

Protest **"Completed" Customs Transaction**

A protest, which is a form of appeal, may be undertaken in connection with a "*Completed*" *Customs Transaction* (e.g. a transaction which has been liquidated by a U.S. Customs Service field office).

NOTE: Protests must be filed at the U.S. Customs port of entry concerned within 90 days after the date of liquidation of the customs entry.

The U.S. Marketing Division can assist the importer and his broker in preparing a protest by providing advice and suggestions on what information can be used to support the importer's case.

For such assistance to be effective, the Division must be furnished with all information regarding what has taken place. Such information should include the following:

- 1) all information listed in outline for tariff classification ruling — "*Prospective*" *Customs Transaction*;
- 2) a copy of the customs entry and invoice under protest;
- 3) a copy of all correspondence (no matter how trivial) between the importer, broker and the U.S. Customs authorities regarding the subject under protest; and
- 4) an estimate of (a) the volume of shipments that could be affected by the issue, (b) the value of such shipments, and (c) the potential duties involved.

U.S. Anti-Dumping and Countervail Statutes

Due to the complexity of these statutes, exporters are encouraged to contact the U.S. Marketing Division of the Department of External Affairs for answers to any specific questions.

The U.S. Trade Agreements Act of 1979 was enacted into law on July 26, 1979, and encompasses those changes to the current United States anti-dumping and countervailing duty law necessary for the implementation of the international agreements negotiated in the Multilateral Trade Negotiations (Tokyo Round) of the General Agreement of Tariffs and Trade (GATT).