Subpart J—Dominican Republic—Central America—United States Free Trade Agreement

RETROACTIVE PREFERENTIAL TARIFF TREATMENT FOR TEXTILE AND APPAREL GOODS

§ 10.699 Refunds of excess customs duties.

(a) *Applicability*. The Dominican Republic-Central America-United States Free Trade Agreement (CAFTA–DR or Agreement) was entered into by the governments of Costa Rica, the Dominican Republic, El Salvador, Guatemala, Honduras, Nicaragua, and the United States on August 5, 2004. The Congress approved the CAFTA–DR in the Dominican Republic—Central America—United States Free Trade Agreement Implementation Act (the Act), Public Law 109–53, 119 Stat. 462 (19 U.S.C. 4001 *et seq*.). Section 205 of the Act provides for the retroactive application of the Agreement and payment of refunds for any excess duties paid with respect to entries of textile and apparel goods of eligible CAFTA–DR countries that meet certain conditions and requirements. Those conditions and requirements are set forth in paragraphs (b) and (c) of this section.

(b) *General*. Notwithstanding 19 U.S.C. 1514 or any other provision of law, and subject to paragraph (c) of this section, a textile or apparel good of an eligible CAFTA–DR country that was entered or withdrawn from warehouse for consumption on or after January 1, 2004, and before the date of the entry into force of the Agreement with respect to that country will be liquidated or reliquidated at the applicable rate of duty for that good set out in the Schedule of the United States to Annex 3.3 of the Agreement, and CBP will refund any excess customs duties paid with respect to such entry, with interest accrued from the date of entry, provided:

(1) The good would have qualified as an originating good under §203 of the Act if the good had been entered after the date of entry into force of the Agreement for that country; and

(2) Customs duties in excess of the applicable rate of duty for that good set out in the Schedule of the United States to Annex 3.3 of the Agreement were paid.

(c) *Request for liquidation or reliquidation*. Liquidation or reliquidation may be made under paragraph (b) of this section with respect to an entry of a textile or apparel good of an eligible CAFTA–DR country only if a request for liquidation or reliquidation is filed with the CBP port where the entry was originally filed by the later of December 31, 2006, or the date that is 90 days after the date of the entry into force of the Agreement for that country, and the request contains sufficient information to enable CBP:

(1) To locate the entry or to reconstruct the entry if it cannot be located; and

(2) To determine that the good satisfies the conditions set forth in paragraph (b) of this section.

(d) *Definitions*. For purposes of this section:

(1) ''Eligible CAFTA–DR country'' means a country that the United States Trade Representative has determined, by notice published in the FEDERAL REGISTER, to be an eligible country for purposes of section 205 of the Act; and

(2) ''Textile or apparel good'' means a good listed in the Annex to the Agreement on Textiles and Clothing referred to in section 101(d)(4) of the Uruguay Round Agreements Act (19 U.S.C. 3511(d)(4)), other than a good listed in Annex 3.29 of the Agreement.

[CBP Dec. 06–06, 71 FR 11306, Mar. 7, 2006]

PART 11—PACKING AND STAMPING; MARKING

PACKING AND STAMPING

Sec.