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MEMORANDUM

TO: All Interested Parties
FROM: Thomas J. O'Donnell
DATE: January 4, 2006
RE: Antidumping Certificates of Reimbursement

Customs requires that all who import merchandise subject to antidumping duties file a Certificate of Reimbursement (COR) in which the importer of record attests to the fact that it has not been reimbursed any portion of the antidumping duties by the foreign seller or any other party. If CORs are not timely filed, Customs *assumes* the importer was reimbursed those antidumping duties and makes a separate, additional assessment of antidumping duties. This **doubling** of antidumping duties is known as the "cascade effect." Customs recently issued a Memorandum in which it reiterated its position and that of the Department of Commerce (Commerce) on this topic.

Customs' position is that for entries made on or after April 27, 1989, a COR is considered timely filed only if it is filed before liquidation of the entries involved, i.e., before the date the bulletin notice of liquidation is posted in the relevant customhouse. Customs holds that failure to file CORs prior to the liquidation of an entry cannot be remedied by filing a protest. As a result, all field offices were directed to deny protests contesting the double assessment of antidumping duties where the COR was not on file with Customs prior to liquidation of the entry. Although the legality of this position is open to question, there is no doubt that Customs will assess double antidumping duties where a COR is not timely filed. If that happens, we nevertheless recommend the importer timely protest and timely summons to preserve the right to contest the matter in the Court of International Trade. We think this issue will ultimately be decided by the Court.

In view of the substantial increased duties that result where CORs are not timely filed, interested parties should take note of Customs' recent change in position on this matter. We also suggest that you review your own internal procedures for filing CORs with Customs. It would be prudent to obtain receipt of any CORs filed with Customs to avoid the double the dumping duty imposition if Customs is unable to locate the original filing.

It is also important to keep in mind DOC 's position that CORs must be signed by a competent officer of the *importer of record*. In other words, customs brokers *cannot* sign CORs for their importer-clients.

If you have any questions on the above subject, please let us know or contact the RORFGW attorney with whom you generally deal.