BE IT RESOLVED, That the American Bar Association recommends the following specific changes in procedures before the Bureau of Customs, U.S. Treasury Department and the U.S. Customs Court:

1. Decisions as to value, classification and all other matters relating to clearance of imported goods through customs shall be made within a reasonable period of time after entry, and with actual notice of action taken; an importer shall be given the opportunity to have all objections to decisions of Customs officers with respect thereto resolved in a consolidated procedure, with opportunity to present evidence, views and arguments at the administrative level prior to institution of an action in the Customs Court.

2. The administrative process applicable to imported merchandise shall be completed by the issuance of a final decision by Customs officers which shall be rendered within a reasonable period of time after the filing of a protest.

3. Upon receiving notice of a final decision, the importer shall have the right to judicial review by instituting an action in the United States Customs Court.

4. Separate judicial review of contested appraisement of imported merchandise prior to final administrative determination of classification and other matters shall be abolished.

5. The structure of the U.S. Customs Court should be modified to provide for trials and decisions by a single judge in all cases except where because of the significance of the matter, a panel of three judges would be more appropriate.

BE IT FURTHER RESOLVED, That the Section of Administrative Law and the Standing Committee on Customs Law are authorized to appear and file briefs before appropriate Committees of Congress in the name of the American Bar Association towards accomplishing these objectives, including the preparation and support of enabling legislation, and specifically are authorized to appear in support of the general purposes of S.2624 and H.R.12691 (91st Congress, 1st Session).