

- Which entry types are eligible for the 90-day deferment?
 - Formal entries of merchandise entered, or withdrawn from warehouse, for consumption (including those from a Foreign Trade Zone) in March or April of 2020, which are not subject to antidumping or countervailing duties, or Section 232, 201, or 301.

- Which importers are eligible?
 - “An importer will be considered to have a significant financial hardship if the operation of such importer is fully or partially suspended during March 2020 or April 2020 due to orders from a competent governmental authority limiting commerce, travel, or group meetings due to COVID-19, and as a result of such suspension, the gross receipts of such importer for March 13-31, 2020 or April 2020 are less than 60 percent of the gross receipts for the comparable period in 2019.”

- What documentation is required?
 - “An eligible importer does not need to file documentation with CBP to be eligible for this relief but must maintain documentation as part of its books and records establishing that it meets the requirements for relief. CBP may also conduct a review of the documentation at a future date to ensure compliance with the requirements.” As such, your Customs broker may require a letter declaring eligibility.

- Who is responsible for scheduling the deferred payments?
 - CBP will not adjust statement dates. Filers must move the entries from the statement after confirmation that the importer qualifies. For April PMS statements, adjustments must be made before 11:59PM ET tonight, Monday, April 20, 2020.

- Where can I find additional information?
 - Deringer’s trade alert “[CBP Provides 90-Day Deferment of Duties for Importers Experiencing COVID-19 Related Hardships](#)” provides guidance and additional resources, but customers can contact [Deringer’s Compliance Department](#) or their [account manager](#) for more information.