time by written notice given to and re-
ceived by the port director.

(Secs. 514, 515, 46 Stat. 734, as amended; 19
U.S.C. 1514, 1515)

(T.D. 70–181, 35 FR 13429, Aug. 22, 1970, as
amended by T.D. 70–224, 35 FR 16243, Oct. 16,
1970; T.D. 73–175, 38 FR 17487, July 2, 1973)

Subpart B—Protests

§ 174.11 Matters subject to protest.

The following decisions of CBP, in-
cluding the legality of all orders and
findings entering into those decisions,
may be protested under the provisions
of section 514, Tariff Act of 1930, as
amended (19 U.S.C. 1514):

(a) Clerical errors, mistakes of fact, and
other inadvertences. Except as provided
for in sections 501 (relating to vol-
untary reliquidations), 516 (relating to
petitions by domestic interested par-
ties), and 520 (related to refunds) of the
Tariff Act of 1930, as amended), any
clerical error, mistake of fact, or other
inadvertence, whether or not resulting
from or contained in an electronic sub-
mission, that is adverse to the im-
porter in any entry, liquidation or re-
liquidation is subject to protest. In ad-
dition, any entry, liquidation, or other
CBP transaction that occurred prior to
December 18, 2004, also may be the sub-
ject of a reliquidation request made
pursuant to the terms set forth in
§ 173.4 (19 CFR 173.4).

(b) Administrative decisions. CBP ad-
ministrative decisions involving the
following subject matters are subject
to protest:

(1) The appraised value of merchan-
dise;

(2) The classification and rate and
amount of duties chargeable;

(3) All charges or exactions of what-
ever character, including the accrual of
interest, within the jurisdiction of the
Secretary of Homeland Security or the
Secretary of the Treasury;

(4) The exclusion of merchandise
from entry, delivery, or a demand for
redelivery to CBP custody under any
provision of the customs laws except a
determination that may be appealed
under 19 U.S.C. 1337;

(5) The liquidation or reliquidation of
an entry, or any modification of an
entry;

(6) The refusal to pay a claim for
drawback;

(7) The refusal to reliquidate an
entry made before December 18, 2004,
under section 520(c), Tariff Act of 1930,
as amended (19 U.S.C. 1520(c)); or

(8) The refusal to reliquidate an
entry under section 520(d), Tariff Act of
1930, as amended (19 U.S.C. 1520(d)).

[CBP Dec. 11–02, 76 FR 2577, Jan. 14, 2011]

§ 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 deliv-
ery;

(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 de-
termination, if the exporter or pro-
ducer completed and signed a Certifi-
cate of Origin covering the merchan-
dise 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. A writ-
ten protest against a decision of CBP
must be filed in quadruplicate on CBP
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 CBP.
All schedules or other attachments to
a protest (other than samples or simi-
lar exhibits) must also be filed in quad-
ruplicate. A protest against a decision
of CBP may also be transmitted elec-
tronically pursuant to any electronic
data interchange system authorized by
CBP for that purpose. Electronic sub-
missions are not required to 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 pro-
test. This may be accomplished