the SRP only may be exercised after 
FEMA and local communities have been 
engaged in a collaborative consultation 
process for at least 60 days without a 
mutually acceptable resolution of an 
appeal. Additional information 
regarding the SRP process can be found 
online at http://floodsrp.org/pdfs/ 
srp_fact_sheet.pdf.

The watersheds and/or communities 
affected are listed in the tables below. 
The Preliminary FIRM, and where 
applicable, FIS report for each 
community are available for inspection 
at both the online location and the 
respective Community Map Repository 
address listed in the tables. 

Additionally, the current effective FIRM 
and FIS report for each community are 
accessible online through the FEMA 
Map Service Center at www.msc.fema.gov for comparison.

<table>
<thead>
<tr>
<th>Community</th>
<th>Community Map Repository Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>Solano County, California, and Incorporated Areas</td>
<td></td>
</tr>
<tr>
<td>City of Vallejo</td>
<td>Public Works, 555 Santa Clara Street, Vallejo, CA 94590.</td>
</tr>
<tr>
<td>Unincorporated Areas of Solano County</td>
<td>Public Works Department, 675 Texas Street, Suite 5500, Fairfield, CA 94533.</td>
</tr>
</tbody>
</table>

| Charlton County, Georgia, and Incorporated Areas |
| City of Folkston | City Hall, 103 North First Street, Folkston, GA 31537. |
| Town of Homeland | Town Hall, 607 Pennsylvania Avenue, Homeland, GA 31537. |
| Unincorporated Areas of Charlton County | Charlton County Courthouse, 68 Kingsland Drive, Folkston, GA 31537. |

(Catalog of Federal Domestic Assistance No. 97.022, “Flood Insurance.”)

Roy E. Wright, 
Deputy Associate Administrator for 
Mitigation, Department of Homeland 
Security, Federal Emergency Management 
Agency. 
[FR Doc. 2013–07816 Filed 4–3–13; 8:45 am] 

DEPARTMENT OF HOMELAND 
SECURITY 

U.S. Customs and Border Protection 

Modification and Expansion of CBP 
Centers of Excellence and Expertise 
Test To Include Six Additional Centers 


ACTION: General notice. 

SUMMARY: This document announces 
U.S. Customs and Border Protection’s (CBP) plan to modify and expand its 
test for the Centers of Excellence and 
Expertise (CEEs), originally published in the Federal Register on August 28, 2012. This document announces that six 
new CEEs—the Agriculture & Prepared 
Products CEE; the Apparel, Footwear & 
Textiles CEE; the Base Metals CEE; the 
Consumer Products & Mass 
Merchandising CEE; the Industrial & 
Manufacturing Materials CEE; and the 
Machinery CEE—will be opened and 
tested to determine how they will 
operate with broad decision-making 
authority. This notice invites public 
comment concerning the methodology 
of the test program, identifies the 
purpose of the test and the regulations 
that will be affected, determines the 
length of the test, explains the 
application process and application 
timeframes, and provides the eligibility 
and selection criteria for voluntary 
participation in the test. This document 
also provides the legal authority for the 
test and explains the repercussions and 
appeals process for misconduct under 
the test. This notice also expands the 
regulations that will be included in the 
test for the six new CEEs as well as the 
four CEEs currently participating in the 
test: the Electronics CEE; the 
Pharmaceuticals, Health & Chemicals 
CEE; the Automotive & Aerospace CEE; 
and the Petroleum, Natural Gas & 
Minerals CEE. To the extent not 
modified by this notice, all provisions, 
terms, conditions, and requirements of 
the August 28, 2012 test notice continue 
to apply. 

DATES: For the Base Metals CEE; the 
Industrial & Manufacturing Materials 
CEE; and the Machinery CEE, 
applications for participation may be 
submitted beginning April 4, 2013 and 
selection of initial test participants for 
these three CEEs will begin no later than 
June 3, 2013 and selection of initial test participants for 
these three CEEs will begin no later than 

July 3, 2013. Applications will be 
accepted throughout the duration of this 
test. 

Applications for participation in the 
test announced on August 28, 2012 in 
the Federal Register (77 FR 52048) will 
continue to be accepted throughout the 
duration of that test. Selected applicants 
for all of the CEEs will be individually 
notified of their participation date. 

ADDRESSES: If interested in participating 
in the CEE test, please either (1) send an 
email to CEE@cbp.dhs.gov, with a 
subject line identifier reading 
“Participating in CEE” that includes the 
information listed in the Application 
Process section of this document and 
identify the name of the CEE, or (2) a letter 
directed to U.S. Customs and 
Border Protection, Office of Field 
Operations, Trade Operations Division, 
1300 Pennsylvania Ave. NW., Suite 
2.3D, Washington, DC 20229–1015, that 
includes the information listed in the Application Process section of this 
document including the name of the 
CEE. 

Comments concerning this test 
program may be submitted via email, 
with the subject line identifier reading 
“Comment on CEE test,” to 
CEE@cbp.dhs.gov. 

FOR FURTHER INFORMATION CONTACT: Lori 
Whitehurst, Program Manager, Office of 
Field Operations, at (202) 344–2536; or 
Thomas Overacker, Project Coordinator, 
Office of International Trade at (859) 
331–9020 ext. 137. 

SUPPLEMENTARY INFORMATION:
Background

In October 2011, the U.S. Customs and Border Protection (CBP) established two Centers of Excellence and Expertise (CEEs): The Electronics CEE in Long Beach, California and the Pharmaceuticals, Health & Chemicals CEE in New York City, New York. When these CEEs were established in October 2011, the CEEs were staffed with CBP employees who facilitated trade by providing account management for Customs-Trade Partnership Against Terrorism (C-TPAT) and Importer Self-Assessment (ISA) members in the identified industries; they engaged in risk segmentation and trade outreach. The CEEs had the authority to review entries and the CEE Directors tasked with leading the CEEs made entry processing recommendations to the Port Directors concerning pharmaceutical and electronics entries. The Electronics CEE specializes in merchandise related to information technology, integrated circuits, automated data processing equipment, and consumer electronics. The Pharmaceuticals, Health & Chemicals CEE specializes in merchandise related to pharmaceuticals, health-related equipment, and products of the chemical and allied industries.

On May 10, 2012, the Acting Commissioner of CBP announced at the West Coast Trade Symposium two more CEEs: The Automotive & Aerospace CEE in Detroit, Michigan, and the Petroleum, Natural Gas & Minerals CEE in Houston, Texas. The Automotive & Aerospace CEE specializes in merchandise related to the automotive, aerospace, or other transportation equipment and related parts industries. The Petroleum, Natural Gas & Minerals CEE specializes in merchandise related to the petroleum, natural gas, petroleum related, minerals, or mining industries.

On August 28, 2012, CBP published a General Notice in the Federal Register (77 FR 52048) announcing a test broadening the ability of the CEEs to make decisions by waiving certain identified regulations to the extent that they provide Port Directors with the authority to make decisions by waiving certain regulations.

This document also expands the list of regulations that will be waived for the four existing CEEs and the six new CEEs that are joining the test. These regulations will be waived only to the extent to allow the CEE Directors for the four CEEs that are currently participating in the test and the six new CEEs to make those decisions.

Purpose of the Test and Suspension of Certain Regulations for the Four Previously Announced CEEs and the Six Newly Identified CEEs

CBP’s goal is to incrementally transition the operational trade functions that traditionally reside with the ports of entry until they reside entirely with the CEEs. By focusing on industry-specific issues and providing tailored support for the participating importers, CBP is seeking to facilitate trade, reduce transaction costs, increase compliance with applicable import laws, and achieve uniformity of treatment at the ports of entry for the identified industries. CBP believes that providing broad decision-making authority to the CEEs for entry processing issues will better enable the CEEs to achieve these goals for CBP and the trade.

Currently, pursuant to the CBP regulations in title 19 of the Code of Federal Regulations (19 CFR), Port Directors have the authority to make decisions regarding products imported into the ports. In the General Notice published in the Federal Register (77 FR 52048) on August 28, 2012 announcing the test for the Electronics CEE, Pharmaceuticals, Health & Chemicals CEE, Automotive & Aerospace CEE, and Petroleum, Natural Gas & Minerals CEE, certain regulations in the following sections of title 19 of the CFR (19 CFR) providing Port Directors with certain decision-making authority were waived only to the extent to provide the CEE Directors with the authority to make those decisions:

§§ 10.1, 10.8, 10.9, 10.21, 10.24, 10.66, 10.67, 10.84, 10.91, 10.102, 10.134, 10.172–10.175, 10.177, Subparts B–K, M, N, and P of Part 10, §§ 12.3, 12.73(j) and (k), 12.80, 12.121(a)(2); Part 113; §§ 134.3, 134.26, 134.34, 134.51, 134.52, 134.53, 134.54(a), 141.20, 141.35, 141.38, 141.44, 141.45, 141.46, 141.57, 141.58, 141.88, 141.91, 141.92, 141.113, 142.13, 144.12, 144.34(a), 144.38, 144.41, 146.63, 151.11, 152.2, 152.13, 152.101, 159.7, 159.12, 159.58, 162.79b, 163.7, 173.1, 173.2, 173.4, 173.4a, 174.12, 174.15, 174.16, 174.21, 174.22, 174.23, 174.24, 174.26, 174.27, 174.29, 174.30, 181.12, 181.13, 181.22, 181.23, 181.32, 181.33, 181.64, 181.112, 181.113, 181.114, 181.115, 181.116, 181.121, and 191.61.

These regulations are also waived for the six new CEEs, only to the extent to provide the CEE Directors with the authority to make the decisions otherwise designated for the Port Directors.

When test participants file an entry in a port, the required entry documents will be routed to the CEE assigned to that importer and certain revenue-related functions, including but not limited to those indicated below, will be performed by the applicable CEE Director instead of the Port Director:

• Determinations, notifications, and processing concerning duty refund claims based on 19 U.S.C. 1520(d) (see 19 CFR 10.441, 10.442, 10.591, 10.592, 181.33, 10.870, and 10.871);
• Requests for computed value information (see 19 CFR 141.88);
• Waivers of invoice requirements (see 19 CFR 141.92);
• Determinations concerning the time of submission for all entry summaries and estimated duties (see 19 CFR 142.13);
• Issuances of all Requests for Information (CBP Form 28) (see 19 CFR 151.11);
• Issuances of all Notices of Action (CBP Form 29) (see 19 CFR 152.2);
• Notifications and processing concerning any commingling of merchandise (see 19 CFR 152.13);
• Processing of requests for application of the computed value method (see 19 CFR 152.101);
• Extensions and suspensions of liquidations (see 19 CFR 159.12);
• Reviewing and correcting for errors in transactions (see 19 CFR 173.1); and
• Reviewing and acting on protests (see 19 CFR 173.2, 174.21, and 174.29).

Additional Regulations That Will Be Waived for the Four Previously Announced CEEs and the Six Newly Identified CEEs

In addition, for the four CEEs currently participating in the test and for the six new CEEs that will be joining the test pursuant to this notice, this document waives Subparts Q, R, and T of Part 10 of 19 CFR only to the extent to provide the CEE Directors with the authority to make the decisions otherwise designated for the Port Directors. Subpart S of Part 10 will also be waived to the extent to provide the CEE Directors with the authority to make decisions otherwise designated for the Port Directors upon publication of the U.S.—Panama Trade Promotion Agreement regulations.

Change to Previously Published Federal Register Notice Regarding Prior Disclosures

In the CEE test notice published on August 28, 2012 in the Federal Register (77 FR 52048), CBP waived § 162.74(e)(1) to require test participants to file any prior disclosures with their designated CEE rather than at the port of entry. This document retracts the waiver to § 162.74(e)(1) insofar as requiring all test participants, including those already participating, to file any prior disclosures with their designated CEE. Test participants may either continue to file any prior disclosures with a CBP officer at the CBP port of entry of the disclosed violation or at their designated CEE.

CEE Determinations Not Requiring Regulatory Suspension

The following determinations do not require the waiver of regulations, but are determinations that would usually otherwise be made by the Port Directors, and will be made by the CEE Directors under this test: Performing all entry summary reviews and verifications; reviewing and processing of post entry amendments and post summary corrections; and fixing the final appraisement of merchandise, and fixing the classification and duty rate of such merchandise.

Processes That Will Change for Test Participants

The following is a list of processes that will change for test participants effective upon acceptance into this test and CBP transitioning such processing to the respective CEE. (For effective date of transition, check the “Centers of Excellence and Expertise Test Guidelines” (CEE Test Guidelines) posted on the web at http://www.cbp.gov/linkhandler/cgov/trade/ trade_transformation/industry_int/ test_guidelines.ctt/test_guidelines.pdf):

- Requests for entry cancellations must be submitted electronically to the CEE;
- Census resolution processes will be handled by the CEE; therefore, rejected ACS entry summaries must be electronically transmitted to the CEE’s email address, unless other arrangements have been made with the CEE to resolve Census issues;
- Timely responses to Requests for Information (CBP Form 28) and Notices of Action (CBP Form 29) must be sent directly to the CEE;
- Requests for Internal Advice must be submitted electronically to the CEE for further coordination with Regulations and Rulings, Office of International Trade; and
- Protests must be filed via the electronic protest module in ACS (including a note in the filing that designates the CEE team), or, submitted electronically on a scanned copy of the CBP Form 19 with all supporting documents to the CEE via the ACE Portal or the CEE’s email address.

Processes That Will Remain Unchanged for Selected Test Participants

Unless specified in this document or in the CEE Test Guidelines, all current processes will remain unchanged. For example, the following processes will remain unchanged:
- Summary entry summaries will continue to be processed by the ports of entry;
- The bulletin notice of liquidation (CBP Form 4333) will continue to be posted at the ports of entry;
- Revenue collection and the resolution of discrepancies in the amount of monies presented will remain with the ports of entry;
- Decisions on requests for further review and decisions on requests to void the denial of a protest will continue to be issued by Regulations and Rulings, Office of International Trade;
- Entry filers must continue to file Electronic Invoice Program (EIP) and Remote Location Filing (RLF) entry summaries as usual in the Automated Commercial System (ACS) or Automated Commercial Environment (ACE); and
- Entry filers must continue to submit entry summaries through the ACS or ACE and will not be required to change the respective port of entry.

CEE Test Guidelines and Scope of the CEEs’ Broad Decision-Making Authority

All of the regulations cited above that require waiving to provide the CEE Directors with authority to make decisions that are otherwise designated for the Port Director will be waived upon publication of this notice for participants assigned to the six new CEEs and continue to be waived for participants assigned to the previously established four CEEs, with the exception of §§159.7 and 191.61, which will be waived on a date that will be indicated in the above referenced CEE Test Guidelines. Regulations that are waived for the first time with publication of this notice will be waived for participants at all ten CEEs upon the date of publication. CBP has posted CEE Test Guidelines on the web to provide information regarding CEE operations. Test participants must check the CEE Test Guidelines on a weekly basis to determine: (1) How their responsibilities and required processes will differ from non-CEE participants and the effective date of the new responsibility or required processes; (2) whether the new responsibilities and required processes are being changed again and the effective date of the change; (3) whether there will be a change to any procedure that is required by CBP in a manner otherwise than by regulation, e.g., reconciliation test notice; and (4) when §§159.7 and 191.61 will be waived.

All changes to procedures during the test will be posted in the CEE Test Guidelines two weeks before the change goes into effect.

The broad decision-making authority provided to the CEEs and the new
processes for entry filers will apply only to participants in the test. Port Directors will continue to make these decisions for all other importers. Decisions made by a CEE which are within the authority granted under this test shall govern the transactions to which they pertain; test participants may not seek to have such decisions referred to a Port Director or another CEE Director. For efficiency and trade facilitation, all consumption entries filed before and during participation in the test, except for antidumping and countervailing duty entries, will be processed by the designated CEE, regardless of the commodity listed on the entry line upon transition of processing as set forth in the CEE guidelines. These entries will continue to be processed by the CEE, even if the test participant voluntarily withdraws from the test. Similarly, regardless of whether a protestable decision was made by a Port Director or a CEE Director, any protests filed after participation in the test commences will be processed and decided upon by the CEE Director. The processing and decision-making authority for these protests will remain with the CEE Director, even if the test participant voluntarily withdraws from the test.

Timeline for Test
The test for the six new CEEs is intended to last three years from July 3, 2013. The test timeline for the four CEEs announced on August 28, 2012 in the Federal Register (77 FR 52048) will be changed to reflect the same timeline as the six newly identified CEEs. At the conclusion of the test, an evaluation will be conducted to assess the effect that providing CEEs with broad decision-making authority has on improving trade facilitation, lowering transaction costs for importers, and ensuring importers’ compliance with applicable import laws and CBP uniformity of actions. CBP plans to publish a notice when the test closes.

Application Process
Importers of the products defined in the “Eligibility Criteria for Voluntary Participation” section of this document, that meet the eligibility criteria indicated in that section, and wish to participate must submit a letter to U.S. Customs and Border Protection, Office of Field Operations, Trade Operations Division, 1300 Pennsylvania Ave. NW., Suite 2.3D, Washington, DC 20229–1015, or an email to CEE@cbp.dhs.gov. The letter or email must include the name and contact information for the business wanting to participate and the business’s DIT number(s). Only businesses that meet the eligibility criteria provided in this document are invited to apply for participation. Anyone providing incomplete information, or otherwise not meeting participation requirements, will be notified and given the opportunity to resubmit. CBP may contact applicants with regard to any additional information that may be needed.

Test participants will be required to update their designated CEE with any changes or additions to DIT numbers during the course of the test.

Additional participants may join throughout the duration of the test by following the procedures above.

Eligibility Criteria for Voluntary Participants
For inclusion in the Agriculture & Prepared Products CEE, applicants must be part of the agriculture, aquaculture, animal products, vegetable products, prepared food, beverage, alcohol, tobacco or similar industries, with the highest percentage of their entries comprised of related merchandise. For the purposes of this test “agriculture and prepared products” includes merchandise classified under Chapters 1 through 24 of the Harmonized Tariff Schedule of the United States (HTSUS).

For inclusion in the Apparel, Footwear & Textiles CEE, applicants must be part of the wearing apparel, footwear, textile mill, textile mill products, or similar industries, with the highest percentage of their entries comprised of related merchandise. For the purposes of this test “apparel, footwear, and textiles” includes merchandise classified under headings 4015, 4203, 4303, 4304, 5001 through 5007, 5101 through 5113, 5201 through 5212, 5301, 5302, 5303, 5305 through 5311, 5401 through 5408, 5501 through 5516, 5601 through 5609, 5701 through 5705, 5801 through 5811, 5901 through 5911, 6001 through 6006, 6101 through 6117, 6201 through 6217, 6301 through 6310, 6401 through 6406, 6501, 6502, 6504, 6505 6506, and 6507 of the HTSUS.

For inclusion in the Base Metals CEE, applicants must be part of the steel, steel mill products, ferrous and nonferrous metal, or similar industries, with the highest percentage of their entries comprised of related merchandise. For the purposes of this test “base metals” includes merchandise classified under headings 7201 through 7318, 7320, 7322, 7324 through 7418, 7419 through 7614, 7616 through 8113 of the HTSUS.

For inclusion in the Consumer Products and Mass Merchandising CEE, applicants must be part of the household goods, consumer products, or similar industries, and or mass merchandisers of products typically sold for home use, with the highest percentage of their entries comprised of related merchandise. For the purposes of this test “consumer products and mass merchandising” includes merchandise classified under headings 3303 through 3307, 3401, 3406, 3605, 3924, 3926, 4201, 4202, 4205, 4206, 4414, 4419, 4420, 4421, 4602, 4803, 4817, 4818, 4820, 4901 through 4911, 6601 through 6603, 6701 through 6704, 6911 through 6913, 7113 through 7118, 7319, 7321, 7323, 7418, 7615, 8211 through 8215, 8301, 8303 through 8306, 8469, 8470, 8508, 8509, 8510, 8513, 8516, 8712, 8715, 9001 through 9006, 9013, 9101 through 9114, 9201, 9202, 9205 through 9209, 9401, 9403 through 9405, 9503 through 9508, 9601 through 9616, and 9701 through 9706 of the HTSUS.

For inclusion in the Industrial & Manufacturing Materials CEE, applicants must be part of the plastics, polymers, rubber, leather, wood, paper, stone, glass, precious stones or precious metals, or similar industries, with the highest percentage of their entries comprised of related merchandise. For the purposes of this test “industrial and manufacturing materials” includes merchandise classified under headings 3901 through 3923, 3925, 4001 through 4010, 4016 through 4115, 4301, 4302, 4401 through 4413, 4414 through 4418, 4501 through 4601, 4701 through 4802, 4804 through 4816, 4819, 4821, 4822, 4823, 6801 through 6910, 6914 through 7011, 7014 through 7112 of the HTSUS.

For inclusion in the Machinery CEE, applicants must be part of the tools, machine tools, production equipment, instruments, or similar industries, with the highest percentage of their entries comprised of related merchandise. For the purposes of this test “machinery” includes merchandise classified under headings 8201 through 8210, 8302, 8307 through 8311, 8401 through 8405, 8413 through 8468, 8472, 8474 through 8485, 8486, 8487, 8505 through 8507, 8511, 8514, 8515, 8539, 9007, 9008, 9010, 9011, 9012, 9014 through 9017, 9020, 9023 through 9033, 9301 through 9307, and 9406, of the HTSUS.

Participants in any CEE must also have an ACE portal account.

Selection Criteria for Voluntary Participants
Importers that meet the criteria above may be selected for inclusion in the test. In the initial phase of the test, priority
consideration for participation will be given to importers enrolled in the C-TPAT Program as Tier 2 or Tier 3 members, and members of the Importer Self-Assessment (ISA) Program. Importers interested in participating at this time, however, need not be C-TPAT or ISA participants to apply to the four CEEs that were announced in the August 28, 2012 Federal Register (77 FR 52048) notice, or to the six newly identified CEEs. CBP will notify the selected applicants in writing of their selection, their designated CEE, and the starting date of their participation. Selected participants may have different starting dates.

Legal Authority for General Testing

Section 101.9(a) of the CBP regulations (19 CFR 101.9(a)) allows CBP to conduct a test program or procedure to evaluate the effectiveness of operational procedures regarding the processing of passengers, vessels, or merchandise by imposing requirements different from those specified in the CBP regulations but only to the extent that such different requirements do not affect the collection of the revenue, public health, safety, or law enforcement. This test is established pursuant to 19 CFR 101.9(a) to test the effectiveness of new operational procedures. Revenue collection will continue to be handled electronically through the Automated Clearing House (ACH) and by the ports of entry and the test will not affect public health, safety, or law enforcement.

Misconduct Under the Test

A CEE test participant may be subject to civil and criminal penalties, administrative sanctions, liquidated damages, and/or discontinuance from participation in this test for any of the following:

- Failure to follow the terms and conditions of this test.
- Failure to exercise reasonable care in the execution of participant obligations.
- Failure to abide by applicable laws and regulations that have not been waived.
- Failure to deposit duties or fees in a timely manner.

If the CEE Director finds that there is a basis for discontinuance of test participation privileges, the test participant will be provided a written notice proposing the discontinuance with a description of the facts or conduct warranting the action. The test participant will be offered the opportunity to appeal the CEE Director’s decision in writing within 10 calendar days of receipt of the written notice. The appeal must be submitted to U.S. Customs and Border Protection, Office of Field Operations, Cargo and Conveyance Security (CCS) Division, 1300 Pennsylvania Ave. NW., Suite 2.3D, Washington, DC 20229–1015 or by email to CEE@cbp.dhs.gov. The Executive Director, Cargo and Conveyance Security, Office of Field Operations (OFO), CBP Headquarters, will issue a decision in writing on the proposed action within 30 working days after receiving a timely filed appeal from the test participant. If no timely appeal is received, the proposed notice becomes the final decision of the Agency as of the date that the appeal period expires. A proposed discontinuance of a test participant’s participation privileges will not take effect unless the appeal process under this paragraph has been concluded with a written decision adverse to the test participant.

In the case of willfulness or those in which public health, interest, or safety so requires, the CEE Director may immediately discontinue the test participant’s participation privileges upon written notice to the test participant. The notice will contain a description of the facts or conduct warranting the immediate action. The test participant will be offered the opportunity to appeal the CEE Director’s decision within 10 calendar days of receipt of the written notice providing for immediate discontinuance. The appeal must be submitted to U.S. Customs and Border Protection, Office of Field Operations, CCS Division, 1300 Pennsylvania Ave. NW., Suite 2.3D, Washington, DC 20229–1015 or by email to CEE@cbp.dhs.gov. The immediate discontinuance will remain in effect during the appeal period. The Executive Director, Cargo and Conveyance Security, Office of Field Operations (OFO), CBP Headquarters, will issue a decision in writing on the discontinuance within 15 working days after receiving a timely filed appeal from the test participant. If no timely appeal is received, the notice becomes the final decision of the Agency as of the date that the appeal period expires.

Dated: March 29, 2013.

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

DEPARTMENT OF HOMELAND SECURITY

U.S. Customs and Border Protection

Quarterly IRS Interest Rates Used in Calculating Interest on Overdue Accounts and Refunds on Customs Duties


ACTION: General notice.

SUMMARY: This notice advises the public of the quarterly Internal Revenue Service interest rates used to calculate interest on overdue accounts (underpayments) and refunds (overpayments) of customs duties. For the calendar quarter beginning April 1, 2013, the interest rates for overpayments will be 2 percent for corporations and 3 percent for non-corporations, and the interest rate for underpayments will be 3 percent for both corporations and non-corporations. This notice is published for the convenience of the importing public and U.S. Customs and Border Protection personnel.

DATES: Effective Date: April 1, 2013.

FOR FURTHER INFORMATION CONTACT: Ron Wyman, Revenue Division, Collection and Refunds Branch, 6650 Telecom Drive, Suite #100, Indianapolis, Indiana 46278; telephone (317) 614–4516.

SUPPLEMENTARY INFORMATION:

Background

Pursuant to 19 U.S.C. 1505 and Treasury Decision 85–93, published in the Federal Register on May 29, 1985 (50 FR 21832), the interest rate paid on applicable overpayments or underpayments of customs duties must be in accordance with the Internal Revenue Code rate established under 26 U.S.C. 6621 and 6622. Section 6621 was amended (at paragraph (a)(1)(B) by the Internal Revenue Service Restructuring and Reform Act of 1998, Public Law 105–206, 112 Stat. 685) to provide different interest rates applicable to overpayments: one for corporations and one for non-corporations.

The interest rates are based on the Federal short-term rate and determined by the Internal Revenue Service (IRS) on behalf of the Secretary of the Treasury on a quarterly basis. The rates effective for a quarter are determined during the first-month period of the previous quarter.

In Revenue Ruling 2013–6, the IRS determined the rates of interest for the calendar quarter beginning April 1, 2013, and ending on June 30, 2013. The interest rate paid to the Treasury for