Proposed Rules

DEPARTMENT OF HOMELAND SECURITY
Bureau of Customs and Border Protection

DEPARTMENT OF THE TREASURY
19 CFR Parts 113 and 191
[USCBP–2009–0021]
RIN 1505–AC18

Drawback of Internal Revenue Excise Tax

AGENCY: Customs and Border Protection, Department of Homeland Security; Department of the Treasury.

ACTION: Withdrawal of notice of proposed rulemaking.

SUMMARY: This document withdraws a notice of proposed rulemaking, published in the Federal Register on October 15, 2009, that proposed amendments to title 19 of the Code of Federal Regulations to: preclude the filing of a substitution drawback claim for internal revenue excise tax paid on imported merchandise in situations where no excise tax was paid upon the substituted merchandise or where the substituted merchandise is the subject of a different claim for refund or drawback of tax under any provision of the Internal Revenue Code; and (2) add a basic importation and entry bond condition to the CBP regulations to foster compliance with the amended drawback provision. The comment period was extended twice to allow additional time for interested parties to submit comments on the proposed rulemaking. The comment period ended on January 12, 2010.

Withdrawal of Notice of Proposed Rulemaking

CBP is withdrawing the notice of proposed rulemaking published in the Federal Register (74 FR 52928) on October 15, 2009, so that relevant issues involved in the proposed rulemaking may be further considered.

David V. Aguilar,
Acting Deputy Commissioner, U.S. Customs and Border Protection.


Michael Mundaca,
Acting Assistant Secretary of the Treasury.

[FR Doc. 2010–4379 Filed 3–1–10; 8:45 am]

DEPARTMENT OF THE TREASURY
Alcohol and Tobacco Tax and Trade Bureau

27 CFR Parts 28 and 44
[Docket No. TTB–2009–0005; Notice No. 102; Re: Notice Nos. 100 & 101]
RIN 1513–AB77

Drawback of Internal Revenue Excise Taxes

AGENCY: Alcohol and Tobacco Tax and Trade Bureau, Treasury.

ACTION: Withdrawal of notice of proposed rulemaking.

SUMMARY: This document withdraws a notice of proposed rulemaking, published in the Federal Register on October 15, 2009, that proposed conforming amendments to reflect proposed Customs and Border Protection regulations stating that domestic merchandise on which no tax is paid under the Internal Revenue Code may not be substituted for imported merchandise for purposes of claims for drawback of tax under the customs laws and regulations. The notice is being withdrawn to permit further consideration of the relevant issues involved in the proposed rulemaking.

DATES: The proposed rulemaking is withdrawn on March 2, 2010.

FOR FURTHER INFORMATION CONTACT:
Gerry Isenberg, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW., Suite 200–E, Washington, DC 20220; telephone (202) 453–2097.

SUPPLEMENTARY INFORMATION:

Background

On October 15, 2009, the Alcohol and Tobacco Tax and Trade Bureau (TTB) published in the Federal Register a notice of proposed rulemaking to amend its regulations to clarify the relationship between tax payment under the Internal Revenue Code of 1986 and drawback of tax under the Tariff Act of 1930. See Notice No. 100 at 74 FR 52937. Specifically, TTB’s proposed rulemaking would have provided conforming regulations to reflect proposed Customs and Border Protection (CBP) regulations stating that domestic merchandise on which no tax is paid under the Internal Revenue Code may not be substituted for imported merchandise for purposes of claims for drawback of tax under the customs laws and regulations. TTB later extended the comment period closing date for its proposal until January 14, 2010. See Notice No. 101, November 27, 2009, at 74 FR 62266.

The CBP notice of proposed rulemaking regarding drawback of internal revenue excise tax, on which TTB’s proposed rulemaking was based, also was published in the Federal Register on October 15, 2009, at 74 FR 52928. CBP twice extended the comment period on its proposal to allow additional time for interested parties to comment on the proposed rulemaking. See the CBP notices of November 4,