

**Important Shipping Information
for International Clients shipping samples to
McCrone Associates, Inc. for analysis**

Please share this information with your shipping department to expedite shipment of your samples to McCrone Associates, Inc. We appreciate your business, however we are not importing your samples.

Resource: <https://www.cbp.gov/trade/basic-import-export/importer-exporter-tips>

An Importer of Record (IOR) is an entity or individual who ensures that all the goods are appropriately documented and valued as required by the Customs and Border Protection (CBP). Furthermore, the IOR is also responsible for paying duties, tariffs, and other fees related to the imported shipment.

An **importer of record** (definition-wise) is generally *the owner*, but it can be the purchaser, or consignee who *has the ownership of the products being imported* into the destination country.

A Importer number is a unique identification number, custom-assigned to an importer of record who wants to import goods to the USA.

The standard form of an Importer Number is:

- **U.S. Importers: 12-123456789**
- **Foreign Importers: 123456-12345**

How do I get an Importer Of Record Number:

CBP Form 5106: To get your unique IOR number, you need to file the CBP form 5106 (<https://www.cbp.gov/document/forms/cbp-form-5106-createupdate-importer-identity-form>) with the customs (CBP). This form can be filed in the following scenarios:-

- If you do not have this form already on record
- If your number has been voided or
- If you need an additional importer number

Your IOR number will remain with Customs for a maximum of one year after the last usage of the number to import goods to the US. After this period, the importer number will be considered void, and you will have to file the CBP form 5106 again.

In circumstances when an Importer of Record cannot be present at the time of importing the goods, they must appoint a Power of Attorney (**POA**). A Power of Attorney is a legal document that grants authority to the Import or Customs Broker to act on the behalf of the Importer of Record. To clear goods from customs and to create a customs entry, **the customs broker** must have a Power of Attorney from the Importer of Record.

DDP Incoterm® is one of the 11 trade terms in the Incoterms® series, published by the International Chamber of Commerce (ICC). It stands for **Delivery Duty Paid**, a terminology which can be used for any mode of transportation. Also, it lays maximum risk and responsibilities on the owner or seller.

Shipping Terms As per DDP, all legal formalities need to be carried out by the owner or seller.

The transportation cost, risk, and responsibility of goods fall on the seller's plate too, until the goods are transported from the place of origin to the destination.

Importer of Record FAQs

Can a foreign company be an importer of record?

Yes. As the owner of the goods being imported into the USA, the company has to establish itself as a **Foreign Importer of record** with a straightforward process that is to check the legitimacy of the business.

Can shipper be the importer of record?

Yes, in a Delivered Duty Paid (DDP) (<https://iccwbo.org/news-publications/news/icc-releases-incoterms-2020/>) shipment, a shipper with a POA can act as the importer of record.

Who is Importer of Record in DDP?

The owner/seller or shipper of the goods acts as an importer of record as they look after both export and import customs proceedings.

Can a Customs Broker be an Importer of Record?

A Customs Broker can act as an Importer of Record but then they will be responsible for all the documentation to make sure that the goods remain compliant with the US regulations and statutes. They will also need to register their company as an Importer of Record and generate an IOR number.

Does Importer of Record own the goods?

It depends. If the Importer of Record is a 3rd party agency/ broker/ legal entity, then they can take temporary ownership of the shipment/ goods until they have been accepted by a distribution center/ end-user/ consignee/ importer.

Who and what is a consignee?

The consignee is the final destination entity which then takes custody of the goods but not necessarily ownership. Depending on the situation the final consignee could also be the importer of record, the owner, or simply the final shipping destination. In the case of DDP, the final consignee is the entity receiving the shipment. In this last case, the consignee is not the owner of the goods and is also not the importer of record.

How can importation cost be minimized?

US Customs and Border Protection recognizes and allows for the shipment of research samples for analysis purposes only. Samples must be declared as goods for analysis only with no monetary value. Ownership of the samples remains with the original importer, shipping the goods for analysis does not transfer ownership. Samples are not sold to the consignee laboratory.

Quick tips for client shipping personnel

1. Your company is the Importer of Record (IOR) (see preceding for guidance)
2. McCrone Associates is the final consignee only
3. Samples are for analysis purposes only
4. Samples have no monetary value; they are for research only
5. You must send your samples **Incoterms® of DDP** (questions, see preceding for guidance)