

DEPARTMENT OF HOMELAND SECURITY  
U.S. Customs and Border Protection

Approved OMB No. 1651-0017  
Exp. 09-30-2009

**PROTEST**

Pursuant to Sections 514 & 514(a), Tariff Act of 1930 as amended, 19 CFR Part 174 et. seq.

NOTE: If your protest is denied, in whole or in part, and you wish to CONTEST the denial, you may do so by bringing a civil action in the U.S. Court of International Trade within 180 days after the date of mailing of Notice of Denial. You may obtain further information concerning the institution of an action by writing the Clerk of U.S. Court of International Trade, One Federal Plaza, New York NY 10007 (212-264-2800).

1. PROTEST NO. (Supplied by CBP)

2. DATE RECEIVED (CBP Use Only)

**SECTION I - IMPORTER AND ENTRY IDENTIFICATION**

3. PORT	4. IMPORTER NO.	5. ENTRY DETAILS					
6. NAME AND ADDRESS OF IMPORTER OR OTHER PROTESTING PARTY		PORT CODE	FILER CODE	ENTRY NO.	CHECK DIGIT	DATE OF ENTRY	DATE OF LIQUIDATION
		7. Is Accelerated Disposition being requested (19 CFR 174.22)? <input type="checkbox"/> Yes <input type="checkbox"/> No					

**SECTION II - DETAILED REASONS FOR PROTEST**

8. With respect to each category of merchandise, set forth, separately, (1) each decision protested, (2) the claim of the protesting party, and (3) the factual material and legal arguments which are believed to support the protest. All such material and arguments should be specific. General statements of conclusions are not sufficient.

(Attach Additional Sheets if necessary.)

**SECTION III - REQUEST FOR DISPOSITION IN ACCORDANCE WITH ACTION ON PREVIOUSLY FILED PROTEST**

Protesting party may request disposition in accordance with the action taken on a previously filed protest that is the subject of a pending application for further review and is alleged to involve the same merchandise and the same issues. (See 19 CFR 174.13(a)(7).) To request such disposition, enter in Blocks 8 and 9 the protest number and date of receipt of such previously filed protest.	9. PROTEST NO. OF PREVIOUSLY FILED PROTEST	10. DATE OF RECEIPT
---	--	---------------------

**SECTION IV - SIGNATURE AND MAILING INSTRUCTIONS**

11. NAME AND ADDRESS OF PERSON TO WHOM ANY NOTICE OF APPROVAL OR DENIAL SHOULD BE SENT	12. NAME, ADDRESS, AND CBP IDENTIFICATION NUMBER TO WHICH REFUND SHOULD BE SENT	13. IF FILING AS ATTORNEY OR AGENT, TYPE OR PRINT YOUR NAME, ADDRESS AND IMPORTER NUMBER, IF ANY
14. SIGNATURE <b>X</b>		DATE

**(Optional) SECTION V - APPLICATION FOR FURTHER REVIEW (Fill in Item 1 above if this is a separate Application for Further Review.)**

15. MARK BOX CORRESPONDING TO YOUR ANSWER TO EACH OF THE FOLLOWING QUESTIONS

YES	NO	
<input type="checkbox"/>	<input type="checkbox"/>	(A) Have you made prior request of a port director for a further review of the same claim with respect to the same substantially similar merchandise?
<input type="checkbox"/>	<input type="checkbox"/>	(B) Have you received a final adverse decision from the U.S. Court of International Trade on the same claim with respect to the same category of merchandise or do you have action involving such a claim pending before the U.S. Court of International Trade?
<input type="checkbox"/>	<input type="checkbox"/>	(C) Have you previously received an adverse administrative decision from the Commissioner of CBP or his designee or have you presently pending an application for an administrative decision on the same claim with respect to the same category of merchandise?

16. JUSTIFICATION FOR FURTHER REVIEW UNDER THE CRITERIA IN 19 CFR 174.24 AND 174.25 (Include Applicable Rulings)

(Attach Additional Sheets If Necessary.)

**SECTION VI - DECISION (CBP USE ONLY)**

17. APPLICATION FOR FURTHER REVIEW EXPLANATION:  Approved\*  Denied for the reason checked:  Untimely filed  Does not meet criteria  Other, namely

\*When further review only is approved the decision on the protest is suspended, pending issuance of a protest review decision.

18. PROTEST EXPLANATION:  Approved  Rejected as non-protestable  Denied in full for the reason checked:  Denied in part for the reason checked:  Untimely filed  See attached protest review decision  Other, namely

19. TITLE OF CBP OFFICER	20. SIGNATURE AND DATE
--------------------------	------------------------

---

Paperwork Reduction Act Notice: The Paperwork Reduction Act says we must tell you why we are collecting this information, how we will use it, and whether you have to give it to us. We ask for this information to carry out the Customs laws and regulations of the United States. The CBP requires the information in this form to ensure compliance with Customs laws, to identify documents and statements in order to allow or deny the protest, and to advise protestant. Your response is required to obtain a benefit. The estimated average burden associated with this collection of information is 1 hour and 3 minutes per respondent or recordkeeper depending on individual circumstances. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be directed to U.S. Customs and Border Protection, Information Services Branch, Washington, DC 20229 and to the Office of Management and Budget, Paperwork Reduction Project (1651-0017) Washington, DC 20503.

---

## INSTRUCTIONS

PLEASE REFER TO: Part 174, Customs Regulations

### Definitions\*

"Liquidation" means the final computation or ascertainment of the duties or drawback accruing on an entry.

"Protest" means the seeking of review of a decision of an appropriate CBP officer. Such a review may be conducted by CBP officers who participated directly in the underlying decision.

"Further Review" means a request for review of the protest to be performed by a CBP officer who did not participate directly in the protested decision, or by the Commissioner, or his designee as provided in the CBP Regulations. This request will only be acted upon in the event that the protest would have been denied at the initial level of review. If you are filing for further review, you must answer each question in Item 15 on CBP Form 19 and provide justification for further review in Item 16.

### What matters may be protested?

1. The appraised value of merchandise;
2. The classification and rate and amount of duties chargeable;
3. All charges within the jurisdiction of the U.S. Department of Homeland Security;
4. Exclusion of merchandise from entry or delivery, or demand for redelivery;
5. The liquidation or reliquidation of an entry;
6. The refusal to pay a claim for drawback; and

### Who may file a protest or application for further review?

1. The importer or consignee shown on the entry papers, or their sureties;
2. Any person paying any charge or exaction;
3. Any person seeking entry or delivery, or upon whom a demand for redelivery has been made;
4. Any person filing a claim for drawback; or
5. Any authorized agent of any of the persons described above.

### Where to file protest:

With the port director whose decision is protested (at the port where entry was made).

### When to file a protest:

Within 180 days after either: 1) the date of notice of liquidation or reliquidation; or 2) the date of the decision, involving neither a liquidation nor reliquidation, as to which the protest is made (e.g., the date of an exaction, the date of written notice excluding merchandise from entry or delivery or demand for redelivery); or 3) a surety may file within 180 days after the date of mailing of notice of demand for payment against its bond.

### Contents of protest:

1. Name and address of the protestant;
2. The importer number of the protestant;
3. The number and date(s) of the entry(s);
4. The date of liquidation of the entry (or the date of a decision);
5. A specific description of the merchandise;
6. The nature of and justification for the objection set forth distinctly and specifically with respect to each category, claim, decision, or refusal;
7. The date of receipt and protest number of any protest previously filed that is the subject of a pending application for further review; and
8. If another party has not filed a timely protest, the surety's protest shall certify that the protest is not being filed collusively to extend another authorized person's time to protest.
9. Whether accelerated disposition is being requested.

NOTE: Under Item 5, Entry Details, "Check Digit" information is optional; however, CBP would appreciate receiving the information if you can provide it. All attachments to a protest (other than samples or similar exhibits) must be filed in triplicate.

# CONTINUATION SHEET

---

## SECTION II - DETAILED REASONS FOR PROTEST (Continuation)

---

8. With respect to each category of merchandise, set forth, separately, (1) each decision protested, (2) the claim of the protesting party, and (3) the factual material and legal arguments which are believed to support the protest. All such material and arguments should be specific. General statements of conclusions are not sufficient.

---

## *(Optional)* SECTION V - APPLICATION FOR FURTHER REVIEW (Continuation)

---

16. JUSTIFICATION FOR FURTHER REVIEW UNDER THE CRITERIA IN 19 CFR 174.24 AND 174.25