



## U.S. Customs and Border Protection

### **PUBLIC VERSION**

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Re: Notice of Initiation of Investigation and Interim Measures - EAPA Case 7404

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To Mr. Taylor and the Representative of Mac Swed, Inc:

This letter is to inform you that U.S. Customs and Border Protection (CBP) has commenced a formal investigation under Title IV, Section 421 of the Trade Facilitation and Trade Enforcement Act of 2015, commonly referred to as the Enforce and Protect Act (EAPA), for Mac Swed Inc. (Mac Swed), also known as Bag Arts LLC and Mac Swed Bag Arts. CBP is investigating whether Mac Swed evaded antidumping (AD) and countervailing duty (CVD) orders A-552-806 and C-552-805 on polyethylene retail carrier bags (polyethylene bags) from the Socialist Republic of Vietnam (Vietnam) when importing polyethylene bags into the United States.<sup>1</sup> CBP has imposed interim measures because evidence supports a reasonable suspicion that Mac Swed entered merchandise covered by the AD/CVD orders into the customs territory of the United States through evasion.<sup>2</sup>

#### Period of Investigation

Pursuant to 19 CFR 165.2, entries covered by an EAPA investigation are those “entries of allegedly covered merchandise made within one year before the receipt of an allegation....” Entry is defined as an “entry, or withdrawal from warehouse for consumption, of merchandise in

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<sup>1</sup> See *Antidumping Duty Orders: Polyethylene Retail Carrier Bags from Indonesia, Taiwan, and the Socialist Republic of Vietnam*, 75 FR 23667 (May 4, 2010); see also *Polyethylene Retail Carrier Bags from the Socialist Republic of Vietnam: Final Affirmative Countervailing Duty Determination*, 75 FR 16428 (April 1, 2010) (collectively referred to as the “AD/CVD orders”).

<sup>2</sup> See 19 USC 1517(e); see also 19 CFR 165.24.

the customs territory of the United States.”<sup>3</sup> CBP acknowledged receipt of the properly filed allegation against Mac Swed on November 27, 2019.<sup>4</sup> Thus, the entries covered by this investigation are those entered for consumption, or withdrawn from warehouse for consumption, from November 27, 2018, through the pendency of this investigation.<sup>5</sup>

### Initiation

On December 19, 2019, the Trade Remedy Law Enforcement Directorate (TRLED), within CBP’s Office of Trade, initiated an investigation under EAPA as a result of an allegation submitted by the Polyethylene Retail Carrier Bag Committee (the Committee)<sup>6</sup> on evasion of AD/CVD duties by Mac Swed.<sup>7</sup> In its allegation, the Committee asserts that Mac Swed evaded the AD/CVD orders on polyethylene bags from Vietnam by incorrectly classifying the merchandise under the Harmonized Tariff Schedule of the United States (HTSUS) and misrepresentation of the country of origin.<sup>8</sup> The basis for this allegation follows.

The Committee alleges that Bag Arts LLC and Mac Swed, Inc., collectively referred to as Mac Swed, are potentially affiliated entities or alternative trade names of the same entity. In support, the Committee notes that Bag Arts LLC and Mac Swed, Inc. both appear to share the same address and are listed together frequently as “Mac Swed Bag Arts” in publicly available shipping documents.<sup>9</sup> The Committee alleges that Mac Swed imports Vietnamese-origin polyethylene bags that are subject to AD/CVD orders on polyethylene bags from Vietnam but does not pay the requisite AD/CVD duties. The Committee claims that Mac Swed imports polyethylene bags from a Vietnamese producer named VNK’s International Polybags., JSC (VNK), which in turn uses a shipper named K’s Laos Trading Company (K’s Laos).<sup>10</sup> The Committee asserts that VNK’s website openly markets its ability to help U.S. importers evade AD duties. As support, the Committee presented a screenshot of VNK’s website that states, “Our advantages: – Competitive price: Cheap source of labor in comparison to other companies in Viet Nam and

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<sup>3</sup> See 19 USC 1517(a)(4); see also 19 CFR 165.1.

<sup>4</sup> See the November 27, 2019, Receipt Notification Email to Michael Taylor of King & Spalding LLP entitled, “EAPA 7404: Receipt of EAPA Allegation Pertaining to Alleged Misclassification of PRCBs from Vietnam.” PRCBs is an acronym for polyethylene retail carrier bags.

<sup>5</sup> See 19 CFR 165.2.

<sup>6</sup> The individual members of the Committee are Hilex Poly Co., LLC and Superbag Corp.

<sup>7</sup> See CBP Memorandum, “Initiation of Investigation for EAPA Case Number 7404 – Bag Arts LLC/Mac Swed, Inc.,” dated December 19, 2019.

<sup>8</sup> See Letter from the Committee, “Evasion Allegation Against Bag Arts LLC, An Importer Of Certain Polyethylene Retail Carrier Bags From Vietnam (A-552-806 & C-552-805), Pursuant To The Enforce and Protect Act of 2015,” dated October 18, 2019 at 2-6, 8 (Allegation); see also Letter from the Committee supplementing their allegation, dated November 22, 2019 (Allegation Supplement). Please note that Attachments 1 and 2 of the Allegation Supplement indicate that each of the Committee’s members are U.S. producers of polyethylene bags, and thus, meet the definition of an interested party that is permitted to submit an EAPA allegation pursuant to 19 USC 1517(a)(6)(A), 19 CFR 165.1(2), and 19 CFR 165.11(a).

<sup>9</sup> See Allegation at 3 and Exhibits 3 and 5.

<sup>10</sup> *Id.* at Exhibit 3. K’s Laos is also known as KS Laos Trading Plastic Sahakon Sole Co., Ltd.

countries in Asia. Regarding to {sic} anti-dumping tax, you no need to worry any more, we will help you to deal with it.”<sup>11</sup>

The Committee also submitted a signed affidavit [

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] and how U.S. customers could import VNK’s Vietnamese-produced polyethylene bags and avoid the payment of AD duties.<sup>13</sup> [ ] VNK shipped polyethylene bags to the United States that are manufactured in Vietnam but marked “Made in Laos.”<sup>14</sup> [

] and packaged into cartons marked “Made in Laos.”<sup>15</sup> [

] VNK’s polyethylene bags are manufactured from low-density polyethylene and that there is no polypropylene used in their construction.<sup>17</sup>

[ ] VNK arranges for its customers to place their orders with another entity cooperating with VNK called K’s Laos and that all sales documents identify K’s Laos as the shipper, to give the appearance that the polyethylene bags are produced in Laos.<sup>18</sup> Although the sales documents are alleged to give the appearance that the polyethylene bags are produced in Laos, the affidavit maintains that the product is shipped directly from VNK’s plant to the port at Haiphong, Vietnam and never physically enters Laos. The [

] that these arrangements are made to avoid AD duties. The [ ] VNK has customers in New York, New Jersey, California, Ohio, and Maryland, and that all such customers know that the merchandise is made in Vietnam and appears on K’s Laos shipping documents to avoid AD duties.<sup>19</sup> [

] such customers are comfortable with the above-described shipping arrangements.<sup>20</sup>

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<sup>11</sup> *Id.* at 5 and Exhibit 8.

<sup>12</sup> *Id.* at 5 and Exhibit 2.

<sup>13</sup> *Id.*

<sup>14</sup> *Id.*

<sup>15</sup> *Id.*

<sup>16</sup> *Id.*

<sup>17</sup> *Id.* at Exhibits 2 and 7. Plastic bags manufactured from low-density polyethylene in Vietnam would be covered by the AD/CVD orders; whereas, plastic bags manufactured from polypropylene in Vietnam would not be included within the scope of the AD/CVD orders. *See* Allegation at Exhibit 1 for the scope of the AD order.

<sup>18</sup> *See* Allegation at Exhibits 2 and 7.

<sup>19</sup> *Id.* at Exhibit 7.

<sup>20</sup> *Id.* at Exhibit 2.

The Committee then presented data obtained from Descartes Datamyne, sourced from CBP.<sup>21</sup> These data indicated that Mac Swed imported plastic bags from K's Laos that were shipped from a port of departure in Vietnam within the period of investigation.<sup>22</sup> The Committee also obtained other import data from Descartes Datamyne sourced from the U.S. Census Bureau.<sup>23</sup> While the CBP and U.S. Census Bureau data have certain common fields for each entry, such as the date, port of arrival, and district of unloading, they each have other fields that the other data set lacks. The Committee matched the overlapping data points of the CBP and U.S. Census Bureau data for each entry to obtain a more complete record. Based upon this analysis, the Committee drew two main conclusions.<sup>24</sup> First, the Committee determined that Mac Swed reported Laos as the country of origin on its CBP entry forms.<sup>25</sup> Second, the Committee determined that Mac Swed falsely claimed the plastic bags under HTSUS 3923.29.0000.<sup>26</sup>

HTSUS 3923.29.0000 applies to bags made from plastics other than polyethylene and, therefore, items classified under this subheading ostensibly do not fall within the scope of the AD/CVD orders.<sup>27</sup> However, the affidavit states that [

] VNK's bags are manufactured from polyethylene. Polyethylene bags are subject to the AD/CVD orders and are classified under HTSUS 3923.21.0085.<sup>28</sup> The Committee also notes that the shipper, K's Laos, included the full ten-digit HTSUS number as "3923290000" on the bill of lading in many entries.<sup>29</sup> The Committee asserts that the presence of this HTSUS number on the bill of lading is suspicious because it does not appear in either the Laotian or Vietnamese HTS schedules.<sup>30</sup> The Committee states that VNK potentially included this HTSUS number on the bill of lading as an additional precautionary step to help importers avoid detection of merchandise subject to the AD/CVD orders. The Committee also noted that, upon receiving its merchandise, Mac Swed would have been aware whether its bags were made from polyethylene rather than polypropylene because the two plastics differ in cost, appearance, and feel.<sup>31</sup>

### *Initiation Assessment*

TRLED will initiate an investigation if it determines that "{t}he information provided in the allegation ... reasonably suggests that the covered merchandise has been entered for consumption

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<sup>21</sup> *Id.* at 4 and Exhibit 3.

<sup>22</sup> *Id.* In accordance with 19 CFR 165.2, the period of investigation begins one year before TRLED officially received this case and, therefore, it would begin November 27, 2018.

<sup>23</sup> *Id.* at 4 and Exhibit 4.

<sup>24</sup> *Id.* at 4 and Exhibit 5.

<sup>25</sup> *Id.*

<sup>26</sup> *Id.* at 6 and Exhibit 5.

<sup>27</sup> *Id.* at 6 and Exhibit 1.

<sup>28</sup> *Id.* at 6 and Exhibit 2.

<sup>29</sup> *Id.* at 6 and Exhibit 5.

<sup>30</sup> *Id.* at 6 and Exhibit 9; *see also* Allegation Supplement at Attachment 1, Exhibit 9.

<sup>31</sup> *See* Allegation at 6.

into the customs territory of the United States through evasion.”<sup>32</sup> Evasion is defined as “the entry of covered merchandise into the customs territory of the United States for consumption by means of any document or electronically transmitted data or information, written or oral statement, or act that is material and false, or any omission that is material, and that results in any cash deposit or other security or any amount of applicable antidumping or countervailing duties being reduced or not being applied with respect to the covered merchandise.”<sup>33</sup> Thus, the allegation must reasonably suggest not only that merchandise subject to an AD and/or CVD order was entered into the United States by the importer alleged to be evading, but that such entry was made by a material false statement or act, or material omission, that resulted in the reduction or avoidance of applicable AD and/or CVD cash deposits or other security.

In assessing the Committee’s claims and the evidence provided in its Allegation and Allegation Supplement, TRLED found that the allegation overall reasonably suggested that Mac Swed entered covered merchandise into the customs territory of the United States and evaded AD/CVD orders A-552-806 and C-552-805 through misclassification of the HTSUS number and misrepresentation of the country of origin. Specifically, the statement on the website of Mac Swed’s alleged supplier showed that VNK has a policy of actively facilitating the evasion of AD/CVD duties to maintain cost competitiveness.<sup>34</sup> [ ] the affidavit further substantiated the statement on VNK’s website and speaks to the company’s willingness to facilitate AD/CVD evasion.

The affidavit also provided details demonstrating how VNK facilitates evasion. It stated that VNK produces its plastic bags out of polyethylene in its Vietnamese facility and subsequently marks these polyethylene bags as “Made in Laos.” The allegation included screenshots from VNK’s website showing photographs of polyethylene bags produced for American customers, which appeared to substantiate the affidavit’s claim that the VNK’s plastic bags are produced out of polyethylene.<sup>35</sup> These photographs also contained captions stating “ldpe plastic,” *i.e.*, low-density polyethylene.<sup>36</sup> In addition, the affidavit stated that VNK arranges for its U.S. customers to place their orders with K’s Laos so merchandise in the transactions’ sales documents appears to originate in Laos.<sup>37</sup> Furthermore, the affidavit noted that there are no known producers of polyethylene bags in Laos.<sup>38</sup> These details considered together reasonably suggested the method that VNK uses to facilitate evasion.

Moreover, when considered together, the Committee’s Descartes Datamyne information and affidavit tie Mac Swed’s imports to K’s Laos, and thereby to VNK.<sup>39</sup> The Descartes Datamyne

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<sup>32</sup> See 19 CFR 165.15(b); *see also* 19 USC 1517(b)(1).

<sup>33</sup> See 19 CFR 165.1; *see also* 19 USC 1517(a)(5)(A).

<sup>34</sup> See Allegation at Exhibit 8.

<sup>35</sup> *Id.* at Exhibit 7.

<sup>36</sup> *Id.*

<sup>37</sup> *Id.* at Exhibit 2.

<sup>38</sup> *Id.*

<sup>39</sup> *Id.* at Exhibits 3-5.

information indicates that Mac Swed imports plastic bags from K's Laos under HTSUS 3923.29.0000. The affidavit then notes that K's Laos provides U.S. customers with polyethylene bags produced by VNK.<sup>40</sup> The Committee claims that the plastic bags are misclassified under HTSUS 3923.29.0000 because the affidavit claims that VNK does not produce polypropylene bags.<sup>41</sup> Further, because neither Vietnam's nor Laos' HTS schedules contain HTS 3923.29.0000, it is odd that K's Laos places the HTSUS number on its bills of lading rather than an HTS number from the Laotian HTS schedule.<sup>42</sup>

These details considered collectively reasonably suggested that Mac Swed imported Vietnamese-origin polyethylene bags from VNK through the shipper K's Laos under a false HTSUS number and country of origin. Moreover, these details reasonably suggested that Mac Swed is evading the AD/CVD orders by failing to declare the merchandise as subject to the AD/CVD orders. Thus, TRLED initiated this investigation under the authority of 19 USC 1517(b)(1).<sup>43</sup>

### Interim Measures

Not later than 90 calendar days after initiating an investigation under EAPA, TRLED will decide based on the record of the investigation if there is reasonable suspicion that merchandise covered by the AD/CVD orders was entered into the United States through evasion. CBP need only have sufficient evidence to support a reasonable suspicion that merchandise covered by an AD or CVD order was entered into the United States by the importer alleged to be evading by a material false statement or act, or material omission, that resulted in the reduction or avoidance of applicable AD or CVD cash deposits or other security. If reasonable suspicion exists, CBP will impose interim measures pursuant to 19 USC 1517(e) and 19 CFR 165.24. As explained below, CBP is imposing interim measures because there is a reasonable suspicion that Mac Swed entered covered merchandise into the United States through evasion by means of misclassification of the HTSUS number and misrepresentation of the country of origin.<sup>44</sup>

### *CF-28 Response*

On January 21, 2020, CBP issued a CF-28 Request for Information to Mac Swed requesting manufacturer invoices, purchases orders, commercial invoices, bills of lading, export documentation, and production-related information for one entry.<sup>45</sup> CBP received a physical copy of Mac Swed's response to the CF-28 on February 24, 2020.<sup>46</sup> In its response, Mac Swed provided some of the requested documentation, such as a bill of lading, purchase orders, and

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<sup>40</sup> *Id.* at Exhibit 2.

<sup>41</sup> *Id.* at 4, 6 and Exhibits 1-5.

<sup>42</sup> *Id.* at Exhibits 3, 5, and 9; *see also* Allegation Supplement at Attachment 2, Exhibit 9.

<sup>43</sup> *See also* 19 CFR 165.15. While TRLED must reach a determination as to whether merchandise entered the customs territory through evasion, 19 USC 1517(c)(1)(A) does not limit this determination to only the types of evasion for which the investigation was initiated.

<sup>44</sup> *See* 19 CFR 165.24(a).

<sup>45</sup> *See* CBP Form 28 (CF-28) sent to Mac Swed, dated January 21, 2020.

<sup>46</sup> *See* Mac Swed's Response to the CF-28, dated February 24, 2020 (CF-28 Response).

commercial invoices. However, Mac Swed omitted the following requested items and did not explain its failure to provide these documents:<sup>47</sup>

1. Production records for the assembled products.
2. Assembly or production records maintained on the factory floor by the production manager.
3. A description of production processing steps and the dates they were performed.
4. Any factory inspection reports that Mac Swed or an agent may have conducted.
5. A list of the number and types of machinery available for the production of the entered merchandise.

Moreover, according to a comparison of its packing list, commercial invoice, and entry summary, Mac Swed appears to have classified the imported plastic bags under an incorrect HTSUS number.<sup>48</sup> On its entry summary, Mac Swed [ ] the plastic bags under [ ].<sup>49</sup> [ ] covers [ ] that are not classified as [ ] under [ ].<sup>50</sup> However, the plastic bags listed on the associated packing list and commercial invoice describe the plastic bags as “[ ]”, i.e. [ ] and “[ ]”, i.e. [ ].<sup>51</sup> Provided that the descriptions of the merchandise on packing lists and commercial invoices are correct, the merchandise should have been entered under HTSUS 3923.21. The incorrect HTSUS classification facilitated the entry of merchandise into the US without payment of AD cash deposits.

### *Preliminary Site Visits*

In February 2020, CBP conducted two preliminary site visits to validate the Allegation claims. For the first site visit, CBP requested assistance from [ ].<sup>52</sup> In response, the [ ] went to the purported Laotian address of K’s Laos’ facility that was listed in the Allegation and took photographs.<sup>53</sup> These photographs indicate that [ ] is possibly a current or previous occupant of the facility.<sup>54</sup> However, if K’s Laos is the current occupant of the facility, the photographs indicate that [ ]. The photographs show [ ].<sup>55</sup> The

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<sup>47</sup> *Id.* at 3.

<sup>48</sup> *Id.* at 23, 25-27, and 31.

<sup>49</sup> *Id.* at 1, 3, 5, 28 and 31.

<sup>50</sup> *Id.* at 31.

<sup>51</sup> *Id.* at 23, 25-27.

<sup>52</sup> See CBP Memorandum from Robert M. Thommen, Regional CBP Attaché-Thailand to Ana B. Hinojosa, Executive Director, Trade Remedy Law Enforcement Division, dated February 13, 2020 (Site Visit Report) at 3.

<sup>53</sup> See Allegation at Exhibit 3. This exhibit contains the address that Mac Swed claimed in the manifest for K’s Laos.

<sup>54</sup> See Site Visit Report at Attachment 2.

<sup>55</sup> *Id.*

photographs do not provide any indication of machinery used to produce plastic bags or of any stored plastic bags.<sup>56</sup>

On February 6, 2020, CBP conducted a site visit of VNK's facility in Vietnam and met with VNK's Chief Accountant and a VNK sales representative.<sup>57</sup> These representatives stated that VNK began operations in [ ] and is not related to any other company that makes plastic bags. They stated that VNK produces low-density polyethylene, high-density polyethylene, and polypropylene bags.<sup>58</sup> Before the Chief Accountant arrived, the sales representative claimed that VNK could produce [ ] metric tons of plastic bags per month.<sup>59</sup> Later, the Chief Accountant claimed that VNK could only produce [ ] metric tons of plastic bags per month.<sup>60</sup> One of the representatives claimed that VNK's facility has over [ ] machines for plastic bag production while the other representative claimed that VNK has a different amount of machines.<sup>61</sup> Both VNK representatives noted that VNK exports approximately [ ] containers per week from the port of Haiphong, Vietnam.<sup>62</sup> They further noted that VNK [ ] sell plastic bags in Vietnam and exports about [ ] of its plastic bags to [ ].<sup>63</sup>

The VNK representatives did not allow CBP to tour the production area; as a result, CBP did not observe any plastic bags at the facility. The only products that CBP observed were black plastic pipes and tubes of varying lengths and diameters in various locations around the VNK facility.<sup>64</sup> CBP asked the sales representative about these plastic pipes and tubes and she claimed that VNK was storing them for another company. Later, CBP asked the Chief Accountant the same question and he stated that VNK owns a [ ] percent interest in a pipe and tube business. When asked about VNK's relationship with K's Laos, the VNK representatives stated that K's Laos was a separate company and was a "subcontractor" for VNK.<sup>65</sup> They then specified that VNK is K's Laos' only supplier and that K's Laos supplies handles to VNK for bag production.<sup>66</sup>

The VNK representatives' statement that VNK produces polypropylene and polyethylene bags was the only statement that did not align with the Allegation's claims.<sup>67</sup> However, several other statements that the two VNK representatives made contradicted each other on several points. The fact that the VNK representatives provided contradictory statements creates uncertainty as to whether VNK does, in fact, produce polypropylene bags. These contradictory statements

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<sup>56</sup> *Id.* at 3 and Attachment 2.

<sup>57</sup> *Id.* at 1-3 and Attachment 1.

<sup>58</sup> *Id.* at 2.

<sup>59</sup> *Id.*

<sup>60</sup> *Id.*

<sup>61</sup> *Id.* at 2-3

<sup>62</sup> *Id.* at 2

<sup>63</sup> *Id.*

<sup>64</sup> *Id.* at 2-3 and Attachment 1.

<sup>65</sup> *Id.*

<sup>66</sup> *Id.*

<sup>67</sup> *Id.* at 2-3.

pertained to VNK’s production capacity, the number of machines that VNK uses for plastic bag production, and VNK’s relationship to the producer of the plastic pipes and tubes. Otherwise, several VNK statements substantiated the Allegation’s claims.<sup>68</sup> For example, the Vietnam site visit substantiated that VNK produces polyethylene bags for export to [ ]. VNK’s statements also substantiated that VNK and K’s Laos have a working relationship in which VNK acts as a supplier to K’s Laos and K’s Laos acts as a “subcontractor” to VNK.<sup>69</sup> Furthermore, with regard to the first site visit, the purported Laotian address of K’s Laos did not reveal plastic bag manufacturing or storage. Based on the current known address for K’s Laos, this lack of visible production capability substantiates the Allegation’s claims.

### *Other Record Evidence*

TRLED also reviewed documentation pertaining to another recent Mac Swed entry.<sup>70</sup> This documentation indicates that on [ ], 2020, Mac Swed entered [ ] under HTSUS [ ].<sup>71</sup> As previously stated, HTSUS [ ] covers “[ ]” that are not classified as polyethylene bags under HTSUS 3923.21.<sup>72</sup> However, the commercial invoice and packing list associated with the entry indicate that these [ ] are composed of “[ ]”, *i.e.* [ ] and “[ ],” *i.e.* [ ] and should be classified under HTSUS 3923.21.<sup>73</sup> Thus, the commercial invoice and packing list indicate that the merchandise was classified under an incorrect HTSUS number on the entry forms. The importation of subject merchandise under a false HTSUS number aligns with the claims of the allegation and allowed the merchandise to enter without paying any antidumping duties.<sup>74</sup>

### *Enactment of Interim Measures*

Based on the information described above, TRLED determines that reasonable suspicion exists that polypropylene bags Mac Swed imported into the United States from Laos were, in fact, polyethylene bags manufactured in Vietnam that should have been subject to AD/CVD duties. Thus, TRLED is imposing interim measures pursuant to this investigation.<sup>75</sup> As part of these interim measures, CBP will suspend the liquidation for any entry that has entered on or after December 19, 2019, the date of initiation for this investigation as well as extend the period for liquidation for all unliquidated entries that entered before that date.<sup>76</sup> Additionally, “live entry” is required for all future imports for Mac Swed, meaning that all entry documents and cash

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<sup>68</sup> *Id.* at 3.

<sup>69</sup> *Id.* at 2-3.

<sup>70</sup> See CBP Memorandum, “Adding Information to the Administrative Record of EAPA Case 7404,” dated March 11, 2020.

<sup>71</sup> *Id.* at 3-4, 9.

<sup>72</sup> *Id.*

<sup>73</sup> *Id.* at 5-8.

<sup>74</sup> See Allegation at 4, 6, and Exhibits 2-5.

<sup>75</sup> See 19 USC 1517(e); see also 19 CFR 165.24.

<sup>76</sup> See 19 CFR 165.24(b)(1)(i) and (ii).

deposits must be provided before cargo is released by CBP into U.S. commerce. CBP will reject any entry summaries that do not comply with live entry, and require refiling of entries that are within the entry summary rejection period. CBP will also evaluate Mac Swed's continuous bond to determine its sufficiency, among other measures, as needed. Finally, CBP may pursue additional enforcement actions, as provided by law, consistent with 19 USC 1517(h).

For any future submissions or factual information that you submit to CBP pursuant to this EAPA investigation, please provide a public version to CBP and the email addresses of the parties identified at the top of this notice.<sup>77</sup> Should you have any questions regarding this investigation, you may contact us at [epallegations@cbp.dhs.gov](mailto:epallegations@cbp.dhs.gov) with "EAPA Case 7404" in the subject line of your email. Additional information on this investigation, including the applicable statute and regulations, may be found on CBP's website at: <https://www.cbp.gov/trade/tradeenforcement/tftea/enforce-and-protect-act-eapa>.

Sincerely,



Brian Hoxie  
Director, Enforcement Operations Division  
Trade Remedy & Law Enforcement Directorate  
CBP Office of Trade

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<sup>77</sup> See 19 CFR 165.4; see also 19 CFR 165.23(c); see also 19 CFR 165.26.