

What Is Entry Liquidation?

When you import goods into the U.S., Customs and Border Protection (CBP) reviews your entry to make sure everything checks out—classification, value, duties, and any applicable regulations. Once CBP finishes this review, they “liquidate” the entry. That means they finalize the amount of duties owed and officially close the file.

Think of liquidation as CBP’s stamp of approval saying: “We’ve reviewed your entry, and this is the final duty amount you owe.”

When Does Liquidation Happen?

- CBP usually liquidates entries **within 314 days** of the entry date.
- You’ll see the liquidation date posted in your **ACE Portal** or receive notice from your broker.
- If CBP needs more time (e.g., for audits or reviews), they can **extend** or **suspend** liquidation.

What If CBP Needs More Time?

Sometimes, CBP isn’t ready to finalize an entry within the usual time frame. This can happen if:

- They’re conducting an **audit or investigation**
- They’re waiting for documents or lab results
- There’s a pending **trade remedy**, court case, or regulatory change

In these cases, CBP can do one of two things:

Extend Liquidation

CBP gives itself more time to review the entry. They’ll notify me via a system message, and the entry stays open longer. This is common when CBP needs extra time but expects to finish the review soon.

Suspend Liquidation

CBP puts the entry on hold—usually because of a **legal issue or trade action** that affects many importers. For example, if there’s a court case about a tariff, CBP may suspend liquidation for all entries affected by that tariff until the case is resolved.

How Long Can Liquidation Be Delayed?

CBP can delay liquidation in two ways—**extension** or **suspension**—and each has its own timeline:

Extension of Liquidation

- CBP can extend liquidation up to 3 times, and each extension gives them 1 extra year.
- So, the entry can stay open for up to 3 additional years beyond the normal time frame.

Suspension of Liquidation

- There's no fixed time limit for suspension.
- CBP suspends liquidation when they're waiting on something big—like a court decision or trade ruling.
- The entry stays suspended until that issue is resolved, which could take months or even years.

How Liquidation Delays Affect Your Import Bond

Your import bond is like a financial guarantee to U.S. Customs. It covers duties, taxes, and fees in case something goes wrong. When liquidation is **delayed**—either by **extension** or **suspension**—it can affect your bond in a few key ways:

Extension of Liquidation

- CBP is taking extra time to review your entries.
- The entries stacking on your bond stay **open longer**, because the final duty amount isn't settled yet.
- If there's an increase in duties later, your bond may be used to cover the difference (which represents a liability for the surety company).

Suspension of Liquidation

- CBP puts the entry on hold—often due to legal or trade issues.
- Your bond liability stays **active indefinitely** until the entry is finally liquidated.
- This can affect your bond **renewal, coverage limits, or underwriting**, especially if you have many suspended entries.

Why Is This Important

- **Open entries = open risk.** Your bond is still on the hook until liquidation is complete.

Why It Matters to You

- Once liquidation happens, the duty amount is locked in.
- It starts the clock for refunds, protests, or audits.
- If you're due a refund (e.g., Section 232 or IEEPA-related), you can't get it until the entry is liquidated.

ACE Portal

Setting up your ACE Portal Importer Account gives you direct access to your entry records with U.S. Customs. It's like having a dashboard for your imports

What You Can See in ACE:

- **Liquidation dates** — know when CBP finalizes your entries
- **Suspended or extended entries** — track which entries are still under review
- **Refund status** — check if duty refunds are pending or issued

- **Entry summaries** — view classification, duties, and compliance details

Why It Matters

- You can see the most **updated information** yourself
- It helps you **spot errors early** and request corrections before liquidation
- You'll be better prepared for **audits, protests, or refund claims**

If you're not yet enrolled in the ACE Portal, now is the time to take action. Having direct access to your entry records, liquidation dates, and refund status isn't just convenient—it's a strategic advantage that can help you avoid delays, spot issues early, and stay audit-ready. Our team is here to help you process the ACE Portal registration and ensure your account is set up correctly from the start. Reach out today and let us help you take control of your import visibility and compliance.

