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**DEPARTMENT OF HOMELAND SECURITY**

**U.S. Customs and Border Protection**

**Renewal of the Generalized System of Preferences and Retroactive Application for Certain Liquidations and Reliquidations under the GSP.**

**AGENCY:** U.S. Customs and Border Protection, Department of Homeland Security.

**ACTION:** General notice.

**SUMMARY:** The Generalized System of Preferences (GSP) is a renewable preferential trade program that allows the eligible products of designated beneficiary developing countries to directly enter the United States free of duty. The GSP program expired on July 31, 2013, but has been renewed through December 31, 2017, effective July 29, 2015, with retroactive effect between August 1, 2013 to July 28, 2015, by a provision in the Trade Preferences Extension Act of 2015. This document provides notice to importers that U.S. Customs and Border Protection (CBP) will again accept claims for GSP duty-free treatment for merchandise entered, or withdrawn from warehouse, for consumption and that CBP will process refunds on duties paid, without interest, on GSP-eligible merchandise that was entered during the period that the GSP program was lapsed. Formal and informal entries that were filed electronically via the Automated Broker Interface (ABI) using Special Program Indicator (SPI) Code "A" as a prefix to the tariff number will be automatically processed by CBP and no further action by the filer is required to initiate the refund process. Non-ABI filers, and ABI filers that did not include SPI

Code "A" on the entry, must timely submit a duty refund request to CBP. CBP will continue conducting verifications to ensure that GSP benefits are available to eligible entries only.

**DATES:** Effective July 29, 2015, the filing of GSP-eligible entry summaries may be resumed without the payment of estimated duties, and CBP will initiate the automatic liquidation or reliquidation of formal and informal entries of GSP-eligible merchandise that was entered on or after August 1, 2013 through July 28, 2015 and filed via ABI with SPI Code "A" notated on the entry. Requests for refunds of GSP duties paid on eligible non-ABI entries, or eligible ABI entries filed without SPI Code "A," must be filed with CBP no later than December 28, 2015.

**ADDRESSES:** Instructions for submitting a request to CBP to liquidate or reliquidate entries of GSP-eligible merchandise that was entered on or after August 1, 2013 through July 28, 2015 are located at <http://www.cbp.gov/trade/priority-issues/trade-agreements/special-trade-legislation/generalized-system-preferences>.

**FOR FURTHER INFORMATION CONTACT:** General questions concerning this notice should be directed to Maggie Gray, Office of International Trade, Trade Agreements Branch, 202-863-6621. For operational questions regarding: Formal/Informal Entries and Baggage Declarations: Celestine Harrell, 202-863-6937; Mail Entries: Katherine Changes, 202-344-1767 or Robert Woods, 202-344-1236; Non-ABI Informal Entries: contact the port of entry where goods were entered. Questions from filers regarding ABI transmissions should be directed to their assigned ABI client representative.

**SUPPLEMENTARY INFORMATION:**

**BACKGROUND**

Section 501 of the Trade Act of 1974, as amended (19 U.S.C. 2461), authorizes the President to establish a Generalized System of Preferences (GSP) to provide duty-free treatment

for eligible articles imported directly from designated beneficiary countries for specific time periods. Pursuant to 19 U.S.C. 2465, as amended by section 1011(a) of Pub. L. 105-277, 112 Stat. 2681, duty-free treatment under the GSP program expired on July 31, 2013. On June 29, 2015, the President signed the Trade Preferences Extension Act of 2015 (Pub. L. 114-27). Section 201 of Pub. L. 114-27 pertains to the extension of duty-free treatment and the retroactive application for certain liquidations and reliquidations under the GSP. Section 201(b)(1) provides that GSP duty-free treatment will be applied to eligible articles from designated beneficiary countries that are entered, or withdrawn from warehouse, for consumption on or after July 29, 2015 through December 31, 2017. Section 201(b)(2) provides that for entries made on or after August 1, 2013 through July 28, 2015, to which duty-free treatment would have applied if GSP had been in effect during that time period (“covered entries”), any duty paid with respect to such entry will be refunded provided that a request for liquidation or reliquidation of that entry, containing sufficient information to enable U.S. Customs and Border Protection (CBP) to locate the entry or to reconstruct the entry if it cannot be located, is filed with CBP by December 28, 2015 (180 days after enactment of Pub. L. 114-27). Section 201(b)(2)(C) provides that any amounts owed by the United States pursuant to section 2(b)(2)(A) will be paid without interest.

Field locations will not issue GSP refunds except as instructed to do so by CBP Headquarters. The processing of retroactive GSP duty refunds will be administered by CBP according to the terms set forth below.

### **Duty-free Entry Summaries**

Effective July 29, 2015, filers may resume filing GSP-eligible entry summaries without the payment of estimated duties.

## **GSP Duty Refunds**

### Formal/Informal Entries

CBP will automatically liquidate or reliquidate formal and informal entries of GSP-eligible merchandise that were entered on or after August 1, 2013 through July 28, 2015 and filed electronically via the Automated Broker Interface (ABI) using Special Program Indicator (SPI) Code "A" as a prefix to the listed tariff number. Such entry filings will be treated as a conforming request for a liquidation or reliquidation pursuant to section 201(b)(2)(B) of Pub. L. 114-27, and no further action by the filer will be required to initiate a retroactive GSP duty refund. CBP expects to begin processing automatic refunds for these entries shortly after July 29, 2015.

CBP will not automatically process GSP duty refunds for formal covered entries that were not filed electronically via ABI, nor for formal and informal covered entries that were filed electronically via ABI with payment of estimated duties, but without inclusion of the SPI Code "A" as a prefix to the listed tariff number. In both situations, requests for liquidation or reliquidation of covered entries must be made by December 28, 2015 pursuant to the procedures set forth in <http://www.cbp.gov/trade/priority-issues/trade-agreements/special-trade-legislation/generalized-system-preferences>.

### Mail Entries

For merchandise that was imported via the mail, addressees must request liquidation or reliquidation of covered entries by December 28, 2015 pursuant to the procedures set forth in <http://www.cbp.gov/trade/priority-issues/trade-agreements/special-trade-legislation/generalized-system-preferences>.

## Baggage Declarations and Non-ABI Informals

Travelers/importers must request liquidation or reliquidation of covered entries by December 28, 2015 pursuant to the procedures set forth in <http://www.cbp.gov/trade/priority-issues/trade-agreements/special-trade-legislation/generalized-system-preferences>.

### **Countries Eligible for Retroactive Benefits**

The Trade Preferences Extension Act of 2015 reauthorization of GSP provides retroactive benefits only to goods from a country that is a beneficiary of the GSP program as of July 29, 2015. As such, this excludes countries such as Bangladesh<sup>1</sup> and Russia<sup>2</sup> that lost eligibility between July 31, 2013 and July 29, 2015.

Dated: July 23, 2015

Brenda Smith  
Assistant Commissioner,  
Office of International Trade

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<sup>1</sup> See 78 **FR** 39949 (July 2, 2013).

<sup>2</sup> See 79 **FR** 60945 (October 8, 2014).