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GSP/Tax Refunds: Is Anything Really “Automatic?”

U.S. Customs & Border Protection (CBP) has issued guidance and frequently asked questions regarding refunds of duties paid on GSP-qualified goods entered during the period August 1, 2013-July 28, 2015:

<http://www.cbp.gov/trade/priority-issues/trade-agreements/special-trade-legislation/generalized-system-preferences/faq-gsp-reauthorization>

In the words of CBP, edited to correct a split infinitive or two:

CBP plans to refund automatically GSP duties paid for eligible goods that were submitted with a GSP claim (entries with the SPI "A", "A+," or "A" as a prefix to the tariff number) during the lapse period – August 1, 2013 through July 28, 2015. Therefore, a request for refund should not be made at the port of entry for any entries previously submitted with the GSP indicator.*

For eligible GSP goods that were entered without the GSP indicator (SPI "A", "A+," or "A") during the lapse, the importer must request the refund in writing. The request must contain sufficient information (including the entry number, the line number, and requested refund) to enable CBP to locate the entry or to reconstruct the entry if it cannot be located. A post-entry amendment (PEA) or post summary correction (PSC) can also be submitted but is not required.*

Does anyone file a tax return and then forget about it, trusting that the refund will be received in good order in the amount claimed? If you do, I suggest you search the internet to go on the UNCLAIMED FUNDS sites for the various state comptrollers and tax revenue departments for the U.S. locations where you have lived for the past 30 years and search your name and common misspellings thereof for yourself, family and friends. THOSE "automatic" refunds don't always find you, but YOU can find THEM.

As for the GSP refunds, familiar with the saying, "I'm from the government and I'm here to help you?"

Importers might do well to compile their own lists of qualified entries and items to ensure that the AUTOMATIC refund is the CORRECT REFUND.

And if you haven't received your refunds for Tax Year 2014, I'd look into it.

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