

include a minimum of 25 hours of operation at 30 minute power and limits, divided into periods of 30 minutes power with alternate periods at maximum continuous power or less.

(1) Modification of the § 33.87 test requirements to include the 25 hours of operation at 30 minute power rating, must be proposed by the Applicant and accepted by the FAA. Note that the test time required for the takeoff rating may not be counted toward the 25 hours of operation required for the 30-minute rating.

Issued in Burlington, Massachusetts, on March 22, 2011.

Peter A. White,

Acting Manager, Engine and Propeller Directorate, Aircraft Certification Service.

[FR Doc. 2011-7598 Filed 3-31-11; 8:45 am]

BILLING CODE M

DEPARTMENT OF HOMELAND SECURITY

U.S. Customs and Border Protection

Department of The Treasury

19 CFR Parts 4 and 24

[Docket No. USCBP-2008-0085]

RIN 1515-AD74

Interest on Untimely Paid Vessel Repair Duties

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

ACTION: Notice of proposed rulemaking.

SUMMARY: This document proposes to amend title 19 of the Code of Federal Regulations (19 CFR) to provide that where an owner or master of a vessel documented under the laws of the United States fails to timely pay the duties determined to be due to Customs and Border Protection (CBP) that are associated with the purchase of equipment for, or repair to, the vessel while it is outside the United States, interest will accrue on the amounts owed to CBP and that person will be liable for interest. The purpose of this document is to ensure that title 19 of the CFR reflects that CBP collects interest as part of its inherent revenue collection functions in situations where an owner or master of a vessel fails to pay the vessel repair duties determined to be due within 30 days of CBP issuing the bill.

DATES: Comments must be received on or before May 31, 2011.

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

- **Federal eRulemaking Portal:** <http://www.regulations.gov>. Follow the instructions for submitting comments via docket number USCBP 2008-0085.

- **Mail:** Trade and Commercial Regulations Branch, Regulations and Rulings, Office of International Trade, Customs and Border Protection, 799 9th Street, NW. (Mint Annex), Washington, DC 20229-1179.

Instructions: All submissions received must include the agency name and docket number for this proposed rulemaking. 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 proposed 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>. Submitted comments may also be inspected during 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, Office of International Trade, Customs and Border Protection, 799 9th Street, NW., 5th Floor, Washington, DC. Arrangements to inspect submitted comments should be made in advance by calling Joseph Clark at (202) 325-0118.

FOR FURTHER INFORMATION CONTACT: Carrie Owens, Chief, Entry Process and Duty Refunds, Regulations and Rulings, Office of International Trade, (202) 325-0266.

SUPPLEMENTARY INFORMATION:

Public Participation

Interested persons are invited to participate in this rulemaking by submitting written data, views, or arguments on all aspects of the proposed rule. Customs and Border Protection (CBP) also invites comments that relate to the economic, environmental, or federalism effects that might result from this proposed rule. If appropriate to a specific comment, the commenter should reference the specific portion of the proposed rule, explain the reason for any recommended change, and include data, information, or authority that support such recommended change.

Background

Section 466 of the Tariff Act of 1930, as amended (19 U.S.C. 1466), and Subchapter XVIII, Chapter 98, Harmonized Tariff Schedule of the United States (19 U.S.C. 1202), provide, in pertinent part, that equipment purchased for, or repairs made to, an American vessel in a foreign country are subject to entry and the payment of *ad valorem* duty on the first arrival of the affected vessel in any port of the United States.

Section 498 of the Tariff Act of 1930 (19 U.S.C. 1498) provides that the Secretary of the Treasury is authorized to prescribe rules and regulations for the declaration and entry of merchandise. Within that statute, paragraph (a)(10) provides, in pertinent part, that the Secretary may prescribe rules and regulations pertaining to the entry of merchandise within the provisions of section 1466 of this title (relating to vessel repairs and equipment purchases).

The Federal Claims Collection Act of 1966, codified at 31 U.S.C. 3701-3720A, as amended, establishes general federal claim and interest collection authority. Section 3717(a) directs the head of an executive, judicial, or legislative agency to charge interest on any outstanding debt to the United States Government. Sections 3737(b) and (d) provide that interest accrues from the date notice is mailed, however no interest will be charged if the amount on the claim is paid within 30 days from the mailing date.

Based on the authority conferred by these statutory provisions, this document proposes to amend title 19 of the Code of Federal Regulations (19 CFR) to provide that where an owner or master of a vessel documented under the laws of the United States fails to timely pay the duties determined to be due to Customs and Border Protection (CBP) that are associated with the purchase of equipment for, or repair to, the vessel while it is outside the United States, interest will accrue on the amounts owed to CBP and that person will be liable for interest. The purpose of this document is to ensure that title 19 of the CFR reflects that CBP collects interest as part of its inherent revenue collection functions in situations where an owner or master of the vessel fails to pay the vessel repair duties determined to be due within 30 days of CBP issuing the bill.

These proposed changes, other than those involving non-substantive editorial changes, are discussed below in more detail.

Explanation of Amendments

Section 4.14

Section 4.14 of title 19 of the Code of Federal Regulations (19 CFR 4.14) sets forth the regulatory provisions applicable to equipment purchases for, and repairs to, American vessels and provides that the costs associated with such expenditures are subject to declaration, entry and payment of *ad valorem* duty.

Section 4.14(i) sets forth the general procedures for seeking relief from the assessment of vessel repair duties and prescribes the manner by which an Application for Relief from such duties must be submitted to CBP. Within § 4.14(i), this document proposes to redesignate existing paragraph (i)(3) as paragraph (i)(4) and to add a new paragraph (i)(3). Newly proposed § 4.14(i)(3), entitled “Application for Relief; failure to file or denial in whole or in part,” will provide that if no Application for Relief is filed, or if a timely filed Application for Relief is denied in whole or in part, the VRU (vessel repair unit) will determine the amount of duty due and issue a bill to the party who filed the vessel repair entry. If the bill is not timely paid, interest will accrue as provided in § 24.3a(b)(1) of this chapter.

It is also proposed to amend § 4.14(j)(1), which prescribes the penalties for failure to report, enter, or pay vessel repair duties, to state that the owner or master of the vessel who fails to timely pay the duty determined to be due will be liable for interest as provided in section 24.3a(b)(1) of this chapter.

Section 24.3a

It is proposed to make conforming changes to §§ 24.3a(a) and (b) (19 CFR 24.3a(a) and (b)) which, respectively, prescribe the payment due date for CBP bills and provide for the assessment of interest charges if payment is not received by CBP on or before the late payment date appearing on the bill. The proposed changes to paragraph (a) specifically would include “vessel repair duties” as among the types of bills CBP issues. In paragraph (b), it is proposed to include “vessel repair duties” as among the types of bills for which CBP may assess interest charges from the date the bill is issued.

The Regulatory Flexibility Act and Executive Order 12866

Because these proposed amendments merely reflect the agency’s revenue collection functions and rights, and impose no additional regulatory burden on the importing public, pursuant to the

provisions of the Regulatory Flexibility Act, 5 U.S.C. 601 *et seq.*, it is certified that, if adopted, the proposed amendments will not have a significant economic impact on a substantial number of small entities. Further, these proposed amendments do not meet the criteria for a “significant regulatory action” as specified in Executive Order 12866.

Paperwork Reduction Act

As there are no new collections of information proposed in this document, the provisions of the Paperwork Reduction Act of 1995 (44 U.S.C. 3507) are inapplicable.

Signing Authority

This proposed rulemaking is being issued in accordance with 19 CFR 0.1(a)(1), pertaining to the authority of the Secretary of the Treasury (or his/her delegate) to approve regulations related to certain CBP revenue functions.

List of Subjects

19 CFR Part 4

Administrative practice and procedure, Cargo vessels, Customs duties and inspection, Entry, Passenger vessels, Penalties, Repairs, Reporting and recordkeeping requirements, Shipping, Vessels.

19 CFR Part 24

Accounting, Claims, Customs duties and inspection, Exports, Imports, Interest, Reporting and recordkeeping requirements, Taxes, User fees, Wages.

Proposed Amendments to the Regulations

For the reasons set forth in the preamble, parts 4 and 24 of title 19 of the CFR (19 CFR Parts 4 and 24) are proposed to be amended as set forth below.

PART 4—VESSELS IN FOREIGN AND DOMESTIC TRADE

1. The general authority citation for part 4 continues, and the specific authority citation for § 4.14 is revised, to read as follows:

Authority: 5 U.S.C. 301; 19 U.S.C. 66, 1431, 1433, 1434, 1624, 2071 note; 46 U.S.C. 501, 60105.

* * * * *

Section 4.14 also issued under 19 U.S.C. 1466, 1498; 31 U.S.C. 9701.

* * * * *

2. In § 4.14:

- a. The heading text is revised;
- b. Existing paragraph (i)(3) is redesignated as paragraph (i)(4) and a new paragraph (i)(3) is added; and

c. Paragraph (j)(1) is amended by adding a new third sentence.

The additions to § 4.14 read as follows:

§ 4.14 Equipment purchases for, and repairs to, American vessels.

* * * * *

(i) * * *

(3) *Application for Relief; failure to file or denial in whole or in part.* If no Application for Relief is filed, or if a timely filed Application for Relief is denied in whole or in part, the VRU will determine the amount of duty due and issue a bill to the party who filed the vessel repair entry. If the bill is not timely paid, interest will accrue as provided in § 24.3a(b)(1) of this chapter.

(j) * * *

(1) * * * The owner or master of the vessel who fails to timely pay the duty determined to be due is liable for interest as provided in § 24.3a(b)(1) of this chapter.

* * * * *

PART 24—CUSTOMS FINANCIAL AND ACCOUNTING PROCEDURE

3. The general authority citation for part 24 is revised to read as follows:

Authority: 5 U.S.C. 301; 19 U.S.C. 58a–58c, 66, 1202 (General Note 3(i), Harmonized Tariff Schedule of the United States, 1505, 1520, 1624; 26 U.S.C. 4461, 4462; 31 U.S.C. 3717, 9701; Public Law 107–296, 116 Stat. 2135 (6 U.S.C. 1 *et seq.*).

* * * * *

4. Section 24.3a is amended:

a. In the heading text, by adding after the word “assessment” the words “on bills”;

b. In paragraph (a): by adding after the word “reliquidation” the language “, or vessel repair duties.”; and by removing the words “shall be” and adding in their place the word “are”;

c. In the heading text to paragraph (b)(1), by adding after the word “for” the words “vessel repair duties.”;

d. In paragraph (b)(2)(i) introductory text, by removing the word “shall” and adding in its place the word “will”;

e. In paragraph (b)(2)(i)(A), by removing the word “shall” and adding in its place the word “will”;

f. In paragraph (b)(2)(i)(B) introductory text, by removing the word “shall”;

g. In paragraph (b)(2)(i)(B)(1), by removing the word “shall” and adding in its place the word “will”;

h. In paragraph (b)(2)(i)(B)(2), by removing the word “shall” and adding in its place the word “will”;

i. In paragraph (b)(2)(i)(B)(3), by removing the word “shall” wherever it appears and adding in each place the word “will”;

j. In paragraph (b)(2)(i)(B)(4), by removing the word “shall” and adding in its place the word “will”;

k. In paragraph (b)(2)(i)(C), by removing the word “shall” and adding in its place the word “will”;

l. In paragraph (b)(2)(ii), by removing the word “shall” wherever it appears and adding in each place the word “will”; and

m. In paragraph (c)(1), by removing the words “CBP Office of Finance, Indianapolis, Indiana” and adding in their place the language “CBP’s Revenue Division, Office of Administration”.

Alan Bersin,

Commissioner, U.S. Customs and Border Protection.

Approved: March 29, 2011,

Timothy E. Skud,

Deputy Assistant Secretary of the Treasury.

[FR Doc. 2011-7815 Filed 3-31-11; 8:45 am]

BILLING CODE 9111-14-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

[REG-131151-10]

RIN 1545-BJ89

Rewards and Awards for Information Relating to Violations of Internal Revenue Laws; Hearing

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of public hearing on proposed rulemaking.

SUMMARY: This document provides notice of public hearing on a notice of proposed rulemaking relating to the payment of rewards under section 7623(a) of the Internal Revenue Code and awards under section 7623(b). The guidance is necessary to clarify the definition of proceeds of amounts collected and collected proceeds under section 7623. This regulation provides needed guidance to the general public as well as officers and employees of the IRS who review claims under section 7623.

DATES: The public hearing is being held on Wednesday, May 11, 2011, at 10 a.m. The IRS must receive outlines of the topics to be discussed at the hearing by Tuesday, April 19, 2011.

ADDRESSES: The public hearing is being held in the auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC. Send submissions to: CC: PA: LPD: PR (REG-131151-10), room 5203, Internal

Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC: PA: LPD: PR (REG-131151-10), Courier’s Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC. Alternatively, taxpayers may submit electronic outlines of oral comments via the Federal eRulemaking Portal at <http://www.regulations.gov>.

FOR FURTHER INFORMATION CONTACT:

Concerning the proposed regulations, Kirsten N. Witter at (202) 927-0900; concerning submissions of comments, the hearing, and/or to be placed on the building access list to attend the hearing, Richard A. Hurst at Richard.A.Hurst@irscounsel.treas.gov or (202) 622-7180 (not toll-free numbers).

SUPPLEMENTARY INFORMATION: The subject of the public hearing is the notice of proposed rulemaking (REG-131151-10) that was published in the **Federal Register** on Tuesday, January 18, 2011 (76 FR 2852).

Persons, who wish to present oral comments at the hearing that submitted written comments, must submit an outline of the topics to be discussed and the amount of time to be devoted to each topic (signed original and eight (8) copies) by Tuesday, April 19, 2011.

A period of 10 minutes is allotted to each person for presenting oral comments. After the deadline for receiving outlines has passed, the IRS will prepare an agenda containing the schedule of speakers. Copies of the agenda will be made available, free of charge, at the hearing or in the Freedom of Information Reading Room (FOIA RR) (Room 1621) which is located at the 11th and Pennsylvania Avenue, NW., entrance, 1111 Constitution Avenue, NW., Washington, DC.

Because of access restrictions, the IRS will not admit visitors beyond the immediate entrance area more than 30 minutes before the hearing starts. For information about having your name placed on the building access list to attend the hearing, see the **FOR FURTHER INFORMATION CONTACT** section of this document.

Guy R. Traynor,

Acting Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration).

[FR Doc. 2011-7670 Filed 3-31-11; 8:45 am]

BILLING CODE 4830-01-P

PENSION BENEFIT GUARANTY CORPORATION

29 CFR Chapter XL

Reducing Regulatory Burden; Review Under E.O. 13563

AGENCY: Pension Benefit Guaranty Corporation.

ACTION: Request for comments.

SUMMARY: The Pension Benefit Guaranty Corporation (PBGC) is reviewing its regulations in response to the President’s Executive Order 13563 on Improving Regulation and Regulatory Review. The purpose of this review is to make PBGC’s regulatory program both more effective and less burdensome. We are starting by identifying regulations for possible modification, streamlining, or repeal, which will be incorporated into a preliminary regulatory review plan. For now, we are asking the public for ideas and information—to suggest candidate regulations for review, alternative approaches, etc.—to help prepare the preliminary plan. There will be additional opportunities for public comment after the preliminary plan is developed and approved.

DATES: PBGC requests that written comments and information on developing the preliminary plan be submitted by April 20, 2011. PBGC will take into consideration comments received after that date to the extent feasible.

FOR FURTHER INFORMATION CONTACT:

Catherine B. Klion, Manager, (klion.catherine@pbgc.gov), or Daniel S. Liebman, Attorney, (liebman.daniel@pbgc.gov), Regulatory and Policy Division, Legislative and Regulatory Department, Pension Benefit Guaranty Corporation, 1200 K Street, NW., Washington, DC 20005, 202-326-4024. (TTY/TDD users may call the Federal relay service toll-free at 1-800-877-8339 and ask to be connected to 202-326-4024.)

ADDRESSES: Comments, identified by “Regulatory Review”, may be submitted by any of the following methods:

- *Federal eRulemaking Portal:* <http://www.regulations.gov>. Follow the web site instructions for submitting comments.

- *E-mail:* reg.comments@pbgc.gov.

- *Fax:* 202-326-4224.

- *Mail or Hand Delivery:* Legislative and Regulatory Department, Pension Benefit Guaranty Corporation, 1200 K Street, NW., Washington, DC 20005-4026.

Comments received, including personal information provided, will be posted to <http://www.pbgc.gov>. Copies