



**MARITIME EXCHANGE**  
for the Delaware River and Bay

**ALERT**

**July 10, 2020**

TO: Maritime Operations Committee  
TRACS Participants

The Maritime Exchange is forwarding the following CBP Cargo Systems Messaging Service for your information.

**[CSMS #43324033 - REMINDER: COVID-19 – Due Dates for Estimated Duties, Taxes, and Fees Postponed for 90 days](#)**

On April 20, 2020, the Secretary of the Treasury and U.S. Customs and Border Protection (CBP) postponed, for 90 calendar days, the deadline for payment for the deposit of certain estimated duties, taxes, and fees for importers experiencing a significant financial hardship due to the coronavirus disease (COVID-19). This temporary postponement applied to formal entries of merchandise entered, or withdrawn from warehouse, for consumption (including entries for consumption from a Foreign Trade Zone) in March and April 2020.

**This is a reminder that payment due dates for estimated duties, taxes and fees eligible for the 90 day postponement are approaching.**

No interest will accrue for the postponed deposit of such estimated duties, taxes, and fees during this 90-day postponement period. Deposits made after the new due date may be subject to interest. In addition, no penalty, liquidated damages, or other sanction will be imposed for the postponed deposit of estimated duties, taxes, and fees in accordance with this temporary postponement, if paid by the new due dates.

To determine the amount of estimated duties, taxes, and fees owed, the date used for calculation remains the date that would have otherwise applied in the absence of the 90-day postponement period.

CBP recommends importers/filers work with their financial institutions to ensure awareness of both the regularly scheduled and postponed deposits of estimated duties, taxes and fees that will need to be submitted in the coming weeks.

This temporary postponement did not apply to any informal entry, or any formal entry, or withdrawal from warehouse, for consumption, where the entry summary included merchandise subject to one or more of the following:

Antidumping duties (AD),

Countervailing duties (CVD),

Duties assessed pursuant to Section 232 of the Trade Expansion Act of 1962,

Duties assessed pursuant to Section 201 of the Trade Act of 1974, and

Duties assessed pursuant to Section 301 of the Trade Act of 1974.

Importers that did not make timely payment of entries that were excluded from the temporary postponement will be subject to liquidated damages with interest.

**PAYMENT TIMEFRAMES WITHIN THE SCOPE OF THIS POSTPONEMENT:**

Certain estimated duties, taxes, and fees paid on single pay basis or Daily Statement may have been postponed up to 90 days from the payment due date.

Example:

**Original Due Date      90-Day Postponement**

April 30, 2020

July 29, 2020

Estimated Internal Revenue Tax paid via the deferred excise tax program referenced in 19 CFR § 24.4 (which allows for deferred payment of estimated excise taxes on imported beer, wine, and distilled spirits to CBP on a bi-weekly basis) may have been postponed up to three months from the payment due date.

**Original Due Date      3 Month Postponement**

April 29, 2020

July 29, 2020

May 14, 2020

August 14, 2020

Certain estimated duties and fees paid via Periodic Monthly Statement (PMS) may have been postponed up to three months, as defined by the 15th working day of the third month.

Example:

**Original Due Date      3 Month Postponement**

April 21, 2020

July 22, 2020

May 21, 2020

August 21, 2020

If an entry summary is removed from a PMS and placed on a daily statement, the payment due date will be calculated from the date the daily statement

payment would have been due.

Example:

Date of entry: April 2, 2020

Date of entry summary: April 16, 2020

Original Due Date on scheduled PMS: May 21, 2020

3 Month Postponement: August 21, 2020

Removed from August 2020 PMS and placed on daily statement

Payment due date, pursuant to 90-day postponement: July 16, 2020

**PAYMENT INSTRUCTIONS:**

CBP encourages importers and filers to take advantage of [Automated Clearinghouse \(ACH\)](#) for electronic payment to the greatest extent possible.

PMS payments must be submitted using ACH.FedWire and Pay.gov cannot be used for single-pay or ACH Daily and Monthly Statement.

**ADDITIONAL INFORMATION:**

The trade community should monitor CSMS and the [CBP COVID-19 Updates and Announcements](#) webpage for additional changes related to COVID-19.

Questions from the importing community concerning ACE Daily Statement and/or Periodic Monthly Statement processes should be referred to their CBP Client Representative.

Policy questions should be directed to the Office of Trade, Trade Policy and Programs at [otentrysummary@cbp.dhs.gov](mailto:otentrysummary@cbp.dhs.gov).

Payment questions should be directed to Office of Finance, Revenue Division at [otbondquestions@cbp.dhs.gov](mailto:otbondquestions@cbp.dhs.gov).

Related Messages: CSMS# [42421561](#), [42423171](#)

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