

## IMPORT ALERT

7/30/15

### GSP Renewed With Retroactive Effect / Importers Entitled to Duty Refund

By ***Craig A. Koenigs, Partner***

The Generalized System of Preferences (“GSP”) has been renewed effective July 29, 2015. The GSP is a preferential trade program that allows eligible products of designated beneficiary developing countries to directly enter the United States duty-free. The GSP program expired on July 31, 2013, but has been renewed through December 31, 2017, with retroactive effect between August 1, 2013 to July 28, 2015. U.S. Customs and Border Protection (“CBP”) will now accept claims for GSP duty-free treatment for goods entered, or withdrawn from warehouse, for consumption and will process refunds on duties paid, without interest, on GSP-eligible goods that were entered during the period in which the GSP program was lapsed. CBP automatically will initiate the refund process on formal and informal entries that were filed electronically through the Automated Broker Interface (“ABI”) using Special Program Indicator (“SPI”) Codes “A,” “A+” or “A\*” as a prefix to the tariff number. For entries not filed through ABI, or those entries filed through ABI without the SPI Codes “A,” “A+” or “A\*” on the entry, properly completed refund requests must be filed with CBP no later than December 28, 2015.

Please contact **Craig A. Koenigs** for further information on this Alert or the GSP program.

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