SUPERCARGO · DUTY & LANDED COST AUDIT

Sample audit

Harbour & Hearth Home Goods LLC (fictional). Entries filed March 2025 to February 2026: 12 entry summaries, 24 lines, 6 SKUs, reconciled to landed cost per unit and compared with the unit cost held in Amazon.

Report date 23 October 2026. SAMPLE on a fictional importer: general duty rates are from the published tariff schedule; the Section 301 and IEEPA rates on these entries are illustrative. It shows what the audit delivers, not anyone's duty.

getsupercargo.com · contact@getsupercargo.com

Summary

VARIANCE VS AMAZON COST

30.4%

Landed cost is higher than the cost held in Amazon, across all units

UNDER-COSTED PER YEAR

$137,161

On 44,400 units entered in the period

IEEPA DUTY PAID

$66,970

On all 12 entries, before 24 Feb 2026

IN A CAPE PHASE 1 WINDOW TODAY

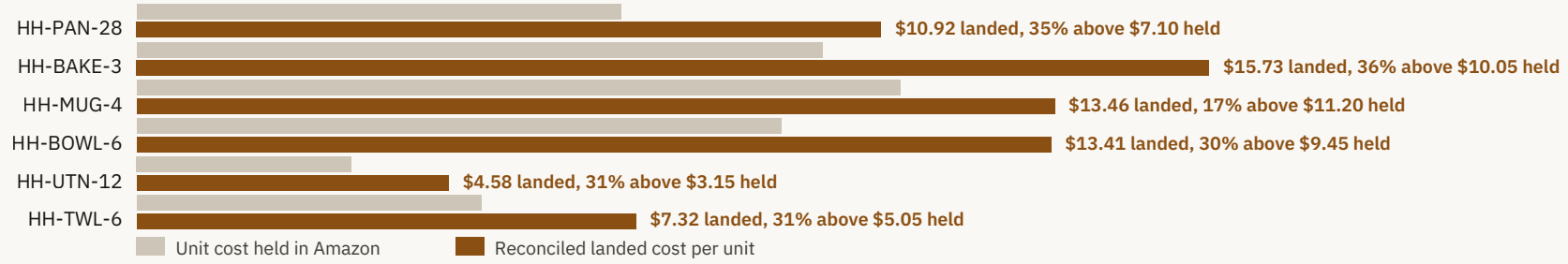
$24,904

Interest is added by CBP on refund

The 2% test. Reconciled variance is 30.4% of cost of goods sold for the period, above the 2% threshold, so the audit fee stands. Under 2%, this box would say so and the fee would be refunded in full.

What we found

1. **Amazon is holding cost without most of the Chapter 99 duty.** The largest gap is HH-BAKE-3 (Aluminium bakeware set (3)): $15.73 landed against $10.05 held, 36.1% under. Margins and repricing rules built on the held cost overstate profit on every unit.
2. **$66,970 of IEEPA duty sits on 12 entries, each with its own clock.** $24,904 is on entries inside a CAPE Phase 1 window today; the rest is outside it. The entry table dates every entry. Your broker decides the route for each.
3. **One line was assessed differently from the same goods elsewhere.** Entry SMP-2500733-8, HH-TWL-6 (HTS 6302.60.00): Section 301 at 25% against 7.5% on the same SKU's other entries, $1,806 more on that line. A question for the broker, listed below.



Landed cost against the cost held in Amazon, per unit, weighted over every unit entered in the period.

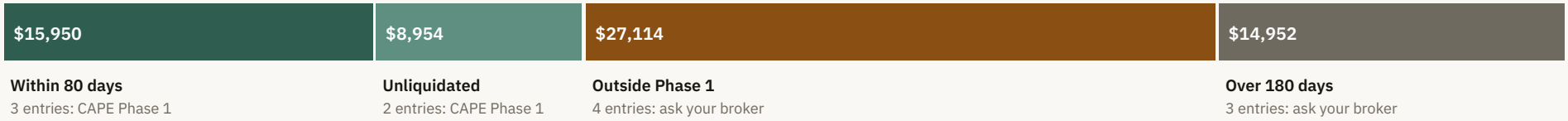
Landed cost per unit, by SKU (USD)

Weighted over every unit entered in the period. Freight allocated by value within each entry; fees are MPF and HMF, allocated the same way.

SKU	Goods / HTS	FOB	Freight	Ordinary duty	Section 301	IEEPA	Fees	Landed	Held in Amazon	Gap
HH-PAN-28	Stainless frying pan 28 cm 7323.93.00	6.40	1.24	0.13	1.60	1.52	0.03	**10.92**	7.10	**+3.82** **35.0%**
HH-BAKE-3	Aluminium bakeware set (3) 7615.10.71	9.10	1.72	0.28	2.27	2.31	0.04	**15.73**	10.05	**+5.68** **36.1%**
HH-MUG-4	Porcelain mug set (4) 6911.10.80	7.80	1.50	1.62	0.58	1.92	0.04	**13.46**	11.20	**+2.26** **16.8%**
HH-BOWL-6	Ceramic bowls (6) 6912.00.48	8.20	1.67	0.80	0.61	2.09	0.04	**13.41**	9.45	**+3.96** **29.5%**
HH-UTN-12	Plastic utensil set (12) 3924.10.40	2.90	0.62	0.10	0.22	0.73	0.01	**4.58**	3.15	**+1.43** **31.2%**
HH-TWL-6	Terry kitchen towels (6) 6302.60.00	4.30	0.86	0.39	0.60	1.15	0.02	**7.32**	5.05	**+2.27** **31.0%**
All units								**$451,561**	**$314,400**	**30.4%**

IEEPA duty is in landed cost because it was paid. If it is refunded, the refund reduces the cost of the units it was paid on; the reconciled workbook carries both figures so the refund can be booked against the right SKUs.

IEEPA duty by entry, against the CAPE window (23 October 2026)



Within 80 days
3 entries: CAPE Phase 1

Unliquidated
2 entries: CAPE Phase 1

Outside Phase 1
4 entries: ask your broker

Over 180 days
3 entries: ask your broker

Entry	Entry date	Entered value	IEEPA rate	IEEPA duty	Liquidation*	Where it stands	Date that matters
SMP-2500101-3	11 Mar 2025	$18,480	20%	**$3,696**	19 Jan 2026	Over 180 days: ask broker (Phase 3)	n/a
SMP-2500214-6	27 Mar 2025	$21,540	20%	**$4,308**	04 Feb 2026	Over 180 days: ask broker (Phase 3)	n/a
SMP-2500388-1	03 Jun 2025	$23,160	30%	**$6,948**	13 Apr 2026	Over 180 days: ask broker (Phase 3)	n/a
SMP-2500452-9	24 Jun 2025	$22,160	30%	**$6,648**	04 May 2026	Outside Phase 1: ask broker (protest)	31 Oct 2026
SMP-2500577-4	15 Jul 2025	$21,000	30%	**$6,300**	25 May 2026	Outside Phase 1: ask broker (protest)	21 Nov 2026
SMP-2500619-2	12 Aug 2025	$25,980	30%	**$7,794**	22 Jun 2026	Outside Phase 1: ask broker (protest)	19 Dec 2026
SMP-2500733-8	09 Sep 2025	$21,240	30%	**$6,372**	20 Jul 2026	Outside Phase 1: ask broker (protest)	16 Jan 2027
SMP-2500846-5	07 Oct 2025	$20,660	30%	**$6,198**	17 Aug 2026	Within 80 days: CAPE Phase 1	05 Nov 2026
SMP-2500951-0	18 Nov 2025	$26,820	20%	**$5,364**	28 Sep 2026	Within 80 days: CAPE Phase 1	17 Dec 2026
SMP-2501064-7	09 Dec 2025	$21,940	20%	**$4,388**	19 Oct 2026	Within 80 days: CAPE Phase 1	07 Jan 2027
SMP-2601120-4	13 Jan 2026	$23,000	20%	**$4,600**	23 Nov 2026	Unliquidated: CAPE Phase 1	80 days after liquidation
SMP-2601233-1	10 Feb 2026	$21,770	20%	**$4,354**	21 Dec 2026	Unliquidated: CAPE Phase 1	80 days after liquidation

*Liquidation dates in a real audit come from your Entry Summary Header report; here they are modelled at 314 days after entry. CAPE Phase 1 takes entries unliquidated or liquidated within the preceding 80 days (CBP). A protest under 19 U.S.C. 1514 runs 180 days from liquidation.

Questions for your broker

1. Entries in a CAPE Phase 1 window ($24,904): will you file the CAPE Declaration, or should we file it in the ACE Portal? Has any already been filed (ES-022)?
2. Entries outside Phase 1: is a protest open for any of them, and by what date? For entries liquidated more than 180 days ago, how do Phase 3 and the October 2026 class certification apply?
3. Entry SMP-2500733-8, HH-TWL-6: why was Section 301 assessed at 25% when the same goods were at 7.5% on other entries? If one is wrong, what correction is open?
4. Is our ACH refund information on file in the ACE Portal, and is there a 4811 notify party?

Method

Every line of the ES-003 export (Entry Summary Line Tariff Details) is matched to the commercial invoice behind it and to the SKU. Duty is taken as assessed on the entry, line by line: ordinary duty, each Chapter 99 charge, and fees. Freight and fees are allocated by value within each entry. Landed cost per unit is compared with the unit cost held in Amazon. Variance is (landed – held) ÷ landed, across all units in the period. Nothing is estimated where a filed figure exists.

You also receive the reconciled workbook: every line, every allocation and every formula, so each figure here can be traced to its entry.

Supercargo (JG Core Ltd) reconciles entries that have already been filed. It does not classify goods, give a duty figure for future shipments, or prepare or file anything with CBP, including CAPE Declarations and protests: that is customs business under 19 CFR 111.1, for the importer of record or its licensed customs broker. Findings are questions for your broker, not advice.