

U.S. Customs and Border Protection

General Notices

QUARTERLY IRS INTEREST RATES USED IN CALCULATING INTEREST ON OVERDUE ACCOUNTS AND REFUNDS ON CUSTOMS DUTIES

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

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 January 1, 2008, the interest rates for overpayments will be 6 percent for corporations and 7 percent for non-corporations, and the interest rate for underpayments will be 7 percent. This notice is published for the convenience of the importing public and Customs and Border Protection personnel.

EFFECTIVE DATE: January 1, 2008.

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, Pub. L. 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 2007-68, the IRS determined the rates of interest for the calendar quarter beginning January 1, 2008, and ending March 31, 2008. The interest rate paid to the Treasury for underpayments will be the Federal short-term rate (4%) plus three percentage points (3%) for a total of seven percent (7%). For corporate overpayments, the rate is the Federal short-term rate (4%) plus two percentage points (2%) for a total of six percent (6%). For overpayments made by non-corporations, the rate is the Federal short-term rate (4%) plus three percentage points (3%) for a total of seven percent (7%). These interest rates are subject to change for the calendar quarter beginning April 1, 2008, and ending June 30, 2008.

For the convenience of the importing public and Customs and Border Protection personnel the following list of IRS interest rates used, covering the period from before July of 1974 to date, to calculate interest on overdue accounts and refunds of customs duties, is published in summary format.

<u>Beginning Date</u>	<u>Ending Date</u>	<u>Under- payments (percent)</u>	<u>Over- payments (percent)</u>	<u>Corporate Overpay- ments (Eff. 1-1-99) (percent)</u>
070174	063075	6%	6%	
070175	013176	9%	9%	
020176	013178	7%	7%	
020178	013180	6%	6%	
020180	013182	12%	12%	
020182	123182	20%	20%	
010183	063083	16%	16%	
070183	123184	11%	11%	
010185	063085	13%	13%	
070185	123185	11%	11%	
010186	063086	10%	10%	
070186	123186	9%	9%	
010187	093087	9%	8%	
100187	123187	10%	9%	
010188	033188	11%	10%	

<u>Beginning Date</u>	<u>Ending Date</u>	<u>Under- payments</u> (percent)	<u>Over- payments</u> (percent)	<u>Corporate Overpay- ments</u> (Eff. 1-1-99) (percent)
040188	093088	10%	9%	
100188	033189	11%	10%	
040189	093089	12%	11%	
100189	033191	11%	10%	
040191	123191	10%	9%	
010192	033192	9%	8%	
040192	093092	8%	7%	
100192	063094	7%	6%	
070194	093094	8%	7%	
100194	033195	9%	8%	
040195	063095	10%	9%	
070195	033196	9%	8%	
040196	063096	8%	7%	
070196	033198	9%	8%	
040198	123198	8%	7%	
010199	033199	7%	7%	6%
040199	033100	8%	8%	7%
040100	033101	9%	9%	8%
040101	063001	8%	8%	7%
070101	123101	7%	7%	6%
010102	123102	6%	6%	5%
010103	093003	5%	5%	4%
100103	033104	4%	4%	3%
040104	063004	5%	5%	4%
070104	093004	4%	4%	3%
100104	033105	5%	5%	4%
040105	093005	6%	6%	5%
100105	063006	7%	7%	6%

<u>Beginning Date</u>	<u>Ending Date</u>	<u>Under-payments (percent)</u>	<u>Over-payments (percent)</u>	<u>Corporate Overpayments (Eff. 1-1-99) (percent)</u>
070106	123107	8%	8%	7%
010108	033108	7%	7%	6%

Dated: December 21, 2007

JAYSON P. AHERN,
Acting Commissioner,
U.S. Customs and Border Protection.

[Published in the Federal Register, December 28, 2007 (72 FR 73865)]

**19 CFR PARTS 4, 12, 18, 101, 103, 113, 122, 123, 141, 143, 149
 AND 192**

USCBP-2007-0077

RIN 1651-AA70

**Importer Security Filing and Additional Carrier
 Requirements; Correction**

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

ACTION: Notice of proposed rulemaking; correction.

SUMMARY: Customs and Border Protection (CBP) published a Notice of Proposed Rulemaking on January 2, 2008, in the Federal Register, which proposed new information submission requirements for importers and carriers pertaining to cargo before the cargo is brought to the United States by vessel. That document contained two errors in the “Addresses” section regarding the docket number and the name of the CBP Office. To ensure that the public has the correct information for submitting comments on this proposed rule, this document provides those corrections.

DATES: Effective on January 8, 2008.

FOR FURTHER INFORMATION CONTACT: Richard Di Nucci, Office of Field Operations, (202) 344-2513.

SUPPLEMENTARY INFORMATION: On January 2, 2008, Customs and Border Protection (CBP) requested public comment on the

Notice of Proposed Rulemaking for Importer Security Filing and Additional Carrier Requirements, as published in the Federal Register on the same date. Since CBP anticipates receiving public comment on that document, it is necessary to ensure that the public has the correct information for submitting comments to www.regulations.gov. This document corrects the two errors in the “Addresses” section of that document, as follows.

(1) In the Federal Register of January 2, 2008, in FR Doc. E7–25306, on page 90, beginning in the first column, first bullet point of the “Addresses” section, please correct this section by removing the following language in the final line, “Dept: [INSERT DOCKET NUMBER].” and adding, in its place, the applicable docket number, to read:

- Federal eRulemaking Portal: <http://www.regulations.gov>. Follow the instructions for submitting comments via docket number USCBP–2007–0077.

(2) In the Federal Register of January 2, 2008, in FR Doc. E7–25306, on page 90, beginning in the second column, first line, second bullet point of the “Addresses” section, please correct this section by removing the words, “Office of Trade” and adding, in its place, “Office of International Trade”, to read:

- Mail: Border Security Regulations Branch, Office of International Trade, U.S Customs and Border Protection, 1300 Pennsylvania Avenue, N.W. (Mint Annex), Washington, DC 20229.

Dated: January 2, 2008

JOANNE ROMAN STUMP,
Acting Director,
Regulations and Disclosure Law Division,
Regulations and Rulings,
Office of International Trade.

[Published in the Federal Register, January 8, 2008 (73 FR 1299)]

USCBP–2007–0099

**TESTING OF PRESSED AND TOUGHENED (SPECIALLY
TEMPERED) GLASSWARE**

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

ACTION: General notice; solicitation of comments.

SUMMARY: This document proposes modifications to the standard applied by U.S. Customs and Border Protection (“CBP”) for the testing of pressed and toughened (specially tempered) glassware, as set forth in Treasury Decision (T.D.) 94–26, published in the **Federal Register** on March 22, 1994. In this regard, this document proposes revised criteria for interpreting the results obtained from the cutting test for opaque glassware and sets forth an interpretation of breakage in that test. This document also proposes to reinstate a previously used testing method, referred to as the center punch test, and sets forth a description of the center punch apparatus to be used for the proposed test. In addition, it is proposed to provide for the optional use of additional tests that would be used to verify the results obtained from the testing procedures specifically identified in this document. This document invites the public to submit comments to CBP on the proposed modifications to the standards for the testing of pressed and toughened (specially tempered) glassware.

DATES: Comments must be received on or before February 25, 2008.

ADDRESSES: You may submit comments, identified by docket number USCBP 2007–0099, by one of the following methods:

- Federal eRulemaking Portal: <http://www.regulations.gov>. Follow the instructions for submitting comments via docket number USCBP 2007–0099.
- Mail: Trade and Commercial Regulations Branch, Regulations and Rulings, U.S. Customs and Border Protection, 1300 Pennsylvania Avenue, N.W. (Mint Annex), Washington, DC 20229.

Instructions: All submissions received must include the agency name and docket number for this general notice. All comments received will be posted without change to <http://www.regulations.gov>, including any personal information provided. For detailed instructions on submitting comments and additional information on the rulemaking process, see the “Public Participation” heading of the SUPPLEMENTARY INFORMATION section of this document.

Docket: For access to the docket to read background documents or comments received, go to <http://www.regulations.gov>. Comments submitted and the current testing method used by CBP will also be available for public inspection in accordance with the Freedom of Information Act (5 U.S.C. 552) and § 103.11(b) of the Customs and Border Protection Regulations (19 CFR 103.11(b)), on regular business days between the hours of 9 a.m. and 4:30 p.m. at the Trade and Commercial Regulations Branch, Regulations and Rulings, U.S. Customs and Border Protection, 799 9th Street, N.W. (5th Floor), Washington, DC. Arrangements to inspect submitted comments

should be made in advance by calling Joseph Clark at (202) 572–8768.

FOR FURTHER INFORMATION CONTACT: Margaret Chinn, Office of Information and Technology, Laboratories and Scientific Services, (202) 344–1566; Stephen Cassata, Office of Information and Technology, Laboratories and Scientific Services, (202) 344–1309.

SUPPLEMENTARY INFORMATION:

PUBLIC PARTICIPATION

Interested persons are invited to submit written data, views, or arguments on all aspects of this general notice. If appropriate to a specific comment, the commenter should reference the specific portion of the general notice, explain the reason for any suggested change, and include data, information, or authority that support such recommended change.

BACKGROUND

This document proposes modifications to the criteria currently utilized by U.S. Customs and Border Protection (“CBP”) to test certain glassware articles to ascertain whether they are “pressed and toughened (specially tempered)” for tariff classification purposes under the Harmonized Tariff Schedule of the United States (“HTSUS”). The glassware articles subject to such testing procedures are generally imported into the United States under subheadings 7013.28.05, 7013.37.05, 7013.42.10, 7013.49.10, and 7013.99.20, HTSUS. It should be noted that articles of “safety glass, consisting of toughened (tempered) or laminated glass” that are normally imported under heading 7007, HTSUS (e.g., architectural plate glass and vehicle windshields), are not within the purview of this notice. As such, CBP is not soliciting comments regarding the methods employed to analyze those articles.

Information regarding the apparatus used, glass sample preparation, and the actual methods employed by CBP to test glassware articles to determine whether they are pressed and toughened (specially tempered) were set forth in the **Federal Register** (59 FR 13531, March 22, 1994; see also, 59 FR 16895, April 8, 1994, correcting “T.D. 94–25” to “T.D. 94–26”). Under T.D. 94–26, photographic equipment, polariscopes, tile saws (or similar table-mounted circular saws), or other apparatus and supplies, such as calipers, ovens, and water baths, may be used to test subject glassware articles. With respect to sample preparation, T.D. 94–26 provides that a representative number of samples should be analyzed but recognizes the possibility that only one sample may be available for testing.

The analysis method to be used for the testing of pressed and toughened (specially tempered) glassware under T.D. 94–26 consists of three tests. They are the “macroscopic analysis”, “thermal shock test”, and “evaluation of temper”. The evaluation of temper test utilizes a polariscope for transparent or translucent glassware and a cutting test for opaque glassware.

This document proposes modifications to the cutting test for opaque glassware. Under the proposal, the testing procedures for the macroscopic test, thermal shock test, and polariscopic examination aspect of the evaluation of temper test will remain the same. This document also sets forth proposed guidelines for the reinstatement of a previously used test referred to as the “center punch test”, and adds a description of the center punch apparatus that will be used for the test. In addition, this document proposes to provide for the optional use of additional tests that would be used only to verify the results obtained from the testing procedures specifically identified in this document. A more detailed description of the modifications proposed to the standards for the testing of pressed and toughened (specially tempered) glassware is set forth below.

CURRENT PROCEDURES

As noted above, the analysis method to be used for the testing of pressed and toughened (specially tempered) glassware consists of the macroscopic analysis, thermal shock test, and evaluation of temper. As it is not proposed to change the macroscopic analysis or thermal shock test, those tests are not described in this document. Likewise, as the polariscopic examination portion of the evaluation of temper test is not proposed to be changed, that test is also not discussed in this document.

The cutting test for opaque glassware is used for opaque glassware and translucent glassware that cannot be examined polariscopically because they do not transmit adequate polarized light. In order to perform the test under current procedures, T.D. 94–26 states that the analyst must initially ensure that a saw is equipped with a continuous rim diamond blade that is designed for wet cutting glass. The analyst must then adjust the cutting head of the saw vertically and horizontally, as necessary, to accommodate the glassware article and ensure that the water supply to both sides of the diamond-rimmed blade is adequate. The saw is then turned on and the glassware article is slowly moved into contact with the blade where it is cut as necessary. In order to provide guidance in interpreting the results obtained from this test, T.D. 94–26 states that annealed (non-tempered) glassware will readily accept the diamond-rimmed blade and will be cleanly cut in half. Tempered glass, on the other hand, will break into pieces when cut. In addition, it is noted that tempered soda lime and borosilicate glass will break almost immediately, whereas tempered fluorosilicate glass will not break until the

blade has cut through at least part of the article. The extent of cutting needed to induce breakage under this test may vary from item to item, but in no event will tempered articles be cleanly cut in half by the diamond-rimmed blade.

PROPOSED CHANGES TO CUTTING TEST FOR OPAQUE GLASSWARE

This document proposes changes to the cutting test for opaque glassware set forth in T.D. 94–26. Specifically, it is proposed to revise the criteria used to interpret the results obtained from the test and to add an interpretation of breakage in the test because the guidelines set forth in T.D. 94–26 did not clearly explain how such breakage should be interpreted. Under the proposal, CBP will interpret the test such that the presence of “some” dicing or crazing would be sufficient to determine that a glass article has been specially tempered for tariff classification purposes. Under this standard, “some” would be considered to be any diced, crazed (gravel that remains tenuously in contact with neighboring pieces), or graveled (presence of small cubes of approximately equal dimensions on all six sides) fragments yielded from the cut sample that is more than just a fugitive diced, crazed, or graveled fragment. Also under the proposal, the references to tempered soda lime, borosilicate, and fluorosilicate glass that are currently in the test would be removed because the composition of the glass is not relevant for testing purposes.

PROPOSAL TO ADD CENTER PUNCH TEST

This document also proposes to reinstate a previously used test, referred to as the center punch test, to be used for the testing of pressed and toughened (specially tempered) glassware. It is also suggested that if a sample is less than five inches in diameter or five inches wide, it would be considered too dangerous to perform the cutting test. In this case, the center punch test is preferable. The center punch apparatus to be used for this test must be a slender tool approximately 8” to 12” in length having one end tapered to a point. The tool must be long enough to allow its insertion into tall-form tumblers and other articles of similar shape while permitting the nonpointed end to extend above the rim. This is necessary for handling and safety purposes when performing the center punch test. The pointed end of the center punch should not be so sharp that it chips the glassware on contact without applying pressure.

In order to perform the center punch test under the proposal, a sample would initially be set on a solid, level surface. The analyst would then place the pointed end of the center punch vertically against the inside center bottom or heel. The analyst would strike the dull end of the punch with a hammer, using blows of gradually increasing severity until breakage occurs. The breakage pattern, ap-

proximate number, and relative shape and size of the fragments would then be noted. Thereafter, the breakage pattern and/or typical fragments would be photographed. In order to interpret the results of the proposed center punch test, it is only necessary for the broken sample to exhibit “some” dicing, crazing, or graveling in order to be considered tempered for CBP purposes. “Some” would be considered to be any diced, crazed, or graveled fragments yielded by the broken sample that is more than just a fugitive diced, crazed, or graveled fragment.

PROPOSAL TO ADD OPTION TO USE ADDITIONAL TESTS

In addition, this document proposes to provide for the optional use of additional tests. The additional tests would be used by CBP only to verify the results obtained from the testing procedures specifically identified in this document. The additional tests would facilitate the overall testing process by ensuring that the results obtained from the testing procedures specifically identified in this document are accurate.

SOLICITATION OF COMMENTS

Accordingly, as set forth above, it is proposed to revise the methods employed by CBP to test pressed and toughened (specially tempered) glassware by modifying the cutting test for opaque glassware, providing a description of the center punch apparatus, and reinstating the center punch test. In addition, it is proposed to provide for the optional use of additional tests that would be used only to verify the results obtained from the testing procedures specifically identified in this document. Prior to making any final changes to the current procedures for the testing of pressed and toughened (specially tempered) glassware, as set forth in T.D. 94–26, consideration will be given to written comments timely submitted in accordance with the instructions set forth in the “ADDRESSES” section of this document. This consideration may include a rigorous assessment of any suggested techniques or methods through an interlaboratory testing program. If the changes proposed in this notice are adopted, CBP will publish a complete revised standard reflecting the adopted changes.

Dated: January 3, 2008

IRA S. REESE,
Executive Director,
Laboratories and Scientific Services,
U.S. Customs and Border Protection.