

## Eight Ways to Exit a Show

Every international shipment delivered to a trade show is eventually removed from the show floor; however, unlike exhibits originating from within the U.S., all imported shipments have to exit the show in a prescribed manner depending on the way they were imported. There are eight possible scenarios. Knowing what the options are can save international exhibitors time and money when the scramble to get out the door begins.

### Re-exportation

Shipments that arrive under a temporary import status can (and should) be re-exported after the show. The customs broker involved in the import will make arrangements to cancel the temporary import entry and the items can be moved to a local warehouse in preparation for export.

### Permanent Imports

When circumstances permit (when the amount of duty and taxes due is small), customs brokers often advise importers to file a permanent, duty-paid entry upon import. Doing so gives exhibitors the freedom to sell, move or dispose of the goods in any way they want during or after the



show with no additional involvement required from the customs broker. It is often the least expensive and most flexible option for exhibitors.

### Temporary Imports

Goods that have been declared as temporary imports, i.e. those intended to be re-exported within a year after the show concludes, have to be removed from the show and remain within the control of the customs broker until they are re-exported. The temporary import status is a good option for high-value prototypes or samples that aren't intended for sale or delivery in the U.S. because exhibitors can pay a bond fee instead of duty. A big disadvantage is the cost (a penalty of double the original amount of duty, plus additional brokers fees) for changing the import status from temporary to

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permanent after the show in the event the exhibitor decides to sell or keep the goods in the country for any reason.

## Trade Fair Entries

A trade fair entry is another type of temporary import. Under the provisions of the Trade Fair Act of 1959, exhibitors can import shipments on a temporary basis, keep them in the U.S. for ninety days and re-export them or change the status from temporary to permanent without penalty. Upon entry, the broker posts a bond on the exhibitor's behalf and duty is only paid if and when the goods are imported permanently. Unlike regular temporary imports, trade fair entries require the exhibition organizer to obtain a special designation for the show as a "certified trade fair," however it is a good option for shows with characteristically high-value shipments, such as machinery.

## Transfer to a Free Trade Zone

Free trade zones are a temporary (although rarely used) solution for some exhibitors. These areas, located near seaports, international airports or border zones, allow goods to be stored, handled, manufactured or reconfigured without involvement from customs authorities until the goods leave the area. Transferring a shipment to a free trade zone after an exhibition can extend the length of time that temporarily imported goods can remain in the U.S. beyond a year, however there are many disadvantages to using this option. There are only a few trade zones in the U.S. The original temporary import entry must be cancelled before the goods are entered into the free trade zone. When goods leave the free trade zone, they are still subject to duties. A free trade zone is only a viable option for extremely high-value goods, when the ultimate disposition is unknown and the costs to re-export exceed the potential costs (duties, penalties, storage, transport, customs brokers fees) of permanently importing the goods.

## Transfer to Another Bonded Area

Transferring temporarily imported goods to a bonded area after the show is an option for exhibitors. It doesn't extend the amount of time a temporary import can remain in the U.S., but it provides the exhibitor with a place—one that is still under the control of the customs broker—to store the goods while a final disposition can be determined.

## ATA Carnet

An ATA Carnet document, one that travels with the shipment, allows shipments to be imported into a country (including the U.S.) without payment of duties provided it is re-exported entirely in tact. Shipments traveling under a Carnet can be shipped anywhere within the country as long as they are re-exported within the time period required by the carnet. The disposition of a shipment under ATA Carnet cannot be changed from temporary to permanent without forfeiting the bond paid by the shipper to acquire the Carnet nor does having one relieve the exhibitor of having to pay duties if the goods are not re-exported—one of the main reasons for obtaining a Carnet.

## Destruction

Under some circumstances, exhibitors may elect to destroy their goods under Customs supervision rather than re-export them. Doing so does not relieve them of having to pay duties, but it does release them from any penalties that might be due as a result of violating the terms of the bond required for temporary imports.

There are a number of post-show considerations for international exhibitors. Most of the time, the main factor to be considered is cost—a sum that can include bond charges, multiple broker entry fees, transportation costs, storage fees, duties and penalties. One way that exhibitors can plan for the close of the show is to obtain the costs for various dispositions before the show and consult with a customs broker to determine the most appropriate option under the circumstances.

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