



U.S. Customs Service

610 S. Canal Street
Chicago, IL 60607-4523

**Pipeline 00-07
December 6, 2000**

TO : Customhouse Brokers, Importers and Others Concerned

SUBJECT: Failure to File Liquidated Damages Cases

Filers are required to ensure that erroneous entry releases for which entry summaries will not be filed are cancelled. Erroneous releases may occur for various reasons, such as when a filer submits two entries for the same shipment, when two filers submit an entry for the same shipment, or when merchandise is released at a different port.

If Customs does not receive an entry summary for a release or the entry is not cancelled, the entry appears on the Late Report error listing. This report is sent to all filers with a request for either the overdue entry summary or cancellation documentation. When the error is not resolved in a timely manner, a failure to file liquidated damage case is initiated. Upon receipt of the liquidated damages case, documentation that an entry summary is not required frequently is provided with a petition for cancellation of the case.

In the past, if it was demonstrated that the filer failed to respond to the Late Report error listing timely, the liquidated damages case was mitigated to \$100.00. This practice has been discontinued. The liquidated damages case is now cancelled if documentation is provided that an entry summary is not due. In addition, the failure of the filer to respond timely to the error listing, requiring Customs to issue and later cancel a liquidated damages case, will be recorded in the Broker Compliance Tracking System.

Filers are reminded that care should be taken when filing entries for release. It is not appropriate to file a second entry in lieu of correcting an erroneous entry or when a "documents required" response is received from ABI.

Any questions regarding this pipeline should be directed to Doris Steffes, Commercial Trade Officer, at 312.983.1147.

TRADITION

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SERVICE

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HONOR

Robyn Dessaure
Port Director