

Section	Time Frame	Explanation	Citation
Conditionally Free	3 years	Articles exported and re-imported under 9801.0025 have 3 years after date of previous importation to export	10.8a(a)(1)
Conditionally Free	10 days	TIB: When an entry is made on a form 3461 or 7533, an entry summary, or 7501, shall be filed within 10 days after time of entry.	10.31
Conditionally Free	3 years	Items entered under bond under chapter 98 may remain in the customs territory for not more than 2 further periods of 1 year each (bond amount allows 1 year, plus two more extensions of 1 year each totaling 3 years)	10.37
Special Class	3 months	If merchandise is withheld from release by CBP due to an active withhold release order, an importer has up to 3 months after the article was imported to provide information to CBP to contend that its goods were not mined, produced, or manufactured with any form of labor specified in section 307, Tariff Act of 1930	12.43(a)
Warehouses	20 days	The responsible party must pay applicable duties, taxes and interest on thefts and shortages reported to CBP within 20 <u>calendar</u> days following end of the calendar month in which the shortage is discovered	19.12(d)
Warehouses	1 year	Port director may approve blanket application to manipulate on customs form 3499 for a period of up to one year in a warehouse.	19.11(d)
Warehouses	1 year	Proprietor of warehouse must take at least an annual physical inventory of all merchandise in the warehouse	19.12(d)(5)
Customs financial	30 days	all bills for duties, taxes, fees, interest or other charges are due and payable within 30 days of the date of issuance (except for bills resulting from dishonored checks)	24.3(e)
Customs financial	15 days	Bills resulting from dishonored checks or dishonored ACH transactions are due within 15 days of the issuance of bill	24.3(e)
Customs financial	1 year	An importer identification number shall remain on file until 1 year from the date on which it is last used on Customs form 7501 or electronic equivalent	24.5(e)
Customs financial	30 days	Interest on overdue bills will be assessed on the delinquent principal amount by 30-day periods. No interest charge will be assessed for the 30 day period in which the payment is actually received	24.3a(c)(3)
Customs financial	10 days	Entry/entry summaries must be designated for statement processing within 10 <u>working</u> days after the date of entry	24.25(e)
Broker	Immediately	Upon termination of an individual broker who is the qualifying member or officer of an association or corporation, must provide written notification immediately to the Assistant Commissioner and send a copy to each port director where a permit has been granted.	111.28(c)
Broker	Immediately	Change of business address of broker, must notify Customs immediately	111.3
Broker	60 days	Examinee has 60 <u>calendar</u> days after notice of failing the exam to appeal/protest	111.13
Broker	5 days	Payments received by a broker must be transmitted to the Government within 5 <u>workings</u> days from receipt by the broker.	111.29(a)

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Broker	10 days	For new employees, brokers must submit to the port director written information (employee name, address, ssn, date and place of birth) within <u>10 calendar</u> days after the new employee has been employed by the broker for 30 consecutive days	111.28(b)(1)(ii)
Broker	30 days	Within 30 <u>calendar</u> days after the termination of employment of any person employed longer than 30 consecutive days, broker must submit name of terminated employee to director of the port	111.28(b)(2)
Broker	30 days	Broker has 30 <u>calendar</u> days to respond to the "Notice of preliminary proceedings" against his/her license or permit	111.59(b)(9)
Broker	10 days	If broker fails to respond to "Notice of preliminary proceedings", broker will be notified within 10 <u>calendar</u> days of the place and time of hearing	111.62(d)
Broker	30 days	Pre-Penalty notice: broker has 30 days to respond in writing to any allegations or complaints issued by Customs	111.92(a)
Broker	60 days	Broker has 60 <u>calendar</u> days to provide, in writing, an account to the client of funds received from the government, or received in excess or other charges payable, from the date received	111.29(a)
Broker	120 days	If a broker that is a partnership, association, or corporation fails to have at least one member who holds a valid brokers license during any continuous 120 days, can have all permits revoked	111.45(a)
Broker	180 days	If a broker is granted a permit for an additional district and fails to keep a licensed broker in that district for 180 consecutive days, their permit will be revoked.	111.45(b)
Broker	3 years	Application for an individual brokerage license must be submitted within 3-year period after applicant passed the brokers exam	111.12(a)
Broker	5 years	Broker must retain records for 5 years from date of entry, or in case of warehouse withdrawal, 5 years from time of withdrawal	111.23(b)
Broker	5 years	Broker must retain POA for 5 years from date of revocation or date client ceases to be an active client	111.23(b)
Broker	60 days	Process to appeal the denial of a Customs Broker License, each step has 60 day limits	111.16
Broker	1 year	Once every 12 months, the broker must inform their clients that payment of duties to the broker does not release them from liability from Customs	111.29
Broker	3 years	The triennial broker status report is due to Customs during the month of February every 3 years beginning in February 1979	111.30(d)
Broker	60 days	If the final determination of a monetary penalty is made, the broker or other person must pay the monetary penalty or make arrangements for payment, within 60 <u>calendar</u> days of the date of the written decision.	111.94
Broker	60 days	Petition for relief from monetary penalties must be made within 60 days from the decision	111.93, 171
Broker	60 days	If assessed revocation or suspension of a license or monetary penalty, broker has 60 days to appeal	111.62

Section	Time Frame	Explanation	Citation
Broker	60 days	If broker agrees to monetary penalty, they have 60 days to remit payment	111.62
Bonds	30 days	Whenever there is a significant change to the information on the bond, the principal must submit a new application within 30 days after the new facts become known	113.11(b)(2)
Bonds	15 days	15 days from the date of the notification that a bond is inadequate, for a principle to remedy to deficiency	113.13(c)
Bonds	60 days	A continuous bond, associated application required by 113.11, or rider may be filed up to 60 days prior to effective date requested for the continuous bond or rider	113.26(a)
Bonds	10 days	A rider to delete trade names and unincorporated divisions of a corporate principal is effective on the effective date identified on the rider if the date is at least <u>10 business days</u> after the date the port received the rider. If the rider is not received <u>10 business</u> days before the identified effective date, or no date is identified, it will be effective on the close of business of the <u>10th business</u> day after it is received in port	113.26(e)
Bonds	10 days	bond termination by principal - shall take effect on the day requested if the date is at least 10 business days after the date of the request. Otherwise it takes effect in 10 business days after the request is received at port	113.27(a)
Bonds	30 days	Surety is usually required to give at least 30 days notice before terminating a customs bond on which it is obligates	113.27
Bonds	120 days	documents relevant to transaction under bond must be submitted to Customs within 120 days from the date of the request. The port director may extend the period for one further period not to exceed 60 days	113.42
Bonds	60 days	Late application: no application for extension o the period of any bond will be allowed by the port director if the application is received later than 60 days after the expiration of the period on the bond	113.43(b)
Bonds	180 days	Any CBP bond, except one given only for the production of free-entry or reduced documents, have not been satisfied upon expiration of 180 days after liability has accrued under bond, the matter will be reported to the Department of Justice	113.52
Carnet	1 year	An ATA Carnet is valid for only 1 year from date of issue	114
Air commerce	15 days	Transit air cargo traveling to final port of destination in the US shall be delivered to CBP at its destination within 15 days from the date the receiving airline gives the receipt for cargo at the first port of arrival	122.119(b)
Air commerce	15 days	Transit air cargo traveling to another port for exportation shall be delivered to CBP at its port of exportation within 15 days from the date of receipt by the forwarding airline	122.120,
Mexico & Canada relation	20 days	Carriers from Canada or Mexico have <u>20 calendar</u> days after receipt under permit to transfer or <u>20 calendar</u> days after arrival under bond to notify Customs of any such merchandise for which entry has not been made	123.10(b)
Practical Exercise	3 days	Unclaimed explosives, dangerous articles, fruit and other perishable items shall be sold after 3-days public notice	127.28(c)

Section	Time Frame	Explanation	Citation
GO	20 days	No later than 20 calendar days after landing, pilots for air cargo shall notify Customs of any merchandise that has not been released (or covered by a permit)	122.50(a)
GO, unclaimed	into GO	When entry is not timely, failure to pay duties, or in the option of the port director, entry cannot be made because of documents or other causes, not legally invoiced, at request of consignee	127.1
GO, unclaimed	6 months	The GO period is 6 months from the date of entry during which time the goods are not subject to sale. Exception for perishables and explosives is 3 days	127.11
GO, unclaimed	5 years	Merchandise is considered involuntarily abandoned if it is in the warehouse beyond the 5 year warehousing period. Duties and charges are unpaid	127.12(a)(2)
GO, unclaimed	90 days	Articles entered for trade fair still in Customs custody 3 months after the closing of the fair will be considered involuntarily abandoned	127.12
GO, unclaimed	30 days	Notice of sale on Form 5251, of unclaimed or abandoned merchandise, must be given 30 days prior to the date of sale or 30 days prior to the transfer of merchandise to the place of sale	127.24
GO, unclaimed	Less than 30 days	Special GO merchandise can be sold in less than 30 days	127.28
Quota	5 days	Adjusted entry summary with estimated duties attached, deposited within 5 working days after headquarters authorized release of quota merchandise	132.12
Quota	30 days	at their discretion, if it appears that the absolute quota will reopen in less than 30 days	132.23
I.P.	30 days	Articles subject to trademark or trade name restrictions will be detained for 30 days from the date on which the goods are presented to Customs for examination, to permit the importer to establish evidence for allowing entry	133.22(a)
Country of Origin Marking	30 days	Port director may demand re-delivery of previously released articles found not be legally marked within 30 days after entry or examination	134.3(b)
Country of Origin Marking	30 days	Failure to export, destroy or properly mark merchandise in examination will be sent to general order warehouse within 30 days of redelivery	134.53(b)
Country of Origin Marking	30 days	Port director may demand payment of liquidated damages if the importer does not properly mark or redeliver all merchandise within 3- days from notice of redelivery	134.54(a)
Entry	30 days	Port director will demand items to be marked, if found not to be marked legally, within 30 days after entry	141.113(a)
Entry	2 years	Powers of attorney issued by a partnership shall be limited to a period not to exceed 2 years from date of execution	141.34
Entry	10 days	Release for entry or immediate delivery for split shipment within 10 <u>working</u> days after the merchandise is authorized for release under special permit or for quota	

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Entry	15 days	Merchandise for which entry is required will be entered within 15 <u>calendar</u> days after landing	141.5
Entry	30 days	Port director may demand unmarked merchandise to be returned to CBP custody shall be made not later than 30 days after date of entry or examination	141.113(a)
Entry	50 days	Documentation needed to support statistical information on an entry summary or withdrawal must be produced within 50 days from entry summary date (not for warehouse entries)	141.61
Entry	10 days	When required if the importer is not required to file the entry summary documentation at the time of entry, then it must be filed within 10 <u>working</u> days with estimated duties	141.12(b)
Entry	10 days	CBP can send a notice to an importer who is delinquent on payment of duties, importer has 10 <u>working</u> days from date of notice to file entry summary document with estimated duties	141.14(a)
Entry	90 days	Form 3347 to declare the owner of an entry, shall be filed within 90 days from the time of entry	141.20(a)
Entry	10 days	For multiple entries, one summary entry must be filed with 10 <u>working</u> days from the date of the first entry	142.17(a)(5)
Entry	10 days	entry summary must be filed within 10 <u>working</u> days after release of merchandise on special permit or immediate delivery	142.23
Entry	10 days	Prohibited items must be destroyed or exported within 10 <u>working</u> days from notice	142.28
Entry	10 days	Entry or special permit for immediate delivery after arrival of entire shipment must have entry summary filed within 10 <u>working</u> days from time of entry	141.57(g)
Special Procedure	10 days	Suspension of ABI privileges following probation period. If the deficiencies are not corrected within the prohibition period, the importer has 10 days after notice to appeal	143.6(b)
Special Procedure	1 year	Importer may substitute an entry of warehouse at any time within 1 year from the date of importation	143.16
Warehouses	5 years	Merchandise must not remain in a bonded warehouse beyond 5 years from the date of importation	144.5
Warehouses	15 days	If the re-warehouse entry is not filed within 15 <u>calendar</u> days after the arrival, the merchandise shall be disposed of	144.41(g)
FTZ	10 days	Port director may require an operator to furnish a new bond for a Foreign Trade Zone within a 10 days' notice	146.7(d)
FTZ	90 days	FTZ operator shall prepare a reconciliation report within 90 days after the end of the zone/subzone year unless the port director authorizes an extension	146.25(a)
FTZ	5 days	The person with the right to make entry shall file, within 5 days after identifying an overage, an application for admission of the merchandise to the zone on a CBP Form 214	146.53(d)

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FTZ	5 days	Merchandise for which a customs permit for transfer to customs territory has been issued must be physically removed from the zone within <u>5 working (business) days</u> of issuance of that permit	146.71(c)
Valuation	Upon Unloading	HMF fee due at the port where cargo is unloaded (entered if travels inbond)	
Valuation	Date of export	converting foreign currency to USD	152.25
Valuation	20 days	If CBP rejects the transaction value of entry, the importer has 20 days to respond in writing to the Center director	152.104(m)
Liquidation	15 months	Notice of liquidation will be maintained on www.cbp.gov for minimum of 15 months from date of posting	159.9(c)
Liquidation	1 year	Entries not liquidated within 1 year from date of entry will be deemed liquidated by operation of law	159.11(a)
Liquidation	4 years	Liquidation dates may be extended for 1 year up to 3 years total (4 years total from date of entry)	159.21(f)
Search Seizure	30 days	Disclosing party must make tender either at the time of the claimed prior disclosure or within 30 days after CBP notifies the person in writing, may be extend the 30 day period	162.74(c)
Search Seizure	10 days	An oral prior-disclosure must be confirmed by a written record of the information conveyed to CBP to the Fines, Penalties and Forfeitures officer within 10 days of the date of the oral disclosure	162.74(a)
Recordkeeping	5 years	Any record required to be made, kept and rendered for examination and inspection by Customs shall be kept for 5 years from the date of entry	163.4(a)
Recordkeeping	60 days	Packing lists shall be retained for a period of 60 <u>calendar</u> days from the end of the release	163.4(a)
Recordkeeping	2 years	Consignee who is not eh owner or purchaser and ho appoints a customs broker shall keep a record pertaining to merchandise covered by an informal entry for 2 years from date of entry	163.4(a)
Recordkeeping	30 days	Notification to CBP about changes to alternative storage procedures must be provided to the director at least 30 <u>calendar</u> days before implementation of changes	163.5(b)
Fines Penalties	30 days	petitions for relief from seizures must be filed within 30 days from the date of mailing of the notice	171.2(b)
Fines Penalties	60 days	Petitions for relief from penalties must be filed within 60 days of the mailing of the notice of penalty	171.2(b)
Liquidated Damages	7 days	A penalty or claim for liquidate damages is assessed and fewer than 180 days remain from the date of penalty or liquidate damages notices. Before the statute of limitations may be asserted as a defense, the Fines, Penalties and Forfeitures officer may specify in the notice a reasonable period of time, but not less than 7 working days, for filing of a petition of relief	172.2(e)
Protests	90 days	Protests must be filed within 90 days of a decision relating to a entry made before December 18, 2004	174.12(e)
Protests	180 days	Protests must be filed within 90 days of a decision relating to a entry made after December 18, 2004	174.12(e)

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Protests	2 years	Port directors shall review and act on protests filed within 2 years from date of filing	174.21(a)
Protests	30 days	Port directors shall review and act on protests filed within 30 days from date of filing when related to exclusion of merchandise	174.21(b)
Protests	90 days	Accelerated disposition of a protest may be obtained at any time after 90 days from filing of such protest before December 18, 2004	174.22(a)
Protests	180 days	Any person whose protest has been denied in whole or in part, may contest the denial by filing a civil action within 180 days after date of mailing notice or date of protest	174.31
Protests	90 days	Within 90 <u>calendar</u> days after issuing a protest review decision, CBP will public the decision on the Customs Bulletin	174.32
NAFTA	30 days	An exporter or producer in the USA who has completed a certificate of origin, but believes there is incorrect information, shall within 30 calendar days after the date of discovery of the error, notify the person in writing who was given the cert of origin	181.11(d)
NAFTA	5 years	The certificate of origin must retained for 5 years after it was signed	181.12(a)
NAFTA	30 days	importer must make correction to declaration within 30 <u>calendar</u> days after the date of discovery and pay any duties owed	181.21(b)
NAFTA	1 year	A Post import NAFTA claim <u>or</u> refund of excess duties may be filed within 1 year after the date of exportation if the entry has been liquidated	181.31
Drawback	2 days	Unused merchandise to be examined: Notice of intent to export, destroy, or return merchandise for purposes of drawback on customs form 7533 at least 2 <u>working</u> days prior to the date of intended exportation unless Customs approves another filing	191.35
Drawback	3 years	Records supporting drawback will be retained for 3 years after payment of such claims	191.38(a)
Drawback	3 years	Claimant has to return rejected merchandise to Customs within 3 years after date the merchandise was released from Customs	191.42(a)
Drawback	5 days	Customs shall examine the rejected merchandise within 5 <u>business</u> days after presentation of the merchandise	191.42(f)
Drawback	3 years	Completed drawback claim shall be filed within 3 years after the date of exportation or destruction	191.51(e)
Drawback	7 days	Claimant has at least 7 working days before the intended date of destruction to provide a Notice of Intent to Export, Destroy to Customs on form 7533	191.71(a)