of a lesser amount is not a charge or
exaction and therefore is not a
protestable action as defined under the
(b) Payment of mitigated or cancellation
amount as accord and satisfaction. Pay-
ment of a mitigated or cancellation
amount in compliance with an admin-
istrative decision on a petition or sup-
plemental petition for relief will be
considered an election of administra-
tive proceedings and full disposition
of the case. Payment of a mitigated or
cancellation amount will act as an ac-
cord and satisfaction of the Govern-
ment claim. Payment of a mitigated or
cancellation amount will never serve
as a bar to filing a supplemental peti-
tion for relief.

Subpart D—Offers in Compromise
§ 172.31 Form of offers.
Offers in compromise submitted pur-
suant to the provisions of section 617 of
the Tariff Act of 1930, as amended (19
U.S.C. 1617), must expressly state that
they are being submitted in accordance
with the provisions of that section. The
amount of the offer must be deposited
with Customs in accordance with the
provisions of § 161.5 of this chapter.

§ 172.32 Authority to accept offers.
The authority to accept offers in
compromise, subject to the rec-
ommendation of the General Counsel of
the Treasury or his delegee, resides
with the official having authority to
decide a petition for relief, except that
authority to accept offers in com-
promise submitted with regard to pen-
alties secured by a bond or claims for
liquidated damages which are the sub-
ject of a letter to show cause issued to
a surety in anticipation of possible ac-
tion involving nonacceptance of bonds
authorized under the provisions of part
113 of this chapter will reside with the
designated Headquarters official who
issued the show cause letter.

§ 172.33 Acceptance of offers in com-
promise.
An offer in compromise will be con-
sidered accepted only when the offeror
is so notified in writing. As a condition
to accepting an offer in compromise,
the offeror may be required to enter
into any collateral agreement or to
post any security which is deemed nec-
essary for the protection of the inter-
est of the United States.

Subpart E—Supplemental Petitions
for Relief
§ 172.41 Time and place of filing.
If the petitioner is not satisfied with
a decision of the deciding official on an
original petition for relief, a supple-
mental petition may be filed with the
Fines, Penalties, and Forfeitures Offi-
er having jurisdiction in the port
where the violation occurred. The peti-
tioner must file such a supplemental peti-
tion within 60 days from the date of
notice to the petitioner of the decision
from which further relief is requested
or within 60 days following an adminis-
trative or judicial decision with re-
spect to issues serving as the basis for
the claim for liquidated damages
(whichever is later) unless another
time to file such a supplemental peti-
tion is prescribed in the decision. A
supplemental petition may be filed
whether or not the mitigated amount
designated in the decision on the origi-
nal petition is paid.

§ 172.42 Supplemental petition deci-
sion authority.
(a) Decisions of Fines, Penalties, and
Forfeitures Officers. Supplemental peti-
tions filed on cases where the original
decision was made by the Fines, Pen-
alties, and Forfeitures Officer, will be
initially reviewed by that official. The
Fines, Penalties, and Forfeitures Offi-
cer may choose to grant more relief
and issue a decision indicating addi-
tional relief to the petitioner. If the pe-
titioner is dissatisfied with the further
relief granted or if the Fines, Pen-
alties, and Forfeitures Officer decides
to grant no further relief, the supple-
mental petition will be forwarded to a
designated Headquarters official as-
signed to a field location for review and
decision.
(b) Decisions of CBP Headquarters.
Supplemental petitions filed on cases
where the original decision was made
by the Chief, Penalties Branch, Regula-
tions and Rulings, Office of Inter-
national Trade, CBP Headquarters, will
be forwarded to the Director, Border