

# *CUSTOMS-NOTES*

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Written by George R. Tuttle Law Offices for informational use by the trade and import community on selected topics of general interest concerning Customs and import related matters.

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## CUSTOMS PUBLISHES NEW DRAWBACK REGULATIONS!

On March 5, 1998, Customs finally published (T.D. 98-16) its long anticipated rewrite of the drawback regulations. The effective date of the new regulations is April 6, 1998.

These new regulations (over 200 pages in length!) incorporate the many changes mandated by the Customs Modernization portion of the NAFTA Implementation Act of 1993, as well as, significant administrative changes in the drawback program desired by Customs, including new requirements for obtaining drawback rights, and the granting of special privileges, such as **waiver of prior notice to export**, and **accelerated payment** of drawback claims. The new regulations also incorporate new recordkeeping requirements and the drawback penalty provisions.

At the same time, Customs has also published an “**informed compliance**” publication on drawback, which will assist drawback filers in coping with the new requirements.

It is strongly recommended that parties currently filing drawback claims, and those who anticipate filing such claims in the near future obtain a copy of these documents and become familiar with the changes before they become effective.

Both publications are available electronically from Customs over its web site ([www.customs.ustreas.gov](http://www.customs.ustreas.gov)) or from its electronic bulletin board (for information on how to access Customs bulletin board call (703)921-6236), or from our office.

Please let us know if you would like more specific information on how these new regulations might affect your drawback program.

For additional information on this subject or for additional copies of this publication contact:

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