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views or arguments. The Assistant Commissioner, Office of Field Operations, or designee, shall then render a written decision stating his reasons therefor. That decision will be served on the operator and will be considered the final Customs administrative action in the case.

(4) *Grantee*. If the grantee of the zone is not the operator, a copy of the notice to show cause will be served upon the grantee. The grantee, as a party-in-interest, may join the operator in any proceedings under this section.

[T.D. 86-16, 51 FR 5049, Feb. 11, 1986, as amended by T.D. 88-63, 53 FR 40220, Oct. 14, 1988; T.D. 95-99, 60 FR 62733, Dec. 7, 1995]

§ 146.83 Revocation of zone grant.

(a) *Recommendation of port director*. The port director may at any time recommend to the Board that the privilege of establishing, operating, and maintaining a zone or subzone under CBP jurisdiction be revoked for willful and repeated violations of the Act (19 U.S.C. 81r). If the port director believes that a substantial question of law exists as to whether willful and repeated violations of the Act have occurred, that officer may request internal advice under the provisions of part 177 of this chapter from the Executive Director, Regulations and Rulings, Office of International Trade, Headquarters. A recommendation to the Board that a zone or subzone grant be revoked does not preclude, and may be in addition to, any liquidated damages, penalty, or suspension for cause.

(b) *Decision of the Board*. The procedure for revocation of a grant, the decision of the Board, and appeal is covered by the provisions of the Act and title 15, chapter IV, part 400, Code of Federal Regulations.

[T.D. 86-16, 51 FR 5049, Feb. 11, 1986, as amended by T.D. 91-77, 56 FR 46115, Sept. 10, 1991; T.D. 99-27, 64 FR 13676, Mar. 22, 1999]

Subpart H—Petroleum Refineries in Foreign-Trade Subzones

SOURCE: T.D. 95-35, 60 FR 20632, Apr. 27, 1995, unless otherwise noted.

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§ 146.91 Applicability.

This subpart applies only to a petroleum refinery (as defined herein) engaged in refining petroleum in a foreign-trade zone or subzone. Further, the provisions relating to zones generally, which are set forth elsewhere in this part, including documentation and document retention requirements, and entry procedures, such as weekly entry, shall apply as well to a refinery subzone, insofar as applicable to and not inconsistent with the specific provisions of this subpart. It does not cover zone-to-zone transfers in which the fact of removal from one zone is ignored.

§ 146.92 Definitions.

(a) *Attribution*. “Attribution” means the association of a final product with its source material.

(b) *Feedstocks*. “Feedstocks” means crude petroleum or intermediate product that is used in a petroleum refinery to make a final product.

(c) *Feedstock factor*. “Feedstock factor” means the relative value of final products utilizing T.D. 66-16 (see § 146.92(h)), and which takes into account any volumetric loss or gain.

(d) *Final product*. “Final product” means any petroleum product that is produced in a refinery subzone and thereafter removed therefrom or consumed within the zone.

(e) *Manufacturing period*. “Manufacturing period” means a period selected by the refiner which must be no more than a calendar month basis, for which attribution to a source feedstock must be made for every final product made, consumed in, or removed from the refinery subzone.

(f) *Petroleum refinery*. “Petroleum refinery” means a facility that refines a feedstock listed on the top line of the tables set forth in T.D. 66-16 into a product listed in the left column of the tables set forth in T.D. 66-16.

(g) *Price of product*. “Price of product” means the average per unit market value of each final product for a given manufacturing period or the published standard product value if updated each month.

(h) *Producibility*. “Producibility” is a method of attributing products to feedstocks for petroleum manufacturing in