

OCT 24 2011



**U.S. Customs and
Border Protection**

MEMORANDUM FOR: Directors, Field Operations

FROM: Executive Director, Trade Policy and Programs
Office of International Trade

SUBJECT: Renewal of the Generalized System of Preference (GSP)

On October 21, 2011, the President signed H.R. 2832, which extends the Generalized System of Preferences (GSP) program through July 31, 2013. The GSP program, having lapsed December 31, 2010, has been retroactively renewed allowing for a refund of all duties paid on GSP-eligible merchandise that was entered or withdrawn from warehouse for consumption during the period from January 1, 2011 through November 4, 2011.

Accordingly, filers shall be entitled to file GSP-eligible entry summaries, utilizing the Special Program Indicator (SPI) "A," without the payment of duty for shipments entered or withdrawn from warehouse for consumption effective November 5, 2011.

U.S. Customs and Border Protection (CBP) will begin processing refunds immediately for entries filed via the Automated Broker Interface (ABI) with the Special Program Indicator (SPI) "A," for duties deposited on GSP-eligible goods during the period from January 1, 2011 through November 4, 2011. Importers are advised to contact the appropriate port of entry for inquiries about the status of their refunds.

For ACE entry summaries where no SPI was transmitted, retroactive GSP claims must be made via post-summary correction, where applicable, i.e., if the entry meets the time requirements for PSC filing. GSP refunds for all other entry summaries (e.g., warehouse withdrawals, change liquidations, re-liquidations, and suspended entry summaries) will be processed in accordance with normal liquidation or re-liquidation procedures. A liquidation or re-liquidation may be made with respect to an entry only if a request is filed with CBP no later than 180 days after the date of the enactment of the GSP renewal. Requests for refunds must be made in writing and must contain sufficient information to enable CBP to locate the entry. To expedite the refund, CBP recommends that the request indicate the entry number, line number, and requested refund amount. Claims may be made via post-entry amendment or protest, as long as they meet the applicable time requirements. Any amounts owed by the United States pursuant to the liquidation or re-liquidation of an entry of an article will be paid, without interest.

Copies of this memorandum should be made available to Port Directors, Assistant Port Directors, Supervisory Import Specialist, Import Specialist, Importers, Brokers, and other interested parties.

Questions regarding this guidance, with respect to the GSP program, should be directed Katrina Chang, Chief, Trade Agreements Branch, or Christina Alvez, Trade Agreements Branch at FTA@dhs.gov. Entry summary and refund processing questions should be directed to Laurie Dempsey, Chief, Entry Summary and Drawback Branch at (202) 863-6509.

A handwritten signature in cursive script that reads "Brenda B. Smith". The letters are fluid and connected, with a prominent initial "B".

Brenda B. Smith