



## MASTER CUSTOMS SPECIALIST (MCS) COURSE

### Module 13: Assists | Quiz

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- 1) To be considered an assist, an item must be:
  - Provided free of charge or at a reduced cost
  - Used in the production or sale for export
  - Both of the above
  - None of the above
  
- 2) Design work performed in the U.S. is considered an assist.
  - True
  - False
  
- 3) Reviewing general ledger codes can help identify potential assists.
  - True
  - False
  
- 4) You should only begin searching for assists when you are notified of an import.
  - True
  - False
  
- 5) Once you determine an item is not an assist, you do not have to document it.
  - True
  - False
  
- 6) Assists are reported for all valuation methods including deductive value.
  - True
  - False



- 7) **Cost of transportation to the manufacturer's facility should be included when determining the value of an assist.**
- True
  - False
- 8) **The value of an assist may be:**
- The cost of acquisition
  - The cost of production
  - Either of the above
  - None of the above
- 9) **Which method is not a valid way to apportion an assist?**
- Over the entire anticipated production
  - Over the first shipment if the importer wants to pay duty on the entire value at one time
  - Over the number of units produced up to the time of the first shipment
  - Over the number of units anticipated to be produced for the first two shipments
- 10) **Because the valuation of assists relies on Generally Accepted Accounting Principles (GAAP), CBP will not issue a binding ruling.**
- True
  - False