

COVID-19 90-Day Postponement of Duties

April 20, 2020

By now, we hope you have seen the notifications from CBP about the 90-day Postponement of Duty Deferral. Our President, Lisa Gelsomino, is the Trade Co-Chair for COAC and has participated in multiple trade calls since Sunday night to obtain the most current information.

CBP has posted an [FAQ](#) from all the different calls that were held with the trade and Lisa Gelsomino has summarized some of these questions. To read the summary click [here](#). If you have any questions, please reach out to lgelsomino@avalonrisk.com for clarification.

From the surety perspective, we are working to get data from CBP that will identify which importers are deferring payment. Our customs broker clients continue to be our partners in the underwriting process. We hope this extension of time will help importers stay open for business, save jobs, and avoid insolvencies. We ask that we be diligent together to ensure importers are able to pay after the postponement ends. Please let us know if there are importers who may struggle to do so to avoid additional exposure to sureties and CBP.

In case you have not seen all the additional information CBP has posted today, we outline all the relevant dates and attachments below.

On April 18th, President Donald Trump signed an [Executive Order](#) allowing the Secretary of Treasury to extend deadlines on certain estimated payments.

On April 19th, U.S. Customs and Border Protection (CBP) and the Treasury Department issued a [Temporary Final Rule](#) postponing the deadline for payment for the deposit of estimated duties, taxes and fees for 90 calendar days to importers experiencing a significant hardship due to COVID-19. Although the final rule goes into immediate effect at midnight tonight, you can still submit comments to CBP over the next 30 days at this [link](#).

CBP has updated its [COVID-19 page](#) with this [announcement](#) along with two CSMS messages that were issued yesterday:

- According to [CSMS #42423171](#), this temporary postponement applies to formal entries of merchandise entered for consumption only from March 1 through April 30, 2020. CBP will not return any estimated duties, taxes, or fees that have already been paid or where an importer tried to pay and the check bounced or ACH payment did not go through (typically called Debit Vouchers). This 90-day postponement does not apply to any entry for consumption where the entry summary includes merchandise subject to Anti-Dumping or Countervailing Duties (AD/CVD) and/or Trade Remedies from Section 201 or 301 of the Trade Act, and/or Section 232 from the Trade Expansion Act.
- CBP published a follow-up [CSMS message](#) sharing payment instructions entries that qualify for the temporary 90-day postponement period.

Going forward, CBP has advised the trade community should monitor CSMS messages and CBP's [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.