

extending upward from 700 feet above the surface is required for aircraft executing the GPS RWY 3 and GPS RWS 21 SIAP at Kingman Airport. The effect of this action will provide adequate airspace for aircraft executing the GPS RWY 3 SIAP at Kingman Airport, Kingman, AZ.

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 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 his rule will not have a significant economic impact on a substantial number of small entities under the criteria of the Regulatory Flexibility Act.

List of Subjects in 14 CFR Part 71

Airspace, Incorporation by reference, Navigation (air).

Adoption of the Amendment

In consideration of the foregoing, the Federal Aviation Administration amends 14 CFR part 71 as follows:

PART 71—DESIGNATION OF CLASS A, CLASS B, CLASS C, CLASS D, AND CLASS E AIRSPACE AREAS; AIRWAYS; ROUTES; AND REPORTING POINTS.

1. The authority citation for 14 CFR part 71 continues to read as follows:

Authority: 49 U.S.C. 106(g), 40103, 40113, 40120 E.O. 10854, 24 FR 9565, 3 CFR, 1959–1963 Comp., p. 389; 14 CFR 11.69.

§ 71.1 [Amended]

2. The incorporation by reference in 14 CFR 71.1 of the Federal Aviation Administration Order 7400.9F, Airspace Designations and Reporting Points, dated September 10, 1998, and effective September 16, 1998, is amended as follows:

Paragraph 6005 Class E airspace areas extending upward from 700 feet or more above the surface of the earth

* * * * *

AWP AZ E5 Kingman, AZ [Revised]

Kingman Airport, AZ
(Lat. 35°15'34"N, long. 113°56'17"W)
Kingman VOR/DME
(Lat. 35°15'38"N, long. 113°56'03")

That airspace extending upward from 700 feet above the surface within a 4.3-mile radius of the Kingman Airport and that airspace within 4.3 miles each side of the Kingman VOR 025° radial, extending from the 4.3-mile radius to 16.5 miles northeast of the Kingman VOR and that airspace 1.7 miles each side of the Kingman VOR 226° radial, extending from the 4.3-mile radius to 9 miles southwest of the Kingman VOR. That airspace extending 1,200 feet above the surface within 4.3 miles southeast and 7.8 miles northwest of the Kingman VOR 025° and 205° radii, extending from 11.3 miles southwest to 33 miles northeast of the Kingman VOR and that airspace bounded by a line beginning at lat. 35°24'50"N, long. 114°01'20"W; to lat. 35°08'40"N, long. 114°10'29"W; to lat. 35°21'15"N, long. 114°13'28"W., thence to the point of beginning.

* * * * *

Issued in Los Angeles, California, on July 27, 1999.

John Clancy,
Manager, Air Traffic Division, Western-Pacific Region.

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DEPARTMENT OF THE TREASURY

Customs Service

19 CFR Parts 4, 10, 12, 24, 102, 112, 113, 118, 122, 133, 141, 143, 144, 148, 162, 173, 174 and 181

[T.D. 99-64]

Technical Corrections to the Customs Regulations

AGENCY: Customs Service, Department of the Treasury.

ACTION: Final rule.

SUMMARY: This document amends the Customs Regulations by making certain technical corrections necessary to ensure that the regulations are as accurate and up-to-date as possible. Some of the corrections involve typographical and printing errors, some involve corrections to correlate with prior regulatory changes, some involve changes to regulatory language to more accurately reflect the underlying statutory language; however, none of the corrections involve changes in substantive legal requirements.

EFFECTIVE DATE: August 10, 1999.

FOR FURTHER INFORMATION CONTACT: Keith Rudich, Regulations Branch (202) 927-2391.

SUPPLEMENTARY INFORMATION:

Background

It is Customs policy to periodically review its regulations to ensure that

they are as accurate and up-to-date as possible, so that the importing and general public are aware of Customs programs, requirements, and procedures regarding import-related activities. As part of this review policy, Customs has determined that certain changes affecting Parts 4, 10, 12, 24, 102, 112, 113, 118, 122, 133, 141, 143, 144, 148, 162, 173, 174 and 181 of the Customs Regulations (19 CFR parts 4, 10, 12, 24, 102, 112, 113, 118, 122, 133, 141, 143, 144, 148, 162, 173, 174 and 181) are necessary to correct typographical and citation-referencing errors, and to make certain conforming changes to the regulations. Many of these changes are being made to conform the language in the Customs Regulations to the language of the Customs Modernization provisions of the North American Free Trade Agreement Implementation Act (Pub. L. 103-182, Title VI) (“the Mod Act”). Following is a summary of these changes:

Discussion of Changes

Part 4

Section 4.9(f) provides that the master of a vessel who fails to make entry or presents any entry document which is forged, altered or false is liable for certain civil penalties, as provided in 19 U.S.C. 1436. This document amends § 4.9(f) to reflect the amendment to 19 U.S.C. 1436 by section 611 of the Mod Act that penalties are also applicable for electronically transmitting any forged, altered, or false document, paper, information, data or manifest to Customs.

Section 4.12(a)(5) provides that unless the vessel master provides the required notification of a manifest discrepancy and that the discrepancy was due to clerical error, applicable penalties will be assessed. Further, repeated manifest discrepancies may be deemed negligent and not clerical error. This document amends the definition of “clerical error” to match the definition provided in 19 U.S.C. 1584 as amended by section 619 of the Mod Act, to include electronic submissions. Accordingly, after the word “submission” the words “(electronically or otherwise)” are added.

Section 4.61(b) requires the port director to verify that a vessel is in compliance with certain requirements prior to granting clearance. Section 4.61(b)(3), concerning documentation, makes a reference to § 4.64, which is a “reserved” section. Therefore, this document deletes the reference to § 4.64.

Section 4.82 concerns vessels touching at a foreign port while in

coastwise trade. In § 4.82(a) and (d), footnotes 112, and 113, respectively contain requirements pertaining to manifests of cargo and whether a duty is payable by reason of a vessel taken in at one port of the United States and touching at a foreign port during the voyage. Changes made to 19 U.S.C. 293 and 294, as amended by section 686 of the Mod Act, necessitate the removal of footnotes 112 and 113, respectively. Further, in § 4.82(a), there is a reference to Great Lakes license endorsements which were repealed by Pub. L. 104-324, Title XI, § 1115(a), 110 Stat. 3972 (October 19, 1996). Accordingly, the language referring to Great Lakes license endorsements in § 4.82(a) is deleted.

Part 10

In § 10.41b(1), concerning receiving permission from the port director for release of certain shipping devices in international traffic without entry or duty and without the shipping devices being serially numbered or marked, the number "13" inadvertently appears between the words "serially" and "numbered". The number "13" is, therefore, deleted.

In § 10.41b(2)(iv), concerning the reporting period for the clearance of serially numbered substantial holders or outer containers, the number "14" inadvertently appears between the word "tendered" and an open parenthesis mark. The number "14" is, therefore, deleted.

In § 10.41b(4), concerning the port director's actions on the application for exemption from serial numbering or marking requirements, the number "15" inadvertently appears between the words "the" and "application". The number 15 is, therefore, deleted.

Part 12

In § 12.8(b), concerning liquidated damages assessed for breach of a bond on imported meat, meat-food products, horse meat, and horse meat-food products, the monetary cap of \$20,000 for cancellation of liquidated damages by a port director is referenced. However, § 172.21 provides that a Fines, Penalties, and Forfeiture Officer may cancel claims for liquidated damages when the claim is \$100,000 or less. Accordingly, for consistency, § 12.8(b) is revised to replace the \$20,000 with \$100,000.

Part 24

In § 24.21(b)(9), concerning the fees charged for administrative overhead costs, the reference to "§ 111.12(a)(2)" is revised to read "§ 111.12(a)".

In § 24.24(g), concerning the maintenance of records for the harbor

maintenance fee, the last sentence references "§§ 162.1a through 162.1i"; however, effective July 16, 1998, the adoption of new Part 163 replaces the reference for those sections.

Accordingly, the reference is revised to "part 163".

Part 102

Section 102.20 lists for specific North American Free Trade Agreement purposes specific tariff shift rules and other requirements for determining the country of origin of imported goods other than textiles and apparel products covered by § 102.21. In § 102.20(p), Section XVII: Chapters 86 through 89, the entry under "Tariff shift and/or other requirements" for 8716.10-8716.80 is grammatically unclear and is revised to read "A change to subheading 8716.10 through 8716.80 from any other heading, or from subheading 8716.90 except when that change is pursuant to General Rule of Interpretation 2(a)."

Part 112

In § 112.41, concerning identification cards for a licensed cartman or lighterman and their employees, the title "the Bureau of Customs" is used. Customs is officially a "Service", not a "Bureau". Accordingly, the words "the Bureau of" are deleted.

Part 113

In § 113.38(c)(4), concerning Customs review of a submission by a delinquent surety before determining whether to not accept further bonds from the surety, there is a reference to "(c)(4)". Due to the deletion of a prior paragraph the numbering for this reference should read "(c)(3)". Accordingly, the reference to "(c)(4)" is revised to read "(c)(3)".

Part 118

In § 118.12, concerning a port director's actions on an application for a centralized examination station (CES), the second sentence is amended by deleting the word "imported" to conform to changes made in T.D. 98-29.

Part 122

In § 122.162(b), concerning the failure to notify the port director and explain differences in an air cargo manifest, the definition of "clerical error" is being changed to match the definition provided in 19 U.S.C. 1584 as amended by section 619 of the Mod Act, to include electronic submissions and correspond to the identical definition appearing at § 4.12(a)(5).

Part 133

In §§ 133.26 and 133.46, involving the demand for redelivery of released

merchandise and the demand for redelivery of released articles, respectively, the reference to § 141.113(g) should read § 141.113(h). The reference is accordingly revised.

Part 141

Sections 141.64, 141.90(a) and 141.103 are amended in light of the amendment of 19 U.S.C. 1484 by section 637 of the Mod Act which shifted to the importer of record the burden to use reasonable care in providing to Customs the correct classification, appraisement and rate of duty applicable to merchandise in entry documentation, and furnishing at the time of entry sufficient information to enable Customs to determine admissibility, assess proper duties, collect accurate statistics and to determine compliance with any other legal requirement.

Accordingly, Customs believes that the regulations should no longer provide that Customs has the burden to review entry and entry summary documentation before acceptance to ensure that all entry and statistical requirements are complied with and that indicated values and rates of duty appear to be correct; § 141.64 currently provides that Customs has that burden. Section 141.64 is being amended to reflect that while it is not Customs burden to review entry and entry summary documentation, Customs may still in its discretion return documentation in which errors are found prior to acceptance. Further, in accordance with 19 U.S.C. 1484, the entered tariff classification, rate of duty, value and estimated duties no longer need to be approved by the port director; § 141.90(a) now provides that the port director has this responsibility. Also, as a result of the above amendment to section 1484, it is not the port director's responsibility to determine the amount of estimated duties "deemed necessary" to be deposited; § 141.103 now states that this is the port director's responsibility. Accordingly, as it is now the responsibility of the importer of record to use "reasonable care" in submitting proper information and documentation with Customs, pursuant to 19 U.S.C. 1484, these responsibilities of Customs regarding acceptance of entry documentation are removed from the regulations. To effect this, § 141.64 is amended by removing the word "shall" in the first sentence and inserting the word "may" in its place; § 141.90 is amended by removing and reserving paragraph (a); and § 141.103 is amended by removing the words "deemed necessary by the port director".

In § 141.68(b), concerning when an entry summary serves as both the entry documentation and entry summary, there is a reference to § 142.13(c). Pursuant to a realignment of the paragraphs of § 142.13 by T.D. 95-77, the correct reference should be “§ 142.13(b)”. The reference is accordingly revised.

In § 141.113(b), concerning the recall of textiles and textile products released from Customs custody, the reference to § 113.62(k)(1) should read § 113.62(l)(1). The reference is accordingly revised.

Part 143

In § 143.21(j), concerning merchandise determined to be unique in character or design so as to be eligible for informal entry, the language is clarified by deleting the word “so” before the word “unique” and adding “, such” after the word “design”.

Part 144

Section 144.37(h)(2)(vi) concerns a Class 9 warehouse withdrawal for exportation using a sales ticket for goods purchased in a duty-free store. This section is corrected to reflect that the importer's personal exemption is available as to goods purchased in a duty-free store, should such goods later be returned to the United States. This conforms the section with 19 U.S.C. 1555(b)(6)(B) and § 19.35(e)(2).

Part 148

In § 148.51(a)(1), concerning the application for exemption from duty and internal revenue tax by a nonresident arriving in the U.S. who is not entitled to an exemption for gifts, the reference to subheading “9804.00.39”, HTSUS is incorrect. This reference is amended to read subheading “9804.00.30”, HTSUS.

Part 162

In § 162.65(c), concerning the notice and demand for payment of a penalty for cargo or baggage containing unmanifested narcotic drugs or marihuana, the last word of the first sentence “responsiblie” is misspelled. This document corrects the misspelled word.

Section 162.72(b), concerning the penalties for violation of section 584(a)(1), Tariff Act of 1930 (19 U.S.C. 1584(a)(1)), as amended, states that the penalty for lack of or discrepancy in a manifest is \$500. Pursuant to 19 U.S.C. 1584, the penalty amount of \$500 has been increased to \$1000. This document corrects the regulation to reflect the correct statutory penalty.

In § 162.73, concerning penalties under section 592, Tariff Act of 1930, as

amended (19 U.S.C. 1592), the language is revised to reflect that pursuant to Pub. L. 104-295, the penalty is applicable to taxes and fees as well as duties.

In § 162.74(c), as amended by T.D. 98-49 published in the **Federal Register** (63 FR 29126) on May 28, 1998, concerning the tender of actual loss of duties under a prior disclosure by a person of a violation of law committed by that person involving the filing or attempted filing of a drawback claim, or an entry or introduction, or attempted entry or introduction of merchandise in the United States by fraud, gross negligence, or negligence, the words “his or her” in the second sentence are misleading regarding the fact that Customs calculates the actual loss of duties. This document clarifies the matter.

In § 162.79b, concerning the recovery of the actual loss of duties resulting from a violation of 19 U.S.C. 1592, the language is revised to reflect that there is liability for taxes and fees as well as duties.

Part 173

Section 173.6 provides that where there is probable cause to believe there is fraud in a case, a port director may reliquidate an entry within two years after the date of liquidation or last reliquidation. This section is being removed from the regulations. The authority for § 173.6 was 19 U.S.C. 1521 which was repealed by section 618 of the Mod Act.

Part 174

In § 174.13(a), concerning the contents of a protest, there are nine paragraphs detailing the types of information required. The connective word “and” should be set forth between paragraphs (a)(8) and (a)(9), rather than between paragraphs (a)(7) and (a)(8) as is currently printed. Also, in (a)(9), the word “declaration” is misspelled as “delcaration”. This document corrects these errors.

Part 181

In § 181.82(b)(1)(ii), concerning “voluntarily” correcting a declaration in connection with a claim for preferential tariff treatment for a good under NAFTA so as to not be subject to a penalty, the reference to “§ 162.74(g)” is revised to read § 162.74(i)”. This reflects the restructuring of § 162.74 set forth in T.D. 98-49.

In § 181.93(b)(5)(i)(B)(4), concerning whether the requester for a NAFTA advance ruling has knowledge that the issue is already subject of a request for an advance ruling, there is a reference to § 181.76(d)(1). However, because a

new section (b) was added to § 181.76 by T.D. 95-68, the original § 181.76(d)(1) was redesignated as § 181.76(e)(1). Therefore, the reference to § 181.76(d)(1)” is revised to read “§ 181.76(e)(1)”.

Inapplicability of Public Notice and Comment Requirements, Delayed Effective Date Requirements, the Regulatory Flexibility Act, and Executive Order 12866

Inasmuch as these amendments merely correct certain typographical, technical and printing errors in the regulations and otherwise conform the Customs Regulations to existing law or practice, pursuant to 5 U.S.C. 553(a)(2) and (b)(B), good cause exists for dispensing with notice and public procedure thereon as unnecessary. For the same reasons, good cause exists for dispensing with a delayed effective date under 5 U.S.C. 553(a)(2) and (d)(3). Since this document is not subject to the notice and public procedure requirements of 5 U.S.C. 553, it is not subject to provisions of the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*). This amendment does not meet the criteria for a “significant regulatory action” as defined in E.O. 12866.

Drafting Information. The principal author of this document was Keith B. Rudich, Regulations Branch, Office of Regulations and Rulings, U.S. Customs Service. However, personnel from other offices participated in its development.

List of Subjects

19 CFR Part 4

Bonds, Cargo vessels, Common carriers, Customs duties and inspection, Declarations, Drug traffic control, Entry, Exports, Fees, Foreign commerce and trade statistics, Freight, Harbors, Imports, Inspection, Merchandise, Penalties, Prohibited merchandise, Reporting and recordkeeping requirements, Shipping, Vessels.

19 CFR Part 10

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

19 CFR Part 12

Animals, Bonds, Customs duties and inspection, Economic sanctions, Entry of merchandise, Fees assessment, Imports, Meats, Reporting and recordkeeping requirements, Sanctions.

19 CFR Part 24

Accounting, Customs duties and inspection, Fee, Financial and accounting procedures, Harbors, Reporting and recordkeeping requirements, Taxes, User Fees.

19 CFR Part 102

Customs duties and inspection, Customs ports of entry, Imports, Shipments, Sureties.

19 CFR Part 112

Administrative practice and procedure, Customs duties and inspection, Exports, Freight forwarders, Imports, Reporting and recordkeeping requirements.

19 CFR Part 113

Bonds, Customs duties and inspection, Reporting and recordkeeping requirements, Surety bonds.

19 CFR Part 118

Administrative practice and procedure, Bonds, Customs duties and inspection, Drug traffic control, Reporting and recordkeeping requirements, Security measures.

19 CFR Part 122

Administrative practice and procedure, Bonds, Customs duties and inspection, Freight, Imports, Penalties, Reporting and recordkeeping requirements.

19 CFR Part 133

Customs duties and inspection, Fees assessment, Imports, Penalties, Prohibited merchandise, Reporting and recordkeeping requirements, Restricted merchandise, Seizures and forfeitures, Trademarks, Trade names.

19 CFR Part 141

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

19 CFR Part 143

Automated Broker Interface (ABI), Customs duties and inspection, Electronic entry filing, Entry of merchandise, Invoice requirements, Reporting and recordkeeping requirements.

19 CFR Part 144

Customs duties and inspection, Reporting and recordkeeping requirements, Warehouses.

19 CFR Part 148

Aliens, Customs duties and inspection, Declarations, Foreign officials, Privileges and immunities, Reporting and recordkeeping requirements, Taxes.

19 CFR Part 162

Administrative practice and procedure, Customs duties and inspection, Drug traffic control,

Inspection, Law enforcement, Penalties, Prohibited merchandise, Restricted merchandise, Reporting and recordkeeping requirements, Search warrants, Seizures and forfeitures.

19 CFR Part 173

Administrative practice and procedure, Customs duties and inspection.

19 CFR Part 174

Administrative practice and procedure, Customs duties and inspection, Reporting and recordkeeping.

19 CFR Part 181

Administrative practice and procedure, Canada, Customs duties and inspection, Imports, Mexico, Reporting and recordkeeping requirements, Trade agreements (North American Free-Trade Agreement).

Amendment to the Regulations

In accordance with the preamble, Parts 4, 10, 12, 24, 102, 112, 113, 118, 122, 133, 141, 143, 144, 148, 162, 173, 174 and 181 of the Customs Regulations (19 CFR Parts 4, 10, 12, 24, 102, 112, 113, 118, 122, 133, 141, 143, 144, 148, 162, 173, 174 and 181) are amended as set forth below:

PART 4—VESSELS IN FOREIGN AND DOMESTIC TRADES

1. The general authority citation for part 4 and the specific relevant authority citations for §§ 4.9, 4.12, and 4.82 continue to read as follows:

Authority: 5 U.S.C. 301; 19 U.S.C. 66, 1431, 1433, 1434, 1624; 46 U.S.C. App. 3, 91.

Section 4.9 also issued under 42 U.S.C. 269; 46 U.S.C. App. 677;

Section 4.12 also issued under 19 U.S.C. 1584;

Section 4.82 also issued under 19 U.S.C. 293, 294, 46 U.S.C. App. 123;

§ 4.9 [Amended]

2. Section 4.9(f) is amended by removing in the first sentence the language “any document required by this section which is forged, altered, or false,” and adding in its place the words “or transmits, electronically or otherwise, any forged, altered, or false document, paper, information, data or manifest.”.

§ 4.12 [Amended]

3. Section 4.12(a)(5) is amended by adding in the second sentence after the

word “submission” the words “(electronically or otherwise)”.

§ 4.61 [Amended]

4. Section 4.61(b)(3) is amended by removing the parenthetical reference “(§ 4.64)”.

§ 4.82 [Amended]

5. Section 4.82(a) is amended to add in the first sentence after the first word “A” the words “United States”, and to remove the words “”, where appropriate, a Great Lakes license endorsement” and add in their place the words “coastwise endorsement, or both”.

6. Part 4 is amended by removing and reserving footnotes 112 and 113; and removing the superscript footnote referencing designations 112 and 113 from the text.

PART 10—ARTICLES CONDITIONALLY FREE, SUBJECT TO A REDUCED RATE, ETC.

1. The general authority citation for part 10 and the specific relevant authority citation for § 10.41b continue to read as follows:

Authority: 19 U.S.C. 66, 1202 (General Note 20, Harmonized Tariff Schedule of the United States (HTSUS)), 1321, 1481, 1484, 1498, 1508, 1623, 1624, 3314.

Section 10.41b also issued under 19 U.S.C. 1202 (Chapter 98, Subchapter III, U.S. Note 3, HTSUS);

§ 10.41b [Amended]

2. Section 10.41b(b)(1) is amended by removing in the first sentence the number “13” which appears between the words “serially” and “numbered”.

3. Section 10.41b(b)(2)(iv) is amended by removing the number “14” which appears between the word “tendered” and a parenthetical clause.

4. In § 10.41b(b)(4), the third sentence is amended by removing the number “15” which appears between the words “the” and “application”.

PART 12—SPECIAL CLASSES OF MERCHANDISE

1. The general authority citation for Part 12 continues to read as follows:

Authority: 5 U.S.C. 301; 19 U.S.C. 66, 1202 (General Note 20, Harmonized Tariff Schedule of the United States (HTSUS)), 1624.

§ 12.8 [Amended]

2. Section 12.8(b) is amended in the first sentence by removing the monetary cap of “\$20,000” and adding in its place the monetary cap of “\$100,000”.

PART 24—CUSTOMS FINANCIAL AND ACCOUNTING PROCEDURE

1. The general authority citation for Part 24 and the specific relevant authority for § 24.24 continue to read as follows:

Authority: 5 U.S.C. 301; 19 U.S.C. 58a-58c, 66, 1202 (General Note 20, Harmonized Tariff Schedule of the United States (HTSUS)), 1450, 1624, 31 U.S.C. 9701.

* * * * *

Section 24.24 also issued under 26 U.S.C. 4461, 4462;

* * * * *

§ 24.21 [Amended]

2. Section 24.21(b)(9) is amended by removing the citation “111.12(a)(2)” and adding in its place the citation “§ 111.12(a)”.

§ 24.24 [Amended]

3. “In § 24.24(g), the last sentence is amended by removing the citations §§ 162.1a through 162.1i” and adding in their place the citation “part 163”.

PART 102—RULES OF ORIGIN

1. The general authority citation for Part 102 continues to read as follows:

Authority: 19 U.S.C. 66, 1202 (General Note 20, Harmonized Tariff Schedule of the United States (HTSUS)), 1624, 3314, 3592.

* * * * *

§ 102.20 [Amended]

2. Section 102.20(p), “Section XVII: Chapters 86 through 89”, is amended by revising the entry in the “Tariff shift and/or other requirements” column adjacent to 8716.10–8716.80 in the “HTSUS” column, to read “A change to subheading 8716.10 through 8716.80 from any other heading, or from subheading 8716.90 except when that change is pursuant to General Rule of Interpretation 2(a).”

PART 112—CARRIERS, CARTMEN, AND LIGHTERMEN

1. The general authority citation for Part 112 continues to read as follows:

Authority: 19 U.S.C. 66, 1551, 1565, 1623, 1624.

* * * * *

§ 112.41 [Amended]

2. Section 112.41 is amended by removing in the first sentence the words “the Bureau of”.

PART 113—CUSTOMS BONDS

1. The general authority citation for Part 113 continues to read as follows:

Authority: 19 U.S.C. 66, 1623, 1624.

* * * * *

§ 113.38 [Amended]

2. Section 113.38(c)(4) is amended by removing in the first sentence the reference to “(c)(4)” and adding in its place “(c)(3)”.

PART 118—CENTRALIZED EXAMINATION STATIONS

1. The general authority citation for Part 118 continues to read as follows:

Authority: 19 U.S.C. 66, 1499, 1623, 1624; 22 U.S.C. 401; 31 U.S.C. 5317.

* * * * *

§ 118.12 [Amended]

2. Section 118.12 is amended by removing the word “imported” from the last sentence.

PART 122—AIR COMMERCE REGULATIONS

1. The general authority citation for Part 122 continues to read as follows:

Authority: 5 U.S.C. 301; 19 U.S.C. 58b, 66, 1433, 1436, 1448, 1459, 1590, 1594, 1623, 1624, 1644, 1644a.

* * * * *

§ 112.162 [Amended]

2. Section 122.162(b) is amended by removing the words “,made when the manifest is prepared, assembled or submitted” and adding in their place the words “in the preparation, assembly, or submission (electronically or otherwise) of the manifest”.

PART 133—TRADEMARKS, TRADE NAMES AND COPYRIGHTS

1. The general authority citation for Part 133 and the specific relevant authority citation for §§ 133.26 and 133.46 continue to read as follows:

Authority: 17 U.S.C. 101, 601, 602, 603; 19 U.S.C. 66, 1624; 31 U.S.C. 9701.

* * * * *

Sections 133.26 and 133.46 also issued under 19 U.S.C. 1623.

* * * * *

§ 133.26 and 133.46 [Amended]

2. Sections 133.26 and 133.46 are amended by removing the citation § 141.113(g) and adding in its place the citation “§ 141.113(h)”.

PART 141—ENTRY OF MERCHANDISE

1. The general authority citation for Part 141 and the specific relevant authority citations for §§ 141.68, 141.90, and 141.113 continue to read as follows:

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

* * * * *

Section 141.68 also issued under 19 U.S.C. 1315;

* * * * *

Section 141.90 also issued under 19 U.S.C. 1487;

* * * * *

Section 141.113 also issued under 19 U.S.C. 1499, 1623.

§ 141.64 [Amended]

2. Section 141.64 is amended by removing the word “shall” in the first sentence and adding in its place the word “may”.

§ 141.68 [Amended]

3. Section 141.68(b) is amended by removing the citation “§ 142.13(c)” and adding in its place “§ 142.13(b)”.

§ 141.90 [Amended]

4. Section 141.90 is amended by removing and reserving paragraph (a).

§ 141.103 [Amended]

5. Section 141.103 is amended by removing the words “deemed necessary by the port director”.

§ 141.113 [Amended]

6. Section 141.113(b) is amended by removing the citation “§ 113.62(k)(1)” and adding in its place “§ 113.62(l)(1)”.

PART 143—SPECIAL ENTRY PROCEDURES

1. The general authority citation for Part 143 continues to read as follows:

Authority: 19 U.S.C. 66, 1481, 1484, 1498, 1624.

* * * * *

§ 143.21 [Amended]

2. Section 143.21(j) is amended by removing the word “so” which appears before the word “unique”, and by adding, “, such” after the word “design”.

PART 144—WAREHOUSE AND REWAREHOUSE ENTRIES AND WITHDRAWALS

1. The general authority citation for Part 144 and the specific authority citation for § 144.37 continue to read as follows:

Authority: 19 U.S.C. 66, 1484, 1557, 1559, 1624.

* * * * *

Section 144.37 also issued under 19 U.S.C. 1555, 1562.

§ 144.37 [Amended]

2. In § 144.37(h)(2)(vi), the first sentence is amended by removing the phrase “without personal exemption” and adding in its place the phrase “with personal exemption”.

PART 148—PERSONAL DECLARATIONS AND EXEMPTIONS

1. The general authority citation for Part 148 and the specific relevant

authority citation for § 148.51 continue to read as follows:

Authority: 19 U.S.C. 66, 1496, 1498, 1624. The provisions of this part, except for subpart C, are also issued under 19 U.S.C. 1202 (General Note 20, Harmonized Tariff Schedule of the United States).

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Sections 148.43, 148.51, 148.63, 148.64, 148.74 also issued under 19 U.S.C. 1321;

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§ 148.51 [Amended]

2. Section 148.51(a)(1) is amended by removing the reference "9804.00.39" and adding in its place "9804.00.30".

PART 162—INSPECTION, SEARCH AND SEIZURE

1. The general authority citation for Part 162 and the specific relevant authority citation for §§ 162.65 and 162.72 continue to read as follows:

Authority: 5 U.S.C. 301; 19 U.S.C. 66, 1624.

* * * * *

Section 162.65 also issued under 19 U.S.C. 1584, 21 U.S.C. 960, 961;

Sections 162.65 and 162.72 also issued under 19 U.S.C. 1431(b) and 19 U.S.C. 1644.

§ 162.65 [Amended]

2. Section 162.65(c) is amended by removing the last word of the first sentence, "responsiblie", and adding in its place the word "responsible".

§ 162.72 [Amended]

3. Section 162.72 is amended by removing the amount "\$500" in paragraphs (b)(1), (b)(2) and (b)(3)(ii) and by adding "\$1,000" in its place.

§ 162.73 [Amended]

4. Section 162.73 is amended by adding after the word "duties" appears in paragraphs (a)(2)(i), (a)(2)(ii), (a)(3)(i), (a)(3)(ii), (b)(1)(i), (b)(1)(ii), and (b)(2), the words ", taxes and fees".

§ 162.74 [Amended]

5. Section 162.74(c) is amended by removing in the second sentence the words "his or her" and adding in their place "Customs".

§ 162.79b [Amended]

6. Section 162.79b is amended by adding after each time the word "duties" appears in the heading and text, the words ", taxes and fees".

PART 173—ADMINISTRATIVE REVIEW IN GENERAL

1. The authority citation for part 173 continues to read as follows:

Authority: 19 U.S.C. 66, 1501, 1520, 1624.

§ 173.6 [Removed]

2. Section 173.6 is removed.

PART 174—PROTESTS

1. The general authority citation for Part 174 continues to read as follows:

Authority: 19 U.S.C. 66, 1514, 1515, 1624.

* * * * *

§ 174.13 [Amended]

2. Section 174.13(a)(7) is amended by removing the last word, "and".

3. Section 174.13(a)(8) is amended by removing the period at the end of the sentence and adding in its place "; and".

4. Section 174.13(a)(9) is amended by removing the word "delcaration" and adding in its place the word "declaration".

PART 181—NORTH AMERICAN FREE TRADE AGREEMENT

1. The general authority citation for Part 181 continues to read as follows:

Authority: 19 U.S.C. 66, 1202 (General Note 20, Harmonized Tariff Schedule of the United States (HTSUS)), 1624, 3314.

* * * * *

§ 181.82 [Amended]

2. Section 181.82(b)(1)(ii) is amended by removing the reference "§ 162.74(g)" and adding in its place "§ 162.74(i)".

§ 181.93 [Amended]

3. Section 181.93(b)(5)(i)(B)(4) is amended by removing the reference "§ 181.76(d)(1)" and adding in its place "§ 181.76(e)(1)".

Raymond W. Kelly,

Commissioner of Customs.

Approved: July 6, 1999.

John P. Simpson.

Deputy Assistant Secretary of the Treasury,
[FR Doc. 99-20506 Filed 8-9-99; 8:45 am]

BILLING CODE 4820-02-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 8831]

RIN 1545-AU90

Inbound Grantor Trusts With Foreign Grantors

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final and temporary regulations.

SUMMARY: This document contains regulations implementing sections 672(f) and 643(h) of the Internal Revenue Code, as amended by the Small Business Job Protection Act of 1996, which relate to the application of the grantor trust rules to certain trusts established by foreign persons. These regulations affect primarily U.S. persons who are beneficiaries of trusts established by foreign persons. This document also contains temporary regulations defining the term *grantor* for purposes of part I of subchapter J, chapter 1 of the Internal Revenue Code. The text of these temporary regulations serves as the text of the proposed regulations set forth in the notice of proposed rulemaking published elsewhere in this issue of the **Federal Register**.

DATES: *Effective Date:* These regulations are effective August 10, 1999.

Applicability Dates: For dates of applicability of § 1.643(h)-1, see § 1.643(h)-1(h). For dates of applicability of § 1.671-2T(e), see § 1.671-2T(e)(7). For dates of applicability of §§ 1.672(f)-1 through 1.672(f)-5, see §§ 1.672(f)-1(c), 1.672(f)-2(e), 1.672(f)-3(e), 1.672(f)-4(h), and 1.672(f)-5(c).

FOR FURTHER INFORMATION CONTACT: M. Grace Fleeman (202) 622-3880 concerning the regulations generally, and James A. Quinn (202) 0622-3060 concerning § 1.671-2T(e) and § 1.672(f)-1 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

On June 5, 1997 (62 FR 37819) Treasury and the IRS published a notice of proposed rulemaking (REG-252487-96) under sections 643(h), 671, 672(f), and 7701 of the Internal Revenue Code (Code). Comments responding to the notice were received and a public hearing was held on August 27, 1997. After consideration of the comments, the proposed regulations under sections 643(h) and 672(f) are adopted as final regulations as revised by this Treasury decision. The proposed regulations under section 671 are issued as revised by this Treasury decision as temporary regulations. The revisions are discussed below. The proposed regulations under section 7701 are withdrawn. The temporary regulations under section 671 are also being issued as proposed regulations published elsewhere in this issue of the **Federal Register**.