

to errors adverse to the Government as well as the importer.

[T.D. 70-181, 35 FR 13429, Aug. 22, 1970, as amended by T.D. 79-221, 44 FR 46830, Aug. 9, 1979]

**§ 173.2 Transactions which may be reviewed and corrected.**

The port director may review transactions for correctness, and take appropriate action under his general authority to correct errors, including those in appraisalment where appropriate, at the time of:

- (a) Liquidation of an entry;
- (b) Voluntary reliquidation completed within 90 days after liquidation;
- (c) Voluntary correction of an exaction within 90 days after the exaction was made;
- (d) Reliquidation made pursuant to a valid protest covering the particular merchandise as to which a change is in order; or
- (e) Modification, pursuant to a valid protest, of a transaction or decision which is neither a liquidation or reliquidation.

**§ 173.3 Voluntary reliquidation.**

(a) *Authority to reliquidate.* The port director within 90 days from the date notice of the original liquidation is given to the importer, consignee, or agent, may reliquidate on his own initiative a liquidation or a reliquidation to correct errors in appraisalment, classification, or any other element entering into the liquidation or reliquidation, including errors based on misconstruction of applicable law. A voluntary reliquidation may be made even though a protest has been filed, and whether the error is discovered by the port director or is brought to his attention by an interested party.

(b) *Notice of reliquidation.* Notice of a voluntary reliquidation shall be given in accordance with the requirements for giving notice of the original liquidation.

**§ 173.4 Correction of clerical error, mistake of fact, or inadvertence.**

(a) *Authority to review and correct.* Even though a valid protest was not filed, the port director, upon timely application, may correct pursuant to section 520(c)(1), Tariff Act of 1930, as

amended (19 U.S.C. 1520(c)(1), a clerical error, mistake of fact, or other inadvertence meeting the requirements of paragraph (b) of this section, by reliquidation or other appropriate action.

(b) *Transactions which may be corrected.* Correction pursuant to section 520(c)(1), Tariff Act of 1930, as amended, (19 U.S.C. 1520(c)(1)), may be made in any entry, liquidation, or other Customs transaction if the clerical error, mistake of fact, or other inadvertence:

- (1) Does not amount to an error in the construction of a law;
- (2) Is adverse to the importer; and
- (3) Is manifest from the record or established by documentary evidence.

(c) *Limitation on time for application.* A clerical error, mistake of fact, or other inadvertence meeting the requirements of paragraph (b) of this section shall be brought to the attention of the director of the port of entry within 1 year after the date of liquidation or exaction. The party requesting reliquidation under section 520(c)(1), Tariff Act of 1930, as amended (19 U.S.C. 1520(c)(1)) shall state, to the best of his knowledge, whether the entry for which correction is requested is the subject of a drawback claim, or whether the entry has been referenced on a certificate of delivery or certificate of manufacture and delivery so as to enable a party to make such entry the subject of drawback (see §§181.50(b) and 191.81(b) of this chapter).

(d) *“Liquidation” includes reliquidation.* “Liquidation” when used in section 520(c)(1), Tariff Act of 1930, as amended (19 U.S.C. 1520(c)(1)), and in this section, includes reliquidation of an entry.

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**§ 173.4a Correction of clerical error prior to liquidation.**

Pursuant to section 520(a)(4), Tariff Act of 1930, as amended (19 U.S.C. 1520(a)(4)), the port director may, prior to liquidation of an entry, take appropriate action to correct a clerical error that resulted in the deposit or payment of excess duties, fees, charges, or exactions.

[T.D. 85-123, 50 FR 29957, July 23, 1985]