

Subpart B—Protests

§ 174.11 Matters subject to protest.

The following decisions of the port director, including the legality of all orders and findings entering into the same, may be protested under the provisions of section 514, Tariff Act of 1930, as amended (19 U.S.C. 1514):

- (a) The appraised value of merchandise;
- (b) The classification and rate and amount of duties chargeable;
- (c) All charges or exactions of whatever character including the accrual of interest within the jurisdiction of the Secretary of the Treasury;
- (d) The exclusion of merchandise from entry or delivery under any provision of the Customs laws;
- (e) The liquidation or reliquidation of an entry, or any modification thereof;
- (f) The refusal to pay a claim for drawback; and
- (g) The refusal to reliquidate an entry under section 520(c), Tariff Act of 1930, as amended (19 U.S.C. 1520(c)).

[T.D. 70-181, 35 FR 13429, Aug. 22, 1970, as amended by T.D. 99-75, 64 FR 56441, Oct. 20, 1999]

§ 174.12 Filing of protests.

(a) *By whom filed.* Protests may be filed by:

- (1) The importer or consignee shown on the entry papers, or their sureties;
- (2) Any person paying or receiving a refund of any charge or exaction;
- (3) Any person seeking entry or delivery;
- (4) Any person filing a claim for drawback;
- (5) With respect to a determination of origin under subpart G of part 181 of this chapter, any exporter or producer of the merchandise subject to that determination, if the exporter or producer completed and signed a Certificate of Origin covering the merchandise as provided for in § 181.11(a) of this chapter; or
- (6) Any authorized agent of any of the persons described in paragraphs (a) (1) through (5) of this section, subject to the provisions of § 174.3.

(b) *Form and number of copies.* Protests against decisions of a port director shall be filed in quadruplicate on Customs Form 19 or a form of the same

size clearly labeled “Protest” and setting forth the same content in its entirety, in the same order, addressed to the port director. All schedules or other attachments to a protest (other than samples or similar exhibits) shall also be filed in quadruplicate.

(c) *Identity of filer.* The identity of the person filing the protest or his agent, or attorney shall be noted on the protest. This may be accomplished through a signature which is handwritten in ink, stamped, typed, facsimile, telefax, or by electronic certification in ACS. If the person filing the protest is not the importer of record or consignee, the filer shall include his address and importer number, if any.

(d) *Place of filing.* Protests shall be filed with the port director whose decision is protested.

(e) *Time of filing.* Protests shall be filed, in accordance with section 514, Tariff Act of 1930, as amended (19 U.S.C. 1514), within 90 days after either:

(1) The date of notice of liquidation or reliquidation in accordance with §§ 159.9 or 159.10 of this chapter;

(2) The date of the decision, involving neither a liquidation nor reliquidation, as to which the protest is made (e.g., the date of an exaction, the date of written notice excluding merchandise from entry or delivery under any provision of the Customs laws, the date of a refusal to reliquidate under section 520(c)(1) of the Tariff Act of 1930, as amended, or the date of written notice of a denial of a claim filed under section 520(d) of the Tariff Act of 1930, as amended); or

(3) The date of mailing of notice of demand for payment against a bond in the case of a surety which has an unsatisfied legal claim under a bond written by the surety.

(f) *Date of filing.* The date on which a protest is received by the Customs officer with whom it is required to be filed shall be deemed the date on which it is filed.

(g) *Return of fifth copy.* If a fifth copy of the protest is presented for the purpose of having recorded thereon the date of its receipt and the protest number assigned thereto, such information shall be recorded thereon and the fifth