

§ 10.586

importer will provide to CBP, or arrange for the direct submission by the exporter or producer, all information relied on by the exporter or producer in preparing the certification.

(b) *Information provided by exporter or producer.* The fact that the importer has made a claim or submitted a certification based on information provided by an exporter or producer will not relieve the importer of the responsibility referred to in paragraph (a) of this section.

(c) *Exemption from penalties.* An importer will not be subject to civil or administrative penalties under 19 U.S.C. 1592 for making an incorrect claim for preferential tariff treatment or submitting an incorrect certification, provided that the importer promptly and voluntarily corrects the claim or certification and pays any duty owing (see §§ 10.621 and 10.623 of this subpart).

§ 10.586 Certification not required.

(a) *General.* Except as otherwise provided in paragraph (b) of this section, an importer will not be required to submit a copy of a certification under § 10.584 of this subpart for:

(1) A non-commercial importation of a good; or

(2) A commercial importation for which the value of the originating goods does not exceed U.S. \$2,500.

(b) *Exception.* If the port director determines that an importation described in paragraph (a) of this section is part of a series of importations carried out or planned for the purpose of evading compliance with the certification requirements of § 10.584 of this subpart, the port director will notify the importer that for that importation the importer must submit to CBP a copy of the certification. The importer must submit such a copy within 30 days from the date of the notice. Failure to timely submit a copy of the certification will result in denial of the claim for preferential tariff treatment.

§ 10.587 Maintenance of records.

(a) *General.* An importer claiming preferential tariff treatment for a good imported into the United States under § 10.583(b) of this subpart must maintain, for a minimum of five years after the date of importation of the good, all

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records and documents that the importer has demonstrating that the good qualifies for preferential tariff treatment under the CAFTA-DR. These records are in addition to any other records that the importer is required to prepare, maintain, or make available to CBP under part 163 of this chapter.

(b) *Method of maintenance.* The records and documents referred to in paragraph (a) of this section must be maintained by importers as provided in § 163.5 of this chapter.

§ 10.588 Effect of noncompliance; failure to provide documentation regarding transshipment.

(a) *General.* If the importer fails to comply with any requirement under this subpart, including submission of a complete certification prepared in accordance with § 10.584 of this subpart, when requested, the port director may deny preferential tariff treatment to the imported good.

(b) *Failure to provide documentation regarding transshipment.* Where the requirements for preferential tariff treatment set forth elsewhere in this subpart are met, the port director nevertheless may deny preferential tariff treatment to an originating good if the good is shipped through or transshipped in a country other than a Party to the CAFTA-DR, and the importer of the good does not provide, at the request of the port director, evidence demonstrating to the satisfaction of the port director that the conditions set forth in § 10.604(a) of this subpart were met.

EXPORT REQUIREMENTS

§ 10.589 Certification for goods exported to a Party.

(a) *Submission of certification to CBP.* Any person who completes and issues a certification for a good exported from the United States to a Party must provide a copy of the certification (or such other medium or format approved by the Party's customs authority for that purpose) to CBP upon request.

(b) *Notification of errors in certification.* Any person who completes and issues a certification for a good exported from the United States to a Party and who has reason to believe that the certification contains or is

based on incorrect information must promptly notify every person to whom the certification was provided of any change that could affect the accuracy or validity of the certification. Notification of an incorrect certification must also be given either in writing or via an authorized electronic data interchange system to CBP specifying the correction (see §§ 10.622 and 10.623 of this subpart).

(c) *Maintenance of records*—(1) *General*. Any person who completes and issues a certification for a good exported from the United States to a Party must maintain, for a period of at least five years after the date the certification was signed, all records and supporting documents relating to the origin of a good for which the certification was issued, including the certification or copies thereof and records and documents associated with:

- (i) The purchase, cost, and value of, and payment for, the good;
- (ii) The purchase, cost, and value of, and payment for, all materials, including indirect materials, used in the production of the good; and
- (iii) The production of the good in the form in which the good was exported.

(2) *Method of maintenance*. The records referred to in paragraph (c) of this section must be maintained as provided in § 163.5 of this chapter.

(3) *Availability of records*. For purposes of determining compliance with the provisions of this part, the records required to be maintained under this section must be stored and made available for examination and inspection by the port director or other appropriate CBP officer in the same manner as provided in part 163 of this chapter.

POST-IMPORTATION DUTY REFUND
CLAIMS

§ 10.590 Right to make post-importation claim and refund duties.

Notwithstanding any other available remedy, where a good would have qualified as an originating good when it was imported into the United States but no claim for preferential tariff treatment was made, the importer of that good may file a claim for a refund of any excess duties at any time within

one year after the date of importation of the good in accordance with the procedures set forth in § 10.591 of this subpart. Subject to the provisions of § 10.588 of this subpart, CBP may refund any excess duties by liquidation or re-liquidation of the entry covering the good in accordance with § 10.592(c) of this subpart.

§ 10.591 Filing procedures.

(a) *Place of filing*. A post-importation claim for a refund must be filed with the director of the port at which the entry covering the good was filed.

(b) *Contents of claim*. A post-importation claim for a refund must be filed by presentation of the following:

- (1) A written declaration stating that the good qualified as an originating good at the time of importation and setting forth the number and date of the entry or entries covering the good;
- (2) A copy of a certification prepared in accordance with § 10.584 of this subpart if a certification forms the basis for the claim, or other information demonstrating that the good qualifies for preferential tariff treatment;
- (3) A written statement indicating whether the importer of the good provided a copy of the entry summary or equivalent documentation to any other person. If such documentation was so provided, the statement must identify each recipient by name, CBP identification number, and address and must specify the date on which the documentation was provided; and
- (4) A written statement indicating whether or not any person has filed a protest relating to the good under any provision of law; and if any such protest has been filed, the statement must identify the protest by number and date.

§ 10.592 CBP processing procedures.

(a) *Status determination*. After receipt of a post-importation claim under § 10.591 of this subpart, the port director will determine whether the entry covering the good has been liquidated and, if liquidation has taken place, whether the liquidation has become final.

(b) *Pending protest or judicial review*. If the port director determines that any protest relating to the good has not