

PART 172—CLAIMS FOR LIQUIDATED DAMAGES; PENALTIES SECURED BY BONDS

Sec.

172.0 Scope.

Subpart A—Notice of Claim and Application for Relief

172.1 Notice of liquidated damages or penalty incurred and right to petition for relief.

172.2 Petition for relief.

172.3 Filing a petition.

172.4 Demand on surety.

Subpart B—Action on Petitions

172.11 Petitions acted on by Fines, Penalties, and Forfeitures Officer.

172.12 Petitions acted at Customs Headquarters.

172.13 Limitations on consideration of petitions.

172.14 Headquarters advice.

Subpart C—Disposition of Petitions

172.21 Decisions effective for limited time.

172.22 Decisions not protestable.

Subpart D—Offers in Compromise

172.31 Form of offers.

172.32 Authority to accept offers.

172.33 Acceptance of offers in compromise.

Subpart E—Supplemental Petitions for Relief

172.41 Time and place of filing.

172.42 Supplemental petition decision authority.

172.43 Waiver of statute of limitations.

AUTHORITY: 19 U.S.C. 66, 1618, 1623, 1624; 46 U.S.C. App. 320.

SOURCE: T.D. 00-57, 65 FR 53578, Sept. 5, 2000, unless otherwise noted.

§ 172.0 Scope.

This part contains provisions relating to petitions for relief from claims for liquidated damages arising under any Customs bond and penalties incurred which are secured by the conditions of the International Carrier Bond (see § 113.64 of this Chapter). This part does not relate to petitions on unsecured fines or penalties or seizures and forfeitures, nor does it relate to petitions for the restoration of proceeds of sale pursuant to 19 U.S.C. 1613.

Subpart A—Notice of Claim and Application for Relief

§ 172.1 Notice of liquidated damages or penalty incurred and right to petition for relief.

(a) *Notice of liquidated damages or penalty incurred.* When there is a failure to meet the conditions of any bond posted with Customs or when a violation occurs which results in assessment of a penalty which is secured by a Customs bond, the principal will be notified in writing of any liability for liquidated damages or penalty incurred and a demand will be made for payment. The sureties on such bond will also be notified in writing of any such liability at the same time.

(b) *Notice of right to petition for relief.* The notice will inform the principal that application may be made for relief from payment of liquidated damages or penalty.

§ 172.2 Petition for relief.

(a) *To whom addressed.* Petitions for the cancellation of any claim for liquidated damages or remission or mitigation of a fine or penalty secured by a Customs bond incurred under any law or regulation administered by Customs must be addressed to the Fines, Penalties, and Forfeitures Officer designated in the notice of claim.

(b) *Signature.* The petition for remission or mitigation must be signed by the petitioner, his attorney-at-law or a Customs broker. If the petitioner is a corporation, the petition may be signed by an officer or responsible supervisory official of the corporation, or responsible employee representative of the corporation. Electronic signatures are acceptable. The deciding Customs officer may, in his or her discretion and with articulable cause, require proof of representation before consideration of any petition.

(c) *Form.* The petition for cancellation, remission or mitigation need not be in any particular form. Customs can require that the petition and any documents submitted in support of the petition be in English or be accompanied by an English translation. The petition must set forth the following:

(1) The date and place of the violation; and