



UNDERSTANDING CBP LIQUIDATION & POST-ENTRY CLAIM TIMELINES

What is Liquidation?

Liquidation is “the final computation or ascertainment of duties on entries for consumption or drawback” by U.S. Customs and Border Protection (CBP). Once an entry is liquidated, the duty amount becomes “final”, and the entry is closed for most legal purposes.

Standard Liquidation Timeline

CBP generally liquidates entries **within 314 days** of the date of import into the United States. However, this timeline can be extended or accelerated depending on the circumstances.

Accelerated Liquidation

In certain cases—such as when a **refund or voluntary tender** is involved—CBP may **accelerate liquidation** to expedite resolution. This shortens the window for importers to file additional claims related to that entry.

Post-Entry Claims and Deadlines

Importers may file post-entry claims to correct or adjust entries, including:

- **19 U.S.C. §1520(d) claims** for preferential duty treatment under free trade agreements (e.g., USMCA)
- **Post Summary Corrections (PSCs)** allows amendment of inaccuracies filed in the Automated Commercial Environment
- **Protests** under 19 U.S.C. §1514
- **Voluntary tenders** to correct underpaid duties

Each type of claim has its own deadline, but **most must be filed before liquidation or within 180 days after liquidation**, depending on the claim type. +

For example, 19 U.S.C. §1520(d) claims must be filed within one year from the date of import.

Why Monitoring Matters

Accelerated liquidation can shorten your window to act, it's critical to:

- Track the **liquidation status** of your entries
- File any additional claims **promptly**

Questions?

- Consult with [Willson](#), your legal advisor or other trade professional, to ensure compliance with all applicable deadlines

