

§ 159.10 Notice of liquidation and date of liquidation for informal, mail, and baggage entries.

(a) *Usual date of liquidation.* Except in the cases provided for in paragraph (b) of this section, the effective date of liquidation for informal, mail, and baggage entries will be:

(1) The date of payment by the importer of duties due on the entry;

(2) The date of release by CBP or the postmaster when the merchandise is released under such an entry free of duty; and

(3) The date a free entry is accepted for articles released under a special permit for immediate delivery under part 142 of this chapter.

(b) *Date of liquidation when duty cannot be determined at time of entry.* When the proper rate or amount of duty cannot be determined at the time of entry because the merchandise is subject to a tariff-rate quota, because of a missing document which, if for free entry, is not produced prior to the release of the merchandise to the importer, or because of any other reason, the printed notice of liquidation appearing on the receipt issued for any money collected on the entry will be voided. When the tariff status of the merchandise either as dutiable or free is finally ascertained it will be noted on the entry. The effective date of liquidation will be the date of posting or lodging of the notice of liquidation required by paragraph (c)(3) of this section.

(c) *Notice of liquidation*—(1) *Dutiable entries.* Where duties are paid on an entry in accordance with paragraph (a)(1) of this section, notice of liquidation is furnished by a suitable printed statement appearing on the receipt issued for duties collected. No other notice of liquidation will be given, but notice of reliquidation of any such entry will be given on CBP Form 4333 posted or lodged in the place and manner specified in § 159.9(b).

(2) *Free entries.* Notice of liquidation is furnished by release of the merchandise under a free entry in accordance with paragraph (a)(2) of this section, or by acceptance of the free entry in accordance with paragraph (a)(3) of this section after release under a special permit for immediate delivery. No fur-

ther notice of the liquidation of such entries will be given.

(3) *Entries where duty cannot be determined at time of entry.* When the proper rate or amount of duty cannot be determined at the time of entry as set forth in paragraph (b) of this section, notice of liquidation will be given on a bulletin notice of liquidation, CBP Form 4333, in the manner specified in § 159.9 for formal entries.

[T.D. 73-175, 38 FR 17482, July 2, 1973, as amended by T.D. 90-1, 54 FR 52933, Dec. 26, 1989; CBP Dec. 11-02, 76 FR 2576, Jan. 14, 2011]

§ 159.11 Entries liquidated by operation of law.

(a) *Time limit generally.* Except as provided in § 159.12, an entry not liquidated within 1 year from the date of entry of the merchandise, or the date of final withdrawal of all merchandise covered by a warehouse entry, will be deemed liquidated by operation of law at the rate of duty, value, quantity, and amount of duties asserted by the importer at the time of filing an entry summary for consumption in proper form, with estimated duties attached, or a withdrawal for consumption in proper form, with estimated duties attached. Notice of liquidation will be given on the bulletin notice of liquidation, CBP Form 4333, as provided in §§ 159.9 and 159.10(c)(3). CBP will endeavor to provide a courtesy notice of liquidation in accordance with § 159.9(d).

(b) *Applicability.* The provisions of this section and § 159.12 will apply to entries of merchandise for consumption or withdrawals of merchandise for consumption made on or after April 1, 1979.

[T.D. 79-221, 44 FR 46829, Aug. 9, 1979, as amended by T.D. 90-1, 54 FR 52933, Dec. 26, 1989; T.D. 01-24, 66 FR 16400, Mar. 26, 2001; CBP Dec. 10-29, 75 FR 52452, Aug. 26, 2010; CBP Dec. 11-02, 76 FR 2576, Jan. 14, 2011; CBP Dec. 11-17, 76 FR 50887, Aug. 17, 2011]

§ 159.12 Extension of time for liquidation.

(a) *Reasons*—(1) *Extension.* The port director may extend the 1-year statutory period for liquidation for an additional period not to exceed 1 year if:

(i) *Information needed by CBP.* Information needed by CBP for the proper

appraisal or classification of the merchandise is not available, or

(ii) *Importer's request.* The importer requests an extension in writing before the statutory period expires and shows good cause why the extension should be granted. "Good cause" is demonstrated when the importer satisfies the port director that more time is needed to present to CBP information which will affect the pending action, or there is a similar question under review by CBP.

(2) *Suspension.* The 1-year liquidation period may be suspended as required by statute or court order.

(b) *Notice of extension.* If the port director extends the time for liquidation, as provided in paragraph (a)(1) of this section, he promptly will notify the importer or the consignee and his agent and surety on CBP Form 4333-A, appropriately modified, that the time has been extended and the reasons for doing so.

(c) *Notice of suspension.* If the liquidation of an entry is suspended as required by statute or court order, as provided in paragraph (a)(2) of this section, the port director promptly will notify the importer or the consignee and his agent and surety on CBP Form 4333-A, appropriately modified, of the suspension.

(d) *Additional extensions—(1) Information needed by CBP.* If an extension has been granted because CBP needs more information and the port director thereafter determines that more time is needed, he may extend the time for liquidation for an additional period not to exceed 1 year provided he issues the notice required by paragraph (b) of this section before termination of the prior extension period.

(2) *At importer's request.* If the statutory period has been extended for 1 year at the importer's request, and the importer thereafter determines that additional time is necessary, he may request another extension in writing before the original extension expires, giving reasons for his request. If the port director finds that good cause (as defined in paragraph (a)(1)(ii) of this section) exists, he will issue a notice extending the time for liquidation for an additional period not to exceed 1 year.

(e) *Limitation on extensions.* The total time for which extensions may be granted by the port director may not exceed 3 years.

(f) *Time limitation—(1) Generally.* An entry not liquidated within 4 years from either the date of entry, or the date of final withdrawal of all the merchandise covered by a warehouse entry, will be deemed liquidated by operation of law at the rate of duty, value, quantity, and amount of duty asserted by the importer at the time of filing the entry summary for consumption in proper form, with estimated duties attached, or the withdrawal for consumption in proper form, with estimated duties attached, unless liquidation continues to be suspended by statute or court order. CBP will endeavor to provide a courtesy notice of liquidation, in accordance with §159.9(d), in addition to the bulletin notice specified in §159.9(c)(2)(ii).

(2) *Suspension of liquidation by statute or court order.* When liquidation of an entry continues to be suspended beyond the 4-year period specified in paragraph (f)(1) of this section due to a statute or court order, the entry will be liquidated within 90 days after removal of the suspension.

(g) *Notice of liquidation.* If an entry is liquidated after an extension expires or a suspension is removed, notice of liquidation will be given on the bulletin notice of liquidation, CBP Form 4333, as provided in §§159.9 and 159.10(c)(3). CBP will endeavor to provide a courtesy notice of liquidation in accordance with §159.9(d).

[T.D. 79-221, 44 FR 46829, Aug. 9, 1979, as amended by T.D. 90-1, 54 FR 52933, Dec. 26, 1989; CBP Dec. 11-02, 76 FR 2576, Jan. 14, 2011; CBP Dec. 11-17, 76 FR 50887, Aug. 17, 2011]

Subpart B—Weight, Gage, and Measure

§ 159.21 Quantity upon which duties based.

Insofar as duties are based upon the quantity of any merchandise, such duties shall be based upon the quantity of such merchandise at the time of its importation, except in the following cases:

(a) *Manipulation in warehouse.* If any merchandise covered by a warehouse