



**U.S. Customs and
Border Protection**

PUBLIC VERSION

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POS Supply Solutions

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**Royal Paper Products (aka
AmerCare Royal)**

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adam.milberg@amercareroyal.com

**Golden Eagle Distributors,
LLC**

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Paper Roll Supplies, LLC

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BuyRolls Inc.

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The Advantage Group

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**Stephen Orava
On behalf of the
Paper Receipts Converting
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Re: Notice of Initiation of Investigation and Interim Measures - EAPA Cons. Case 7745

To the Counsel and Representatives of the above-referenced entities:

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), against importers E-Merchant Supplies, A2 Labels & Rolls, POS Supply Solutions, Royal Paper Products (otherwise known as AmerCare Royal LLC), Golden Eagle Distributors LLC, Paper Roll Supplies LLC, Lucky Heap, National POS Paper, Paper Roll Products, BuyRolls Inc., Qualita Paper Products (otherwise known as Quality Paper Products), VBS Cal LLC, Allied Paper Company, and The Advantage Group (collectively, the Importers).¹ CBP is investigating whether the Importers evaded antidumping duty (AD) orders A-428-850 (Germany) and A-580-911 (South Korea) on thermal paper.² Based on a review of available information, CBP has found that reasonable suspicion exists that the Importers entered covered merchandise into the customs territory of the United States through evasion, and CBP has imposed interim measures.³

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 into the customs territory of the United States.”⁴ CBP acknowledged receipt of 30 properly filed allegations against the Importers on September 23, 2022.⁵ Therefore, the entries covered by this investigation are those entered for consumption, or withdrawn from warehouse for consumption, from September 23, 2021, through the pendency of this investigation.⁶

Initiation

On October 17, 2022, the Trade Remedy Law Enforcement Directorate (TRLED), within CBP’s Office of Trade, initiated this investigation under EAPA as a result of allegations submitted by the Paper Receipts Converting Association (the Alleger or the PRCA)⁷ concerning the evasion of AD duties by the Importers.⁸ In the Allegations, the PRCA asserts that the Importers evaded the

¹ See 7745-7756, 7759-7761, 7763-7765, 7768-7779 Letters from the Paper Receipts Converting Association (PRCA), “Duty Evasion and False Country of Origin Allegation Against Various Importers of Thermal Paper from The Republic of Korea and Germany Pursuant to The Enforce and Protect Act,” dated August 10, 2022 (collectively, the Allegations) at 1.

² See *Thermal Paper from Germany, Japan, the Republic of Korea, and Spain: Antidumping Duty Orders*, 86 Fed. Reg. 66284 (Nov. 22, 2021) (collectively, the *Orders*).

³ See 19 USC 1517(e); see also 19 CFR 165.24.

⁴ See 19 USC 1517(a)(4); see also 19 CFR 165.1.

⁵ See email “Receipt of EAPA Allegations 7745-7756, 7759-7761, 7763-7765, 7768-7779,” dated August 23, 2022. The Alleger also filed EAPA Allegations 7749, 7750, 7762, 7766 and 7767, related to this investigation, but withdrew these allegations on August 23, 2022, and January 6, 2023.

⁶ See 19 CFR 165.2.

⁷ The Alleger is a trade or business association in which a majority of the members manufacture, produce, or wholesale a domestic like product in the United States; thus, pursuant to 19 CFR 165.1(4), the Alleger meets the definition of an interested party that is permitted to submit an EAPA allegation.

⁸ CBP consolidated EAPA investigations 7745-7756, 7759-7761, 7763-7765, 7768-7779 into a single investigation. See Memorandum, “Initiation of Consolidated Investigation for EAPA Case 7745,” dated October 17, 2022 (Initiation Memorandum). Because the Alleger withdrew some allegations, this consolidated investigation consists of EAPA case numbers: 7745-7748, 7751-7756, 7759-7761, 7763-7765, and 7768-7779.

Orders by importing thermal paper either from Germany or South Korea into the United States that was transshipped through Mexico.⁹

Description of the Alleged Transshipment Scheme

The PRCA states that shipping data from Datamyne shows that the Importers imported thermal paper from Papeles y Conversiones de Mexico, SA de CV or Convertadora PCM SA de CV (collectively, PCM) into the United States with an identified country-of-origin (COO) of Mexico.¹⁰ From May 1, 2021, to April 30, 2022, the Importers imported more than 300 entries of thermal paper converted rolls from PCM into the United States.¹¹ For the same time period, exports to the United States from PCM totaled approximately 6,000 metric tons and were valued at over \$16 million.¹² The PRCA also provided a copy of PCM’s website, where PCM indicates that it has multiple locations, including a plant in Guadalupe, Mexico and four distribution centers in Mexico City.¹³ Additionally, PCM’s website claims that PCM is the third largest manufacturer of point-of-sale (POS) rolls¹⁴ worldwide and that PCM exports POS rolls to the United States.¹⁵ The term “POS rolls” is another name for thermal paper. PCM’s catalog on its website also shows a variety of converted thermal paper (“papel termico”) rolls.¹⁶

The PRCA alleges that PCM does not produce thermal paper, but instead purchases jumbo thermal rolls from producers in other countries to convert into smaller thermal paper rolls.¹⁷ To support this, the Allegor cited an anti-dumping injury investigation report issued by the U.S. International Trade Commission, in which industry experts indicated that “they believe imports from Canada, India, Mexico, Taiwan, and Turkey are converted rolls made from jumbo thermal rolls produced” in Germany, Japan, South Korea, and/or Spain.¹⁸ The Allegor also states that information in industry publication Laves Chemie shows the Mexican Company Krivens is the only thermal paper producer in Mexico with a capacity of 5,000 metric tons.¹⁹ The same report

⁹ See Allegations at 1 and 4-5.

¹⁰ See Allegations at 7-8 and Exhibits 3-4.

¹¹ *Id.*

¹² *Id.*

¹³ *Id.*, at 8 and Exhibits 5-7.

¹⁴ *Id.*, at 8 and Exhibit 6, citing PCM’s website showing “white and printed point-of-sale rolls (thermal, carbonless and bond).”

¹⁵ *Id.*, at 8 and Exhibits 5-7.

¹⁶ *Id.*

¹⁷ The scope of the *Orders* defines “jumbo rolls” as rolls with an actual width of 4.5 inches or more, an actual weight of 65 pounds or more, and an actual diameter of 20 inches or more. See the *Orders*; see also Allegations at 8.

¹⁸ *Id.*, at 9, citing Thermal Paper from Germany, Japan, Korea, and Spain, Inv. Nos. 731-TA-1546-1549 (Final), USITC Pub. 5237 (Nov. 2021) at II-14, fn. 32.

¹⁹ Allegations at 8-9 and Exhibit 7.

does not identify PCM as a thermal paper producer.²⁰ The PRCA argues that this report proves that PCM is not able to thermal coat paper; therefore, PCM is not a thermal paper producer.²¹

The PRCA avers that conversion of jumbo thermal paper rolls into smaller slit rolls of thermal paper, like PCM does, is a minor operation and does not change the COO.²² The PRCA states that the COO for converted thermal rolls is the COO where the thermal paper was originally produced.²³ The Alleger argues that the scope of the *Orders* indicates the origin of any converted rolls that are converted in third countries would be the country in which the thermal paper is produced, meaning where the thermal paper was coated.²⁴ The PRCA cites to 2019 CROSS Ruling N306776 to support its claim. In CROSS Ruling N306776, CBP determined minor operations do not change the COO of thermal paper from where it was initially produced.²⁵ Additionally, the PRCA provided Descartes Datamyne Mexican import data showing that from May 2021 through April 2022, PCM imported thermal paper from Hansol Paper Co. Ltd. (Hansol Paper) in Korea and Koehler Paper SE (Koehler) in Germany.²⁶

Furthermore, the Descartes Datamyne data shows that PCM imported 19,549 metric tons from Hansol Paper and Koehler and that both manufacturers accounted for 97 percent of PCM's imports of thermal paper.²⁷ Additionally, the Alleger indicates that during the same time period, PCM only exported nearly 6,000 metric tons of thermal paper to the United States.²⁸ The Alleger argues that the ratio of PCM's imports of jumbo thermal rolls into Mexico and the converted rolls exported by PCM into the United States also supports the Alleger's assertion that PCM lacks any thermal coating capacity.²⁹ Thus, for all of these reasons, the Alleger concludes that it is likely that the COO for PCM's thermal paper would not be Mexico, but either Germany or South Korea.³⁰

Therefore, the Alleger concludes *in toto* that the information provided by PRCA reasonably suggests that the Importers are transshipping thermal paper from Korea and Germany through Mexico to the United States to avoid paying duties as per the *Orders*.

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

²⁰ *Id.*

²¹ *Id.* There is no evidence on the record or within the Allegations that PCM can produce the raw material paper for thermal paper.

²² *Id.*, at 10-11 and Exhibits 10-11.

²³ *Id.*

²⁴ See the *Orders*; see also, Allegations at 7 and Exhibit 1.

²⁵ See Allegations at 11 and Exhibit 12.

²⁶ *Id.*, at 9-10 and Exhibits 8-9.

²⁷ *Id.*

²⁸ *Id.*, at 9-10 and Exhibits 3, 8, and 9.

²⁹ *Id.*

³⁰ *Id.*, at 7-9.

into the customs territory of the United States through evasion.”³¹ 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.”³² 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 through evasion, but that such entry was made by a material false statement or act, or material omission, which resulted in the reduction or avoidance of applicable AD and/or CVD cash deposits or other security.

In assessing the basis for the Allegations, CBP finds that the information submitted by the PRCA reasonably suggests that the Importers entered merchandise covered by the *Orders* into the customs territory of the United States through evasion. Specifically, commercial trade data reasonably available to the PRCA and submitted to CBP show PCM imported thermal paper into Mexico from Germany and South Korea. The Allegor also argues that the scope of the *Orders* indicates the origin of any converted rolls that are converted in third countries would be the country in which the thermal paper is produced, meaning where the thermal paper was coated. Furthermore, the Allegor provides an industry report showing that PCM is not a known thermal paper producer in Mexico. Finally, commercial trade data show that the Importers imported thermal paper from PCM in Mexico into the United States.

For the reasons set forth herein, CBP is initiating an investigation under the authority of 19 USC 1517(b)(1) for the Importers’ imports of covered merchandise that are alleged to be entered for consumption into the customs territory of the United States through evasion.³³ While CBP shall make a determination as to whether merchandise properly within the scope of the *Orders* was entered into the customs territory through evasion, the statute does not limit this determination to only the type of evasion for which the investigation was initiated.³⁴

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 *Orders* was entered into the United States through evasion.³⁵ CBP need only have sufficient evidence to support a reasonable suspicion that the importer alleged to be evading entered merchandise covered by an AD and/or CVD order into the customs territory of the United States by a materially 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. If

³¹ See 19 CFR 165.15(b); see also 19 USC 1517(b)(1).

³² See 19 CFR 165.1; see also 19 USC 1517(a)(5)(A).

³³ See also 19 CFR 165.15.

³⁴ See 19 USC 1517(c)(1)(A).

³⁵ 19 USC 1517(e); see also 19 USC 165.24(a).

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 the importer entered covered merchandise into the United States through evasion by means of transshipment through Mexico and/or by misclassification.³⁶

CBP Form 28 (CF-28)

On October 28, 2022, and October 31, 2022, CBP issued CF-28 requests for information to the Importers, requesting various information including invoices, packing slips, bills of lading, sources of raw materials, production records, and customs documentation for entries from Mexico during the POI.³⁷ E-Merchant, A2 Labels, POS Supply, AmerCare Royal, Golden Eagle, Paper Roll Supplies, Lucky Heap, National POS Paper, Paper Roll Products, BuyRolls, VBS, Allied Paper, and Advantage Group submitted timely CF-28 responses.³⁸ In the CF-28 Responses, the Importers provided information that was consistent with the Allegations by indicating the Importers purchased thermal paper that PCM sourced from Germany.³⁹

The Importers' CF-28 Responses corroborate that PCM buys jumbo thermal rolls of thermal paper from the German producer Koehler.⁴⁰ As shown in Table 1, the Importers provided PCM's invoice and foreign customs information on the raw materials used to produce the

³⁶ See 19 CFR 165.24(a).

³⁷ See CF-28 request for entries [#]7292 and [#]2962 sent to E-Merchant Supplies (E-Merchant), dated October 28, 2022; CF-28 request for entries [#]9627 and [#]5459 sent to A2 Labels & Rolls (A2 Labels), dated October 28, 2022; CF-28 request for entries [#]1675 and [#]7512 sent to POS Supply Solutions (POS Supply), dated October 28, 2022; CF-28 request for entries [#]9426 and [#]1211 sent to Royal Paper Products (AmerCare Royal), dated October 31, 2022; CF-28 request for entry [#]3668 sent to Golden Eagle Distributors LLC (Golden Eagle), dated October 31, 2022; CF-28 request for entry [#]5776 sent to Paper Roll Supplies, LLC (Paper Roll Supplies), dated October 28, 2022; CF-28 request for entry [#]9969 sent to Lucky Heap, dated October 28, 2022; CF-28 request for entry [#]0510 sent to National POS Paper, dated October 28, 2022; CF-28 request for entry [#]8100 sent to Paper Roll Products, dated October 28, 2022; CF-28 request for entries [#]0852 and [#]0504 sent to BuyRolls Inc (BuyRolls), dated October 28, 2022; CF-28 request for entry [#]5682 sent to Qualita Paper Products (Quality Paper), dated October 28, 2022; CF-28 request for entries [#]0670 and [#]3436 sent to VBS Cal LLC (VBS), dated October 28, 2022; CF-28 request for entries [#]0777 and [#]0191 sent to Allied Paper Company (Allied Paper), dated October 28, 2022; and CF-28 request for entry [#]6947 sent to The Advantage Group (Advantage Group), dated October 28, 2022 (collectively, the Importers' CF-28 Requests).

³⁸ See E-Merchant's CF-28 response, dated November 29 and 30, and December 28, 2022; A2 Labels' CF-28 response, dated November 28, 2022 and January 3, 2023; POS Supply's CF-28 response, dated November 30, and December 21, 2022; AmerCare Royal's CF-28 response, dated December 15, 2022; Golden Eagle's CF-28 response, dated December 8, 2022; Paper Roll Supplies' CF-28 response, dated November 28, 2022; Lucky Heap's CF-28 response, dated November 23, 2022; National POS Paper's CF-28 response, dated December 16, 2022; Paper Roll Products' CF-28 response, dated December 14, 2022; BuyRolls' CF-28 response, dated December 6, 2022; VBS's CF-28 response, dated December 9, 2022; Allied Paper's CF-28 response, dated December 8, 13, and 29, 2022; and Advantage Group's CF-28 response, dated December 14, 2022 (collectively, the Importers' CF-28 Responses).

³⁹ See Importers' CF-28 Responses.

⁴⁰ See Importers' CF-28 Responses; *see also* CBP Memorandum, "Consolidated EAPA Investigation 7745: Adding Information to the Administrative Record," dated January 5, 2023 (January 5 Memo) at Attachment 1 for a summary chart which indicates the various overlaps between the raw material invoices submitted by the Importers.

thermal paper shipments.⁴¹ The Importers' CF-28 Responses showed that PCM purchased jumbo thermal rolls from German producer Koehler with invoice dates between September 2021 to April 2022.⁴² The scope of the *Orders* covers thermal paper that is converted into rolls in third countries from jumbo thermal rolls produced in the subject countries. Because the Importers' CF-28 Responses show that the raw materials are jumbo thermal rolls from Germany, the COO for the purposes of enforcing the *Orders* should be Germany.

Table 1: The Importers' Entry Numbers Linked to PCM's Raw Material Invoices from Koehler

Invoice Number	Invoice Date	Quantity	Entry Number	Importer Name
[#]	[date]	[#] Rolls	[#]0504	BuyRolls
			[#]3436	VBS
			[#]0670	VBS
[#]	[date]	[#] Rolls	[#]1675	POS Supply
			[#]7292	E-Merchant
			[#]2962	E-Merchant
			[#]1211	AmerCare Royal
			[#]0852	BuyRolls
			[#]8100	Paper Roll Products
[#]	[date]	[#] Rolls	[#]9426	AmerCare Royal
			[#]3668	Golden Eagle
			[#]6947	Advantage Group
			[#]0510	National Pos Paper
[#]	[date]	[#] Rolls	[#]9627	A2 Labels
[#]	[date]	[#] Rolls	[#]0191	Allied Paper
[#]	[date]	[#] Rolls	[#]5459	A2 Labels
[#]	[date]	[#] Rolls	[#]5776	Paper Roll Supplies
[#]	[date]	[#] Rolls	[#]0777	Allied Paper
			[#]9969	Lucky Heap
			[#]7512	POS Supply

Source: The Importers' CF-28 Responses

⁴¹ *Id.*

⁴² See Importers' CF-28 Responses; see also January 5 Memo at Attachment 3.

Further, record evidence indicates that PCM only has the capability to convert jumbo rolls into small thermal paper rolls, not to produce the jumbo thermal paper rolls themselves.⁴³ CBP's CF-28 Requests asked for pictures and description of capabilities for each piece of equipment in the PCM factory as well as a flow chart of the production process.⁴⁴ The Importers' CF-28 Responses indicate that PCM's production flowchart for thermal paper starts with cutting jumbo rolls, moves to rewinding the thermal paper, and finishes with packaging the finalized product.⁴⁵ The Importers submitted photographs of PCM's "Cash Register Rolls Manufacturing Process," which shows PCM's equipment for converting jumbo rolls into smaller thermal paper rolls.⁴⁶ However, the Importers' CF-28 Responses do not show photographs or descriptions of machinery capable of producing paper from pulp or coating paper to become thermal paper. The Importers' CF-28 responses indicate that PCM cannot produce thermal paper, nor do they make representations that PCM does produce thermal paper; therefore, when applying scope of the *Orders*, PCM is not a producer of thermal paper.

Importer Quality Paper did not submit a CF-28 response. Because Quality Paper provided no information to contradict record evidence, as detailed in the Allegation and the other CF-28 responses, CBP finds that there is reasonable suspicion that Quality Paper is transshipping covered merchandise through Mexico to the United States.

Misclassification

Record information exists that importers Allied Paper, Paper Roll Supplies, POS Supply Solutions, and VBS are misclassifying thermal paper imports as well as transshipping thermal paper through Mexico. According to CBP data, these four importers classified certain entries with Harmonized Tariff Schedule of the United States (HTSUS) subheading 4811.90.9080 (description: other paper, paperboard, cellulose wadding and webs of cellulose fibers, coated, impregnated, covered, *etc.*, in rolls or rectangular (incl sq.) sheets).⁴⁷ However, these entries' cargo description is "thermal paper."⁴⁸ Because HTSUS subheading 4811.90.9080 does not describe thermal paper, it appears that these importers are misclassifying thermal paper imports. Additionally, these entries share the same filer code, [name], which denotes the customs broker ([name]).⁴⁹ Because the same customs broker filed these apparently misclassified entries, it is likely that the same customs broker may have misclassified other entries of thermal paper for multiple customers. These entries all have similar patterns of

⁴³ See Importers' CF-28 Responses.

⁴⁴ See Importers' CF-28 Requests.

⁴⁵ See Importers' CF-28 Responses.

⁴⁶ *Id.*

⁴⁷ The scope for the *Orders* indicates that merchandise subject to the *Orders* may be classified in the HTSUS under subheadings 4811.90.8030 and 4811.90.9030. However, the written description of the scope of the *Orders* is dispositive. See January 5 Memo at Attachment 2 for a summary chart of misclassified entries from importers Allied Paper, Paper Roll Supplies, POS Supply Solutions, and VBS, based on CBP trade data. Allied Paper, Paper Roll Supplies, POS Supply Solutions, and VBS did not classify these entries as subject to the *Orders*.

⁴⁸ *Id.*

⁴⁹ *Id.*

classifying the product under HTSUS subheading 4811.90.9080, describing the cargo as “thermal paper,” and using the same broker; therefore, these entries should be classified under the HTSUS for thermal paper.

CBP sent CF-28 requests to Allied Paper, Paper Roll Supplies, POS Supply Solutions, and VBS regarding certain entries with the HTSUS subheading 4811.90.9080; these CF-28 requests asked for information pertaining to the imports’ dimensions (length, width, and weight) as well as information on production materials and processes.⁵⁰ In their CF-28 responses, Allied Paper, Paper Roll Supplies, POS Supply, and VBS provided invoices for PCM’s purchase of raw materials (jumbo rolls) produced in Germany, indicating that these entries contained in-scope thermal paper from Germany.⁵¹ Further, these exact same raw material invoices provided by Allied Paper, POS Supply, and VBS were also supplied by other importers’ (BuyRolls and Lucky Heap) in their CF-28 responses.⁵² Buy Rolls’ and Lucky Heap’s CF-28 responses indicated that the thermal paper produced using these raw materials were classified under HTSUS subheading 4811.90.9030 when imported into the United States. The CF-28 responses submitted by Allied Paper, POS Supply, VBS, BuyRolls, and Lucky Heap indicate that the manufacturer PCM used in-scope jumbo rolls from Germany, which is corroborated by the German producer Koehler’s thermal paper marketing materials. The same CF-28 responses do not show photographs or descriptions of machines that can manipulate thermal paper beyond slitting jumbo rolls into smaller thermal paper rolls. Because PCM does not show the ability to manipulate the raw materials, all exports of thermal paper using the in-scope jumbo rolls should be classified under HTS subheading 4811.90.9030. Therefore, it is likely that Allied Paper, POS Supply, and VBS misclassified their entries under HTSUS subheading 4811.90.9080.⁵³

Because of the CBP cargo descriptions, shared broker, and the CF-28 responses providing information on raw materials, CBP finds reasonable suspicion exists that covered merchandise entered on these shipments were misclassified without paying the appropriate case deposit or security.

Enactment of Interim Measures

Based on the record evidence described above, CBP has determined that reasonable suspicion exists

⁵⁰ See CF-28 request for entry [#]7512 sent to POS Supply, dated October 28, 2022; CF-28 request for entry [#]5776 sent to Paper Roll Supplies, dated October 28, 2022; CF-28 request for entries [#]0670 and [#]3436 sent to VBS, dated October 28, 2022; and CF-28 request for entries [#]0777 and [#]0191 sent to Allied Paper, dated October 28, 2022.

⁵¹ See POS Supply’s CF-28 response for entry [#]7512, dated December 21, 2022; VBS’s CF-28 response for entries [#]0670 and [#]3436, dated December 9, 2022; Paper Roll Supplies’ CF-28 response for entry [#]5776, dated November 28, 2022; and Allied Paper’s CF-28 response for entries [#]0777 and [#]0191, dated December 8, 13, and 29, 2022.

⁵² See POS Supply’s CF-28 response for entry [#]7512, dated December 21, 2022; VBS’s CF-28 response for entries [#]0670 and [#]3436, dated December 9, 2022; and Allied Paper’s CF-28 response for entry [#]0777, dated December 8, 13, and 29, 2022; BuyRolls’ CF-28 response, dated December 6, 2022; Lucky Heap’s CF-28 response, dated November 23, 2022; and January 5 Memo at Attachment 1 for a summary chart which indicates the various overlaps between the raw material invoices submitted by the Importers.

⁵³ *Id.*

that thermal paper produced by PCM and entered into the customs territory of the United States by the Importers has been transshipped from Germany and misclassified, and thus, such goods were entered in evasion of the *Orders*. Therefore, TRLED is imposing interim measures pursuant to this investigation.⁵⁴ Specifically, in accordance with 19 USC 1517(e)(1)-(3), CBP shall:

- (1) suspend the liquidation of each unliquidated entry of such covered merchandise that entered on or after October 17, 2022, the date of the initiation of the investigation;
- (2) pursuant to the Commissioner's authority under section 1504(b) of this title, extend the period for liquidating each unliquidated entry of such covered merchandise that entered before the date of the initiation of the investigation; and
- (3) pursuant to the Commissioner's authority under section 1623 of this title, take such additional measures as the Commissioner determines necessary to protect the revenue of the United States, including requiring a single transaction bond or additional security or the posting of a cash deposit with respect to such covered merchandise.⁵⁵

In addition, CBP will require live entry and reject any non-compliant entry summaries, as well as require the refiling of entries that are within the entry summary rejection period. CBP will also evaluate the Importers' continuous bonds to determine sufficiency. Finally, CBP may pursue additional enforcement actions, as provided by law, consistent with 19 USC 1517(h).

Any future submissions or factual information that you submit to CBP pursuant to this EAPA investigation must be made electronically using EAPA's case management system (CMS) at <https://eapallegations.cbp.gov/>. Please provide a business confidential and public version to CBP and serve the public version on the parties to this investigation (*i.e.*, to the parties identified at the top of this notice). Public versions of administrative record documents will be available via the EAPA Portal at <https://eapallegations.cbp.gov/>.⁵⁶ Please note that CBP is requiring that all documents submitted via the CMS are made text searchable, especially if those documents are submitted as PDFs.

Should you have any questions regarding this investigation, you may contact us at eapallegations@cbp.dhs.gov and Michele.Breaux@cbp.dhs.gov with "EAPA Cons. Case 7745" 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/trade-enforcement/tftea/eapa>.

⁵⁴ See 19 USC 1517(e); *see also* 19 CFR 165.24. At this time, there is no evidence that PCM is purchasing raw materials from South Korea; CBP may continue to investigate all countries subject to *the Orders* mentioned in this notice but will only apply interim measures based on the German rate.

⁵⁵ See *also* 19 CFR 165.24.

⁵⁶ See 19 CFR 165.4; *see also* 19 CFR 165.23(c) and 19 CFR 165.26.

Sincerely,

A handwritten signature in blue ink, appearing to read "Victoria Cho".

Victoria Cho
(A) Director, Enforcement Operations Division
Trade Remedy Law Enforcement Directorate
CBP Office of Trade