

changes reflect the terms of section 505 of the Tariff Act of 1930, as amended by the Customs Modernization provisions of the North American Free Trade Agreement Implementation Act. The conforming amendments also reflect changes to 19 U.S.C. 1505 and to section 321 of the Tariff Act of 1930 (19 U.S.C. 1321) regarding interest that were made by the Miscellaneous Trade and Technical Corrections Act of 1996.

DATES: Final rule effective May 17, 2000.

FOR FURTHER INFORMATION CONTACT: Robert Reiley, Financial Management Division (202-927-1504).

SUPPLEMENTARY INFORMATION:

Background

On October 20, 1999, Customs published T.D. 99-75 in the **Federal Register** (64 FR 56433) setting forth interim amendments to provisions within Parts 24, 159 and 174 of the Customs Regulations (19 CFR Parts 24, 159 and 174) to conform those regulations to existing statutory provisions and judicial precedent regarding the assessment of interest due to underpayments or overpayments to Customs of duties, taxes and fees pertaining to imported merchandise, including interest on those duties, taxes and fees.

The majority of the conforming changes reflected the terms of section 505 of the Tariff Act of 1930 (19 U.S.C. 1505), as amended by section 642(a) within the Customs Modernization provisions of the North American Free Trade Agreement Implementation Act (Public Law 103-182, 107 Stat. 2057). Under that statute, interest accrues initially from the date the duties, taxes, fees and interest are deposited with Customs in the case of overpayments, or are required to be deposited with Customs in the case of underpayments, but in either case not beyond the date of liquidation or reliquidation of the applicable entry or reconciliation. Also under the statute and applicable judicial precedent, all bills issued by Customs for underpayments of duties, taxes, fees and interest are due within 15 or 30 days of issuance.

The conforming interim amendments also reflected other changes to 19 U.S.C. 1505 and to section 321 of the Tariff Act of 1930 (19 U.S.C. 1321) regarding interest that were made by sections 2(a) and 3(a)(12) of the Miscellaneous Trade and Technical Corrections Act of 1996 (Public Law 104-295, 110 Stat. 3514).

The interim regulatory amendments contained in T.D. 99-75 went into effect on October 20, 1999, and the notice prescribed a public comment period

which closed on December 20, 1999. No comments were received during the prescribed public comment period. After further consideration, Customs has determined that the interim regulatory amendments should be adopted as a final rule without change.

Executive Order 12866

This document does not meet the criteria for a "significant regulatory action" as specified in E.O. 12866.

Regulatory Flexibility Act

Pursuant to the provisions of the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*), it is certified that the amendments will not have a significant economic impact on a substantial number of small entities. The amendments conform the Customs Regulations to the terms of statutory provisions, and to the principles reflected in judicial decisions, that are currently in effect. In addition, in some cases, the amendments conform the regulatory provisions to longstanding Customs administrative procedures and practices that confer benefits on, or otherwise militate in favor of, the general public. Accordingly, the amendments are not subject to the regulatory analysis or other requirements of 5 U.S.C. 603 and 604.

List of Subjects

19 CFR Part 24

Accounting, Claims, Customs duties and inspection, Interest, Taxes, User fees, Wages.

19 CFR Part 159

Computer technology, Customs duties and inspection, Entry, Imports, Liquidation.

19 CFR Part 174

Administrative practice and procedure, Customs duties and inspection, Protests.

Amendments to the Regulations

For the reasons stated in the preamble, under the authority of 19 U.S.C. 66 and 1624 the interim rule amending 19 CFR Parts 24, 159 and 174 which was published at 64 FR 56433 on October 20, 1999, is adopted as a final rule without change.

Raymond W. Kelly,
Commissioner of Customs.

Approved: April 26, 2000.

John P. Simpson,
Deputy Assistant Secretary of the Treasury.
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DEPARTMENT OF THE TREASURY

Customs Service

19 CFR Part 101

[T.D. 00-35]

Extension of Port Limits of Puget Sound, WA

AGENCY: Customs Service, Treasury.

ACTION: Final rule.

SUMMARY: This document amends the Customs Regulations pertaining to the field organization of Customs by extending the geographical limits of the consolidated port of Puget Sound, Washington. This change is being made as part of Customs continuing program to obtain more efficient use of its personnel, facilities and resources and to provide better service to carriers, importers and the general public.

EFFECTIVE DATE: June 16, 2000.

FOR FURTHER INFORMATION CONTACT: Betsy Passuth, Office of Field Operations, Mission Support Service, 202-927-0795.

SUPPLEMENTARY INFORMATION:

Background

A Notice of Proposed Rulemaking was published in the **Federal Register** (64 FR 61232) of November 10, 1999, which proposed to extend the geographical limits of the consolidated port of Puget Sound by extending and redefining the boundaries of Tacoma.

The description of Tacoma within the description of the Puget Sound port was proposed to be extended to include two industrial parks which have new facilities for clearing, storing and forwarding imported merchandise and require the services of Customs personnel.

Analysis of Comment

One comment was received in response to the proposal. This comment strongly supported the proposal to extend and redefine the boundaries of the port of Puget Sound, Washington.

Conclusion

In light of the favorable comment received and after further consideration of the matter, Customs has decided to proceed with the extension of the geographical limits of the port of Puget Sound, Washington.

New Port Limits

As amended, the geographical area within the boundaries of the consolidated port of Puget Sound is as follows:

The ports of Seattle (Section 35, Township 27 North, Range 3 East, West Meridian, County of Snohomish, and the geographical area beginning at the intersection of N.W. 205th Street and the waters of Puget Sound, proceeding in an easterly direction along the King County line to its intersection with 100th Avenue N.E., thence southerly along 100th Avenue N.E. and its continuation to the intersection of 100th Avenue S.E. and S.E. 240th Street, thence westerly along S.E. 240th Street, to its intersection with North Central Avenue, thence southerly along North Central Avenue, its continuation as South Central Avenue and 83rd Avenue South and its connection to Auburn Way North, thence southerly along Auburn Way North and its continuation as Auburn Way South to its intersection with State Highway 18, thence westerly along Highway 18 to its intersection with A Street S.E., then southerly along A Street S.E. to its intersection with the King County Line, then westerly along the King County Line to its intersection with the waters of Puget Sound and then northerly along the shores of Puget Sound to its intersection with N.W. 205th Street, the point of beginning, all within the County of King, State of Washington), Anacortes, Bellingham, Everett, Friday Harbor, Neah Bay, Olympia, Port Angeles, Port Townsend, and the territory in Tacoma, beginning at the intersection of the westernmost city limits of Steilacoom and The Narrows and proceeding easterly along Main Street to the intersection of Stevens Street, then southerly along Stevens Street to the intersection of Washington Boulevard, then easterly along Washington Boulevard to the intersection of Gravelly Lake Drive S.W., then southeasterly to the intersection of Nyanza Road, SW, then southerly to its intersection with Pacific Highway (U.S. Route 99), then proceeding in a northeasterly direction along Pacific Highway to its intersection with 112 Street East and continuing in an easterly direction along 112 Street East to its intersection with the northwest corner of McChord Air Force Base, then proceeding along the northern, then western, then southern boundary of McChord Air Force Base to its intersection, just west of Lake Mondress, with the northern boundary of the Fort Lewis Military Reservation, then proceeding in an easterly direction along the northern boundary of the Fort Lewis Military Reservation to its intersection with Pacific Avenue (SR-7), then proceeding in a southerly direction along Pacific Avenue (SR-7) to its intersection with SR-507, then

proceeding in a southeasterly direction along SR-7 to its intersection with 224th Street East, then proceeding in an easterly direction along 224th Street East to its intersection with Meridian Street South (SR-161), then proceeding in a northerly direction along Meridian Street South (SR-161) to the intersection with 176 Street East, then easterly along 176 Street East extended to the intersection with Sunrise Parkway East, then northwesterly along Sunrise Parkway East to the intersection with 122nd Avenue East, then northerly to the intersection with Old Military Road East, then northeasterly to the intersection with SR-162, then northerly along SR-162 to the intersection with SR-410, then easterly along SR-410 to the intersection with 166th Avenue East, then northerly to the intersection with Sumner-Tapps Highway, continuing northeasterly along Sumner-Tapps Highway to 16th Street East, then easterly to 182 Avenue East, then northerly to the northern boundary of Pierce County, then proceeding in a westerly direction along the northern boundary of Pierce County to its intersection with Puget Sound, then proceeding in a generally southwesterly direction along the banks of the East Passage of Puget Sound, Commencement Bay, and The Narrows to the point of intersection with the westernmost city limits of Steilacoom, Washington, including all points and places on the southern boundary of the Juan de Fuca Strait from the eastern port limits of Neah Bay to the western port limits of Port Townsend, all points and places on the western boundary of Puget Sound, including Hood Canal, from the port limits of Port Townsend to the northern port limits of Olympia, all points and places on the southern boundary of Puget Sound from the port limits of Olympia to the western port limits of Tacoma, and all points and places on the eastern boundary of Puget Sound and contiguous waters from the port limits of Tacoma north to the southern port limits of Bellingham, all in the State of Washington.

Authority

This change is being made under the authority of 5 U.S.C. 301 and 19 U.S.C. 2, 66 and 1624.

Regulatory Flexibility Act and Executive Order 12866

Customs establishes, expands and consolidates Customs ports of entry throughout the United States to accommodate the volume of Customs-related activity in various parts of the country. Although a notice was issued for public comment on this subject

matter, because this document relates to agency management and organization, it is not subject to the notice and procedure requirements of 5 U.S.C. 553. Accordingly, this document is not subject to the provisions of the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*). Agency organization matters such as this port extension are not subject to Executive Order 12866.

Drafting Information

The principal author of this document was Janet L. Johnson, Regulations Branch. However, personnel from other offices participated in its development.

List of Subjects in 19 CFR Part 101

Customs duties and inspection, Exports, Imports, Organization and functions (Government agencies).

Amendment to the Regulations

For the reasons set forth above, part 101 of the Customs Regulations is amended as set forth below.

PART 101—GENERAL PROVISIONS

1. The general authority citation for part 101 and the specific authority citation for § 101.3 continue to read as follows:

Authority: 5 U.S.C. 301, 19 U.S.C. 2, 66, 1202 (General Note 20, Harmonized Tariff Schedule of the United States), 1623, 1624, 1646a. Sections 101.3 and 101.4 also issued under 19 U.S.C. 1 and 58b.

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§ 101.3 [Amended]

2. In the list of ports in § 101.3(b)(1), under the state of Washington, the "Limits of port" column adjacent to "Puget Sound" in the "Ports of entry" column is amended by removing the reference "T.D. 96-63" and adding in its place "T.D. 00-35".

Raymond W. Kelly,

Commissioner of Customs.

Approved: March 30, 2000.

John P. Simpson,

Deputy Assistant Secretary of the Treasury.

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DEPARTMENT OF THE TREASURY

Customs Service

19 CFR Part 122

[T.D. 00-34]

Revised List of User Fee Airports

AGENCY: Customs Service, Treasury.

ACTION: Final rule.