

Estimated Burden Hours Per Respondent/Recordkeeper: 47 minutes.
Frequency of Response: On occasion.
Estimated Total Reporting/ Recordkeeping Burden: 18,360 hours.
OMB Number: 1545-1163.
Form Number: IRS Form 8822.
Type of Review: Extension.
Title: Change of Address.
Description: Form 8822 is used by taxpayers to inform IRS of their change of address. IRS will use this information to update the taxpayer's address of record.
Respondents: Individuals or households, Businesses of other for-profit, Not-for-profit institutions, Farms, Federal Government, State, Local or Tribal Governments.
Estimated Number of Respondents/ Recordkeepers: 1,500,000.
Estimated Burden Hours Per Respondent/Recordkeeper: 16 minutes.
Frequency of Response: On occasion.
Estimated Total Reporting/ Recordkeeping Burden: 387,501 hours.
Clearance Officer: Garrick Shear, (202) 622-3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, NW., Washington, DC 20224.
OMB Reviewer: Milo Sunderhauf, (202) 395-7340, Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503.

Lois K. Holland,
Departmental Reports Management Officer.
 [FR Doc. 95-2029 Filed 1-26-95; 8:45 am]
 BILLING CODE 4830-01-P

Customs Service

[ADM-9-03:CO:R:IT:R 912545 FF]

Filing of Contracts and Certifications Covering Textile and Apparel Products Under Section 334 of the Uruguay Round Agreements Act

AGENCY: U.S. Customs Service, Department of the Treasury.
ACTION: General notice.

SUMMARY: This document advises the public of the requirements and procedures that must be followed in filing contracts and certifications with Customs in order to preclude application of new origin principles to textile and apparel products entered, or withdrawn from warehouse, for consumption during the period of July 1, 1996 through January 1, 1998, as provided in section 334 of the Uruguay Round Agreements Act (the Act). If a contract and certification are not filed

with Customs in accordance with the procedures set forth in this document, such textile and apparel products will be subject to the origin principles contained in section 334(b) of the Act. **DATES:** Contracts and certifications must be filed with Customs on or before February 6, 1995.

ADDRESSES: Contracts and certifications must be filed with the Director, Office of Trade Operations, Attention: Lisa Crosby, Room 1325, U.S. Customs Service, 1301 Constitution Avenue, N.W., Washington, D.C. 20229.

FOR FURTHER INFORMATION CONTACT: Lisa Crosby, Office of Trade Operations (202-927-0163).

SUPPLEMENTARY INFORMATION:

Background

On December 8, 1994, President Clinton signed into law the Uruguay Round Agreements Act (the Act), Public Law 103-465, 108 Stat. 4809. Subtitle D of Title III of the Act deals with textiles and includes section 334 which concerns rules of origin for textile and apparel products.

Paragraph (a) of section 334 provides that the Secretary of the Treasury shall prescribe rules implementing the principles contained in paragraph (b) for determining the origin of textiles and apparel products. Paragraph (a) further provides that such rules must be promulgated in final form not later than July 1, 1995.

Paragraph (b) of section 334 incorporates the following provisions: (1) General rules for determining when, for purposes of the customs laws and the administration of quantitative restrictions, a textile or apparel product originates in a country, territory, or insular possession, and is the growth, product, or manufacture of that country, territory, or insular possession; (2) special origin rules for certain identified goods; (3) a multicountry rule for determining origin when the origin of a good cannot be determined under the preceding provisions of paragraph (b); (4) special rules governing the treatment of components which are cut to shape in the United States from foreign fabric or are products of the United States and which are exported for assembly and returned to the United States; and (5) an exception to the application of section 334 in the case of the United States-Israel Free Trade Agreement, which specifically provides for the continued application of the rulings and administrative practices that were applied, immediately before the enactment of the Act, to determine the origin of textile and apparel products covered by that Agreement, unless such

rulings and practices are modified by the mutual consent of the United States and Israel.

Paragraph (c) of section 334 provides that section 334 shall apply to goods entered, or withdrawn from warehouse, for consumption on or after July 1, 1996. However, paragraph (c) further provides that section 334 shall not apply to goods if:

- (1) The contract for the sale of such goods to the United States is entered into before July 20, 1994;
- (2) All of the material terms of sale in such contract, including the price and quantity of the goods, are fixed and determinable before July 20, 1994;
- (3) A copy of the contract is filed with the Commissioner of Customs within 60 days after the date of the enactment of the Act, together with a certification that the contract meets the requirements of paragraphs (1) and (2) above; and
- (4) The goods are entered, or withdrawn from warehouse, for consumption on or before January 1, 1998.

Paragraph (c) was included in section 334 in recognition of the fact that application of the origin principles contained in paragraph (b) may result in origin determinations that are different from the result that would have been reached under prior law and administrative practice, thus causing undue hardship to persons who had already entered into binding contracts based on existing law and administrative practice.

Since the required rules implementing the principles of paragraph (b) of section 334 are currently at the pre-publication stage and thus are not available for reference, members of the public must refer to the provisions as contained in paragraph (b) of the statute in order to assess the need for filing a contract and certification with Customs as provided for in paragraph (c). The procedures applicable to the filing of such contracts and certifications are set forth below.

Procedures for Filing Contracts and Certifications

A legible and complete copy of each contract, together with the required certification signed by the U.S. party to the contract or authorized officer or agent thereof, must be filed with the Director, Office of Trade Operations, Attention: Lisa Crosby, Room 1325, U.S. Customs Service, 1301 Constitution Avenue, N.W., Washington, D.C. 20229, on or before February 6, 1995. Customs will provide written confirmation of each timely filing within five working days of the date of receipt of the filed documents. Contracts and certifications

which are submitted by mail or courier service and which are received by Customs after February 6, 1995, will not be considered to have been timely filed unless they reflect a postmark or other date of transmission of February 6, 1995, or earlier. If a contract and certification which otherwise meet the terms of section 334(c) of the Act are not filed with Customs in accordance with the procedures set forth herein, the textile and apparel products covered by

the contract will be subject to the origin principles contained in section 334(b) of the Act.

Following review of each contract and certification, Customs will determine whether the filed documents meet the requirements of paragraph (c) of section 334 and will provide written notice to the filing party regarding that determination. A separate notice will be published at an appropriate future date regarding the entry or other procedures

to be followed for the period of July 1, 1996 through January 1, 1998, in the case of goods covered by contracts found by Customs to meet the requirements of paragraph (c) of section 334.

Dated: January 24, 1995.

A.W. Tennant,

Acting Assistant Commissioner, Office of Field Operations

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