



due your duty

MSK Client Alert

April 27, 2017

With the ever-increasing scrutiny being brought to compliance and the payment of duties on imported goods by Customs and Border Protection (CBP), it is worth commenting that any duties which are due when an entry liquidates may, in fact, end up having to be paid even if the related protest remains pending due to the legal and contractual relationship between the importer and his surety company. Simply put, if a surety insists on receiving payment of any amounts demanded by CBP upon liquidation, the importer does not have any solid grounds to object. Why would the surety do so if a protest is pending? Because the surety is looking to mitigate its risk. If the importer does not pay, the surety will have to do so, at least up to the face amount of any bonds it has written, and sureties try their best not to be put in that position.

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attorneys

Susan Kohn Ross

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