

notice of liquidation shall be given, but notice of reliquidation of any such entry shall be given on Customs Form 4333 posted or lodged in the place and manner specified in §159.9(b).

(2) *Free entries.* Notice of liquidation is furnished by release of the merchandise under a free entry in accordance with paragraph (a)(2) of this section, or by acceptance of the free entry in accordance with paragraph (a)(3) of this section after release under a special permit for immediate delivery. No further notice of the liquidation of such entries shall be given.

(3) *Entries where duty cannot be determined at time of entry.* When the proper rate or amount of duty cannot be determined at the time of entry as set forth in paragraph (b) of this section, notice of liquidation shall be given on a bulletin notice of liquidation, Customs Form 4333, in the manner specified in §159.9 for formal entries.

[T.D. 73-175, 38 FR 17482, July 2, 1973, as amended by T.D. 90-1, 54 FR 52933, Dec. 26, 1989]

§ 159.11 Entries liquidated by operation of law.

(a) *Time limit generally.* Except as provided in §159.12, an entry not liquidated within 1 year from the date of entry of the merchandise, or the date of final withdrawal of all merchandise covered by a warehouse entry, shall be deemed liquidated by operation of law at the rate of duty, value, quantity, and amount of duties asserted by the importer at the time of filing an entry summary for consumption in proper form, with estimated duties attached, or a withdrawal for consumption in proper form, with estimated duties attached. Notice of liquidation shall be given on the bulletin notice of liquidation, Customs Form 4333, as provided in §§159.9 and 159.10(c)(3). Customs will endeavor to provide a courtesy notice of liquidation on Customs Form 4333-A in accordance with §159.9(d).

(b) *Applicability.* The provisions of this section and §159.12 shall apply to entries of merchandise for consumption or withdrawals of merchandise for consumption made on or after April 1, 1979,

but shall not apply to vessel repair entries or drawback entries.

[T.D. 79-221, 44 FR 46829, Aug. 9, 1979, as amended by T.D. 90-1, 54 FR 52933, Dec. 26, 1989]

EFFECTIVE DATE NOTE: By T.D. 01-24, 66 FR 16400, Mar. 26, 2001, §159.11 was amended in paragraph (b) by removing the phrase "vessel repair entries or", effective Apr. 25, 2001.

§ 159.12 Extension of time for liquidation.

(a) *Reasons—(1) Extension.* The port director may extend the 1-year statutory period for liquidation for an additional period not to exceed 1 year if:

(i) *Information needed by Customs.* Information needed by Customs for the proper appraisal or classification of the merchandise is not available, or

(ii) *Importer's request.* The importer requests an extension in writing before the statutory period expires and shows good cause why the extension should be granted. "Good cause" is demonstrated when the importer satisfies the port director that more time is needed to present to Customs information which will affect the pending action, or there is a similar question under review by Customs.

(2) *Suspension.* The 1-year liquidation period may be suspended as required by statute or court order.

(b) *Notice of extension.* If the port director extends the time for liquidation, as provided in paragraph (a)(1) of this section, he promptly shall notify the importer or the consignee and his agent and surety on Customs Form 4333-A, appropriately modified, that the time has been extended and the reasons for doing so.

(c) *Notice of suspension.* If the liquidation of an entry is suspended as required by statute or court order, as provided in paragraph (a)(2) of this section, the port director promptly shall notify the importer or the consignee and his agent and surety on Customs Form 4333-A, appropriately modified, of the suspension.

(d) *Additional extensions—(1) Information needed by Customs.* If an extension has been granted because Customs needs more information and the port director thereafter determines that more time is needed, he may extend