

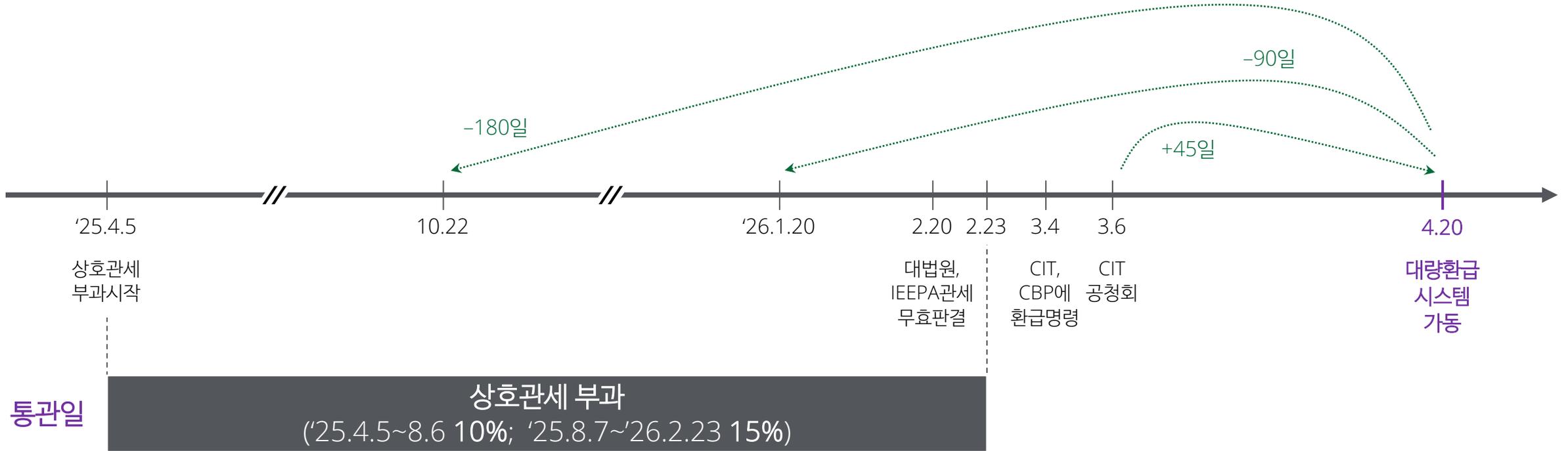
'26.4.20 기준, 상호관세 환급대상 및 액션아이템

미 세관 대량환급 시스템 가동 예상일

딜로이트 안진회계법인
국제통상그룹

작성일: 2026. 3. 7

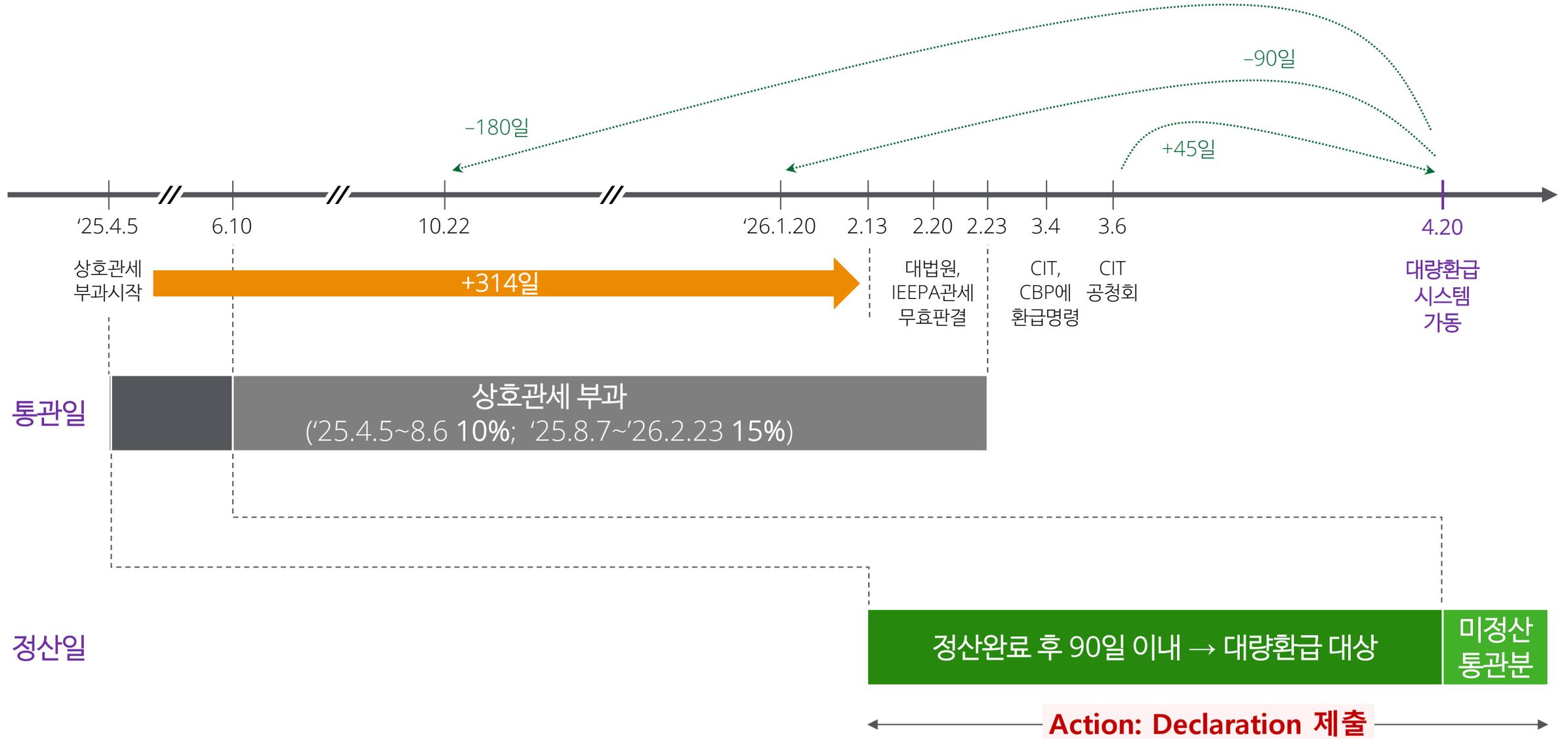
상호관세 환급대상 구분 - 별도로 정산처리가 완료된 통관 건



HS Code 분류, 원산지, 수량, 가격 등의 오류로 인해 수입자가 자발적으로 수정신고(PSC)를 하거나 미 세관이 통관서류를 검토하는 과정에서 314일이 경과하기 이전에 별도로 정산처리(Liquidation) 될 수 있음



상호관세 환급대상 구분 - 기간 경과로 자동정산 처리된 통관 건



상호관세 대량환급 절차

선행
작업
계좌등록

• The importer registers ACH Refund Account according to Interim Final Rule (IFR) Electronic Refunds (91 FR 21).
330,566개 수입자 중 단 21,423개사만 환급계좌 등록; **환급계좌를 등록하지 않아 환급처리가 거절된 사례 빈번**하므로 주의

대량
환급
절차
환급신청

• The importer files a declaration in ACE that includes a list of entries on which IEEPA duties were paid.
자동으로 환급신청되는 것이 아님에 주의. **4/20 이전, 환급 대상 통관 건을 취합하여 정리하는 작업이 선행되어야 함**

자동검토

• ACE runs a series of validations on each entry within the declaration and automatically re-calculates the duty owed without the IEEPA tariffs (with applicable interest).

세관검증

• CBP verifies the declaration and processes refunds as soon as practicable.
세관 검증 단계에서, **철강/알루미늄/구리 232조 관련 조사가 병행될 것으로 예상**

정산처리

• ACE automatically finalizes (liquidates or reliquidates) the entries.

금액집계

• ACE automatically aggregates the refunds with interest by importer and liquidation date.

환급인증

• CBP certifies the refunds.
미 세관이 금액을 확정하고, 미 재무부로 이관하는 단계

환급처리

• The Department of the Treasury issues IEEPA refunds electronically.
미 재무부의 국고 상황에 따라 환급이 지연되는 사태가 발생할 것으로 우려됨



The contact at Deloitte in connection with this document is:

심종선 회계사 / 파트너

Trade Compliance & Strategy Group (국제통상 그룹)

Partner, Deloitte Anjin LLC

Mobile : 010-8320-9339

E Mail : jonshim@deloitte.com

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