

# Memorandum

Follick & Bessich - Attorneys At Law

To: Customs Brokers, Importers & All Interested Parties

From: Follick & Bessich

Date: August 18, 2005

Re: Refunds of Overpayments made through the Automated Clearinghouse for Entries Involving China Safeguards

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As stated in *Informational Pipeline No.: 05-008*, dated August 1, 2005, and as you may know, an ABI filer may elect to use statement processing and Automated Clearinghouse (ACH) for entry/entry summaries with respect to China Safeguards and other special classes of merchandise. If a filer elects to effect payment through ACH, a preliminary statement must be submitted to Customs and Border Protection within ten (10) working days from the date of entry.

Please note that in general cases, if an entry scheduled for payment reflects an overpayment of monies, the ACH filer may request deletion of the entry at the time the preliminary statement is presented. The entry is then subsequently corrected and rescheduled for payment. However, this remedy is not available for certain quota class merchandise, specifically merchandise subject to China Safeguards. Accordingly, filers are advised not to file China Safeguard entry/entry summaries utilizing ACH as a form of payment, if they are expected to receive “quota held” status. Should they choose to do so, the filer is locked into paying the total amount of duty for the quantity of merchandise presented for entry. Accordingly, when an ABI filer presents a China Safeguard entry/entry summary that reflects an overpayment of duties, taxes and/or fees, the filer must pay the statement in full through ACH and request an administrative refund for an overpayment.