Hi @@first_name@@,

Today, the President issued an Executive Order on National Emergency Authority to Temporarily Extend Deadlines for Certain Estimated Payments which authorizes the Secretary of Treasury to "temporarily extend deadlines, for importers suffering significant financial hardship because of COVID-19, for the estimated payments." (Emphasis added.)

The details of the scope of the relief are set out in CSMS #42423171 - COVID-19 – 90 Day Postponement of Payment for the Deposit of Certain Estimated Duties, Taxes, and Fees. Specifically, "significant financial hardship" is defined as:

- "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."

Companies will need to provide CBP with documentation supporting their request for duty deferral demonstrating that they meet the significant financial hardship criteria above.
The 90-day deferral of duties extends to a LIMITED number of circumstances: formal entries of merchandise entered, or withdrawn from warehouse, for consumption (including entries for consumption from a Foreign Trade Zone) in March 2020 or April 2020.

The deferral does NOT apply to a large swath of imported goods subject to:

- 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.

For specific filing instructions, please see CSMS #42421561 - COVID-19 – Payment Instructions for 90-Day Postponement of Payment for the Deposit of Certain Estimated Duties, Taxes, and Fees.

AAEI and other trade associations joined CBP for a teleconference to review the basic scope of the 90-day deferral relief, and a number of specific questions were asked. For example,

- **Question**: If a company has a product subject to section 301 duties but received an exclusion from 301 duties, are these entries eligible for the 90-day deferral?
- **Answer**: No.

As you can see, since so many products are subject to ADD/CVS, 232 and 301 duties, the entries covering products that are simply subject to MFN rates is rather limited.

CBP will hold another teleconference with trade associations on **Monday, April 20, 2020 at 9:00 am ET**, so please send me (mrowden@aaei.org) any questions in order to submit them to CBP BEFORE tomorrow’s teleconference.

Thank you to our Champion Strategic Alliance Partner:

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