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DEPARTMENT OF HOMELAND SECURITY

U.S. Customs and Border Protection

Modification and Clarification of the National Customs Automation Program Test Regarding Post-Summary Corrections

AGENCY: U.S. Customs and Border Protection, Department of Homeland Security.

ACTION: General notice.

SUMMARY: This document announces modifications and a clarification to U.S. Customs and Border Protection's (CBP) National Customs Automation Program (NCAP) test pertaining to the processing of post-summary corrections (PSCs) and the payment of increases in estimated duties, taxes, and fees resulting from a PSC. Except to the extent expressly announced or modified by this document, all aspects, rules, terms and conditions announced in previous notices regarding the test remain in effect. For ease of reference, the entire test is reproduced, with the changes, in this document.

DATES: The modifications announced in this test will become operational and participants must comply with the modifications as of [INSERT DATE 30 DAYS FROM DATE OF PUBLICATION IN THE *FEDERAL REGISTER*]. The test will continue until concluded by an announcement published in the *Federal Register*.

ADDRESSES: Comments concerning this test program may be submitted via email to Kellee Gross at kellee.m.gross@cbp.dhs.gov with a subject line identifier reading, "PSC Test."

FOR FURTHER INFORMATION CONTACT: For policy-related questions, contact Kellee Gross, Supervisory Trade Analyst, Office of Trade, at (202) 816-1699 or via email at kellee.m.gross@cbp.dhs.gov. For technical questions related to transmissions using the Automated Broker Interface (ABI), contact your assigned client representative. Interested parties without an assigned client representative should direct their questions to the Client Services Division via email at *gmb.clientrepoutreach@cbp.dhs.gov*.

SUPPLEMENTARY INFORMATION: On June 24, 2011, U.S. Customs and Border Protection (CBP) published a notice in the *Federal Register* that announced a plan to conduct a test allowing importers to electronically correct certain entry summaries prior to liquidation by filing a post-summary correction (PSC) using the Automated Broker Interface (hereinafter, referred to as the "PSC test").[1] *See* 76 FR 37136 (June 24, 2011). CBP modified and clarified various aspects of the PSC test in five subsequent *Federal Register* notices published on: November 19, 2013 (78 FR 69434); December 12, 2016 (81 FR 89482); January 9, 2017 (82 FR 2385); November 1, 2017 (82 FR 50656); and August 14, 2019 (84 FR 40430).[2] This document announces three modifications and a clarification to the test, which are discussed below.

First, this document announces that test participants must transmit electronic payment of an increase in estimated duties, taxes, and fees resulting from a PSC via Automated Clearinghouse (ACH) starting on [INSERT DATE 30 DAYS FROM DATE OF PUBLICATION IN THE *FEDERAL REGISTER*] and will no longer be able to pay such increases via check or cash. However, test participants who are ready to make electronic payments prior to this date may do so. To make electronic payments, test participants must first enroll in either the ACH Debit process or ACH Credit process as described below in Section V. To pay via ACH Debit or ACH Credit, test participants must follow the regular payment process implemented by CBP for ACH payments found at https://www.cbp.gov/trade/basic-import-export/automated-clearinghouse-ach. For any questions regarding the ACH enrollment process, test participants may contact CBP at ACH-CUSTOMS@cbp.dhs.gov.

Second, this document announces that test participants may choose to pay the full amount of the increase in estimated duties, taxes, and fees resulting from a PSC prior to liquidation or wait to be billed at liquidation before making a payment. A test participant may not submit a

[1] For information regarding the PSC test, see https://www.cbp.gov/trade/programs-administration/entry-summary/post-summary-correction.

[2] *See* 82 FR 4901 (January 17, 2017); 82 FR 26699 (June 8, 2017); 82 FR 29910 (June 30, 2017) (announcing delayed effective date for test modifications announced on December 12, 2016, and January 9, 2017).

subsequent PSC until the increase in duties, taxes, and fees resulting from a previously filed PSC is paid in full and processed by CBP. In other words, if only a partial payment of increased estimated duties, taxes, and fees resulting from a PSC is made, a test participant will not be able to submit a subsequent PSC.

Third, this document modifies the test regarding the timeframe for filing PSCs in the case of suspended liquidations. This modification allows test participants to submit a PSC outside of the regular 300-day timeframe for filing a PSC for entries where liquidation of those entries is suspended beyond 300 days after the date of entry,[3] and the entries have an associated suspension basis (such as Countervailing Duty (CVD) Suspend, Antidumping Duty (ADD) Suspend, AD/CVD Suspend, Subject to Enforce and Protect Act (EAPA), or Subject to Court Injunction[4]) at the time of PSC filing. CBP will post the allowable suspension bases on CBP.gov.

This document further clarifies that interest payment on the increased estimated duties, taxes, and fees resulting from a PSC will not be accepted prior to liquidation. Test participants must pay any interest owed to CBP as a result of the PSC once CBP liquidates the entry and issues a bill, if necessary. This clarification is intended to ensure proper application of payments to open bills and improve enforcement of PSCs by CBP.

For ease of reference, this document republishes the PSC test in its entirety, with updates to reflect the modifications and clarification made by this document in Section V below.

I. Background on National Customs Automation Program

The National Customs Automation Program (NCAP) was established by Subtitle B of Title VI—Customs Modernization in the North American Free Trade Agreement (NAFTA)

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[3] In practice, CBP has permitted PSCs outside of the 300-day timeframe for entries for which liquidation is suspended beyond 300 days after date of entry since 2022, as reflected on the CBP webpage (CBP.gov) and in the Automated Commercial Environment (ACE) Entry Summary Business Rules and Processes document (https://www.cbp.gov/document/guides/ace-entry-summary-business-process). This *Federal Register* notice formalizes this modification.

[4] Each suspension basis, identified by a specific code in ACE, indicates the reason for a suspension of the entry summary liquidation. *See* CBP, ACE CATAIR Entry Summary Query (v26), available at https://www.cbp.gov/document/guidance/ace-catair-entry-summary-query (last modified May 11, 2026).

Implementation Act (Customs Modernization Act) (Pub. L. 103-182, 107 Stat. 2057, 2170, December 8, 1993) (19 U.S.C. 1411). Through NCAP, the thrust of customs modernization was on trade compliance and the development of ACE as the electronic data interchange (EDI) system authorized by CBP. ACE is an automated and electronic system for commercial trade processing which is intended to streamline business processes, facilitate growth in trade, ensure cargo security, and foster participation in global commerce, while ensuring compliance with U.S. laws and regulations and reducing costs for CBP and all of its communities of interest. The ability to meet these objectives depends on successfully modernizing CBP's business functions and the information technology that supports those functions. CBP's modernization efforts are accomplished through phased releases of ACE component functionality, which update the system and add new functionality.

II. Authorization for the Test

The Customs Modernization Act authorizes the Commissioner of CBP to conduct limited test programs or procedures designed to evaluate planned components of the NCAP. Section 101.9(b) of title 19 of the Code of Federal Regulations (19 CFR 101.9(b)) provides for the testing of NCAP components. *See* T.D. 95-21 (60 FR 14211) (March 16, 1995); *see also* 19 U.S.C. 1411-1413.

III. General Description of the Test

Under the post-summary correction test, importers are allowed to file PSCs for certain entry summaries using the Automated Broker Interface (ABI). Importers and brokers are allowed to file a PSC to those pre-liquidation entry summaries that have been accepted by CBP and are fully paid and under CBP control. A PSC transaction contains all the data elements in the original entry summary and constitutes a complete replacement of that entry summary, as well as a complete replacement of any prior PSC that may have been made to the original entry summary, but does not replace the date of entry or the date of entry summary filing.[5]

When a PSC is filed, the filer of the original entry summary will be notified that the entry summary has been fully replaced by a PSC and the original filer will have full access to the new filing. Similarly, if a subsequent PSC is filed, it fully replaces the previously filed PSC, and the filer of the previously filed PSC will be notified that the previously filed PSC has been fully replaced by a new PSC and will have full access to the new filing. All the information in the latest version of the entry summary and all subsequent PSCs will be accessible to all the filers. Under the terms and conditions of this test, importers and filers acknowledge that by filing a PSC, they are making any commercial and confidential business information contained within the PSC available to all the parties described in this test, *i.e.,* the filer of the original entry summary and any filers of a PSC correcting that entry summary. An importer should not file a PSC under the terms and conditions of this test if the importer does not want the original entry summary filer or any PSC filer for the same entry to have full access to all information contained within a subsequent PSC that was filed by a different filer.

A PSC may be filed for the following entry types:

- 01 - Consumption - Free and Dutiable
- 02 - Consumption - Quota/Visa
- 03 - Consumption - Antidumping/Countervailing Duty
- 06 - Consumption - Foreign Trade Zone (FTZ)

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[5] The phrase "complete replacement" means the replacement of all data elements in an original entry summary filed in ACE with new data elements found in a superseding PSC. A complete replacement does not mean that the replaced data is null and void. Any obligations that vested under the original entry or entry summary remain valid. Obligations that vest subsequent to the replacement are attributable to the PSC. For example, when an entry summary is filed outside the 10 working days after cargo release, and liquidated damages are incurred, the filing of a PSC on that entry summary is deemed to "replace" the entry summary data elements but does not cancel the liquidated damages that were incurred. The date of entry and date of entry summary filing, and all legal obligations flowing therefrom, remain unchanged. CBP updated the definition of "complete or full replacement" (originally issued in a *Federal Register* notice published on November 19, 2013 (78 FR 69434)) in this notice for clarity.

- 07 - Consumption - Antidumping/Countervailing Duty and Quota/Visa Combination
- 21 - Warehouse
- 22 - Re-Warehouse
- 23 - Temporary Importation Bond (TIB)
- 31 - Warehouse Withdrawal - Consumption
- 32 - Warehouse Withdrawal - Quota
- 34 - Warehouse Withdrawal - Antidumping/Countervailing Duty
- 38 - Warehouse Withdrawal - Antidumping/Countervailing Duty & Quota/Visa Combination
- 51 - Defense Contract Administration Service Region (DCASR)
- 52 - Government - Dutiable

Note that a PSC may be filed to change an entry type 01 to an entry type 03 and vice versa. No other changes to entry type are permitted.

IV. Data Elements That Cannot be Changed Via PSC

Certain data elements cannot be changed via PSC and CBP will reject any PSC submission containing changes to prohibited data elements. The following is a list of data elements that cannot be changed via PSC:

- Importer of record
- Date of entry
- Date of entry summary
- Bond
- Surety code
- Consolidated summary indicator
- Data elements, such as classification of an article, that change an entry type 23 (TIB) to another entry type and vice versa
- Port of entry

- Cargo release certification request indicator (this includes Department of Transportation (DOT) grouping; Food and Drug Administration (FDA) grouping; and Partner Government Agency (PGA) grouping)
- Live entry indicator
- Trade Agreement (19 U.S.C. 1520(d)) indicator for specific special programs
- Reconciliation issue code
- Preliminary statement print date
- Periodic monthly statement
- Statement client branch identifier
- Location of goods code
- Any release detail

V. Criteria and Rules for Filing a PSC

To file a PSC on an existing entry, the original entry summary or previously filed PSC must satisfy the following requirements:

- The entry summary or previously filed PSC cannot be liquidated.
- The entry summary or previously filed PSC must be fully paid or revenue free, meaning no additional estimated duties, taxes, or fees are owed as a result of the PSC submission.
- The entry summary or previously filed PSC must be in "accepted" status.[6]
- The entry summary or previously filed PSC cannot be under CBP review.[7] The filer will receive a message indicating "PSC not allowed under CBP Review" if a PSC is submitted and the entry summary or previously filed PSC is in CBP review.

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[6] "Accepted" status is defined as an entry summary or previously filed PSC that has passed through all technical edits and validations. The entry summary or previously filed PSC must be in "CBP control," accepted and fully paid, and not in "trade control." The entry summary or previously filed PSC is in "trade control" when it is successfully accepted in the system and not on a statement. The entry summary or previously filed PSC is in "CBP control" when it is placed on a statement. *See* 76 FR 37136 (June 24, 2011).

[7] The term "under U.S. Customs and Border Protection (CBP) review" means the period of time when CBP is reviewing the data elements and supporting documents of either an original entry summary or PSC prior to CBP's disposition of the original entry summary or PSC. *See* 78 FR 69434 (Nov. 19, 2013).

- An entry summary or previously filed PSC that has been flagged for reconciliation may only be corrected by a PSC that does not affect the flagged issue.

- A PSC cannot be made on entries that are associated with a protest.

- When a PSC is filed that increases the test participant's estimated liability for duties, taxes, and fees, the test participant must submit electronic payment of those additional duties, taxes, and fees via ACH. CBP offers two ACH payment options, ACH Debit and ACH Credit. Importers wishing to participate in the PSC test must enroll in either the ACH Debit process or ACH Credit process by submitting the respective information to CBP.[8] Test participants must pay the increase in estimated duties, taxes, and fees, in full, prior to submitting another PSC. If no other PSC is filed, the test participant may choose to pay the full amount of the increase resulting from the PSC, other than AD/CVD, prior to liquidation or wait until CBP issues a bill at liquidation before making payment.[9] Test participants will not be able to file a subsequent PSC until the increase in estimated duties, taxes, and fees resulting from the previously filed PSC is paid in full and processed by CBP. In other words, if only a partial payment of increased estimated duties, taxes, and fees resulting from a PSC is made, a test participant will not be able to submit a subsequent PSC.

- When a PSC is filed that increases the test participant's liability for AD/CVD, the test participant must submit electronic payment of the additional AD/CVD via ACH within three business days of submitting the PSC. CBP offers two ACH payment options, ACH Debit and ACH Credit, as discussed above.

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[8] Instructions on how to apply and make payments via ACH may be found at https://www.cbp.gov/trade/basic-import-export/automated-clearinghouse-ach.

[9] In accordance with 19 U.S.C. 1505 and 19 CFR 24.3a, the interest for any underpayment will be assessed upon liquidation, accruing from the date the importer of record is required to deposit estimated duties, taxes, fees until the date on which full payment is made (if the payment is made prior to liquidation), or otherwise until the date of the liquidation with the associated bill.

- Interest payments on a PSC made before liquidation will not be accepted. Test participants must pay any interest owed once CBP liquidates the entry and issues a bill, if necessary, for any interest that is due, consistent with 19 CFR 24.3a.

- The PSC filing must be transmitted within 300 days of the date of entry or up to 15 days prior to the scheduled liquidation date, whichever date is earlier. However, if a test participant requests and is granted an extension of time for liquidation pursuant to 19 CFR 159.12, a PSC must be transmitted up to 15 days prior to the scheduled liquidation date. A test participant also may submit a PSC outside of the 300-day timeframe for filing a PSC for entries where liquidation of those entries is suspended beyond 300 days after the date of entry, and the entries have an associated suspension basis (such as CVD Suspend, ADD Suspend, AD/CVD Suspend, Subject to EAPA, or Subject to Court Injunction) at the time of the PSC filing. CBP will post the allowable suspension bases on CBP.gov.

- A text explanation and at least one reason code (both to be submitted electronically with the PSC entry summary) are required for each PSC submission.

- There is no limitation on the number of PSCs that can be submitted for any one entry, so long as the PSC meets all criteria, rules, and requirements of the PSC test.

VI. Bonding and PSC Filing

For purposes of the test, the same bond and surety remain obligated on an entry for which a PSC is filed. The following guidelines apply:

- If, prior to a PSC filing, a superseding bond is filed pursuant to 19 CFR 142.4(b) or 19 CFR 141.20 (as authorized by 19 U.S.C. 1485(d)), that bond will continue to be obligated for the entry. All obligations vesting under the original entry, prior to the filing of a PSC, remain vested and are not obviated by a subsequent PSC filing.

- If a PSC is filed and accepted by CBP, the bond obligated at the time of entry, as well as any subsequent superseding bonds, remain obligated accordingly for the original entry and the entry summary against which the PSC was filed.

- New bond data will not be accepted through a PSC.

VII. Rejection of a PSC

CBP retains the authority to reject any PSC that may be found to be incomplete or not in compliance with the requirements described in this test. A PSC which has been rejected in ACE back to the filer may be re-transmitted within two (2) business days of the rejection. If there is no timely re-transmission, CBP will correct the entry summary and set the entry summary for immediate liquidation, unless the liquidation of such previously accepted entry summary has been suspended pursuant to statute or court order.

VIII. Deemed Liquidation

Pursuant to 19 U.S.C. 1504(a), consumption entries that are "deemed liquidated" must be liquidated at the rate of duty, value, quantity and amount of duties asserted by the importer of record. For purposes of this test, when a PSC has been properly filed, CBP interprets the statutory phrase "deemed liquidated" to mean liquidation at the rate of duty, value, quantity and amount of duties asserted by the importer of record at the time of CBP's acceptance of the most recently accepted PSC.

IX. Misconduct Under the Test

A test participant may be subject to civil and criminal penalties, administrative sanctions, liquidated damages, and/or suspension from this test for any of the following:

- Failure to follow the terms and conditions of this test.
- Failure to exercise reasonable care in the execution of participant obligations.
- Failure to abide by applicable laws and regulations.
- Failure to timely deposit estimated duties, taxes, and fees, including any applicable AD/CVD cash deposits.
- Misuse of the ACE Portal.
- Engagement in any unauthorized disclosure.
- Engagement in any unauthorized access to the ACE Portal.

Suspensions for misconduct will be administered by the Executive Director, Trade Programs, Office of Trade. A written notice proposing suspension will be issued to the participant that apprises the participant of the facts or conduct warranting a suspension, informs the participant of the date the suspension will begin, and provides an opportunity to demonstrate or achieve compliance with all lawful requirements. Any decision proposing a suspension of a participant may be appealed in writing to the Executive Assistant Commissioner, Office of Trade, within 15 calendar days of the notification date. An appeal of a proposed suspension must address the facts or conduct charges contained in the notice and state how compliance will be achieved. In cases of willful misconduct or where public health interests or safety are concerned, a suspension may be effective immediately.

X. Confidentiality

Data submitted and entered into ACE may include confidential commercial or financial information which may be protected under the Trade Secrets Act (18 U.S.C. 1905), and the Privacy Act (5 U.S.C. 552a). However, participation in this or any of the previous ACE tests is not confidential and, therefore, upon receipt of a written Freedom of Information Act request, the name(s) of an approved participant(s) will be disclosed by CBP in accordance with 5 U.S.C. 552.

XI. Paperwork Reduction Act

The Paperwork Reduction Act (PRA) of 1995 (44 U.S.C. 3507(d)) requires that CBP consider the impact of paperwork and other information collection burdens imposed on the public. An agency may not conduct or sponsor, and an individual is not required to respond to, a collection of information unless the collection of information displays a valid Office of Management and Budget (OMB) control number assigned by OMB. This PSC test modification does not involve any material change to an existing approved information collection. The PRA does not apply to banking account information required as part of the ACH Debit enrollment for the PSC test.

XII. Suspension of Regulations

For purposes of this test, any provision in title 19 of the CFR including, but not limited to, the provisions found in parts 141, 142, 143 and 151 thereof relating to entry summary filing and processing that are inconsistent with the requirements set forth in this notice are waived for test participants for the duration of the test. *See* 19 CFR 101.9(b). This document does not waive any recordkeeping requirements found in 19 CFR part 163 and the Appendix to part 163 (commonly known as the "(a)(1)(A) list").

Susan S. Thomas,
Executive Assistant Commissioner,
Office of Trade.

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