

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.

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.