

(D) The Fines, Penalties, and Forfeitures Officer may cancel the claim for liquidated damages if he is satisfied by the evidence that release was due to causes wholly beyond the control of the importer, that no act or omission on the part of the importer formed the basis for the release, and that there was no intent on the part of the importer to evade any law or regulation. The port director also may cancel the claim for liquidated damages if the merchandise is redelivered to Customs custody within 30 days from the date of the demand, or if the entry summary for consumption, or withdrawal for consumption, with estimated duties attached, is presented timely.

(ii) *Quota not nearing fulfillment.* If quota-class merchandise is released inadvertently under a special permit for immediate delivery, or under entry documentation, before the proper presentation of an entry summary for consumption, or a withdrawal for consumption, pursuant to §132.1 of this part, and the quota is not nearing fulfillment:

(A) The port director shall require the timely presentation of the entry summary for consumption, or a withdrawal for consumption, with estimated duties attached;

(B) The port director may assess liquidated damages under the bond on Customs Form 301, containing the basic importation and entry bond conditions set forth in §113.62 of this chapter in an amount equal to the value of the merchandise, plus estimated duties (computed at the over quota-rate for tariff-rate quota merchandise), if the merchandise is: (1) Released before presentation of an entry summary for consumption, or a withdrawal for consumption, with estimated duties attached; or (2) if the entry summary for consumption, or the withdrawal for consumption with estimated duties attached, is not presented timely; and

(C) The Fines, Penalties, and Forfeitures Officer may cancel the claim for liquidated damages if he is satisfied by the evidence that the release was due to causes wholly beyond the control of the importer, that no act or omission on the part of the importer formed the basis for release, and that there was no intent on the part of the importer to

evade any law or regulation. The port director also may cancel the claim for liquidated damages if the entry summary for consumption, or withdrawal for consumption, with estimated duties attached, is presented timely.

(b) *Permit of delivery*—(1) *Effect of filing.* The issuance of a permit of delivery shall not accord the merchandise any quota priority or status nor entitle it to any other quota benefit.

(2) *Time of issuance*—(i) *Absolute quota merchandise.* A permit of delivery for merchandise subject to an absolute quota shall not be issued before a determination of the quota status of the merchandise.

(ii) *Tariff-rate, quota merchandise.* A permit delivery for merchandise subject to a tariff-rate quota shall not be issued before a determination of the quota status of the merchandise unless estimated duties are deposited at the over-quota rate of duty.

(R.S. 251, as amended, secs. 623, as amended, 624, 46 Stat. 759, as amended (19 U.S.C. 66, 1623, 1624))

[T.D. 79-221, 44 FR 46815, Aug. 9, 1979, as amended by T.D. 84-213, 49 FR 41183, Oct. 19, 1984; T.D. 89-104, 54 FR 50498, Dec. 7, 1989; T.D. 99-27, 64 FR 13674-13675, Mar. 22, 1999]

§ 132.15 Export certificate for beef subject to tariff-rate quota.

(a) *Requirement.* In order to claim the in-quota tariff rate of duty on beef, defined in 15 CFR 2012.2(a), that is the product of a participating country, defined in 15 CFR 2012.2(e), the importer must possess a valid export certificate at the time that such beef is entered, or withdrawn from warehouse for consumption. The importer must record the unique identifying number of the export certificate for the beef on the entry summary or warehouse withdrawal for consumption (Customs Form 7501, Column 34), or its electronic equivalent.

(b) *Validity of certificate.* The export certificate, to be valid, must meet the requirements of 15 CFR 2012.3(b), and with respect to the requirement of 15 CFR 2012.3(b)(3) that the certificate be distinct and uniquely identifiable, the certificate must have a distinct and unique identifying number composed of three elements set forth in the following order:

(1) The last digit of the year for which the export certificate is in effect;

(2) The 2-digit ISO country of origin code from Annex B of the HTSUS which identifies the participating country (see §142.42(d) of this chapter); and

(3) Any 6-digit number issued by the participating country with respect to the export certificate.

(c) *Retention and submission of certificate to Customs*—(1) *Retention*. The export certificate must be retained by the importer for a period of at least 5 years from the date of entry, or withdrawal from warehouse, for consumption (see §163.4(a) of this chapter).

(2) *Submission to Customs*. The importer shall submit a copy of the export certificate to Customs upon request.

[T.D. 95-58, 60 FR 39109, Aug. 1, 1995, as amended by T.D. 99-87, 64 FR 67483, Dec. 2, 1999; T.D. 00-7, 65 FR 5431, Feb. 4, 2000]

§ 132.16 Export certificate for lamb meat subject to tariff-rate quota.

(a) *Requirement*. For fresh, chilled or frozen lamb meat classified in HTSUS subheading 0204.10.00, 0204.22.20, 0204.23.20, 0204.30.00, 0204.42.20, or 0204.43.20, that is the subject of a tariff-rate quota as provided in subchapter III of Chapter 99, HTSUS, and that is the product of a participating country, as defined in 15 CFR 2014.2(c), the importer must possess a valid export certificate in order to claim the in-quota tariff rate of duty on the lamb meat at the time it is entered or withdrawn from warehouse for consumption. The importer must record the distinct and unique identifying number of the export certificate for the lamb meat on the entry summary or warehouse withdrawal for consumption (Customs Form 7501, column 34), or its electronic equivalent.

(b) *Validity of export certificate*. To be valid, the export certificate must meet the requirements of 15 CFR 2014.3(b), and with respect to the requirement of 15 CFR 2014.3(b)(3), the export certificate covering the lamb meat must have a distinctly and uniquely identifiable number.

(c) *Retention and production of certificate to Customs*. The export certificate

is subject to the recordkeeping requirements of part 163 of this chapter (19 CFR part 163). Specifically, the certificate must be retained for a period of 5 years in accordance with §163.4(a) of this chapter, and must be made available to Customs upon request in accordance with §163.6(a) of this chapter.

[T.D. 99-87, 64 FR 67483, Dec. 2, 1999]

§ 132.17 Export certificate for sugar-containing products subject to tariff-rate quota.

(a) *Requirement*. For sugar-containing products described in additional U.S. Note 8 to chapter 17, HTSUS, that are classified in HTSUS subheading 1701.91.54, 1704.90.74, 1806.20.75, 1806.20.95, 1806.90.55, 1901.90.56, 2101.12.54, 2101.20.54, 2106.90.78, or 2106.90.95, and that are products of a participating country, as defined in 15 CFR 2015.2(e), the importer must possess a valid export certificate in order to claim the in-quota tariff rate of duty on the products at the time they are entered or withdrawn from warehouse for consumption. The importer must record the unique identifier of the export certificate for these products on the entry summary or warehouse withdrawal for consumption (Customs Form 7501, column 34), or its electronic equivalent.

(b) *Validity of export certificate*. To be valid, the export certificate must meet the requirements of 15 CFR 2015.3(b), and with respect to the requirement of 15 CFR 2015.3(b)(3) that the certificate have a distinct and uniquely identifiable number, this unique identifier must consist of 8 characters in any alpha/numeric combination.

(c) *Retention and production of certificate to Customs*. The export certificate is subject to the recordkeeping requirements of part 163 of this chapter (19 CFR part 163). Specifically, the certificate must be retained for a period of 5 years in accordance with §163.4(a) of this chapter, and must be made available to Customs upon request in accordance with §163.6(a) of this chapter.

[T.D. 00-7, 65 FR 5431, Feb. 4, 2000]

§ 132.18 License for certain worsted wool fabric subject to tariff-rate quota.

(a) *Requirement*. For worsted wool fabric that is entered under HTSUS