

Office of System Operations Airspace and AIM, Federal Aviation Administration, 800 Independence Avenue, SW., Washington, DC 20591; telephone: (202) 267-8783.

#### SUPPLEMENTARY INFORMATION:

#### History

On May 30, 2008, the FAA published in the **Federal Register** a final rule establishing four low altitude T-routes in the San Francisco terminal area (73 FR 31021). This rule was originally scheduled to become effective July 31, 2008; however, a need for additional internal processing requires a delay in the effective date until September 25, 2008.

#### The Rule

The FAA has determined that this regulation only involves an established body of technical regulations for which frequent and routine amendments are necessary to keep them operationally current. Therefore, this regulation: (1) Is not a “significant regulatory action” under Executive Order 12866; (2) is not a “significant rule” under Department of Transportation (DOT) Regulatory Policies and Procedures (44 FR 11034; February 26, 1979); and (3) does not warrant preparation of a regulatory evaluation as the anticipated impact is so minimal. Since this is a routine matter that will only affect air traffic procedures and air navigation, it is certified that this rule, when promulgated, will not have a significant economic impact on a substantial number of small entities under the criteria of the Regulatory Flexibility Act.

The FAA’s authority to issue rules regarding aviation safety is found in Title 49 of the United States Code. Subtitle I, Section 106 describes the authority of the FAA Administrator. Subtitle VII, Aviation Programs, describes in more detail the scope of the agency’s authority.

This rulemaking is promulgated under the authority described in Subtitle VII, Part A, Subpart I, Section 40103. Under that section, the FAA is charged with prescribing regulations to assign the use of the airspace necessary to ensure the safety of aircraft and the efficient use of airspace. This regulation is within the scope of that authority as it establishes RNAV T-Routes at Sacramento and San Francisco, CA.

#### List of Subjects in 14 CFR Part 71

Airspace, Incorporation by reference, Navigation (air).

#### Delay of Effective Date

■ The effective date of the final rule, Docket FAA-2008-0037; Airspace

Docket 07-AWP-6, as published in the **Federal Register** on May 30, 2008 (73 FR 31021), is hereby delayed until September 25, 2008.

**Authority:** 49 U.S.C. 106(g), 40103, 40113, 40120; E.O. 10854, 24 FR 9565, 3 CFR, 1959-1963 Comp., p. 389.

\* \* \* \* \*

Issued in Washington, DC, on July 2, 2008.

**Kenneth McElroy,**

*Acting Manager, Airspace and Rules Group.*

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## DEPARTMENT OF HOMELAND SECURITY

### Bureau of Customs and Border Protection

**19 CFR Parts 0, 4, 7, 12, 18, 24, 101, 103, 115, 123, 134, 141, 177, and 181**

**[CBP Dec. 08-25]**

#### Technical Corrections to Customs and Border Protection Regulations

**AGENCY:** Customs and Border Protection, Department of Homeland Security.

**ACTION:** Final rule.

**SUMMARY:** Customs and Border Protection (CBP) periodically reviews its regulations to ensure that they are current, correct, and consistent. Through this review process, CBP discovered a number of discrepancies. This document amends various sections of title 19 of the Code of Federal Regulations to remedy those discrepancies.

**DATES:** The final rule is effective July 16, 2008.

#### FOR FURTHER INFORMATION CONTACT:

Craig Walker, Regulations and Rulings, Office of International Trade, (202) 572-8836.

#### SUPPLEMENTARY INFORMATION:

#### Background

It is the policy of Customs and Border Protection (CBP) to periodically review its regulations (title 19 of the Code of Federal Regulations) to ensure that they are as accurate and up-to-date as possible so that the importing and general public are aware of CBP programs, requirements, and procedures regarding import-related activities. As part of this review policy, CBP has determined that certain corrections are necessary affecting parts 0, 4, 7, 12, 18, 24, 101, 103, 115, 123, 134, 141, 177, and 181 of the CBP regulations (19 CFR parts 0, 4, 7, 12, 18, 24, 101, 103, 115, 123, 134, 141, 177, 181).

#### Discussion of Changes

Part 0 of the CBP regulations (19 CFR 0), concerning transferred or delegated authority, is being amended to replace all references to “Customs regulations” with “CBP regulations”. This is consistent with the transfer of the legacy U.S. Customs Service of the Department of the Treasury to the Department of Homeland Security (DHS) in 2003 and the subsequent renaming of the agency as U.S. Customs and Border Protection by DHS on March 31, 2007 (*see* 72 FR 20131, dated April 23, 2007).

Certain specific authorities for part 4 of the CBP regulations (19 CFR part 4), concerning vessels in foreign and domestic trades, and coastwise procedures, are being amended to reflect the reorganization and re-codification of Title 46, United States Code (U.S.C.), pursuant to Pub. L. 109-304, 120 Stat. 1632 (October 6, 2006). Title 46 includes the coastwise laws (generally, the Jones Act and the Passenger Vessel Services Act), as well as other navigation laws that are administered by CBP. The re-codification does not change the substance of these laws, but merely reorganizes them. Accordingly, the outdated citations to the former Appendix to Title 46 in the specific authorities for part 4 are being removed, and the new citations to Title 46 are being added.

Part 4 of the CBP regulations contains references to the Great Lakes endorsement of the Certification of Documentation issued by the U.S. Coast Guard. Section 12107 of Title 46, United States Code (46 U.S.C. 12107), which pertained to the Great Lakes endorsement of U.S. vessel documentation laws, was repealed by Pub. L. 104-324, Title XI, § 1115(a), 110 Stat. 3972 (Oct. 19, 1996). Accordingly, the outdated references to the Great Lakes endorsement are being deleted from §§ 4.0(c), 4.60(b)(2), 4.80(a)(2), 4.80(d), 4.82(c), 4.87(a), 4.88(a), 4.90(d), and 4.92. In addition, § 4.80(e), relating to restrictions on coastwise trade, is being amended to reflect amendments to the first and second provisos to 46 U.S.C. App. 883 (first proviso now found at 46 U.S.C. 12132(a), and second proviso now found at 46 U.S.C. 12101(a) and 12132(b)) affected by § 1120(e) of Pub. L. 104-324.

Sections 7.2 through 7.4 of the CBP regulations (19 CFR 7.2-7.4), relating to customs relations with U.S. insular possessions, are being amended in this document to replace references to the “United States Customs Service” and “Customs” with “U.S. Customs and Border Protection” and “CBP”, respectively, consistent with the

nomenclature changes effected by the transfer of CBP to the DHS.

Section 12.38 of the CBP regulations (19 CFR 12.38), involving the labeling requirements for shipments of liquor, contains a typographical error in the reference to "18 U.S.C. 1263 214". This document amends § 12.38 to reflect the correct statutory citation, which is "18 U.S.C. 1263".

Section 12.104b(a) of the CBP regulations (19 CFR 12.104b(a)) contains a table listing the State Parties to the Convention on the Means of Prohibiting and Preventing the Illicit Import, Export, and Transfer of Ownership of Cultural Property adopted by the General Conference of the United Nations Educational, Scientific, and Cultural Organization (UNESCO). As the State Party of Colombia, in the table, is misspelled, this document amends § 12.104b(a) to correct the spelling error.

Section 18.7(a) of the CBP regulations (19 CFR 18.7(a)), involving reporting requirements upon the arrival of any portion of an in-bond shipment at the port of exportation, contains an error in the parenthetical expression in the first sentence. The conjunction "and" is missing between the words "document" and "any". This document amends § 18.7(a) to correct the error to make clear that the carrier is required to submit the in-bond document and any related carnet.

Section 24.3a(c)(1) of the CBP regulations (19 CFR 24.3a(c)(1)), concerning the determination of the rate of interest to be charged on overdue CBP bills, is being amended in this document to reflect that the applicable interest rates are determined by the Internal Revenue Service and published by CBP on a quarterly basis, rather than on a semiannual basis as this provision currently provides.

Section 24.3a(d)(1) of the CBP regulations (19 CFR 24.3a(d)(1)) provides for notification to the principal of bills from CBP and sets forth those elements that normally appear on billing notices. Currently, the regulation provides that the principal is to be notified at the time of the initial billing, and every 30 days after the due date until the bill is paid or otherwise closed. In order to remedy the situation where notifications are repeatedly returned to CBP for non-delivery, § 24.3a(d)(1) is being amended to state that when a notification is returned to CBP because of an incorrect mailing address, the billing may be stopped. Section 24.3a is also being updated in this document by replacing references to "Customs" with "CBP".

Section 24.24(e) of the CBP regulations (19 CFR 24.24(e)),

concerning the procedures for making quarterly payments and supplemental payments of harbor maintenance fees and for requesting refunds of such fees, contains incorrect mailing addresses in paragraphs (e)(1)(ii), (e)(2)(iii), and (e)(4)(i). The mailing addresses are being updated to reflect the Indianapolis, Indiana address to which payments should be sent. It is noted that payments sent to an outdated address will be automatically forwarded to the correct address. The mailing address in § 24.24(e) to which requests for refunds of harbor maintenance fees are to be sent is also being updated. In addition, § 24.24(e) is being amended by replacing references to "Customs" and "U.S. Customs Service" with "CBP" and "U.S. Customs and Border Protection", respectively.

Section 24.24(g) of the CBP regulations (19 CFR 24.24(g)), concerning the maintenance of documentation necessary for Customs to verify the accuracy of fee computations, is being amended in this document to correct an outdated office name and mailing address.

Section 101.6 of the CBP regulations (19 CFR 101.6), pertaining to the hours of business for CBP offices, contains a list of national holidays in paragraph (a). This list is being updated in this document by adding the national holiday honoring the birthday of Martin Luther King, Jr. on the third Monday in January. This federal holiday was enacted by Congress in 1983 (*see* 5 U.S.C. 6103). Section 101.6 is also being amended in this document by replacing references to "Customs" and "Commissioner of Customs" with "CBP" and "Commissioner of Customs and Border Protection", respectively.

Section 103.31(e) of the CBP regulations (19 CFR 103.31(e)), providing for access to information on vessel manifests and summary statistical reports, and for the submission of written requests for manifest data on magnetic tapes, is being amended in this document to reflect the change in the agency name and to correct outdated office names, addresses and phone numbers. In addition, as CBP no longer issues magnetic tapes but instead uses CD-ROMs, this document also amends § 102.31(e) to reflect this current technology.

Section 115.6(c) of the CBP regulations (19 CFR 115.6(c)), regarding the designated certifying authority for containers and road vehicles for international transport, is being amended to update the address of the National Cargo Bureau, Inc.

The specific authority for § 123.2 of the CBP regulations (19 CFR 123.2),

relating to penalties for failure to report arrival from Mexico or Canada or for proceeding without a permit, is cited as "19 U.S.C. 1460". However, that provision was repealed by Pub. L. 99-570, title III, § 3115(b), 100 Stat. 3207-82 (October 27, 1986). Accordingly, part 123 of the CBP regulations (19 CFR part 123) is being amended in this document to reflect the correct authority citation for § 123.2, which is 19 U.S.C. 1459.

Paragraphs (a) and (b) of § 134.3 of the CBP regulations (19 CFR 134.3(a) and (b)), concerning the delivery and redelivery requirements applicable to imported goods that are not properly marked with their country of origin, is being amended in this document by replacing references to "Customs" with "CBP". Section 134.3(b) is also being amended to correct a typographical error at the beginning of the second sentence by replacing the lower case "a" with an upper case "A".

In § 141.102(a) of the CBP regulations (19 CFR 141.102(a)), regarding when the payment of internal revenue taxes for cigars and cigarettes is not required, the cross-reference to "§ 11.2(a)" should properly read "§ 11.2a". This document amends § 141.102(a) accordingly.

Section § 177.21 of the CBP regulations (19 CFR 177.21), regarding the issuance of country-of-origin advisory rulings and final determinations for Government procurement purposes, contains outdated citations to the "Federal Procurement Regulations (41 CFR part 1-6)" and the "Defense Acquisition Regulations (32 CFR section VI)". These regulations were re-codified and moved to Title 48 of the Code of Federal Regulations. The re-codification does not change the substance of these laws, but merely reorganizes them. This document amends § 177.21 to reflect that the Federal Acquisition Regulations are found in chapter 1 of Title 48, and the Defense Acquisition Regulations are found in chapter 2 of Title 48.

Section 181.93(a) of the CBP regulations (19 CFR 181.93(a)) is being amended in this document to reflect the change in the agency name, as well as to update the addresses to which NAFTA advance ruling requests should be sent.

#### **Inapplicability of Notice and Delayed Effective Date**

Because the technical corrections set forth in this document merely conform to existing law and regulation, CBP finds that good cause exists for dispensing with notice and public procedure as unnecessary under 5 U.S.C. 553(b)(B). For this same reason, pursuant to 5 U.S.C. 553(d)(3), CBP

finds that good cause exists for dispensing with the requirement for a delayed effective date.

**Regulatory Flexibility Act**

Because this document is not subject to the notice and public procedure requirements of 5 U.S.C. 553, it is not subject to the provisions of the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*)

**Executive Order 12866**

These amendments do not meet the criteria for a “significant regulatory action” as specified in Executive Order 12866.

**Signing Authority**

This document is limited to technical corrections of the CBP regulations. Accordingly, it is being signed under the authority of 19 CFR 0.1(b)(1).

**List of Subjects**

*19 CFR Part 0*

Transferred or Delegated Authority, Departments of the Treasury and Homeland Security.

*19 CFR Part 4*

Administrative practice and procedure, Cargo vessels, Coastal zone, Coastwise trade, Common carriers, Customs duties and inspection, Freight, Imports, Inspection, Landing, Maritime carriers, Merchandise, Shipping, Vessels.

*19 CFR Part 7*

Customs duties and inspection, Imports, Insular possessions, Reporting and recordkeeping requirements.

*19 CFR Part 12*

Cultural property, Customs duties and inspection, Entry of merchandise, Imports, Labeling, Licensing, Liquor, Marking.

*19 CFR Part 18*

Bonds, Common carriers, Customs duties and inspection, Exports, Merchandise in transit, Reporting and recordkeeping requirements, Transportation in bond.

*19 CFR Part 24*

Accounting, Claims, Customs duties and inspection, Fees, Financial and accounting procedures, Reporting and recordkeeping requirements.

*19 CFR Part 101*

Administrative practice and procedure, Customs duties and inspection, Exports, Imports, Organization and functions (Government agencies), Reporting and recordkeeping requirements.

*19 CFR Part 103*

Administrative practice and procedure, Computer technology, Confidential business information, Electronic filing, Exports, Freedom of Information, Imports, Law enforcement, Privacy, Reporting and recordkeeping requirements.

*19 CFR Part 115*

Containers, Customs duties and inspection, Freight, International conventions, Reporting and recordkeeping requirements.

*19 CFR Part 123*

Administrative practice and procedure, Customs duties and inspection, Imports, International boundaries (Land border), Reporting and recordkeeping requirements, Vehicles, Vessels.

*19 CFR Part 134*

Country of origin, Customs duties and inspection, Imports, Labeling, Marking, Packaging and containers, Reporting and recordkeeping requirements.

*19 CFR Part 141*

Customs duties and inspection, Entry of merchandise, Reporting and recordkeeping requirements.

*19 CFR Part 177*

Administrative practice and procedure, Customs duties and inspection, Government procurement, Reporting and recordkeeping requirements, Rulings, Trade agreements.

*19 CFR Part 181*

Administrative practice and procedure, Canada, Customs duties and inspection, Imports, Mexico, Reporting and recordkeeping requirements, Trade agreements.

**Amendments to CBP Regulations**

■ For the reasons set forth above, parts 0, 4, 7, 12, 18, 24, 101, 103, 115, 123, 134, 141, 177, and 181 of the CBP regulations (19 CFR parts 0, 4, 7, 12, 18, 24, 101, 103, 115, 123, 134, 141, 177, and 181) are amended as set forth below.

**PART 0—TRANSFERRED OR DELEGATED AUTHORITY**

■ 1. The authority citation for part 0, CBP Regulations, continues to read as follows:

**Authority:** 5 U.S.C. 301, 6 U.S.C. 101 *et seq.*, 19 U.S.C. 66, 19 U.S.C. 1624, 31 U.S.C. 321.

**§ 0.1 [Amended]**

■ 2. In § 0.1, paragraph (a)(1) is amended by removing the words “Customs regulations” each place they appear in the first sentence and adding, in their place, the words “CBP regulations”.

**§ 0.2 [Amended]**

■ 3. In § 0.2, the section heading and paragraph (a) are each amended by removing the words “Customs regulations” and adding, in their place, the words “CBP regulations”.

**PART 4—VESSELS IN FOREIGN AND DOMESTIC TRADES**

■ 4. The general authority citation for part 4, CBP regulations, continues to read, and the specific authority citations for certain sections within part 4 are revised to read, as follows:

**Authority:** 5 U.S.C. 301; 19 U.S.C. 66, 1431, 1433, 1434, 1624, 2071 note; 46 U.S.C. 501, 60105.

Section 4.1 also issued under 19 U.S.C. 1581(a); 46 U.S.C. 60101;

\* \* \* \* \*

Section 4.3 also issued under 19 U.S.C. 288, 1441;

\* \* \* \* \*

Section 4.7 also issued under 19 U.S.C. 1581(a); 46 U.S.C. 12139, 12151;

\* \* \* \* \*

Section 4.20 also issued under 46 U.S.C. 2107(b), 8103, 14306, 14502, 14511–14513, 14701, 14702, 60301–60306, 60312;

Section 4.21 also issued under 19 U.S.C. 1441; 46 U.S.C. 60301–60310, 60312;

\* \* \* \* \*

Section 4.36 also issued under 19 U.S.C. 1431, 1457, 1458; 46 U.S.C. 60107;

\* \* \* \* \*

Section 4.61 also issued under 46 U.S.C. 12101, 12120, 12132, 55102, 55105–55108, 55110, 55115–55117, 55119;

\* \* \* \* \*

Section 4.66 also issued under 46 U.S.C. 60105;

Section 4.66a also issued under 33 U.S.C. 1321; 46 U.S.C. 60105;

\* \* \* \* \*

Section 4.68 also issued under 46 U.S.C. 44101–44106;

\* \* \* \* \*

Section 4.74 also issued under 46 U.S.C. 60105;

Section 4.75 also issued under 46 U.S.C. 60105;

\* \* \* \* \*

Sections 4.80, 4.80a, and 4.80b also issued under 19 U.S.C. 1706a; 28 U.S.C. 2461 note; 46 U.S.C. 12112, 12118, 50501–55106, 55107, 55108, 55110, 55114, 55115, 55116, 55117, 55119, 56101, 55121, 56101, 57109; Pub. L. 108–7, Division B, Title II, § 211;

Section 4.81 also issued under 19 U.S.C. 1442, 1486; 46 U.S.C. 12101, 12120, 12132,

55102, 55105–55108, 55110, 55114–55117, 55119;

Section 4.81a also issued under 46 U.S.C. 12101, 12120, 12132, 55102, 55105–55108, 55110, 55114–55117, 55119;

Section 4.82 also issued under 19 U.S.C. 293, 294; 46 U.S.C. 60308;

Section 4.83 also issued under 46 U.S.C. 60105, 60308;

Section 4.84 also issued under 46 U.S.C. 12118;

\* \* \* \* \*

Section 4.92 also issued under 28 U.S.C. 2461 note; 46 U.S.C. 55111;

Section 4.93 also issued under 19 U.S.C. 1322(a); 46 U.S.C. 12101, 12120, 12132, 55102, 55105–55108, 55110, 55114–55117, 55119;

Section 4.94 also issued under 19 U.S.C. 1441; 46 U.S.C. 60504;

\* \* \* \* \*

Section 4.96 also issued under 46 U.S.C. 12101(a)(1), 12108, 55114;

\* \* \* \* \*

#### § 4.0 [Amended]

- 5. In § 4.0, paragraph (c) is amended:
  - a. By removing the words “(3) Great Lakes endorsement (generally, entitles a vessel to engage in the coastwise trade on the Great Lakes and their tributary and connecting waters, in trade with Canada, and in other employments for which another endorsement is not required),” in the second sentence;
  - b. By removing the parenthetical numbers “(4)” and “(5)” in the second sentence and adding in their place the parenthetical numbers “(3)” and “(4)”, respectively; and
  - c. By removing the words “, Great Lakes,” in the fourth sentence.

#### § 4.60 [Amended]

- 6. Section 4.60 is amended by removing paragraph (b)(2) and by redesignating paragraphs (b)(3) and (b)(4) as paragraphs (b)(2) and (b)(3), respectively.
- 7. Section 4.80 is amended by revising paragraphs (a)(2), (d), and (e) to read as follows:

#### § 4.80 Vessels entitled to engage in coastwise trade.

(a) \* \* \*

(2) Owned by a citizen, is exempt from documentation, and is entitled to or, except for its tonnage, would be entitled to be documented with a coastwise endorsement.

\* \* \* \* \*

(d) No vessel owned by a corporation which is a citizen of the United States under the Act of September 2, 1958 (46 U.S.C. 12118), shall be used in any trade other than the coastwise and shall not be used in that trade unless it is properly documented for such use or is exempt from documentation and is

entitled to or, except for its tonnage, would be entitled to a coastwise license. Such a vessel shall not be documented for nor engage in the foreign trade or the fisheries and shall not transport merchandise or passengers coastwise for hire except as a service for a parent or a subsidiary corporation as defined in the aforesaid Act or while under demise or bareboat charter at prevailing rates for use otherwise than in trade with noncontiguous territory of the United States to a common or contract carrier subject to Part III of the Interstate Commerce Act, as amended (49 U.S.C. 901 through 923), which otherwise qualifies as a citizen of the United States under section 2 of the Shipping Act, 1916, as amended (46 U.S.C. 50501), and which is not connected, directly or indirectly, by way of ownership or control with such owning corporation.

(e) No vessel which has acquired the lawful right to engage in the coastwise trade, by virtue of having been built or documented under the laws of the United States, will have the right to engage in such trade if it:

(1) Thereafter has been sold foreign in whole or in part or placed under foreign registry, unless such vessel is 200 gross tons or less (as measured under chapter 143 of title 46, United States Code); or

(2) Has been rebuilt, unless the entire rebuilding, including the construction of any major components of the hull or superstructure of the vessel, was effected within the United States.

\* \* \* \* \*

#### § 4.82 [Amended]

- 8. In § 4.82, paragraph (c) is amended by removing the words “unless the vessel is properly operating under a document with Great Lakes license endorsement” in the first sentence.

#### § 4.87 [Amended]

- 9. In § 4.87, paragraph (a) is amended by removing the words “or, where appropriate, a Great Lakes license”.

#### § 4.88 [Amended]

- 10. In § 4.88, paragraph (a) is amended by removing the words “or, where appropriate, a Great Lakes license”.

#### § 4.90 [Amended]

- 11. In § 4.90, paragraph (d) is amended by removing the words “or, where appropriate, a Great Lakes license”.

#### § 4.92 [Amended]

- 12. Section 4.92 is amended by removing the words “or Great Lakes” in the first sentence.

## PART 7—CUSTOMS RELATIONS WITH INSULAR POSSESSIONS AND GUANTANAMO BAY NAVAL STATION

- 13. The authority citation for part 7, CBP regulations, continues to read as follows:

**Authority:** 19 U.S.C. 66, 1202 (General Note 3(i), Harmonized Tariff Schedule of the United States), 1623, 1624; 48 U.S.C. 1406i.

#### § 7.2 [Amended]

- 14. In § 7.2, paragraph (c) is amended by removing the words “United States Customs Service” in the first sentence and adding, in their place, the words “U.S. Customs and Border Protection”.

#### § 7.3 [Amended]

- 15. In § 7.3, paragraph (f)(1) is amended by removing the words “Customs Form 3229” in the first sentence and adding in their place the words “CBP Form 3229”.

#### § 7.4 [Amended]

- 16. Section 7.4 is amended by removing the word “Customs” each place it appears and adding, in its place, the term “CBP”.

## PART 12—SPECIAL CLASSES OF MERCHANDISE

- 17. The general authority citation for part 12, CBP regulations, continues to read as follows:

**Authority:** 5 U.S.C. 301; 19 U.S.C. 66, 1202 (General Note 3(i), Harmonized Tariff Schedule of the United States (HTSUS)), 1624;

\* \* \* \* \*

#### § 12.38 [Amended]

- 18. Section 12.38 is amended by removing the number “214”.

#### § 12.104b [Amended]

- 19. In § 12.104b, paragraph (a) is amended in the “State Party” column by removing the word “Columbia” and adding, in its place, the word “Colombia”.

## PART 18—TRANSPORTATION IN BOND AND MERCHANDISE IN TRANSIT

- 20. The general authority citation for part 18, CBP regulations, continues to read as follows:

**Authority:** 5 U.S.C. 301; 19 U.S.C. 66, 1202 (General Note 3(i), Harmonized Tariff Schedule of the United States), 1551, 1552, 1553, 1623, 1624;

\* \* \* \* \*

#### § 18.7 [Amended]

- 21. In § 18.7, paragraph (a) is amended by adding the word “and” between the

words “document” and “any” in the parenthetical text in the first sentence.

**PART 24—CUSTOMS FINANCIAL AND ACCOUNTING PROCEDURE**

■ 22. The general authority citation for part 24, CBP regulations, continues to read as follows:

**Authority:** 5 U.S.C. 301; 19 U.S.C. 58a–58c, 66, 1202 (General Note 3(i), Harmonized Tariff Schedule of the United States), 1505, 1520, 1624; 26 U.S.C. 4461, 4462; 31 U.S.C. 9701; Public Law 107–296, 116 Stat. 2135 (6 U.S.C. 1 *et seq.*)

\* \* \* \* \*

■ 23. In § 24.3a:

■ a. The section heading and paragraphs (a) and (b) are amended by removing the word “Customs” each place it appears and adding, in its place, the term “CBP”;

■ b. Paragraph (c)(1) is revised;

■ c. Paragraph (c)(5) is amended by removing the word “Customs” and adding, in its place, the term “CBP”;

■ d. The introductory text to paragraph (d)(1) is revised; and

■ e. Paragraph (d)(1)(vii), the introductory text to paragraph (d)(2)(i), and paragraphs (d)(2)(i)(H) and (d)(2)(ii) are amended by removing the word “Customs” and adding, in its place, the term “CBP”.

The revisions read as follows:

**§ 24.3a CBP bills; interest assessment; delinquency; notice to principal and surety.**

\* \* \* \* \*

(c) \* \* \*

(1) The percentage rate of interest to be charged on such bills will be based upon the quarterly rate(s) established under sections 6621 and 6622 of the Internal Revenue Code of 1954 (26 U.S.C. 6621, 6622). The current rate of interest will appear on the CBP bill and may be obtained from the IRS or the CBP Office of Finance, Indianapolis, Indiana. For the convenience of the importing public and CBP personnel, CBP publishes the current interest rate(s) in the *Customs Bulletin and Decisions* and **Federal Register** on a quarterly basis.

\* \* \* \* \*

(d) *Notice*—(1) *Principal*. The principal will be notified at the time of the initial billing, and every 30 days after the due date until the bill is paid or otherwise closed. Where the notification is returned to CBP due to an incorrect mailing address, the bill may be stopped. The following elements will normally appear on the bill:

\* \* \* \* \*

**§ 24.24 [Amended]**

■ 24. In § 24.24:

■ a. Paragraph (e)(1)(ii) is amended by removing the words “Customs Form 349, to U.S. Customs Service, P.O. Box 70915, Chicago, Illinois 60673–0915” and adding, in their place, the words “CBP Form 349, to: U.S. Customs and Border Protection, 6650 Telecom Drive, Suite 100, Indianapolis, IN 46278”;

■ b. Paragraph (e)(2)(iii) is amended by removing the words “Customs Form 349, to U.S. Customs Service, P.O. Box 70915, Chicago, Illinois 60673–0915” and adding, in their place, the words “CBP Form 349, to: U.S. Customs and Border Protection, 6650 Telecom Drive, Suite 100, Indianapolis, IN 46278”;

■ c. Paragraph (e)(4)(i) is amended by removing the fourth sentence and adding, in its place, “The address to mail supplemental payments of quarterly paid harbor maintenance fees is: U.S. Customs and Border Protection, 6650 Telecom Drive, Suite 100, Indianapolis, IN 46278.”;

■ d. Paragraph (e)(4)(i) is further amended by removing the words “U.S. Customs Service, HMT Refunds, 6026 Lakeside Blvd., Indianapolis, IN 46278” in the last (fifth) sentence and adding, in their place, the words “U.S. Customs and Border Protection, 6650 Telecom Drive, Suite 100, Indianapolis, IN 46278.”

■ e. Paragraph (g) is amended by removing the words “Director, Accounting Services—Accounts Receivable, P.O. Box 68903, Indianapolis, Indiana 46268” in the third sentence and adding, in their place, the words “Director, Revenue Division, 6650 Telecom Drive, Suite 100, Indianapolis, IN 46278”; and

■ f. Paragraph (g) is further amended by removing the words “Director of Accounting Services, shall” in the fourth sentence and adding, in their place, the words “Director, Revenue Division, must”.

**PART 101—GENERAL PROVISIONS**

■ 25. The general authority citation for part 101, CBP regulations, continues to read as follows:

**Authority:** 5 U.S.C. 301; 19 U.S.C. 2, 66, 1202 (General Note 3(i), Harmonized Tariff Schedule of the United States), 1623, 1624, 1646a.

\* \* \* \* \*

■ 26. In § 101.6:

■ a. The introductory text to the section is amended by removing the word “Customs” each place it appears and adding, in its place, the term “CBP”;

■ b. The introductory text to paragraph (a) is amended by removing the word “Customs” and adding, in its place, the term “CBP”;

■ c. Paragraph (a) is further amended by re-designating paragraphs (a)(2) through

(a)(9) as paragraphs (a)(3) through (a)(10), respectively, and by adding a new paragraph (a)(2);

■ d. Paragraph (b) is amended by adding the words “and Border Protection” immediately following the words “Commissioner of Customs”, and by removing the word “Customs” immediately before the word “office” and adding, in its place, the term “CBP”; and

■ e. Paragraphs (c) through (g), including the headings to paragraphs (e) through (g), are amended by removing the word “Customs” each place it appears and adding, in its place, the term “CBP”.

The addition reads as follows:

**§ 101.6 Hours of business.**

\* \* \* \* \*

(a) \* \* \*

(2) The third Monday of January.

\* \* \* \* \*

**PART 103—AVAILABILITY OF INFORMATION**

■ 27. The general authority citation for part 103, CBP regulations, and the specific authority for § 103.31 continue to read as follows:

**Authority:** 5 U.S.C. 301, 552, 552a; 19 U.S.C. 66, 1624; 31 U.S.C. 9701. (General Note 3(i), Harmonized Tariff Schedule of the United States), 1623, 1624, 1646a.

Section 103.31 also issued under 19 U.S.C. 1431.

\* \* \* \* \*

**§ 103.31 [Amended]**

■ 28. In § 103.31:

■ a. Paragraph (e) is amended by removing the words “magnetic tapes” in the paragraph heading and adding, in their place, the term “CD–ROMS”, by removing the words “magnetic tape” in paragraphs (e)(1) and (e)(3) and adding, in their place, the term “CD–ROM”, and by removing the word “tapes” each place it appears in paragraphs (e)(1) and (e)(2) and adding, in its place, the term “CD–ROM”;

■ b. Paragraph (e)(2) is amended by removing the words “U.S. Customs Service, Accounting Services—Accounts Receivable, P.O. Box 68907, Indianapolis, Indiana 46278” in the first sentence and adding, in their place, the words “U.S. Customs and Border Protection, National Finance Center, Collections Section, P.O. Box 68907, Indianapolis, Indiana 46268, or 6026 Lakeside Blvd., Indianapolis, Indiana 46278”;

■ b. Paragraph (e)(2) is further amended by removing the words “Accounting Services—Accounts Receivable at (317) 298–1330” in the third sentence and

adding, in their place, the words “Collections Section at (317) 614–4514”;

■ c. Paragraph (e)(2) is further amended by removing the words “Customs Data Center” in the fifth and eighth sentences and adding, in their place, the words “CBP Data Center”;

■ d. Paragraph (e)(2) is further amended by removing the word “Customs” in the sixth and seventh sentences and adding, in its place, the term “CBP”; and

■ e. Paragraph (e)(2) is further amended by removing the words “U.S. Customs Data Center, on (703–644–5200)” in the last sentence and adding, in their place, the words “CBP Data Center, on (703–921–6000)”.

#### PART 115—CARGO CONTAINER AND ROAD VEHICLE CERTIFICATION PURSUANT TO INTERNATIONAL CUSTOMS CONVENTIONS

■ 29. The authority citation for part 115, CBP regulations, continues to read as follows:

**Authority:** 5 U.S.C. 301, 19 U.S.C. 66, 1624; E.O. 12445 of October 17, 1983.

##### § 115.6 [Amended]

■ 30. In § 115.6, paragraph (c) is amended by removing the words “One World Trade Center, Suite 2757, New York, New York 10048” and adding, in their place, the words “17 Battery Place, Suite 1232, New York, New York 10004–1110”.

#### PART 123—CUSTOMS RELATIONS WITH CANADA AND MEXICO

■ 31. The general authority for part 123, CBP regulations, continues to read, and the specific authority for § 123.2 is revised to read, as follows:

**Authority:** 19 U.S.C. 66, 1202 (General Note 3(i), Harmonized Tariff Schedule of the United States) (HTSUS), 1431, 1433, 1436, 1448, 1624, 2071 note.

\* \* \* \* \*

Section 123.2 also issued under 19 U.S.C. 1459.

\* \* \* \* \*

#### PART 134—COUNTRY OF ORIGIN MARKING

■ 32. The authority citation for part 134, CBP regulations, continues to read as follows:

**Authority:** 5 U.S.C. 301; 19 U.S.C. 66, 1202 (General Note 3(i), Harmonized Tariff Schedule of the United States), 1304, 1624.

##### § 134.3 [Amended]

■ 33. In § 134.3:

■ a. Paragraph (a) is amended by removing the word “Customs” and adding in its place the term “CBP”, and

by removing the word “shall” and adding, in its place, the word “will”; and

■ b. The paragraph (b) introductory text is amended by removing the word “Customs” and adding, in its place, the term “CBP”, by removing the lower case “a” at the beginning of the second sentence and adding, in its place, the upper case “A”, and by removing the word “shall” in the second sentence and adding, in its place, the word “will”.

#### PART 141—ENTRY OF MERCHANDISE

■ 34. The general authority citation for part 141, CBP regulations, continues to read as follows:

**Authority:** 19 U.S.C. 66, 1448, 1484, 1624.  
\* \* \* \* \*

##### § 141.102 [Amended]

■ 35. In § 141.102, paragraph (a) is amended by removing the reference to “§ 11.2(a)” and adding in its place “§ 11.2a”.

#### PART 177—ADMINISTRATIVE RULINGS

■ 36. The authority citation for part 177, CBP regulations, continues to read as follows:

**Authority:** 5 U.S.C. 301; 19 U.S.C. 66, 1202 (General Note 3(i), Harmonized Tariff Schedule of the United States), 1502, 1624, 1625.

##### § 177.21 [Amended]

■ 37. Section 177.21 is amended by removing the words “Federal Procurement Regulations (41 CFR part 1–6)” and adding, in their place, the words “Federal Acquisition Regulations (48 CFR chapter 1)”, and by removing the parenthetical citation “(32 CFR section VI)” and adding, in its place, the parenthetical citation “(48 CFR chapter 2)”.

#### PART 181—NORTH AMERICAN FREE TRADE AGREEMENT

■ 38. The general authority citation for part 181, CBP regulations, continues to read as follows:

**Authority:** 19 U.S.C. 66, 1202 (General Note 3(i), Harmonized Tariff Schedule of the United States), 1624, 3314;  
\* \* \* \* \*

■ 39. Section 181.93 is amended by revising the second and third sentences of paragraph (a) to read as follows:

##### § 181.93 Submission of advance ruling requests.

(a) \* \* \* For any subject matter specified in § 181.92(b)(6)(i), (v), (vi), (vii), (viii), or (ix) of this part, the

request may be directed either to the Commissioner of Customs and Border Protection, Attention: Regulations and Rulings, Office of International Trade, U.S. Customs and Border Protection, 1300 Pennsylvania Avenue, NW. (Mint Annex), Washington, DC 20229, or to the National Commodity Specialist Division, U.S. Customs and Border Protection, One Penn Plaza, 10th Floor, New York, NY 10119. For any subject matter specified in § 181.92(b)(6)(ii), (iii), or (iv) of this part, the request must be directed to the Commissioner of Customs and Border Protection, Attention: Regulations and Rulings, Office of International Trade, U.S. Customs and Border Protection, 1300 Pennsylvania Avenue, NW. (Mint Annex), Washington, DC 20229.  
\* \* \* \* \*

Dated: July 3, 2008.

**Jayson P. Ahern,**

*Acting Commissioner, U.S. Customs and Border Protection.*

[FR Doc. E8–15622 Filed 7–15–08; 8:45 am]

BILLING CODE 9111–14–P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9416]

RIN 1545–BH74

#### Determining the Amount of Taxes Paid for Purposes of Section 901

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Final and temporary regulations.

**SUMMARY:** This document contains final and temporary regulations under section 901 of the Internal Revenue Code providing guidance relating to the determination of the amount of taxes paid for purposes of the foreign tax credit.

The regulations affect taxpayers that claim direct and indirect foreign tax credits. The text of these temporary regulations also serves as the text of the proposed regulations (REG–156779–06) published in the Proposed Rules section in this issue of the **Federal Register**.

**DATES:** *Effective Date:* These regulations are effective on July 16, 2008.

*Applicability Dates:* For dates of applicability, see § 1.901–1T(j) and § 1.901–2T(h)(2).

**FOR FURTHER INFORMATION CONTACT:** Michael Gilman, (202) 622–3850 (not a toll-free number).