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# tftea - export fee refunds, show me the money?

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*MSK Client Alert*

June 7, 2016

In an **earlier alert**, we discussed the various export incentives put into place with the passage of the Trade Facilitation and Trade Enforcement Act ("TFTEA"). One long-standing benefit available to exporters is duty drawback, which enhances a company's ability to compete in the global market. Drawback lowers the cost of U.S. exports by allowing for refunds of duties, taxes and fees paid on imported merchandise which is subsequently exported in its same form, as part of a U.S. manufactured product or similar domestic merchandise which is substituted for the imported merchandise. More details will become evident as the regulations are developed within two (2) years following enactment. Here we discuss the key provisions in the TFTEA which impact drawback.

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## **practice areas**

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