

Subsec. (b)(2)(H). Pub. L. 106-200, § 412(a)(1), added subpar. (H).

1996—Subsec. (b)(2)(F). Pub. L. 104-295, amended subpar. (F) generally. Prior to amendment, subpar. (F) read as follows: “Such country aids or abets, by granting sanctuary from prosecution to, any individual or group which has committed an act of international terrorism.”

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 1996 AMENDMENT

Pub. L. 104-295, § 35(b), Oct. 11, 1996, 110 Stat. 3538, provided that: “The amendment made by subsection (a) [amending this section] shall take effect on October 1, 1996.”

EFFECTIVE DATE

Section applicable to articles entered on or after Oct. 1, 1996, with provisions relating to retroactive application, see section 1953 of Pub. L. 104-188, set out as a note under section 2461 of this title.

Executive Documents

DELEGATION OF FUNCTIONS

Proc. No. 6942, Oct. 17, 1996, 61 F.R. 54719, provided in par. (5) that powers of the President granted in subsec. (f)(2) of this section to notify a country of the President’s intention to terminate that country’s status as a beneficiary developing country for purposes of the Generalized System of Preferences were delegated to the United States Trade Representative.

§ 2463. Designation of eligible articles

(a) Eligible articles

(1) Designation

(A) In general

Except as provided in subsection (b), the President is authorized to designate articles as eligible articles from all beneficiary developing countries for purposes of this subchapter by Executive order or Presidential proclamation after receiving the advice of the International Trade Commission in accordance with subsection (e).

(B) Least-developed beneficiary developing countries

Except for articles described in subparagraphs (A), (B), and (E) of subsection (b)(1) and articles described in paragraphs (2) and (3) of subsection (b), the President may, in carrying out section 2462(d)(1) of this title and subsection (c)(1) of this section, designate articles as eligible articles only for countries designated as least-developed beneficiary developing countries under section 2462(a)(2) of this title if, after receiving the advice of the International Trade Commission in accordance with subsection (e) of this section, the President determines that such articles are not import-sensitive in the context of imports from least-developed beneficiary developing countries.

(C) Three-year rule

If, after receiving the advice of the International Trade Commission under subsection (e), an article has been formally considered for designation as an eligible article under this subchapter and denied such designation, such article may not be reconsid-

ered for such designation for a period of 3 years after such denial.

(2) Rule of origin

(A) General rule

The duty-free treatment provided under this subchapter shall apply to any eligible article which is the growth, product, or manufacture of a beneficiary developing country if—

(i) that article is imported directly from a beneficiary developing country into the customs territory of the United States; and

(ii) the sum of—

(I) the cost or value of the materials produced in the beneficiary developing country or any two or more such countries that are members of the same association of countries and are treated as one country under section 2467(2) of this title, plus

(II) the direct costs of processing operations performed in such beneficiary developing country or such member countries,

is not less than 35 percent of the appraised value of such article at the time it is entered.

(B) Exclusions

An article shall not be treated as the growth, product, or manufacture of a beneficiary developing country by virtue of having merely undergone—

(i) simple combining or packaging operations, or

(ii) mere dilution with water or mere dilution with another substance that does not materially alter the characteristics of the article.

(3) Regulations

The Secretary of the Treasury, after consulting with the United States Trade Representative, shall prescribe such regulations as may be necessary to carry out paragraph (2), including, but not limited to, regulations providing that, in order to be eligible for duty-free treatment under this subchapter, an article—

(A) must be wholly the growth, product, or manufacture of a beneficiary developing country, or

(B) must be a new or different article of commerce which has been grown, produced, or manufactured in the beneficiary developing country.

(b) Articles that may not be designated as eligible articles

(1) Import-sensitive articles

The President may not designate any article as an eligible article under subsection (a) if such article is within one of the following categories of import-sensitive articles:

(A) Except as provided in paragraphs (4) and (5),¹ textile and apparel articles which were not eligible articles for purposes of this

¹ See References in Text note below.

subchapter on January 1, 1994, as this subchapter was in effect on such date.

(B) Watches, except those watches entered after June 30, 1989, that the President specifically determines, after public notice and comment, will not cause material injury to watch or watch band, strap, or bracelet manufacturing and assembly operations in the United States or the United States insular possessions.

(C) Import-sensitive electronic articles.

(D) Import-sensitive steel articles.

(E) Except as provided in paragraph (5),¹ footwear, handbags, luggage, flat goods, work gloves, and leather wearing apparel which were not eligible articles for purposes of this subchapter on January 1, 1995, as this subchapter was in effect on such date.

(F) Import-sensitive semimanufactured and manufactured glass products.

(G) Any other articles which the President determines to be import-sensitive in the context of the Generalized System of Preferences.

(2) Articles against which other actions taken

An article shall not be an eligible article for purposes of this subchapter for any period during which such article is the subject of any action proclaimed pursuant to section 2253 of this title or section 1862 or 1981 of this title.

(3) Agricultural products

No quantity of an agricultural product subject to a tariff-rate quota that exceeds the in-quota quantity shall be eligible for duty-free treatment under this subchapter.

(4) Certain hand-knotted or hand-woven carpets

Notwithstanding paragraph (1)(A), the President may designate as an eligible article or articles under subsection (a) carpets or rugs which are hand-loomed, hand-woven, hand-hooked, hand-tufted, or hand-knotted, and classifiable under subheading 5701.10.16, 5701.10.40, 5701.90.10, 5701.90.20, 5702.10.90, 5702.42.20, 5702.49.10, 5702.51.20, 5702.91.30, 5702.92.00, 5702.99.10, 5703.10.00, 5703.20.10, or 5703.30.00 of the Harmonized Tariff Schedule of the United States.

(5)² Certain cotton articles

Notwithstanding paragraph (3), the President may designate as an eligible article or articles under subsection (a)(1)(B) only for countries designated as least-developed beneficiary developing countries under section 2462(a)(2) of this title cotton articles classifiable under subheading 5201.00.18, 5201.00.28, 5201.00.38, 5202.99.30, or 5203.00.30 of the Harmonized Tariff Schedule of the United States.

(5)² Certain luggage and travel articles

Notwithstanding subparagraph (A) or (E) of paragraph (1), the President may designate the following as eligible articles under subsection (a):

(A) Articles classifiable under subheading 4202.11.00, 4202.12.40, 4202.21.60, 4202.21.90, 4202.22.15, 4202.22.45, 4202.31.60, 4202.32.40,

4202.32.80, 4202.92.15, 4202.92.20, 4202.92.45, or 4202.99.90 of the Harmonized Tariff Schedule of the United States.

(B) Articles classifiable under statistical reporting number 4202.12.2020, 4202.12.2050, 4202.12.8030, 4202.12.8070, 4202.22.8050, 4202.32.9550, 4202.32.9560, 4202.91.0030, 4202.91.0090, 4202.92.3020, 4202.92.3031, 4202.92.3091, 4202.92.9026, or 4202.92.9060 of the Harmonized Tariff Schedule of the United States, as such statistical reporting numbers are in effect on June 29, 2015.

(c) Withdrawal, suspension, or limitation of duty-free treatment; competitive need limitation

(1) In general

The President may withdraw, suspend, or limit the application of the duty-free treatment accorded under this subchapter with respect to any article, except that no rate of duty may be established with respect to any article pursuant to this subsection other than the rate which would apply but for this subchapter. In taking any action under this subsection, the President shall consider the factors set forth in sections 2461 and 2462(c) of this title.

(2) Competitive need limitation

(A) Basis for withdrawal of duty-free treatment

(i) In general

Except as provided in clause (ii) and subject to subsection (d), whenever the President determines that a beneficiary developing country has exported (directly or indirectly) to the United States during any calendar year beginning after December 31, 1995—

(I) a quantity of an eligible article having an appraised value in excess of the applicable amount for the calendar year, or

(II) a quantity of an eligible article equal to or exceeding 50 percent of the appraised value of the total imports of that article into the United States during any calendar year,

the President shall, not later than November 1 of the next calendar year, terminate the duty-free treatment for that article from that beneficiary developing country.

(ii) Annual adjustment of applicable amount

For purposes of applying clause (i), the applicable amount is—

(I) for 1996, \$75,000,000, and

(II) for each calendar year thereafter, an amount equal to the applicable amount in effect for the preceding calendar year plus \$5,000,000.

(B) “Country” defined

For purposes of this paragraph, the term “country” does not include an association of countries which is treated as one country under section 2467(2) of this title, but does include a country which is a member of any such association.

(C) Redesignations

A country which is no longer treated as a beneficiary developing country with respect

²So in original. Two pars. (5) have been enacted.

to an eligible article by reason of subparagraph (A) may, subject to the considerations set forth in sections 2461 and 2462 of this title, be redesignated a beneficiary developing country with respect to such article if imports of such article from such country did not exceed the limitations in subparagraph (A) during the preceding calendar year.

(D) Least-developed beneficiary developing countries and beneficiary sub-Saharan African countries

Subparagraph (A) shall not apply to any least-developed beneficiary developing country or any beneficiary sub-Saharan African country.

(E) Articles not produced in the United States excluded

Subparagraph (A)(i)(II) shall not apply with respect to any eligible article if a like or directly competitive article was not produced in the United States in any of the preceding 3 calendar years.

(F) De minimis waivers

(i) In general

The President may disregard subparagraph (A)(i)(II) with respect to any eligible article from any beneficiary developing country if the aggregate appraised value of the imports of such article into the United States during the preceding calendar year does not exceed the applicable amount for such preceding calendar year.

(ii) Applicable amount

For purposes of applying clause (i), the applicable amount is—

- (I) for calendar year 1996, \$13,000,000, and
- (II) for each calendar year thereafter, an amount equal to the applicable amount in effect for the preceding calendar year plus \$500,000.

(d) Waiver of competitive need limitation

(1) In general

The President may waive the application of subsection (c)(2) with respect to any eligible article of any beneficiary developing country if, before November 1 of the calendar year beginning after the calendar year for which a determination described in subsection (c)(2)(A) was made with respect to such eligible article, the President—

(A) receives the advice of the International Trade Commission under section 1332 of this title on whether any industry in the United States is likely to be adversely affected by such waiver,

(B) determines, based on the considerations described in sections 2461 and 2462(c) of this title and the advice described in subparagraph (A), that such waiver is in the national economic interest of the United States, and

(C) publishes the determination described in subparagraph (B) in the Federal Register.

(2) Considerations by the President

In making any determination under paragraph (1), the President shall give great weight to—

(A) the extent to which the beneficiary developing country has assured the United States that such country will provide equitable and reasonable access to the markets and basic commodity resources of such country, and

(B) the extent to which such country provides adequate and effective protection of intellectual property rights.

(3) Other bases for waiver

The President may waive the application of subsection (c)(2) if, before November 1 of the calendar year beginning after the calendar year for which a determination described in subsection (c)(2) was made with respect to a beneficiary developing country, the President determines that—

(A) there has been a historical preferential trade relationship between the United States and such country,

(B) there is a treaty or trade agreement in force covering economic relations between such country and the United States, and

(C) such country does not discriminate against, or impose unjustifiable or unreasonable barriers to, United States commerce,

and the President publishes that determination in the Federal Register.

(4) Limitations on waivers

(A) In general

The President may not exercise the waiver authority under this subsection with respect to a quantity of an eligible article entered during any calendar year beginning after 1995, the aggregate appraised value of which equals or exceeds 30 percent of the aggregate appraised value of all articles that entered duty-free under this subchapter during the preceding calendar year.

(B) Other waiver limits

(i) The President may not exercise the waiver authority provided under this subsection with respect to a quantity of an eligible article entered during any calendar year beginning after 1995, the aggregate appraised value of which exceeds 15 percent of the aggregate appraised value of all articles that have entered duty-free under this subchapter during the preceding calendar year from those beneficiary developing countries which for the preceding calendar year—

(I) had a per capita gross national product (calculated on the basis of the best available information, including that of the International Bank for Reconstruction and Development) of \$5,000 or more; or

(II) had exported (either directly or indirectly) to the United States a quantity of articles that was duty-free under this subchapter that had an aggregate appraised value of more than 10 percent of the aggregate appraised value of all articles that entered duty-free under this subchapter during that year.

(ii) Not later than November 1 of each year, the President should revoke any waiver that has then been in effect with respect to an article for 5 years or more if the bene-

fiary developing country has exported to the United States (directly or indirectly) during the preceding calendar year a quantity of the article—

(I) having an appraised value in excess of 1.5 times the applicable amount set forth in subsection (c)(2)(A)(ii) for that calendar year; or

(II) exceeding 75 percent of the appraised value of the total imports of that article into the United States during that calendar year.

(C) Calculation of limitations

There shall be counted against the limitations imposed under subparagraphs (A) and (B) for any calendar year only that value of any eligible article of any country that—

(i) entered duty-free under this subchapter during such calendar year; and

(ii) is in excess of the value of that article that would have been so entered during such calendar year if the limitations under subsection (c)(2)(A) applied.

(5) Effective period of waiver

Any waiver granted under this subsection shall remain in effect until the President determines that such waiver is no longer warranted due to changed circumstances.

(e) International Trade Commission advice

Before designating articles as eligible articles under subsection (a)(1), the President shall publish and furnish the International Trade Commission with lists of articles which may be considered for designation as eligible articles for purposes of this subchapter. The provisions of sections 2151, 2152, 2153, and 2154 of this title shall be complied with as though action under section 2461 of this title and this section were action under section 2133 of this title to carry out a trade agreement entered into under section 2133 of this title.

(f) Special rule concerning Puerto Rico

No action under this subchapter may affect any tariff duty imposed by the Legislature of Puerto Rico pursuant to section 1319 of this title on coffee imported into Puerto Rico.

(Pub. L. 93-618, title V, § 503, as added Pub. L. 104-188, title I, § 1952(a), Aug. 20, 1996, 110 Stat. 1921; amended Pub. L. 106-36, title I, § 1001(a)(7), June 25, 1999, 113 Stat. 130; Pub. L. 106-200, title I, § 111(b), May 18, 2000, 114 Stat. 258; Pub. L. 108-429, title I, § 1555(a), (b), Dec. 3, 2004, 118 Stat. 2578, 2579; Pub. L. 109-432, div. D, title VIII, § 8001, Dec. 20, 2006, 120 Stat. 3195; Pub. L. 114-27, title II, §§ 202, 204, June 29, 2015, 129 Stat. 372; Pub. L. 115-141, div. M, title V, § 502, Mar. 23, 2018, 132 Stat. 1051.)

Editorial Notes

REFERENCES IN TEXT

Paragraph (5), referred to in subsec. (b)(1)(A), (E), probably means the subsec. (b)(5) relating to certain luggage and travel articles because section 204 of Pub. L. 114-27 added such par. (5) as well as those references. See 2015 Amendment notes below.

The Harmonized Tariff Schedule of the United States, referred to in subsec. (b)(4), (5), is not set out in the Code. See Publication of Harmonized Tariff Schedule note set out under section 1202 of this title.

PRIOR PROVISIONS

A prior section 2463, Pub. L. 93-618, title V, § 503, Jan. 3, 1975, 88 Stat. 2069; Pub. L. 96-39, title XI, § 1111(a)(3), July 26, 1979, 93 Stat. 315; Pub. L. 98-573, title V, § 504, Oct. 30, 1984, 98 Stat. 3020; Pub. L. 99-47, § 8(b)(2), June 11, 1985, 99 Stat. 85; Pub. L. 99-514, title XVIII, § 1889(7), Oct. 22, 1986, 100 Stat. 2926; Pub. L. 100-418, title I, § 1903, Aug. 23, 1988, 102 Stat. 1313; Pub. L. 101-382, title II, § 226, Aug. 20, 1990, 104 Stat. 660; Pub. L. 103-465, title IV, § 404(e)(3), Dec. 8, 1994, 108 Stat. 4961, related to eligible articles, prior to the general amendment of this subchapter by Pub. L. 104-188.

AMENDMENTS

2018—Subsec. (c)(2)(A)(i). Pub. L. 115-141, § 502(1)(A), substituted “November 1” for “July 1” in concluding provisions.

Subsec. (c)(2)(E). Pub. L. 115-141, § 502(1)(B), substituted “in any of the preceding 3 calendar years” for “on January 1, 1995”.

Subsec. (d)(1), (3), (4)(B)(ii). Pub. L. 115-141, § 502(2), substituted “November 1” for “July 1”.

2015—Subsec. (b)(1)(A). Pub. L. 114-27, § 204(1), substituted “paragraphs (4) and (5)” for “paragraph (4)”.

Subsec. (b)(1)(E). Pub. L. 114-27, § 204(2), substituted “Except as provided in paragraph (5), footwear” for “Footwear”.

Subsec. (b)(5). Pub. L. 114-27, § 204(3), which directed amendment of subsec. (b)(1) by adding par. (5), relating to certain luggage and travel articles, at the end, was executed by adding such par. (5) at the end of subsec. (b), to reflect the probable intent of Congress.

Pub. L. 114-27, § 202, added par. (5) relating to certain cotton articles.

2006—Subsec. (d)(4)(B). Pub. L. 109-432 designated existing provisions as cl. (i), redesignated former cls. (i) and (ii) as subcls. (I) and (II), respectively, and added cl. (ii).

2004—Subsec. (b)(1)(A). Pub. L. 108-429, § 1555(b), substituted “Except as provided in paragraph (4), textile” for “Textile”.

Subsec. (b)(4). Pub. L. 108-429, § 1555(a), added par. (4).

2000—Subsec. (c)(2)(D). Pub. L. 106-200 amended heading and text of subpar. (D) generally. Prior to amendment, text read as follows: “Subparagraph (A) shall not apply to any least-developed beneficiary developing country.”

1999—Subsec. (a)(2)(A)(ii). Pub. L. 106-36 added subcl. (II) and concluding provisions and struck out former subcl. (II) which read as follows: “the direct costs of processing operations performed in such beneficiary developing country or such member countries, is not less than 35 percent of the appraised value of such article at the time it is entered.”

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 2004 AMENDMENT

Pub. L. 108-429, title I, § 1555(c), Dec. 3, 2004, 118 Stat. 2579, provided that: “The amendments made by subsections (a) and (b) [amending this section] shall apply to any article entered, or withdrawn from warehouse for consumption, on or after the date on which the President makes a designation with respect to the article under section 503(b)(4) of the Trade Act of 1974 [subsec. (b)(4) of this section], as added by subsection (a).”

EFFECTIVE DATE

Section applicable to articles entered on or after Oct. 1, 1996, with provisions relating to retroactive application, see section 1953 of Pub. L. 104-188, set out as a note under section 2461 of this title.

APPLICATION OF COMPETITIVE NEED LIMITATION AND WAIVER UNDER GENERALIZED SYSTEM OF PREFERENCES WITH RESPECT TO ARTICLES OF BENEFICIARY DEVELOPING COUNTRIES EXPORTED TO THE UNITED STATES DURING CALENDAR YEAR 2014

Pub. L. 114-27, title II, § 203, June 29, 2015, 129 Stat. 372, provided that:

“(a) IN GENERAL.—For purposes of applying and administering subsections (c)(2) and (d) of section 503 of the Trade Act of 1974 (19 U.S.C. 2463) with respect to an article described in subsection (b) of this section, subsections (c)(2) and (d) of section 503 of such Act shall be applied and administered by substituting ‘October 1’ for ‘July 1’ each place such date appears.

“(b) ARTICLE DESCRIBED.—An article described in this subsection is an article of a beneficiary developing country that is designated by the President as an eligible article under subsection (a) of section 503 of the Trade Act of 1974 (19 U.S.C. 2463) and with respect to which a determination described in subsection (c)(2)(A) of such section was made with respect to exports (directly or indirectly) to the United States of such eligible article during calendar year 2014 by the beneficiary developing country.”

§ 2464. Review and report to Congress

The President shall submit an annual report to the Congress on the status of internationally recognized worker rights within each beneficiary developing country, including the findings of the Secretary of Labor with respect to the beneficiary country’s implementation of its international commitments to eliminate the worst forms of child labor.

(Pub. L. 93–618, title V, § 504, as added Pub. L. 104–188, title I, § 1952(a), Aug. 20, 1996, 110 Stat. 1925; amended Pub. L. 106–200, title IV, § 412(c), May 18, 2000, 114 Stat. 299.)

Editorial Notes

PRIOR PROVISIONS

A prior section 2464, Pub. L. 93–618, title V, § 504, Jan. 3, 1975, 88 Stat. 2070; Pub. L. 96–39, title XI, §§ 1106(g)(3), 1111(a)(4), July 26, 1979, 93 Stat. 313, 315; Pub. L. 98–573, title V, § 505, Oct. 30, 1984, 98 Stat. 3020; Pub. L. 99–47, § 8(b)(2), June 11, 1985, 99 Stat. 85; Pub. L. 99–514, title XVIII, § 1887(a)(6), Oct. 22, 1986, 100 Stat. 2923, related to limitations on preferential treatment, prior to the general amendment of this subchapter by Pub. L. 104–188.

AMENDMENTS

2000—Pub. L. 106–200 inserted before period at end “, including the findings of the Secretary of Labor with respect to the beneficiary country’s implementation of its international commitments to eliminate the worst forms of child labor”.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE

Section applicable to articles entered on or after Oct. 1, 1996, with provisions relating to retroactive application, see section 1953 of Pub. L. 104–188, set out as a note under section 2461 of this title.

§ 2465. Date of termination

No duty-free treatment provided under this subchapter shall remain in effect after December 31, 2020.

(Pub. L. 93–618, title V, § 505, as added Pub. L. 104–188, title I, § 1952(a), Aug. 20, 1996, 110 Stat. 1925; amended Pub. L. 105–34, title IX, § 981(a), Aug. 5, 1997, 111 Stat. 902; Pub. L. 105–277, div. J, title I, § 1011(a), Oct. 21, 1998, 112 Stat. 2681–900; Pub. L. 106–170, title V, § 508(a), Dec. 17, 1999, 113 Stat. 1923; Pub. L. 107–210, div. D, title XLI, § 4101(a), Aug. 6, 2002, 116 Stat. 1040; Pub. L. 109–432, div. D, title VIII, § 8002, Dec. 20, 2006, 120 Stat. 3195; Pub. L. 110–436, § 4, Oct. 16, 2008, 122

Stat. 4981; Pub. L. 111–124, § 1, Dec. 28, 2009, 123 Stat. 3484; Pub. L. 112–40, § 1(a), Oct. 21, 2011, 125 Stat. 401; Pub. L. 114–27, title II, § 201(a), June 29, 2015, 129 Stat. 371; Pub. L. 115–141, div. M, title V, § 501(a), Mar. 23, 2018, 132 Stat. 1050.)

Editorial Notes

PRIOR PROVISIONS

A prior section 2465, Pub. L. 93–618, title V, § 505, Jan. 3, 1975, 88 Stat. 2071; Pub. L. 98–573, title V, § 506(a), Oct. 30, 1984, 98 Stat. 3023; Pub. L. 103–66, title XIII, § 13802(b)(1), Aug. 10, 1993, 107 Stat. 667; Pub. L. 103–465, title VI, § 601(a), Dec. 8, 1994, 108 Stat. 4990, related to termination of duty-free treatment and reports, prior to the general amendment of this subchapter by Pub. L. 104–188.

AMENDMENTS

2018—Pub. L. 115–141 substituted “December 31, 2020” for “December 31, 2017”.

2015—Pub. L. 114–27 substituted “December 31, 2017” for “July 31, 2013”.

2011—Pub. L. 112–40 substituted “July 31, 2013” for “December 31, 2010”.

2009—Pub. L. 111–124 substituted “December 31, 2010” for “December 31, 2009”.

2008—Pub. L. 110–436 substituted “December 31, 2009” for “December 31, 2008”.

2006—Pub. L. 109–432 substituted “December 31, 2008” for “December 31, 2006”.

2002—Pub. L. 107–210 substituted “December 31, 2006” for “September 30, 2001”.

1999—Pub. L. 106–170 substituted “September 30, 2001” for “June 30, 1999”.

1998—Pub. L. 105–277 substituted “June 30, 1999” for “June 30, 1998”.

1997—Pub. L. 105–34 substituted “June 30, 1998” for “May 31, 1997”.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 2018 AMENDMENT

Pub. L. 115–141, div. M, title V, § 501(b), Mar. 23, 2018, 132 Stat. 1050, provided that:

“(1) IN GENERAL.—The amendment made by subsection (a) [amending this section] shall apply to articles entered on or after the 30th day after the date of the enactment of this Act [Mar. 23, 2018].

“(2) RETROACTIVE APPLICATION FOR CERTAIN LIQUIDATIONS AND RELIQUIDATIONS.—

“(A) IN GENERAL.—Notwithstanding section 514 of the Tariff Act of 1930 (19 U.S.C. 1514) or any other provision of law and subject to subparagraph (B), any entry of a covered article to which duty-free treatment or other preferential treatment under title V of the Trade Act of 1974 [Pub. L. 93–618] (19 U.S.C. 2461 et seq.) would have applied if the entry had been made on December 31, 2017, that was made—

“(i) after December 31, 2017, and

“(ii) before the effective date specified in paragraph (1),

shall be liquidated or reliquidated as though such entry occurred on the effective date specified in paragraph (1).

“(B) REQUESTS.—A liquidation or reliquidation may be made under subparagraph (A) with respect to an entry only if a request therefor is filed with U.S. Customs and Border Protection not later than 180 days after the date of the enactment of this Act that contains sufficient information to enable U.S. Customs and Border Protection—

“(i) to locate the entry; or

“(ii) to reconstruct the entry if it cannot be located.

“(C) PAYMENT OF AMOUNTS OWED.—Any amounts owed by the United States pursuant to the liquidation or reliquidation of an entry of a covered article