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A LAW FIRM SERVING A DIVERSE CLIENTELE IN IMPORT, EXPORT, AND FOREIGN TRADE ZONE LAW.

## CHINA SECTION 301: INSTRUCTIONS FOR GRANTED OR PENDING ENTRIES SUBJECT TO PRODUCT EXCLUSIONS

Customs has provided instructions (CSMS No. 19-000260) on processing entries of merchandise subject or potentially subject to product exclusions to China Section 301 duties.

Section 301 exclusions are available for any product that satisfies the product exclusion tariff provision, whether or not the importer filed an exclusion request. So far, the U.S. Trade Representative (USTR) has granted four rounds of product exclusions for China Section 301 List 1. Those exclusions are retroactive to July 6, 2018 for unliquidated entries and entries not finally liquidated. Importers may request an administrative refund for merchandise subject to granted product exclusions by filing Post Summary Corrections (PSC) for unliquidated entries or filing protests for liquidated entries.

For entries covered by pending product exclusion requests, Customs provides two options while the USTR considers exclusion requests:

- 1. Importers may request extensions of liquidation deadlines and file Post Summary Corrections no later than 15 days before the extended liquidation dates; and/or
- 2. Customs indicates importers may protest liquidated entries within the 180 days following liquidation, identifying the pending exclusion requests.

Customs advises it will refrain from denying or granting protests before the importer receives a USTR final determination. However, we note the safest course of action is to request liquidation extensions.

Please contact Marshall Miller, Brian Murphy, Sean Murray, or Ryan Thornton with questions or for assistance in processing entries subject to product exclusions or pending product exclusion requests.

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