

criteria, but with respect to whom remission would be inimical to the interests of justice.

[T.D. 84-92, 49 FR 17756, Apr. 25, 1984]

§ 171.14 Oral presentations seeking relief.

(a) *For certain violations*—(1) *Right to make oral presentation.* If the penalty incurred is for a violation of section 592, Tariff Act of 1930, as amended (19 U.S.C. 1592), for which proceedings commenced after December 31, 1978, the person named in the notice also may make an oral presentation seeking relief in accordance with this paragraph. For purposes of this paragraph, a proceeding commences with the issuance of a prepenalty notice or, if no prepenalty notice is issued, with the issuance of a notice of a claim for a monetary penalty.

(2) *Prerequisites.* The person shall be given a reasonable opportunity to make an oral presentation provided that a petition has been filed under § 171.12, and that the petition contains a request to present orally the reasons for remission or mitigation of the penalty.

(b) *Other oral presentations.* Oral presentations other than those provided in paragraph (a) of this section may be allowed in the discretion of any official of the Customs Service or Department of the Treasury authorized to act on a petition or supplemental petition.

[T.D. 79-160, 44 FR 31962, June 4, 1979; T.D. 79-305, 44 FR 70459, Dec. 7, 1979]

§ 171.15 Extensions of time for filing petition.

(a) *Extension of time for filing petition or supplemental petition for relief.* If there is at least 1 year before the statute of limitations may be asserted as a defense, a Fines, Penalties, and Forfeitures Officer may extend the time for filing a petition (or establish a 60-day or 90-day response period pursuant to paragraph (a)(4) of this section) or supplemental petition, upon the request of a person who is or may be liable for a fine or penalty, or who has an interest in property subject to forfeiture, in the following situations:

(1) The person is incapacitated and unable to prepare or to assist in the preparation of a petition.

(2) The person is absent from the U.S. for 20 days or more during the specified period for filing the petition for relief.

(3) Evidence necessary to file an effective petition is not immediately available. Evidence is not immediately available if, for example, it:

(i) Is in the possession of a foreign source and must be procured from same.

(ii) Requires that a request of any Government agency be complied with, provided that any such request is not frivolous and is made in accordance with law.

(4) The case involves a complex legal or factual problem. Examples of the type of problem are the need to examine voluminous records (e.g., Customs entries, purchase orders, invoices and the like) to learn the facts on which to base a petition, or the need to determine legal responsibilities in a case involving numerous parties or numerous violations. In such cases, the Fines, Penalties and Forfeitures Officer, on his own initiative, may specify in any seizure notice that a 60-day response period from the date of mailing of the notice is warranted, or may specify in any fine or penalty notice that a 90-day response period from the date of mailing of the notice is warranted. If, in such cases, the Fines, Penalties and Forfeitures Officer concludes that only a 30 or 60 day response period is warranted and so indicates in the seizure or penalty notice, the person charged with responding shall have 7 days from the date of the mailing of the notice to appeal the decision of the Fines, Penalties and Forfeitures Officer to the Director, International Trade Compliance Division, Customs Headquarters. If an appeal is taken, a copy of the appeal must be furnished to the Fines, Penalties and Forfeitures Officer who issued the notice, and the original forwarded to the Director, International Trade Compliance Division, U.S. Customs Service, 1300 Pennsylvania Ave., NW., Washington, DC 20229. Such appeals should clearly set forth why the particular case warrants an extension beyond the 30- or 60-day period. If the