Assessment Refund Policy

This policy covers how the Softwood Lumber Board (SLB) will process refunds under the Softwood Lumber Research, Promotion, Consumer Education and Industry Information Order (Checkoff).

Under the Checkoff, assessments are collected from domestic manufacturers and importers of softwood lumber and are used by the SLB for projects that promote market growth for softwood lumber products used in single and multi-family dwellings as well as commercial construction.

Companies that ship less than 15 million board feet to, or within the U.S., are exempt from paying assessments. Companies shipping over that threshold do not have to pay assessments on their first 15 mmbf shipped.

Since the inception of the program, companies have been required to report and pay assessments directly to the SLB on a quarterly basis. Beginning July 1, 2020, the U.S. Customs and Border Protection began collecting assessments on imported softwood lumber covered under the program. Customs collects assessments from all softwood lumber importers of record.

The SLB will issue refund payments to importers of record as follows:

- **Large importers of record** (those shipping 15 mmbf or more annually to the U.S.) will receive a refund from the SLB on assessments paid on their first 15 mmbf shipped.
- **Small importers of record** (those shipping less than 15 mmbf annually to the U.S.) will receive a refund from the SLB on all their assessments collected by Customs.
- Small importers may apply to the SLB for a Certificate of Exemption. The SLB will review the applications and issue Certificates of Exemption as appropriate.
- To ensure that SLB refunds importers the proper amount, importers should submit a Refund Application once they are done importing for the calendar year, or once they have reached the 15 mmbf threshold for the year. Applications should be submitted no later than 30 days after the end of the calendar year.
- The SLB will issue refunds to importers on a quarterly basis throughout the year as appropriate.
- The SLB will issue a computed refund of $1000.00 or less only when an importer submits a Refund Application for the respective amount.
- Refunds will be issued to importers based on company names and addresses in Customs data. The SLB shall do its due diligence to ensure accurate contact information. Refund checks that are not cashed after one year of issuance shall be considered null and void. The SLB will not be obligated to pay the refund beyond that period.