



**PORT (TRADE)
INFORMATION
NOTICE**

NUMBER: 2012-07
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SUBJECT: Generalized System of Preference (GSP) Retroactive Refund

DISTRIBUTION: Importers, Brokers and Other Interested Parties

PURPOSE: Update: Refund requests must be received by CBP no later than April 18, 2012

On October 21, 2011, the President signed H.R. 2832, which extended the Generalized System of Preferences (GSP) program through July 31, 2013. The GSP program lapsed on December 31, 2010, and was retroactively renewed, allowing for a refund of all duties paid on GSP-eligible merchandise that was entered or withdrawn from warehouse for consumption during the period from January 1, 2011 through November 5, 2011.

CBP has completed the automated GSP refund process, and ports of entry are currently working the written requests for refunds, as well as those entry summaries which failed the automated refund process. Please note that CBP has made every effort to identify the universe of entries for which the Special Program Indicator (SPI) "A" was transmitted. However, importers should review their records to identify those entries for which a refund is due and has not been received. Importers who have not received their anticipated refund(s) by March 30, 2012, should notify the port of entry in writing. The notification should include the entry number(s) and line number(s) eligible for GSP, as well as the expected duty refund amount. A post-entry amendment or protest is not required.

For entry summaries on which the SPI A was not transmitted, the importer must request the refund in writing. The request must contain sufficient information to enable CBP to locate the entry, or to reconstruct the entry if it cannot be located. A post-entry amendment or protest is not required.

Refund requests must be received by CBP no later than April 18, 2012. **Please note: There is no additional protest period following the date of liquidation.**

For questions regarding the status of a refund, please contact the port of entry where the request was filed. Port contact information is available at the following link: <http://www.cbp.gov/xp/cgov/toolbox/contacts/ports/>

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***DISCLAIMER:** This information has been prepared for your convenience by the Customs and Border Protection office at Blaine, Washington. This material is intended to provide guidance. Recognizing that many complicated factors are involved in Customs matters, an importer may wish to obtain a binding ruling under 19 CFR Part 177. Reliance solely on this information may not be considered reasonable care. Importers are referred to Treasury Decision 97-96, which was published in the **Federal Register** of December 4, 1997, and in the **Customs Bulletin** of December 17, 1997, for in-depth information on the concept of reasonable care.*