§ 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, including the importer of the good, of any change that could affect the accuracy or validity of the certification.

§ 10.1010 Right to make post-importation claim and refund duties.

Notwithstanding any other available remedy, a claim for a refund of any excess duties at any time within one year after the date of importation of the good must be made under this section. 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.

§ 10.1011 Filing procedures.

(a) Place of filing. Any person who completes a post-importation claim for a refund must file the claim with the director of the port at which the entry covering the good was filed.