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POST ENTRY AMENDMENT

1 PURPOSE.

- 1.1 To establish national guidelines for processing a Post Entry Amendment.
- 1.2 To abolish the Supplemental Information Letter (SIL) policy.

2 POLICY. Each Post Entry Amendment submitted to Customs will be processed in accordance with the policy established by this Directive.

3 AUTHORITIES/REFERENCES. 19 USC 1500.

4 RESPONSIBILITIES.

4.1 Directors, Field Operations, are responsible for ensuring that the provisions of this Directive are carried out effectively and uniformly throughout their areas of responsibility.

4.1 Port Directors are responsible for ensuring that the provisions of this Directive are followed and uniformly applied. They are also responsible for the dissemination of the contents of this Directive to personnel within their jurisdiction.

5 PROCEDURES.

5.1 EACH POST ENTRY AMENDMENT, PRIOR TO LIQUIDATION (POSTING OF EACH ENTRY SUMMARY), WILL BE REPORTED TO CUSTOMS IN ACCORDANCE WITH SECTION 5.1.1 OR 5.1.2.

5.1.1 Revenue

5.1.1.1 Under \$50.00 in revenues (bill) – Importer/filer will enter on the quarterly tracking report.

5.1.1.2 Under \$50.00 in revenues (refund) – Importer/filer will enter on the quarterly tracking report. **NOTE: Customs will only process via a petition/protest.**

5.1.1.3 \$50.00 and over in revenues (bill) – Customs will generate a bill using the proper reason code.

5.1.1.4 \$50.00 and over in revenues (refund) – Customs will generate a refund using the proper reason code.

5.1.2 Non-Revenue

5.1.2.1 Above statistical requirements – Customs will make corrections as specified below:

5.1.2.1.1 Quota merchandise: There are no value minimums for quota merchandise with regard to country of origin, quantity, visa number and Harmonized Tariff Schedule (HTS) number. Corrections to value and charges will only be corrected if they meet the guidelines noted in section 5.1.2.1.4.3 and 5.1.2.1.4.5.

5.1.2.1.2 Non-quota textile merchandise of HTS chapters 50 through 65: All data changes to non-quota textile merchandise (entry type 01 and 02) entered or corrected under HTS chapters 50 through 65 having textile category numbers which have an entered Customs value of \$3,000.00 or more (regardless of any change in value) are to be corrected.

5.1.2.1.3 Voluntary Restraint Agreement (VRA): Like quota merchandise, there are no value minimums for products covered by VRAs. Therefore, the correction of statistical data for these products should be handled in the same manner as quota merchandise as stated in section 5.1.2.1.1.

All other merchandise:

5.1.2.1.4.1 Country of origin: Make the correction if the entered value for the line item is \$10,000.00 or more.

5.1.2.1.4.2 Net quantity: Make the correction if the difference between the correct quantity and the previously reported quantity is at least 10 percent and the entered value for the line item is \$10,000.00 or more.

5.1.2.1.4.3 Value: Make the correction if the difference between the correct value and the previously reported value is \$10,000.00 or more.

5.1.2.1.4.4 HTS number: Make the correction if the entered value for the line item is \$10,000.00 or more.

5.1.2.1.4.5 Charges: Make the correction if the difference between the correct value and the previously reported value is \$10,000.00 or more.

5.1.2.1.4.6 Other: Any concentration of documents (for example, for a given filer, HTS number, etc...) with erroneous data should be corrected regardless of the values involved.

5.1.2.2 Below statistical requirements – Importer/filer will enter on the quarterly tracking report.

5.2 SUBMISSION OF A POST ENTRY AMENDMENT.

5.2.1 Each Post Entry Amendment under 5.1.1.3, 5.1.1.4 and 5.1.2.1 will contain the following:

5.2.1.1 The cover sheet obtained from the database.

5.2.1.2 Two copies of the letter describing the nature of the Amendment.

5.2.1.3 Any additional documentation needed to support the Amendment, if appropriate.

5.3 PROCESSING A POST ENTRY AMENDMENT.

5.3.1 Each Post Entry Amendment will be date/time stamped upon submission to Customs. Local port policy will determine whether the importer/filer or Customs will perform this function.

5.3.2 The Entry Division will retrieve the entry summary on the request. The projected liquidation date will be unset and the entry summary will be placed in holding code 102.

5.3.2.1 If the entry summary does not have a projected liquidation date and is not liquidated (posted), the Entry Division will forward the Amendment to the appropriate commodity team with the entry summary.

5.3.2.2 If the entry summary is liquidated (posted), the Entry Division will treat the request as a petition/protest as appropriate.

5.4.3 The commodity team will process the Post Entry Amendment.

5.3.3.1 If the Import/Entry Specialist agrees, the appropriate bill/refund will be

generated as a change liquidation with the proper reason code.

5.3.3.2 If the Import/Entry Specialist disagrees, the entry summary will be liquidated as a no change liquidation.

5.4 REPORTING.

5.4.1 Quarterly tracking reports will be established as follows: October 01 – December 31, January 01 – March 31, April 01 – June 30 and July 01 – September 30.

5.4.2 Quarterly tracking reports will be submitted to Customs no later than 15 calendar days from the last day of the quarter.

5.4.3 Quarterly tracking reports will be submitted to the broker compliance officer in each port, or to the designated Customs employee as determined by the Port Director.

5.4.4 Quarterly tracking reports may be submitted to Customs by disk or electronically (for example, Ccmail). (See Attachment A and B.)

5.5 ADDITIONAL REPORTING REQUIREMENTS.

5.5.1 Each Post Entry Amendment must be reported in accordance with this Customs Directive; however, this does not relieve the importer/filer from additional reporting requirements for certain commodities as required by statute, regulation or policy.

6 MEASUREMENT. Directors, Field Operations, will ensure that each Post Entry Amendment is processed in a timely manner. Timely manner will be determined by each Director as appropriate with staffing and workload but shall not exceed 50 weeks from the date of importation for each entry summary listed in the Amendment.

Assistant Commissioner
Office of Field Operations

Attachment A

The following elements are required for each Post Entry Amendment:

NOTE: Descriptions and examples to be determined.

Record Number		
Entry Number		
Filer		
Port		
Importer IR Number		
Importer Name		
Reason Code		
Reason Description		
Narrative Description		
Duty Difference		
Tax Difference		
Fee Difference		
Interest		
Input Date		
Report Date		
Report Type		

The importer/filer may submit these elements to Customs as a(n);

1. Excel spreadsheet
2. Access table
3. Comma or tab delimited text file.

Attachment B

