or validity of the certification. Notification of an incorrect certification must also be given either in writing or via an authorized electronic data interchange system to CBP specifying the correction (see §§ 10.622 and 10.623 of this subpart).

(c) Maintenance of records—(1) General. Any person who completes and issues a certification for a good exported from the United States to a Party must maintain, for a period of at least five years after the date the certification was signed, all records and supporting documents relating to the origin of a good for which the certification was issued, including the certification or copies thereof and records and documents associated with:

(i) The purchase, cost, and value of, and payment for, the good;

(ii) The purchase, cost, and value of, and payment for, all materials, including indirect materials, used in the production of the good; and

(iii) The production of the good in the form in which the good was exported.

(2) Method of maintenance. The records referred to in paragraph (c) of this section must be maintained as provided in §163.5 of this chapter.

(3) Availability of records. For purposes of determining compliance with the provisions of this part, the records required to be maintained under this section must be stored and made available for examination and inspection by the port director or other appropriate CBP officer in the same manner as provided in part 163 of this chapter.

§ 10.590 Right to make post-importation claim and refund duties.

Notwithstanding any other available remedy, where a good would have qualified as an originating good when it was imported into the United States but no claim for preferential tariff treatment was made, the importer of that good may file a claim for a refund of any excess duties at any time within one year after the date of importation of the good in accordance with the procedures set forth in §10.591 of this subpart. Subject to the provisions of §10.588 of this subpart, CBP may refund any excess duties by liquidation or re-liquidation of the entry covering the good in accordance with §10.592(c) of this subpart.

§ 10.591 Filing procedures.

(a) Place of filing. A post-importation claim for a refund must be filed with the director of the port at which the entry covering the good was filed.

(b) Contents of claim. A post-importation claim for a refund must be filed by presentation of the following:

(1) A written declaration stating that the good qualified as an originating good at the time of importation and setting forth the number and date of the entry or entries covering the good;

(2) A copy of a certification prepared in accordance with §10.584 of this subpart if a certification forms the basis for the claim, or other information demonstrating that the good qualifies for preferential tariff treatment;

(3) A written statement indicating whether or not any person has filed a protest relating to the good under any provision of law; and if any such protest has been filed, the statement must identify the protest by number and date.

§ 10.592 CBP processing procedures.

(a) Status determination. After receipt of a post-importation claim under §10.591 of this subpart, the port director will determine whether the entry covering the good has been liquidated and, if liquidation has taken place, whether the liquidation has become final.

(b) Pending protest or judicial review. If the port director determines that any protest relating to the good has not been finally decided, the port director will suspend action on the claim filed under §10.591 of this subpart until the decision on the protest becomes final.