

The Pike Law Firm, P.C.

Customs and International Trade



VIEW FROM THE PIKE



AUTHOR! AUTHOR!



I am pleased to announce that my book entitled "Customs Law" will be published this autumn by the Carolina Academic Press of Durham, North Carolina. My co-author, Larry Friedman, and I both teach as Adjunct Professors of Law (he at John Marshall in Chicago and me at Emory in Atlanta) and were "co-law clerks" together at the U.S. Court of

International Trade many years ago. As professors, we have bemoaned the fact that no single-volume casebook is available in the U.S. to teach our respective courses in customs law and administration -- so we decided to write one ourselves! Although intended primarily for academic use in law schools, the book contains 700+ pages of cases, rulings, and commentary that can benefit any customs and trade professional or government official. You can order a copy at this link:

<http://www.cap-press.com/isbn/9781594609206>

CHECKPOINT CHARLIE: HOTSPOT OF THE COLD WAR

CHECKPOINT CHARLIE *HOT SPOT* OF THE COLD WAR

BY
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BERLIN, GERMANY

1961

What are the odds of a father and son being published together for the first time in the same year? Although normally only customs and trade-related topics are covered in this newsletter, I have to deviate in this edition to announce the e-publication of my Dad's new book: "Checkpoint Charlie: Hotspot of the Cold War." On August 13, 1961 (50 years ago!), U.S. Army First Lieutenant Vern Pike was the Executive Officer-in-Charge of Checkpoint Charlie in the then-occupied and divided city of Berlin, Germany. On that day, East German and Russian forces irrevocably hardened the confrontation begun in 1945 by erecting a permanent Wall to separate East Berlin from West Berlin. That Wall eventually spread to divide most of Germany, and symbolized what is now known as the Cold War. The following is a note from the publishers, Jim McGillan and Charlie Holbrook, and their website "Voice of NC:"

"The book is [Checkpoint Charlie - Hotspot of the Cold](#)

War, by Vern Pike. The book is written about his military experiences commanding an MP unit in Berlin that was responsible for policing the Checkpoint Charlie crossing between East and West Berlin with all the associated challenges, tensions and strife before, during and following the building of the Berlin Wall . . . It is published as an e-book and can be downloaded to any computer for \$4.99. One can either read the book on the computer or transfer it to one of the popular electronic reading devices. It is available at <http://voiceofmoorecounty.com/> . The book will also be offered for sale by a number of other e-book sellers such as Amazon, Barnes & Noble, etc. in addition to our website."

In addition, noted author (and current CEO of the Atlantic Council) Frederick Kempe recently published his account of the Berlin crisis: "Berlin 1961: Kennedy, Khrushchev, and the Most Dangerous Place on Earth." Dad was interviewed extensively for this publication, and his story regarding the events of 1961 is featured in Fred's book. To order a copy, go to: <http://fredkempe.com/berlin-1961/>

AUSTRALIAN CUSTOMS ISSUES NEW TRANSFER PRICING RULING



Australian Customs and Border Protection was among the first of the major trading nations' customs authorities to publish a comprehensive policy on the use of transfer pricing studies and APA's in [2009](#). The agency's numerous rulings on this subject have generally found that the "fall-back" method of customs valuation applies when importers seek to support the arm's length nature of their intercompany invoice prices based on transfer pricing studies. In a departure, the agency recently approved the use of "transaction value" (the primary method of customs valuation) when an importer submitted a transfer pricing study in support of its related party invoices that served as the basis of appraisal for merchandise imported into Australia. In finding that the prices to the Australian importer were set in the same manner as the seller settled prices to unrelated parties, the agency also noted that the importer provided detailed financial information to support its claims that the invoice prices were arm's length – and thus did not rely solely on the transfer pricing study itself to rule in favor of the importer. The redacted version of this ruling can be viewed [here](#).

ABA'S CUSTOMS LAW COMMITTEE LEADERSHIP SET FOR 2011-2012



Together with Cortney O'Toole Morgan and Cyndee Todgham Cherniak, I will be serving as the Chair of the Customs Law Committee of the American Bar Association's International Law Section for the upcoming year. We have an ambitious agenda, including the issuance of a "Blanket Authority" to address expected changes in the policy of U.S. Customs and Border Protection regarding post-importation price adjustments vis-à-vis transfer pricing. Monthly conference calls are planned to keep members updated on all current development and initiatives, as well as a series of "brown bag" lunches featuring government decision-makers. Several committee members are also planning to attend the Section's Fall Meeting in October in Dublin, Ireland. For lawyers who are not

already members, please consider joining the ABA and the Customs Law Committee; go to www.americanbar.org .

Please don't hesitate to [contact me](#) if you need further information about the topics above, or on any other customs and trade-related matter. Until the next newsletter, may your businesses continue to thrive!

A handwritten signature in black ink that reads "Damon Pike". The signature is written in a cursive, flowing style.