

U.S. Customs and Border Protection



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

AGENCY: U.S. 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 July 1, 2014, 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.

EFFECTIVE DATE: July 1, 2014.

FOR FURTHER INFORMATION CONTACT: Michael P. Dean, Revenue Division, Collection and Refunds Branch, 6650 Telecom Drive, Suite #100, Indianapolis, Indiana 46278; telephone (317) 614-4882.

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 2014–14, the IRS determined the rates of interest for the calendar quarter beginning July 1, 2014, and ending on September 30, 2014. The interest rate paid to the Treasury for underpayments will be the Federal short-term rate (1%) plus two percentage points (2%) for a total of three percent (3%) for both corporations and non-corporations. For corporate overpayments, the rate is the Federal short-term rate (1%) plus one percentage point (1%) for a total of two percent (2%). For overpayments made by non-corporations, the rate is the Federal short-term rate (1%) plus two percentage points (2%) for a total of three percent (3%). These interest rates are subject to change for the calendar quarter beginning October 1, 2014, and ending December 31, 2014.

For the convenience of the importing public and U.S. 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.

| Beginning date | Ending date | Underpayments (percent) | Overpayments (percent) | Corporate overpayments (eff. 1–1–99) (percent) |
|----------------|-------------|-------------------------|------------------------|--|
| 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 | ..... |
| 040188 | 093088 | 10 | 9 | ..... |
| 100188 | 033189 | 11 | 10 | ..... |
| 040189 | 093089 | 12 | 11 | ..... |
| 100189 | 033191 | 11 | 10 | ..... |

| Beginning date | Ending date | Under-payments (percent) | Over-payments (percent) | Corporate overpayments (eff. 1-1-99) (percent) |
|----------------|-------------|--------------------------|-------------------------|--|
| 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 |
| 070106 | 123107 | 8 | 8 | 7 |
| 010108 | 033108 | 7 | 7 | 6 |
| 040108 | 063008 | 6 | 6 | 5 |
| 070108 | 093008 | 5 | 5 | 4 |
| 100108 | 123108 | 6 | 6 | 5 |
| 010109 | 033109 | 5 | 5 | 4 |
| 040109 | 123110 | 4 | 4 | 3 |
| 010111 | 033111 | 3 | 3 | 2 |
| 040111 | 093011 | 4 | 4 | 3 |
| 100111 | 093014 | 3 | 3 | 2 |

Dated: July 30, 2014.

R. GIL KERLIKOWSKA,
Commissioner.

[Published in the Federal Register, August 4, 2014 (79 FR 45214)]

**APPROVAL OF ROBINSON INTERNATIONAL USA, INC.,
AS A COMMERCIAL GAUGER**

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

ACTION: Notice of approval of Robinson International USA, Inc., as a commercial gauger.

SUMMARY: Notice is hereby given, pursuant to CBP regulations, that Robinson International USA, Inc. has been approved to gauge petroleum and certain petroleum products for customs purposes for the next three years as of November 26, 2013.

EFFECTIVE DATE: The approval of Robinson International USA, Inc., as a commercial gauger became effective on November 26, 2013. The next triennial inspection date will be scheduled for November 2016.

FOR FURTHER INFORMATION CONTACT: Approved Gauger and Accredited Laboratories Manager, Laboratories and Scientific Services Directorate, U.S. Customs and Border Protection, 1331 Pennsylvania Avenue NW., Suite 1500N, Washington, DC 20229, tel. 202-344-1060.

SUPPLEMENTARY INFORMATION:

Notice is hereby given pursuant to 19 CFR 151.13, that Robinson International USA, Inc., 4400 South Wayside Drive, Suite #106, Houston, TX 77207, has been approved to gauge petroleum and certain petroleum products for customs purposes, in accordance with the provisions of 19 CFR 151.13. Robinson International USA, Inc. is approved for the following gauging procedures for petroleum and certain petroleum products per the American Petroleum Institute (API) Measurement Standards:

| API Chapters | Title |
|--------------|----------------------------|
| 3 | Tank gauging. |
| 7 | Temperature determination. |
| 8 | Sampling. |
| 12 | Calculations. |
| 17 | Maritime measurement. |

Anyone wishing to employ this entity to conduct gauger services should request and receive written assurances from the entity that it is approved by the U.S. Customs and Border Protection to conduct the specific test or gauger service requested. Alternatively, inquiries re-

garding the specific test or gauger service this entity is approved to perform may be directed to the U.S. Customs and Border Protection by calling (202) 344-1060. The inquiry may also be sent to cbp.labhq@dhs.gov. Please reference the Web site listed below for a complete listing of CBP approved gaugers and accredited laboratories. http://www.cbp.gov/sites/default/files/documents/gaulist_3.pdf.

Dated: July 24, 2014.

IRA S. REESE,
Executive Director,
Laboratories and Scientific Services
Directorate.

[Published in the Federal Register, August 4, 2014 (79 FR 45213)]



ACCREDITATION OF INTERTEK USA, INC., AS A COMMERCIAL LABORATORY

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

ACTION: Notice of accreditation of Intertek USA, Inc., as a commercial laboratory.

SUMMARY: Notice is hereby given, pursuant to CBP regulations, that Intertek USA, Inc., has been accredited to test petroleum and certain petroleum products for customs purposes for the next three years as of November 14, 2013.

EFFECTIVE DATE: The accreditation of Intertek USA, Inc., as commercial laboratory became effective on November 14, 2013. The next triennial inspection date will be scheduled for November 2016.

FOR FURTHER INFORMATION CONTACT: Approved Gaugers and Accredited Laboratories Manager, Laboratories and Scientific Services Directorate, U.S. Customs and Border Protection, 1300 Pennsylvania Avenue NW., Suite 1500N, Washington, DC 20229, tel. 202-344-1060.

SUPPLEMENTARY INFORMATION: Notice is hereby given pursuant to 19 CFR 151.12, that Intertek USA, Inc., 8500 West Bay Road, MS #37, Baytown, TX 77523, has been accredited to test petroleum and certain petroleum products for customs purposes, in accordance with the provisions of 19 CFR 151.12.

Intertek USA, Inc. is accredited for the following laboratory analysis procedures and methods for petroleum and certain petroleum

products set forth by the U.S. Customs and Border Protection Laboratory Methods (CBPL) and American Society for Testing and Materials (ASTM):

| CBPL No. | ASTM | Title |
|-------------|--------------|--|
| 27-48 | ASTM D-4052. | Standard test method for density and relative density of liquids by digital density meter. |

Anyone wishing to employ this entity to conduct laboratory analyses should request and receive written assurances from the entity that it is accredited or approved by the U.S. Customs and Border Protection to conduct the specific test requested. Alternatively, inquiries regarding the specific test this entity is accredited to perform may be directed to the U.S. Customs and Border Protection by calling (202) 344-1060. The inquiry may also be sent to cbp.labhq@dhs.gov. Please reference the Web site listed below for a complete listing of CBP approved gaugers and accredited laboratories. <http://www.cbp.gov/about/labs-scientific/commercial-gaugers-and-laboratories>

Dated: July 25, 2014.

IRA S. REESE,
Executive Director,
Laboratories and Scientific Services.

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