§ 10.1008 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 §10.1004 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 UKFTA, 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 §10.1025(a) of this subpart were met.

§ 10.1009 Certification for goods exported to Korea.

(a) Submission of certification to CBP. Any person who completes and issues a certification for a good exported from the United States to Korea must provide a copy of the certification (written or electronic) 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 Korea 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 issued 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 data interchange system to CBP specifying the correction (see §§10.1032 and 10.1033 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 Korea must maintain, for a period of at least five years after the date the certification was issued, 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.

§ 10.1010 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 §10.1011 of this subpart. Subject to the provisions of §10.1008 of this subpart, CBP may refund any excess duties by liquidation or reliquidation of the entry covering the good in accordance with §10.1012(c) of this subpart.

§ 10.1011 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.