only insures public safety. Compliance rather than enforcement is consistent with the objectives of the National Traffic and Motor Vehicle Safety Act.''

How To Comment on TarasPort's Application

We invite you to comment on TarasPort's application. Send your comments, in writing, to: Docket Management, National Highway Traffic Safety Administration, room PL–401, 400 Seventh Street, SW, Washington, DC 20590, in care of the docket and notice number shown at the top of this document. It would be helpful if you provide us with 10 copies of your comments.

We shall consider all comments received before the close of business on the comment closing date stated below. To the extent possible, we shall also consider comments filed after the closing date. You may examine the comments in the docket in room PL–401 both before and after that date, between the hours of 10 a.m. and 5 p.m. When we have reached a decision, we shall publish it in the **Federal Register**.

Comment closing date: February 12, 1999.

Authority: 49 U.S.C. 30113; delegations of authority at 49 CFR 1.50 and 501.4.

Issued: January 7, 1999.

L. Robert Shelton,

Associate Administrator for Safety Performance Standards.

[FR Doc. 99–686 Filed 1–12–99; 8:45 am]

BILLING CODE 4910–59–P

DEPARTMENT OF THE TREASURY

Customs Service

[T.D. 99–8]

19 U.S.C. 1625(c) Inapplicable to Certain Specific Manufacturing Drawback Rulings and General Manufacturing Drawback Notices of Acknowledgment

AGENCY: Customs Service, Treasury.

ACTION: General notice.

SUMMARY: Under 19 U.S.C. 1625(c) Customs is required to give notice of any proposed interpretive ruling that would modify or revoke a prior interpretive ruling. Customs is announcing in this document that it has determined that rulings involving no interpretive decision by Customs which modify or terminate specific manufacturing drawback rulings or terminate general manufacturing drawback notices of acknowledgment fall outside the scope of 19 U.S.C. 1625(c). Accordingly, it is Customs position that any such modifications or terminations do not require prior notice published in the Customs Bulletin.

DATES: January 13, 1999.

FOR FURTHER INFORMATION CONTACT: Bill Rosoff, Duty and Refund Determinations Branch, Office of Regulations and Rulings, 1300 Pennsylvania Avenue, NW, Washington, DC, 20029, Tel. (202) 927–2277.

SUPPLEMENTARY INFORMATION:

Background

This document concerns a position that Customs is taking that 19 U.S.C. 1625(c) is not applicable to:

(1) Factual non-interpretive modifications or terminations of specific drawback manufacturing rulings, or;

(2) Factual non-interpretive terminations of general manufacturing drawback notices of acknowledgment.

It is Customs position that the modification or termination of a specific manufacturing drawback ruling which involves no interpretive decision by Customs, or the termination for non-interpretive factual reasons of a general manufacturing drawback notice of acknowledgment, does not require prior notice published in the Customs Bulletin before publication of the final ruling.

Customs considers modifications or terminations which require no interpretation of the drawback laws and regulations by Customs as non-interpretive.

General Manufacturing Drawback Notices of Acknowledgment

Section 191.7 of the Customs Regulations (19 CFR 191.7) provides that applicants for drawback involving certain common manufacturing operations may apply for drawback by submitting a letter of notification of intent to operate under a general manufacturing drawback ruling that is published in Appendix A to Part 191, Customs Regulations. The letter of notification of intent contains much factual information, such as the name and address of the manufacturer or producer, locations of the factories which will operate under the letter of notification, description of the merchandise and the manufacturing process and the IRS number. The drawback office to which the letter of notification of intent to operate under a general manufacturing drawback ruling was submitted will review the letter and, if the letter complies with certain criteria set forth in 19 CFR 191.7(c), will issue an acknowledged letter of notification.

Specific Manufacturing Drawback Rulings

Section 191.8 of the Customs Regulations (19 CFR 191.8) provides that each manufacturer or producer of an article intended to be claimed for drawback is required to apply for a specific manufacturing drawback ruling unless operating under a general manufacturing drawback ruling.

The contents of an application for a specific manufacturing drawback ruling, as with a letter of notification of intent for general manufacturing drawback, include much factual, non-interpretive information. Examples of some issues which are factual and non-interpretive include an applicant's name and address, IRS number, description of the type of business in which engaged, factory location, manufacturer's election of the manner by which it intends to show the basis for its entitlement to drawback (i.e, ''used in,'' ''appearing in,'' ''used in less valuable waste''), election of whether the claim will involve trade-off, and location of the Customs office where claims will be filed, etc.

An application may also raise issues which require Customs to interpret the drawback statute and regulations. Such interpretive issues may arise in rulings where Customs erroneously concluded that a process accurately described in the application was a manufacture or production, where Customs erroneously concluded that a process accurately described in the application was a major conversion or that the materials used were required for the safe operation of the vessel or aircraft within the meaning of 19 U.S.C. 1313, or where Customs erroneously concluded that accurately described substitute merchandise was of the same kind and quality as the designated merchandise, etc.

If Customs determines that a specific manufacturing drawback application is consistent with the drawback law and regulations, a letter of approval will be issued to the applicant.

Approved Drawback Applications Are ''Rulings''

Before the final rule revising the drawback regulations published in the **Federal Register** (63 FR 10970) on March 5, 1998 became effective, an approved drawback application was called a drawback contract. In that final rule document, Customs affirmed that an approved drawback application is now considered a drawback ruling, rather than a drawback contract, and subject to the requirements of 19 CFR Part 177 and 19 U.S.C. 1625. Accordingly, a specific manufacturer's

statement of its proposed operations under 19 U.S.C. 1313(a), (b), (d) and (g) which is approved by Customs now constitutes a ruling.

Modification and Revocation of Rulings Under 19 U.S.C. 1625(c)

Pursuant to 19 U.S.C. 1625(c), before publishing a final ruling which would (1) modify (other than to correct a clerical error) or revoke a prior interpretive ruling which has been in effect for at least 60 days or; (2) have the effect of modifying the treatment previously accorded by Customs to substantially identical transactions, Customs shall publish in the Customs Bulletin a proposed interpretive ruling on the subject, giving interested parties the opportunity to comment.

Termination of Specific Manufacturing Drawback Rulings or General Manufacturing Drawback Notices of Acknowlegement

Under 19 CFR 191.8(h), a specific manufacturing drawback ruling remains in effect indefinitely unless it is terminated for one of two reasons: (1) it has not been used for five years and notice of termination is published in the Customs Bulletin, or: (2) the ruling recipient requests termination.

Under 19 CFR 191.7(d), an acknowledged letter of notification for general manufacturing drawback remains in effect indefinitely unless it is terminated under the same circumstances set forth in 19 CFR 191.8(h).

Termination of the effectiveness of a specific manufacturing drawback ruling or general manufacturing drawback notice of acknowledgment is equivalent to revocation under 19 U.S.C. 1625(c).

Modification of Specific Manufacturing Drawback Rulings

A specific manufacturing drawback ruling can be modified under 19 CFR 191.8(g) upon request of the manufacturer or producer. The Customs Regulations do not provide for modification of a general manufacturing drawback notice of acknowledgment.

Customs Processing of Approved Specific Manufacturing Drawback Rulings and General Manufacturing Drawback Notices of Acknowledgment

A unique computer-generated number is assigned when Customs approves a specific manufacturing drawback ruling or acknowledges the intent of a person to use a general manufacturing drawback ruling. This number must be used when filing drawback claims with Customs. This unique computer-generated number helps Customs track manufacturing drawback transactions, particularly under the new Drawback Selectivity System. The Drawback Selectivity System is intended to evaluate a drawback claimant's compliance with the drawback laws and regulations by providing a history of the claimant's activity. If a general manufacturing drawback notice of acknowledgment or a specific manufacturing drawback ruling is terminated, the computer-generated number is removed from the active file part of the Drawback Selectivity System as Customs intends to concentrate its compliance efforts on active claimants. If a specific manufacturing drawback ruling is modified, a suffix is added to the computer-generated number of the original approved ruling which will continue the ruling as an active file. This is important for purposes of the Drawback Selectivity Program in that it continues the original specific manufacturing drawback ruling as an active drawback selectivity file.

Independent of the Drawback Selectivity System, individual claims of both active or inactive claimants remain subject to verification under 19 CFR 191.61. If a verification of a general or specific manufacturing claim reveals that the letter of intent for general manufacturing drawback or application for specific manufacturing drawback inaccurately described the actual operation employed by the manufacturer, Customs may deny the claim without effecting a modification or termination. In that situation, the failure of the applicant to accurately describe the processing steps or the specifications of the designated and substituted merchandise in the application is the basis of denial of drawback.

Inapplicability of 19 U.S.C. 1625(c) to Factual, Non-Interpretive Modifications or Terminations of Specific Manufacturing Drawback Rulings or Non-Interpretive Terminations of General Manufacturing Drawback Notices of Acknowlegement

As stated above, there are many factual elements of specific manufacturing drawback rulings and letters of notice of intent which are acknowledged for general manufacturing drawback. These factual elements sometimes change and Customs is generally notified of such changes by the recipient of the specific manufacturing drawback ruling or the recipient of the notice of acknowledgment for general manufacturing drawback. Such factual changes reflect the recipient's altered circumstances and involve no interpretation of the drawback statute and regulations by Customs. It is Customs position that modifications or terminations of specific manufacturing drawback rulings or terminations of general manufacturing drawback notices of acknowledgment, which are limited to factual changes and involve no interpretive decision by Customs, fall outside the scope of 19 U.S.C. 1625(c) as this section is not triggered absent a proposed ''interpretive'' ruling or decision. Accordingly, any such proposed non-interpretive modification or termination does not require prior notice published in the Customs Bulletin before publication of the final ruling.

Furthermore, Customs perceives no benefit, either to the Service or to the applicant, in postponing publication of a final ruling pending prior publication of a notice which merely details changes to a recipient's factual circumstance.

Of course, any modification or termination based on information which requires Customs to interpret the drawback statute and regulations will continue to be subject to the procedures of 19 U.S.C. 1625(c).

Dated: January 7, 1999.

Stuart P. Seidel,

Assistant Commissioner, Office of Regulations and Rulings.

[FR Doc. 99–719 Filed 1–12–99; 8:45 am]

BILLING CODE 4820–02–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

[LR–1214]

Proposed Collection; Comment Request for Regulation Project

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104–13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning an existing final regulation, LR–1214 (TD 7430), Discharge of Liens (§ 301.7425–3(b)(2)).

DATES: Written comments should be received on or before March 15, 1999 to be assured of consideration.