

April 20, 2020

## CBP Announces 90-Day Duty Deferral Process

Dear Valued U.S. Import Customer,

On Sunday, April 19<sup>th</sup>, the President issued an Executive Order providing authority to the Secretary of the Treasury to temporarily extend deadlines for duty remittances to importers suffering significant financial hardship due to COVID-19. The authority does not apply to antidumping or countervailing duties, or to Section 301, 232, or 201 additional duties. The Executive Order can be found [here](#).

U.S. Customs and Border Protection (CBP) has issued a temporary final rule and two Cargo Systems Messaging Service (CSMS) notices early this morning. The Temporary Final Rule issued can be found [here](#). CBP is amending regulations to temporarily postpone the deadline to deposit certain duties, taxes and fees for importers with a significant financial hardship for a period of 90 days from the date the deposit would otherwise be due. There are two criteria that must be met for an importer to be eligible for the duty remittance postponement. The importer's operation must be fully or partially suspended during March or April 2020 due to orders limiting commerce, travel, or group meetings, and as a result of such suspension, the gross receipts of the importer for March 13 – 31, 2020 or April 2020 must be less than 60% of the gross receipts of the comparable period in 2019. No request for participation needs to be filed to postpone duty remittance under this rule but the importer must maintain documentation establishing that it meets the requirements for relief.

CSMS #42421561 announces the postponement of duty remittances for 90 calendar days. The postponement applies to entries submitted during March or April 2020. Entries already remitted will not be refunded. For single entry remittances, the payment can be scheduled up to 7/29/2020. For regular ACH statement, the payment can be scheduled for up to 90 days in the future. For Periodic Monthly Statement (PMS) remittance, the April payment can now be scheduled up to 7/22/2020 (for March entries) and the May payment can now be scheduled up to 8/21/2020 (for April entries). Please refer to the CSMS message and discuss the available options with your customs broker to ensure the guidelines are being properly followed.

CSMS #42423171 announces the postponement of duty remittances for 90 calendar days and advises that it does not apply to entries that include merchandise subject to antidumping duties, countervailing duties, and duties assessed pursuant to Section 232, Section 201 and Section 301 [of the Trade Expansion Act of 1962 or the Trade Act of 1974]. No interest will accrue for duties postponed for the 90 days and no penalty, liquidated damages, or other sanction will be imposed for the postponed remittance in accordance with the rule. The temporary postponement does not apply to deadlines for other debts owed to CBP. The entry summary still needs to be filed within the timeframe required by law; within 10 working days from date of release. Only the duty remittance on applicable entries is postponed.

*Our information is compiled from a number of sources that to the best of our knowledge are accurate and correct. It is always the intent of our company to present accurate information. C.H. Robinson accepts no liability or responsibility for the information published herein.*



CSMS #42421561 also discusses pending ACH debit authorizations. CSMS #42423171 also defines significant financial hardship, ineligible entries, payment timeframes, and payment instructions. Both messages can be found [here](#).

Questions regarding the temporary postponement scenarios and eligibility should be addressed to CBP as per the CSMS messages to [tradeevents@dhs.cbp.gov](mailto:tradeevents@dhs.cbp.gov) or [otentrysummary@cbp.dhs.gov](mailto:otentrysummary@cbp.dhs.gov). CBP will also be posting a Question and Answer document to their website that should be available [here](#).

Thank you for being our Valued Customer. If you have any questions, please do not hesitate to contact your C.H. Robinson commercial representative for further information.

Sincerely,  
C.H. Robinson

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