

1300 Pennsylvania Avenue NW
Washington, DC 20229



**U.S. Customs and
Border Protection**

NOV 20 2012

ENT1: OT:TPP:TFA:ESD-TM

MEMORANDUM FOR: Directors, Field Operations

FROM: Acting Executive Director, Trade Policy and Programs
Office of International Trade

A handwritten signature in black ink, appearing to read "John P. Seaman".

SUBJECT: Guidance: Post Entry Amendment Reminders

This memorandum is being issued as a reminder of the changes allowed via a Post Entry Amendment (PEA). As announced in the Federal Register (72 FR 46654, dated August 21, 2007), a Post Entry Amendment shall be filed upon discovery of: (1) A revenue related error in an entry summary where the error results in either an overpayment or underpayment of duties, taxes, and/or fees in the amount of \$20 or more; (2) any error in an entry summary relating to antidumping or countervailing duties; and (3) any non-revenue related statistical information errors in an entry summary that must be reported to the U.S. Census Bureau.

Filers may not use a PEA to resolve reconciliation issues, including retroactive flagging. A PEA is also not the appropriate mechanism to report invoice(s) omitted from the entry package at the time of entry. In this case, a separate entry must be filed, as well as a Manifest Discrepancy Report (MDR).

For PEA Frequently Asked Questions and additional information about the PEA process, please refer to the following link:

http://www.cbp.gov/xp/cgov/trade/trade_programs/entry_summary/general_pea/pea_faqs.xml

Please pass this memorandum to port directors, assistant port directors, import specialists, entry specialists, importers, brokers, and other interested parties. If you have questions, please contact Ms. Terry Monroy, International Trade Specialist, Office of International Trade at terry.monroy@dhs.gov.

cc: Director, Trade Operations Division, Office of Field Operations,
Director, Revenue Division, Office of Administration