

The Customs Service 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. If the importer is validly not in agreement with this position he may, within 90 days after liquidation of the entry, file a request with U.S. Customs for a *Protest Review*.

## Assistance with a Request for Protest Review

On issues where a request for protest review is to be undertaken, the Tariff Affairs Division can assist the importer and his broker in preparing the request by providing advice and suggestions on what information can be used to support the importer's case.

In order for this assistance to be effective, this Division must be furnished with all information regarding what has taken place. Such information should include the following:

- 1) All information as listed for a binding tariff classification ruling request;
- 2) A copy of the Customs entry under protest; and
- 3) All correspondence (no matter how trivial) between the importer, broker and the U.S. Customs authorities regarding the subject under protest.

In those particular cases where a protest review is to be requested because an importer's request for internal advice is denied by the U.S. Customs Service, as previously outlined, the following additional information should also be submitted to the Tariff Affairs Division:

- a) A copy of the U.S. Customs refusal to consider the Internal Advice Request;
- b) A copy of the Request for Internal Advice including all supporting documents, and information as outlined for a request for internal advice assistance.

## Entry at Customs

Goods may be entered for consumption or entered for warehouse at the port of arrival in the United States, or they may be transported in bond to another port of entry and entered there under the same conditions as at the port of arrival.