

CUSTOMS BULLETIN with appropriate deletion of information exempt from disclosure under part 103 of this chapter. For purposes of this section, 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.

[T.D. 79-160, 44 FR 31962, June 4, 1979]

§ 171.32 Limitation on time decision effective.

A decision to mitigate a penalty or to remit a forfeiture upon condition that a stated amount is paid shall be effective for not more than 60 days from the date of notice to the petitioner of such decision, unless the decision itself prescribes a different effective period or the decision is later amended to change the effective period. If payment of the stated amount is not made, or arrangements made for delayed payment or installment payments, or a supplemental petition filed, within the effective period, the full penalty or claim of forfeiture shall be deemed applicable and shall be enforced by promptly referring the matter, after required collection action, if appropriate, to the U.S. attorney unless other action has been directed by the Commissioner of Customs.

[T.D. 70-249, 35 FR 18265, Dec. 1, 1970, as amended by T.D. 79-160, 44 FR 31962, June 4, 1979]

§ 171.33 Supplemental petitions for relief.

(a) *Time and place of filing.* If the petitioner is not satisfied with a decision of the Fines, Penalties, and Forfeitures Officer or the Commissioner of Customs, a supplemental petition may be filed with the Fines, Penalties, and Forfeitures Officer. Such a petition shall be filed either:

(1) Within 30 days from the date of notice to the petitioner of the decision from which further relief is requested if no effective period is prescribed in the decision; or

(2) Within the time prescribed in the decision from which further relief is requested as the effective period of the decision.

(b) *Consideration*—(1) *Decisions of the Fines, Penalties, and Forfeitures Officer.*

Except in cases when liability is incurred under the provisions of section 592, Tariff Act of 1930, as amended (19 U.S.C. 1592) in an amount that exceeds \$25,000, where a supplemental petition requests further relief from a decision of the Fines, Penalties, and Forfeitures Officer, the Fines, Penalties, and Forfeitures Officer may grant additional relief, if he believes it is warranted, in cases in which he has the authority to grant relief in accordance with the provisions of §§ 171.21 and 171.22. If the Fines, Penalties, and Forfeitures Officer believes no additional relief is warranted, or if the petitioner is not satisfied with the additional relief granted by the Fines, Penalties, and Forfeitures Officer, or if there has been a specific request by the petitioner for review by a higher level official, the supplemental petition, together with all pertinent documents, shall be forwarded to the designated higher level official or if the liability was incurred under 19 U.S.C. 1592, for an amount that exceeded \$25,000, to the Commissioner of Customs.

(2) *Decisions of the Commissioner of Customs.* A supplemental petition appealing a decision of the Commissioner of Customs shall be filed, together with all pertinent documents, with the Fines, Penalties, and Forfeitures Officer who initiated the case for transmittal to the Commissioner of Customs for reconsideration.

(c) *Second supplemental petition.* (1) Only one further supplemental petition may be filed appealing a decision made with respect to an initial supplemental petition. The second supplemental petition will not be accepted unless accompanied or preceded by full payment of all penalties and withheld duties determined to be due in the decision rendered on the first supplemental petition. Such payment must be made within 60 days from the date of notice to the petitioner of the decision on the first supplemental petition if no effective period is prescribed in the decision, or within such time prescribed, if any. The second supplemental petition should be filed with the Fines, Penalties, and Forfeitures Officer who initiated the case. For the purpose of this section, the term "second supplemental petition" shall include an offer