



MARCH 26, 2020 DEVELOPMENTS

CUSTOMS ENTRY DUTY PAYMENT DELAY UPDATE

While Customs had indicated that it would approve additional time for paying duties, taxes, and fees due to the COVID-19 outbreak, Customs [announced](#) on March 26 that it is no longer accepting requests for delayed payment. Payments of estimated duties, taxes, and fees that should have been tendered between March 20 and March 26 must be initiated by March 27.

NEW CHINA SECTION 301 LIST 4A PRODUCT EXCLUSIONS

On March 25, 2020, the U.S. Trade Representative (USTR) [announced](#) twelve (12) new China Section 301 List 4A product exclusions. These new product exclusions are set forth in five (5) ten-digit HTSUS classifications and seven (7) new product-specific descriptions covering certain down feathers, reflective triangle warning signs, athletic headgear, bicycle lighting equipment, color flat panel monitors, plastic wound or cast coverings, plastic pill or tablet pouches, plastic medical dispensers, urology drain bags, textile ice bags, textile identification wristbands, and smart watches. List 4A product exclusions are retroactive to September 1, 2019 and expire on September 1, 2020.

The product exclusions from the China Section 301 duties are available for any importer for any product that falls within the special product descriptions and enumerated ten-digit HTSUS classifications. This is true regardless of whether the importer filed the initial product exclusion request. Clients may also benefit by filing Post-Summary Corrections (PSCs) or Protests for those entries now covered by a List 4A product exclusion to secure refunds plus interest. Unless liquidation extensions are granted, Protests may be required for liquidated entries. It is important to identify affected entries and filing deadlines. The refund process is complicated and should be carefully considered.

Please contact [Marshall Miller](#), [Brian Murphy](#), [Sean Murray](#), or [Ryan Thornton](#) with questions or for assistance.

Clients may contact [Ryan Thornton](#) to obtain an updated version of the comprehensive spreadsheet we have prepared of all product exclusions from China Section 301 duties to date.

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