

(c) *Claim for property stolen in Canada and seized by U.S. Customs.* Under the provisions of Executive Order 4306, dated September 19, 1925 (T.D. 41110), any person claiming to be the owner of property stolen in Canada, brought into the United States and seized by Customs authorities for violation of law, may file with the Fines, Penalties, and Forfeitures Officer having custody of the property a petition for its release, addressed to the Secretary of the Treasury. The petition shall be supported by evidence of ownership in the claimant and shall contain a waiver and release of all possible claims against the United States or any officer thereof for compensation or damages incident to the seizure and detention of the property. If the Fines, Penalties, and Forfeitures Officer is satisfied that the claimant is the owner of the property and that it was brought into the United States without collusion on the part of the claimant, the Fines, Penalties, and Forfeitures Officer may release the property for return to Canada upon the payment of all expenses incident to its seizure and detention. In the event of conflicting claims for the property or any doubt as to the claimant's interest in or right to the property, the Fines, Penalties, and Forfeitures Officer shall submit the matter to the Commissioner of Customs for decision.

[T.D. 70-249, 35 FR 18265, Dec. 1, 1970, as amended by T.D. 79-160, 44 FR 31962, June 4, 1979; T.D. 99-27, 64 FR 13676, Mar. 22, 1999]

**§ 171.23 Availability of mitigation guidelines for monetary penalties assessed pursuant to section 592, Tariff Act of 1930, as amended.**

The guidelines used by the Customs Service for the mitigation of claims for monetary penalties assessed pursuant to section 592, Tariff Act of 1930, as amended, are available upon written request to the Commissioner of Customs, Attention: Office of Regulations and Rulings, 1300 Pennsylvania Avenue, NW., Washington, DC 20229.

[T.D. 80-160, 45 FR 40975, June 17, 1980, as amended by T.D. 99-27, 64 FR 13676, Mar. 22, 1999]

**§ 171.24 Limitations on consideration of petitions.**

(a) *Case referred for institution of legal proceedings.* No action shall be taken on any petition if the civil liability has been referred to the Department of Justice for institution of legal proceedings. The petition shall be forwarded to the Department of Justice.

(b) *Vessel or vehicle awarded for official use.* When a vessel or vehicle is awarded for official use, a petition shall not be considered unless:

- (1) It is filed before final disposition of the property is made; or
- (2) It is a petition for restoration of proceeds of sale filed in accordance with subpart E of this part.

[T.D. 75-21, 40 FR 2798, Jan. 16, 1975. Redesignated and amended by T.D. 84-18, 49 FR 1680, Jan. 13, 1984]

**Subpart D—Disposition of Petitions**

**§ 171.31 Act or omission did not occur.**

If it is definitely determined that the act or omission forming the basis of a penalty or forfeiture claim did not in fact occur, the claim shall be canceled by the Fines, Penalties, and Forfeitures Officer. When the determination of whether or not the claim was erroneously made depends upon a construction of law, the claim shall not be canceled without the approval of the Commissioner of Customs unless there is in force a ruling by the Commissioner of Customs decisive of the issue.

[T.D. 70-249, 35 FR 18265, Dec. 1, 1970, as amended by T.D. 99-27, 64 FR 13676, Mar. 22, 1999]

**§ 171.31a Written decision.**

If a petition or supplemental petition (see § 171.33) for relief relates to 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 petitioner shall be provided with a written statement setting forth the decision on the matter and the findings of fact and conclusions of law upon which the decision is based. Decisions on initial or supplemental petitions which are considered to be preceptual in nature or otherwise significant will be published in the weekly