of the good does not provide, at the request of the port director, evidence demonstrating to the satisfaction of the port director that the conditions set forth in §10.925(a) of this subpart were met.

**Export Requirements**

§ 10.909 Certification for goods exported to Peru.

(a) Submission of certification to CBP. Any person who completes and issues a certification for a good exported from the United States to Peru must provide a copy of the certification (or such other medium or format approved by the Peru customs authority for that purpose) to CBP upon request.

(b) Notification of errors in certification. Any person who completes and issues a certification for a good exported from the United States to Peru and who has reason to believe that the certification contains or is based on incorrect information must promptly notify every person to whom the certification was provided of any change that could affect the accuracy 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 §§10.932 and 10.933 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 Peru 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.

**Post-Importation Duty Refund Claims**

§ 10.910 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 §10.911 of this subpart. Subject to the provisions of §10.908 of this subpart, CBP may refund any excess duties by liquidation or re-liquidation of the entry covering the good in accordance with §10.912(c) of this subpart.

§ 10.911 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 was 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 §10.904 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 the importer of the good provided a copy of the entry summary or equivalent documentation to any other person. If such documentation was so...
provided, the statement must identify each recipient by name, CBP identification number, and address and must specify the date on which the documentation was provided; and

(4) 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.

§ 10.912 CBP processing procedures.

(a) Status determination. After receipt of a post-importation claim under §10.911 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 §10.911 of this subpart until the decision on the protest becomes final.

(c) Allowance of claim. (1) Unliquidated entry. If the port director determines that a claim for a refund filed under §10.911 of this subpart should be allowed and the entry covering the good has not been liquidated, the port director will take into account the claim for refund in connection with the liquidation of the entry.

(2) Liquidated entry. If the port director determines that a claim for a refund filed under §10.911 of this subpart should be allowed and the entry covering the good has been liquidated, whether or not the liquidation has become final, the entry must be reliquidated in order to effect a refund of duties under this section. If the entry is otherwise to be reliquidated based on administrative review of a protest or as a result of judicial review, the port director will reliquidate the entry taking into account the claim for refund under §10.911 of this subpart.

(d) Denial of claim. (1) General. The port director may deny a claim for a refund filed under §10.911 of this subpart if the claim was not filed timely, if the importer has not complied with the requirements of §10.908 and 10.911 of this subpart, or if, following an origin verification under §10.926 of this subpart, the port director determines either that the imported good was not an originating good at the time of importation or that a basis exists upon which preferential tariff treatment may be denied under §10.926 of this subpart.

(2) Unliquidated entry. If the port director determines that a claim for a refund filed under this subpart should be denied and the entry covering the good has not been liquidated, the port director will deny the claim in connection with the liquidation of the entry, and notice of the denial and the reason for the denial will be provided to the importer in writing or via an authorized electronic data interchange system.

(3) Liquidated entry. If the port director determines that a claim for a refund filed under this subpart should be denied and the entry covering the good has been liquidated, whether or not the liquidation has become final, the claim may be denied without reliquidation of the entry. If the entry is otherwise to be reliquidated based on administrative review of a protest or as a result of judicial review, such reliquidation may include denial of the claim filed under this subpart. In either case, the port director will provide notice of the denial and the reason for the denial to the importer in writing or via an authorized electronic data interchange system.

RULES OF ORIGIN

§ 10.913 Definitions.

For purposes of §§10.913 through 10.925:

(a) Adjusted value. “Adjusted value” means the value determined in accordance with Articles 1 through 8, Article 15, and the corresponding interpretative notes of the Customs Valuation Agreement, adjusted, if necessary, to exclude:

(1) Any costs, charges, or expenses incurred for transportation, insurance