



U.S. Customs and
Border Protection

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COVID-19 – 90 Day Postponement of Payment for the Deposit of Certain Estimated Duties, Taxes, and Fees

On April 20, 2020, the Secretary of the Treasury and U.S. Customs and Border Protection (CBP) will be postponing for 90 calendar days the deadline for payment for the deposit of certain estimated duties, taxes, and fees for importers experiencing a significant financial hardship due to the coronavirus disease (COVID-19). This temporary postponement applies to formal entries of merchandise entered, or withdrawn from warehouse, for consumption (including entries for consumption from a Foreign Trade Zone) in March 2020 or April 2020. CBP will not return deposits of estimated duties, taxes, and fees that have already been paid.

This temporary postponement does not apply to any entry, or withdrawal from warehouse, for consumption, where the entry summary includes merchandise subject to one or more of the following:

- Antidumping duties,
- Countervailing duties,
- Duties assessed pursuant to Section 232 of the Trade Expansion Act of 1962,
- Duties assessed pursuant to Section 201 of the Trade Act of 1974, and
- Duties assessed pursuant to Section 301 of the Trade Act of 1974.

No interest will accrue for the postponed payment of such estimated duties, taxes, and fees during this 90-day postponement period. No penalty, liquidated damages, or other sanction will be imposed for the postponed payment of the deposit of estimated duties, taxes, and fees in accordance with this temporary postponement.

This temporary postponement does not apply to deadlines for the payment of other debts to CBP, including but not limited

to deadlines for the payment of bills for duties, taxes, fees, and interest determined to be due upon liquidation or reliquidation, deadlines for the payment of fees authorized pursuant to 19 U.S.C. 58c (except for merchandise processing fees and dutiable mail fees), or deadlines for the payment of any penalty or liquidated damages due to CBP.

To determine the amount of estimated duties, taxes, and fees owed, the date used for calculation remains the date that would have otherwise applied in the absence of the 90-day postponement period.

For entries eligible for this temporary postponement, the requirement to pay the deposit of estimated duties, taxes, and fees for the purpose of establishing the time of entry stated in 19 CFR § 141.68 is waived.

The timeframe for entry summary filing is not changed.

SIGNIFICANT FINANCIAL HARDSHIP

An importer will be considered to have a significant financial hardship if the operation of such importer is fully or partially suspended during March 2020 or April 2020 due to orders from a competent governmental authority limiting commerce, travel, or group meetings due to COVID-19, and as a result of such suspension, the gross receipts of such importer for March 13-31, 2020 or April 2020 are less than 60 percent of the gross receipts for the comparable period in 2019.

An eligible importer does not need to file documentation with CBP to be eligible for this relief but must maintain documentation as part of its books and records establishing that it meets the requirements for relief. CBP may also conduct a review of the documentation at a future date to ensure compliance with the requirements.

ENTRIES NOT ELIGIBLE FOR THE 90-DAY POSTPONEMENT

This temporary postponement of payment of estimated duties, taxes, and fees does not apply to any entry, or withdrawal from warehouse, for consumption, where the entry summary includes merchandise subject to antidumping duties, countervailing duties and/or Section 201, 232 or 301 duties.

In order to take advantage of the 90-day postponement period, importers/filers must ensure their entries do not include merchandise that is ineligible for the postponed payment. If, for example, an entry is filed with merchandise subject to antidumping duties, AND merchandise not subject to antidumping duties, the entire entry will NOT be eligible for the 90-day postponed payment. As an alternative, CBP is authorizing the submission of separate entries pursuant to 19 CFR § 141.52. This authorization only applies to entries that have not yet been filed; it does not apply to entries that have already been filed. So if, as in the above example, a shipment has merchandise subject to antidumping duties, AND merchandise not subject to antidumping duties, two separate entries can be made.

PAYMENT TIMEFRAMES

Estimated duties, taxes, and fees paid on single pay basis or Daily Statement may be postponed up to 90 days from the payment due date.

Example:

Original Due Date	90-Day Postponement
April 30, 2020	July 29, 2020

Estimated Internal Revenue Tax paid via the deferred tax schedule may be postponed up to three months from the payment due date.

Example:

Original Due Date	3 Month Postponement
April 29, 2020	July 29, 2020
May 14, 2020	August 14, 2020

Estimated duties and fees paid via Periodic Monthly Statement (PMS) may be postponed up to three months, as defined by the 15th working day of the third month.

Example:

Original Due Date	3 Month Postponement
April 21, 2020	July 22, 2020
May 21, 2020	August 21, 2020

PAYMENT INSTRUCTIONS

To facilitate this temporary postponement, CBP encourages importers and filers to take advantage of Automated Clearinghouse (ACH) for electronic payment to the greatest extent possible.

The authorization of 90 additional calendar days without penalty for payment applies whether an entry summary is paid as a single-pay check, ACH Daily and Monthly Statement, or PMS.

Importers/Filers who choose to take advantage of the additional 90 calendar days for the payment of the deposit of estimated duties, taxes and fees have the responsibility to schedule payments accordingly. CBP will not adjust statement dates. Any adjustments to the April PMS must be made prior to 11:59PM eastern time on Monday, April 20, 2020.

Effective Sunday, April 19, 2020, CBP is deploying updates to the ACE SU statement transaction to give the importer/filer more flexibility when removing entries from a PMS:

1. Entries removed from statement no longer have to be submitted as single pay. The importer/filer can reschedule entries that were removed from one statement for another statement.
2. The importer/filer can now remove Remote Location Filing (RLF) entries from a PMS, including the April PMS, and schedule those entries for another statement.
3. The importer/filer can now schedule the month further out than two months, so that they do not have to further push the Periodic Daily Statement (PDS) date. This will allow the importer/filer to file an entry with an April PDS date and schedule for the July monthly statement.

ADDITIONAL INFORMATION

The trade community should monitor CSMS and the [CBP COVID-19 Updates and Announcements](#) webpage for additional changes related to COVID-19. Policy questions should be directed to the Office of Trade, Trade Policy and Programs at OTentrysummary@cbp.dhs.gov.

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