

Post-Entry Claims No Longer Allowed for Certain FTAs and Preference Programs

by **Kenton Grimes - Monday, August 18, 2014**

Bad news for importers who like to go back to get their duty reductions after the entry has liquidated. U.S. Customs & Border Protection (CBP) recently announced that it will no longer accept post-liquidation claims for certain free trade agreements (FTA) and preference programs.

In a guidance letter issued on August 11, CBP clarified its policy on various post-importation mechanisms for claiming preferential duty treatment.

Citing several court decisions?Xerox Corp. v. U.S. (2005) and Corpro Companies, Inc. v. U.S. (2006)?and preference program regulations, post-importation claims may only be used in conjunction with the programs and agreements listed in 19 USC 1520(d), such as NAFTA, CAFTA-DR, and several other free trade agreements listed at the end of this article. Such claims may be made up to one year after the date of importation.

This means that CBP will no longer accept post-importation claims for preference programs not included in 19 USC 1520(d), such as GSP, African Growth & Opportunity Act (AGOA), and several other free trade agreements (see the end of this article). The good news is that pre-liquidated claims can still be filed for these programs, though the filing deadline is shorter.

CBP's announcement represents a dynamic shift from long-standing practice; and as such, it's important for importers to review their trade compliance policies and procedures to ensure these entries receive priority treatment for meeting filing deadlines.

Preference Programs Included in 19 USC 1520(d)

Post-importation claims may be made under any of the following programs/agreements within 1 year of the date of importation:

- CAFTA-DR
- Chile FTA
- Columbia TPA
- Korea FTA
- NAFTA
- Oman FTA
- Panama TPA
- Peru FTA

Other Programs

The following programs are not included in 19 USC 1520(d) and therefore require importers to use a post-entry amendment or post summary correction to claim duty preferences after importation. Such claims must be submitted 30 days prior to entry liquidation, which varies depending on the type of entry.

- African Growth and Opportunity Act (AGOA)
- Australia FTA
- Bahrain FTA
- Caribbean Basin Economic Recovery Act (CBERA)
- Caribbean Basin Trade Partnership Act (CBTPA)
- Civil Aircraft Agreement
- Generalized System of Preferences (GSP)
- Insular Possessions
- Israel FTA
- Jordan FTA
- Morocco FTA
- Pharmaceutical Products Agreement
- Singapore FTA
- Uruguay Round Concession on Intermediate Chemicals for Dyes

[Post-importation Claims for Preferential Tariff Treatment](#), 8.11.14 (U.S. Customs & Border Protection)

Kenton Grimes is Cleveland General Manager for Mohawk Global Logistics. [Click here to read more about Kenton.](#)



<http://mohawkglobal.com/global-news/post-entry-claims-no-longer-allowed-for-certain-ftas-and-preference-programs/>