compliance for GSP is not acceptable. Coordinate with the Account Manager to help company develop a CIP.    Wateriality Compliance Rate is unacceptable   - If materiality error rate is not acceptable, importer compliance for GSP is not acceptable. Coordinate with the Account Manager to help company develop a CIP.    Sample Size:   Prepare results sheet and refer to the	Were landise originates in a BDC and meets 55 /6 fulc.	(Precision):			# LOL E D-4- > 50/
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• Produced accurate GSP claims.  Errors: • Country and merchandise is not eligible for GSP treatment • Components of imported articles are not produced in a BDC (i.e. sets) • Merchandise was not directly imported into the U.S. • Merchandise did not originate in BDC or meet the 35% rule • The importer is unable to provide adequate support or information for verifying its GSP eligibility claim  Criteria for Testing (Statistical Sample or 100% Review): ÿ CAT determines that the trade area is a high risk trade area. ÿ Trade area ≥ \$10,000,000.  Anticipated Error Rate:  5%  Sampling Frame:  ÿ Materiality Compliance Rate is acceptable  - If internal controls were documented, compliance is at an acceptable level for GSP.  - If internal controls were not documented, coordinate with the Account Manager to help company develop a CIP.  ÿ Materiality Compliance Rate:  - If internal controls were not documented, coordinate with the Account Manager to help company develop a CIP.  ÿ Materiality Compliance Rate:  - If internal controls were not documented, coordinate with the Account Manager to help company develop a CIP.  Sample Size:  Prepare results sheet and refer to the					Apply materiality criteria. (CAT Kit Exhibit 52)
Error Rate:	· · · · · · · · · · · · · · · · · · ·	Anticipated			Materiality Compliance Date: 0/
<ul> <li>Country and merchandise is not eligible for GSP treatment</li> <li>Components of imported articles are not produced in a BDC (i.e. sets)</li> <li>Merchandise was not directly imported into the U.S.</li> <li>Merchandise did not originate in BDC or meet the 35% rule</li> <li>The importer is unable to provide adequate support or information for verifying its GSP eligibility claim</li> <li>Frame Size:</li> <li>Walidated Sample:         <ul> <li>ÿ Materiality Compliance is at an acceptable coordinate with the Account Manager to help company develop a CIP.</li> <li>ÿ Materiality Compliance Rate is unacceptable. If materiality compliance for GSP is not acceptable. Coordinate with the Account Manager to help company develop a CIP.</li> </ul> </li> <li>Sample Size:</li> </ul>	Troduced accurate GST claims.	Error Rate:			Water lanty Compnance Rate
<ul> <li>Country and merchandise is not eligible for GSP treatment</li> <li>Components of imported articles are not produced in a BDC (i.e. sets)</li> <li>Merchandise was not directly imported into the U.S.</li> <li>Merchandise did not originate in BDC or meet the 35% rule</li> <li>The importer is unable to provide adequate support or information for verifying its GSP eligibility claim</li> <li>Trame Size:</li> <li>Trame Size:</li> <li>Trade area ≥ \$10,000,000.</li> <li>Sample Size:</li> <li>Trane Size:</li> <li>Trepare results sheet and refer to the</li> </ul>	Errors:	5%		Sampling Frame:	* Materiality Compliance Date is acceptable
<ul> <li>Components of imported articles are not produced in a BDC (i.e. sets)</li> <li>Merchandise was not directly imported into the U.S.</li> <li>Merchandise did not originate in BDC or meet the 35% rule</li> <li>The importer is unable to provide adequate support or information for verifying its GSP eligibility claim</li> <li>Criteria for Testing (Statistical Sample or 100% Review):</li> <li>ÿ CAT determines that the trade area is a high risk trade area.</li> <li>ÿ Trade area ≥ \$10,000,000.</li> <li>Validated Sample:         <ul> <li>Validated Sample:</li> <li>Vighthering in the Account Manager to help company develop a CIP.</li> </ul> </li> <li>Sample Size:</li> <li>Prepare results sheet and refer to the</li> </ul>					
BDC (i.e. sets)  • Merchandise was not directly imported into the U.S.  • Merchandise did not originate in BDC or meet the 35% rule  • The importer is unable to provide adequate support or information for verifying its GSP eligibility claim  Criteria for Testing (Statistical Sample or 100% Review):  ÿ CAT determines that the trade area is a high risk trade area.  ÿ Trade area ≥ \$10,000,000.  Validated Sample:  — If internal controls were not documented, coordinate with the Account Manager to help company develop a CIP.  ÿ Materiality Compliance Rate is unacceptable, importer compliance for GSP is not acceptable. Coordinate with the Account Manager to help company develop a CIP.  Sample Size:  Prepare results sheet and refer to the					
<ul> <li>Merchandise was not directly imported into the U.S.</li> <li>Merchandise did not originate in BDC or meet the 35% rule</li> <li>The importer is unable to provide adequate support or information for verifying its GSP eligibility claim</li> <li>Criteria for Testing (Statistical Sample or 100% Review):</li> <li>ÿ CAT determines that the trade area is a high risk trade area.</li> <li>ÿ Trade area ≥ \$10,000,000.</li> <li>Sample Size:</li> </ul> Sample Size: <ul> <li>validated Sample:</li> <li>coordinate with the Account Manager to help company develop a CIP.</li> <li>ÿ Materiality Compliance Rate is unacceptable.          <ul> <li>Li materiality Compliance Rate is not acceptable.</li> <li>Coordinate with the Account Manager to help company develop a CIP.</li> </ul></li></ul>					
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	$\mathbf{J}$ Trade area $\simeq \$10,000,000$ .			Sample Size:	Prenare results sheet and refer to the
					Enforcement Evaluation Team (EET) if findings
meet the EET impact level for referral.					` '