

REQUEST ONLY RESULTS IN DELAYS AND CONFUSION FOR THE EXPORTER.

### Internal Advice "Current" Customs Transactions

Significant disagreement with a U.S. Customs position in connection with a "*Current*" *Customs Transaction* (i.e. a transaction which is now before a U.S. Customs Service field office), should be resolved by filing a request for internal advice through the customs port where entry was made and before liquidation of the entry is effected. Internal advice can be requested by either the importer or his U.S. customhouse broker. The U.S. Customs Service will review the request and notify the importer of any points with which they do not agree.

The U.S. Marketing Division can provide valuable assistance and suggestions regarding points of law and previously established customs practice which may support the importer's request for internal advice.

To obtain such assistance, a written submission should be made to the U.S. Marketing Division containing:

- 1) full particulars relative to the transaction involved and generally following the outline for a tariff classification ruling — "*Prospective*" *Customs Transaction*.
- 2) copies of *all* documents and correspondence related to the entry of merchandise to which the request refers, including those issued by U.S. Customs.

If the importer is validly not in agreement with the resultant U.S. Customs Service decision on the internal advice request he may, "*after liquidation of the entry and within 90 days of that liquidation,*" file a protest in the matter at the U.S. Customs port of entry involved.

**NOTE:** The U.S. Customs Service field office may, at its discretion, refuse to consider a request for internal advice if in its opinion there is a clear and definitive customs precedent which supports its position. In such cases, the U.S. Marketing Division should be contacted for further guidance and assistance.