

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 that the quarterly Internal Revenue Service interest rates used to calculate interest on overdue accounts (underpayments) and refunds (overpayments) of customs duties will remain the same from the previous quarter. For the calendar quarter beginning January 1, 2018, the interest rates for overpayments will be 3 percent for corporations and 4 percent for non-corporations, and the interest rate for underpayments will be 4 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: The rates announced in this notice are applicable as of January 1, 2018.

FOR FURTHER INFORMATION CONTACT: Shandy Plicka, Revenue Division, Collection and Refunds Branch, 6650 Telecom Drive, Suite #100, Indianapolis, Indiana 46278; telephone (317) 298-1717.

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 provides 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 2017–25, the IRS determined the rates of interest for the calendar quarter beginning January 1, 2018, and ending on March 31, 2018. The interest rate paid to the Treasury for underpayments will be the Federal short-term rate (1%) plus three percentage points (3%) for a total of four percent (4%) for both corporations and non-corporations. For corporate overpayments, the rate is the Federal short-term rate (1%) plus two percentage points (2%) for a total of three percent (3%). For overpayments made by non-corporations, the rate is the Federal short-term rate (1%) plus three percentage points (3%) for a total of four percent (4%). These interest rates used to calculate interest on overdue accounts (underpayments) and refunds (overpayments) of customs duties are the same from the previous quarter. These interest rates are subject to change for the calendar quarter beginning April 1, 2018, and ending June 30, 2018.

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 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	.....

Beginning date	Ending date	Under-payments (percent)	Over-payments (percent)	Corporate overpayments (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
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	033116	3	3	2
040116	033118	4	4	3

Dated: January 4, 2018.

SEAN M. MILDREW,
Acting Chief Financial Officer,
Office of Finance.

[Published in the Federal Register, January 9, 2018 (83 FR 1043)]

**NOTICE OF DOMESTIC INTERESTED PARTY
PETITIONER'S NOTICE OF DESIRE TO CONTEST THE
TARIFF CLASSIFICATION DETERMINATION OF CERTAIN
STEEL TUBE FITTINGS**

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

ACTION: Notice of petitioner's notice of desire to contest classification determination.

SUMMARY: This document provides notice that a domestic interested party has filed a timely notice of its desire to contest a U.S. Customs and Border Protection decision regarding the classification of certain imported steel tube fittings.

DATES: January 16, 2018.

FOR FURTHER INFORMATION CONTACT: Dwayne S. Rawlings, Tariff Classification and Marking Branch, Regulations and Rulings, Office of Trade, U.S. Customs and Border Protection at (202) 325-0092.

SUPPLEMENTARY INFORMATION:

Background

This document concerns the tariff classification of certain steel tube fittings by U.S. Customs and Border Protection (CBP) and the desire of a domestic interested party to contest CBP's classification decision.

Classification of Steel Tube Fittings

Merchandise imported into the customs territory of the United States is classified under the Harmonized Tariff Schedule of the United States (HTSUS). The tariff classification of merchandise under the HTSUS is governed by the principles set forth in the General Rules of Interpretation (GRIs) and, in the absence of special language or context which otherwise requires, by the Additional U.S. Rules of Interpretation. The GRIs and the Additional U.S. Rules of Interpretation are part of the HTSUS and are to be considered statutory provisions of law for all purposes. *See* Section 1204 of the Omnibus Trade and Competitiveness Act of 1988, Public Law 100-418 (August 23, 1988); 19 U.S.C. 3004(c).

GRI 1 requires that classification be determined first according to the terms of the headings of the tariff schedule and any relative section or chapter notes and, provided such headings or notes do not

otherwise require, then according to the other GRIs. *See* GRI 1, HTSUS (2017).

GRI 6 prescribes that, for legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related subheading notes and, *mutatis mutandis*, according to GRIs 1 to 5, on the understanding that only subheadings at the same level are comparable. *See* GRI 6, HTSUS (2017).

The Explanatory Notes to the Harmonized Commodity Description and Coding System (“Harmonized System”) represent the official interpretation of the World Customs Organization (established in 1952 as the “Customs Cooperation Council”) on the scope of each heading. *See* H.R. Conf. Rep. No. 100–576, 100th Cong., 2d Sess. 549 (1988), *reprinted in* 1988 U.S.C.C.A.N. 1547, 1582; Treasury Decision (T.D.) 89–80, 54 FR 35127, 35128 (August 23, 1989). Although not binding on the contracting parties to the Harmonized System Convention or considered to be dispositive in the interpretation of the Harmonized System, it is CBP’s position that the Explanatory Notes should be consulted on the proper scope of the Harmonized System. T.D. 89–80, 54 FR at 35128.

In New York ruling letter (NY) E83408, dated July 8, 1999, a steel tube fitting from Taiwan is described as “. . . a cold forged nonalloy steel male threaded connector body having a center hex nut, one flare tube end and one male pipe end. These tube fittings connect a piece of rigid tubing to a valve, manifold or another piece of rigid tubing in a hydraulic system.” The U.S. Customs Service (U.S. Customs and Border Protection’s predecessor agency) classified the steel tube fitting in subheading 7307.99.50, HTSUS (1999), which provides for “Tube or pipe fittings (for example couplings, elbows, sleeves), of iron or steel: Other: Other: Other.” In 1999, the column one, general rate of duty for subheading 7307.99.50, HTSUS, was 4.3 percent *ad valorem*.

Filing of Domestic Interested Party Petition

On October 29, 2014, counsel filed a petition on behalf of Brennan Industries, Inc. (“Petitioner”), under section 516, Tariff Act of 1930, as amended (19 U.S.C. 1516), requesting that CBP reclassify the articles under consideration (and as described in NY E83408) in subheading 8412.90.90, HTSUS (2014), which provides for “Other engines and motors, and parts thereof: Parts: Other.” The column one, general rate of duty for subheading 8412.90.90, HTSUS, in 1999, 2014 and today is free.

On February 9, 2016, CBP published a Notice of Receipt of a Domestic Interested Party Petition in the **Federal Register** (81 FR 6880). The notice invited written comments on the petition from interested parties. The comment period closed on April 11, 2016. One comment was timely received in response to this notice, which was submitted by the Petitioner. The comment reiterated the Petitioner's position that the merchandise is classified in subheading 8412.90.90, HTSUS, as other parts of other engines and motors.

Decision on Petition and Notice of Petitioner's Desire To Contest

In HQ ruling letter H259349, dated October 5, 2016 (a copy of this ruling can be found online at <https://www.regulations.gov> under Docket No. USCBP-2016-0007), CBP denied the domestic party petition and affirmed the classification determination set forth in the previously issued ruling letter (*i.e.*, NY E83408). Consistent with the determination in NY E83408, CBP determined in H259349 that the articles at issue are parts of general use of heading 7307, HTSUS, as defined by Note 2 to Section XV. Accordingly, these parts are excluded from Section XVI of the HTSUS because, by operation of Note 1(g) to Section XVI, a good cannot be a part of general use of Section XV and also be *prima facie* classifiable as a part in Section XVI.

In HQ H259349, CBP also notified the Petitioner of its right to contest the decision by filing a notice with CBP indicating its desire to contest the decision, and that the notice must be filed not later than thirty days from the date of issuance of the ruling letter, pursuant to 19 U.S.C. 1516(c) and § 175.23, CBP Regulations (19 CFR 175.23).

By letter dated November 2, 2016, the Petitioner filed a timely notice under 19 U.S.C. 1516(c) and 19 CFR 175.23 of its desire to contest CBP's decision in HQ H259349 regarding the classification of the steel tube fittings under consideration. The Petitioner has designated, under 19 U.S.C. 1516(c) and 19 CFR 175.23, eight (8) ports of entry where Petitioner believes that merchandise of the kind covered by the petition is being imported into the United States, and at which the Petitioner desires to protest. The ports of entry are as follows:

- Seattle, WA
- Tacoma, WA
- Long Beach, CA
- Los Angeles, CA
- New York, NY
- Savannah, GA

- Houston, TX
- Charleston, SC

Upon application by the Petitioner to any of the Port Directors of the ports listed above, the Port Director(s) shall make available to the Petitioner information on merchandise of the kind covered by the petition (as described in NY E83408) entered after the date of publication of this notice in order that the petitioner may determine whether the entry presented raises the issue involved in the petition. *See* 19 U.S.C. 1516(c); 19 CFR 175.25. By this notice, Port Directors at these ports are directed to notify the Petitioner by mail when the first of such entries is liquidated. *See* 19 U.S.C. 1516(c) and 19 CFR 175.25(b).

Authority

This notice is published in accordance with 19 U.S.C. 1516(c) and §§ 175.23 and 175.24 of the CBP Regulations (19 CFR 175.23–24).

Dated: January 10, 2018.

KEVIN K. McALEENAN,
Acting Commissioner,
U.S. Customs and Border Protection.

[Published in the Federal Register, January 16, 2018 (83 FR 2168)]

**MODIFICATION OF THE NATIONAL CUSTOMS
AUTOMATION PROGRAM (NCAP) TEST REGARDING
RECONCILIATION AND TRANSITION OF THE TEST FROM
THE AUTOMATED COMMERCIAL SYSTEM (ACS) TO THE
AUTOMATED COMMERCIAL ENVIRONMENT (ACE)**

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

ACTION: General notice.

SUMMARY: This document announces that certain previously announced modifications to the National Customs Automation Program (NCAP) test regarding reconciliation will become operational, and that the test program will transition from the Automated Commercial System (ACS) to the Automated Commercial Environment (ACE).

DATES: As of February 24, 2018, the modifications to the reconciliation test will become operational. As of the same date, the test will transition into ACE, and ACS will be decommissioned for the filing of reconciliation entries.

ADDRESSES: Comments concerning this test program may be submitted via email, with a subject line identifier reading, “Comment on Reconciliation test” to *OFO-RECONFOLDER@cbp.dhs.gov*.

FOR FURTHER INFORMATION CONTACT: Randy Mitchell, Commercial Operations and Entry Division, Trade Policy and Programs, Office of Trade at (202) 863-6532 or *RANDY.MITCHELL@CBP.DHS.GOV*.

SUPPLEMENTARY INFORMATION:

I. Background

A. Reconciliation Test Program

Title VI of the North American Free Trade Agreement (NAFTA) Implementation Act (Pub. L. 103-182, 107 Stat. 2057, 2170, December 8, 1993), commonly known as the Customs Modernization Act or Mod Act, amended the Tariff Act of 1930 and related laws, in part, to increase voluntary compliance with customs laws and improvements to customs enforcement. Subtitle B of Title VI established the National Customs Automation Program (NCAP) which is an automated and electronic system for processing commercial importations, and includes the testing of existing and planned components. (19 U.S.C. 1411). Section 637 of the Mod Act amended Section 484 of the Tariff

Act of 1930 to establish a new section (b), entitled “Reconciliation”, a planned component of the NCAP. (19 U.S.C. 1484(b), 19 U.S.C. 1411(a)(2)(C)).

Reconciliation is the process that allows an importer, at the time an entry summary is filed, to identify indeterminable information (other than that affecting admissibility) to U.S. Customs and Border Protection (CBP) and to provide that outstanding information at a later date. The importer identifies the outstanding information by means of an electronic “flag” which is placed on the entry summary at the time the entry summary is filed and payment (applicable duty, taxes, and fees) is made.

Section 101.9(b) of Title 19 of the Code of Federal Regulations (19 CFR 101.9(b)) provides for the testing of NCAP components. *See* T.D. 95–21, 60 FR 14211 (March 16, 1995). The reconciliation test was established pursuant to this regulation, and is currently being tested in the Automated Commercial System (ACS). CBP announced and explained the test in a general notice published in the **Federal Register** (63 FR 6257) on February 6, 1998. Clarifications and operational changes were announced in subsequent **Federal Register** notices: 63 FR 44303 (August 18, 1998); 64 FR 39187 (July 21, 1999); 64 FR 73121 (December 29, 1999); 66 FR 14619 (March 13, 2001); 67 FR 61200 (September 27, 2002) (with a correction document published at 67 FR 68238 (November 8, 2002)); 69 FR 53730 (September 2, 2004); 70 FR 1730 (January 10, 2005); 70 FR 46882 (August 11, 2005); 71 FR 37596 (June 30, 2006); 78 FR 27984 (May 13, 2013); and 79 FR 34334 (June 16, 2014). On September 13, 2000, CBP extended the test indefinitely in a notice published in the **Federal Register** (65 FR 55326).

B. Transition to the Automated Commercial Environment

The Security and Accountability for Every (SAFE) Port Act of 2006 (Pub. L. 109–347, 120 Stat. 1884) modified the Mod Act and added subsection (d) to 19 U.S.C. 1411. This subsection established the International Trade Data System (ITDS) which allows for the collection and distribution of standard import and export data required by CBP through a single portal system. The Automated Commercial Environment (ACE), the “single window,” is an automated and electronic system for commercial trade processing which is intended to streamline business processes, facilitate growth in trade, ensure cargo security, and foster participation in global commerce, while ensuring compliance with U.S. laws and regulations and reducing costs for CBP and all of its communities of interest. The ability to

meet these objectives depends on successfully modernizing CBP's business functions and the information technology that supports those functions.

Over the last several years, CBP has tested ACE and provided significant public outreach to ensure that the trade community is fully aware of the transition from ACS to ACE. On October 13, 2015, CBP published an Interim Final Rule in the **Federal Register** (80 FR 61278) that designated ACE as a CBP-authorized EDI system, to be effective November 1, 2015. In the Interim Final Rule, CBP stated that ACS would be phased out and anticipated that ACS would no longer be supported for entry and entry summary filing. Filers were encouraged to adjust their business practices so that they would be prepared when ACS was decommissioned.

CBP has developed a staggered transition strategy for decommissioning ACS to give the trade additional time to adjust their business practices. The phases of the transition were announced in several **Federal Register** notices. See 81 FR 10264 (February 29, 2016); 81 FR 30320 (May 16, 2016); 81 FR 32339 (May 23, 2016); 82 FR 38924 (August 16, 2017); and 82 FR 51852 (November 8, 2017). This notice announces a further transition as CBP is transitioning the reconciliation test from ACS to ACE.

C. Modifications of the Reconciliation Test

On December 12, 2016, CBP published a notice in the **Federal Register** (81 FR 89486) announcing modifications to the reconciliation test and the transition of the test from ACS to ACE, effective January 14, 2017. On January 17, 2017, CBP published a notice in the **Federal Register** (82 FR 4901) announcing that the effective date for the test modifications and transition would be delayed indefinitely. Then, on June 8, 2017, CBP published a notice in the **Federal Register** (82 FR 26699) announcing that the modifications to the test and the transition would be effective on July 8, 2017. Subsequently, on June 30, 2017, CBP published a notice in the **Federal Register** (82 FR 29910) announcing that the effective date for the modifications to the reconciliation test and for mandatory filing of reconciliation entries in ACE had been delayed until further notice.

II. Announcement of Reconciliation Test Transitioning Into ACE and Modifications to Test Becoming Operational

This notice announces that, beginning February 24, 2018, all reconciliation entries must be filed in ACE regardless of whether the underlying entry was filed in ACS or ACE and regardless of whether it is a replacement, substitution or follow-up to a reconciliation entry originally filed in ACS, and ACS is decommissioned for the filing of

such entries. In addition, as of February 24, 2018, the test modifications announced in the December 12, 2016 notice will become operational.

Dated: January 12, 2018.

BRENDA B. SMITH,
*Executive Assistant Commissioner,
Office of Trade.*

[Published in the Federal Register, January 18, 2018 (83 FR 2645)]

**AUTOMATED COMMERCIAL ENVIRONMENT (ACE)
BECOMING THE SOLE CBP-AUTHORIZED ELECTRONIC
DATA INTERCHANGE (EDI) SYSTEM FOR PROCESSING
ELECTRONIC DRAWBACK FILINGS**

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

ACTION: General notice.

SUMMARY: This document announces that the Automated Commercial Environment (ACE) will be the sole electronic data interchange (EDI) system authorized by U.S. Customs and Border Protection (CBP) for processing electronic drawback filings under part 181 (NAFTA drawback) and part 191 (non-TFTEA drawback) of Title 19 of the Code of Federal Regulations. This document also announces that the Automated Commercial System (ACS) will no longer be a CBP-authorized EDI system for purposes of processing such filings. This notice further announces the deployment of a new ACE filing code for all electronic drawback filings, replacing the six distinct drawback codes previously filed in ACS.

DATES: As of February 24, 2018, ACE will be the sole CBP-authorized EDI system for processing drawback filings under part 181 (NAFTA drawback) and part 191 (non-TFTEA drawback) of Title 19 of the Code of Federal Regulations, and ACS will no longer be a CBP-authorized EDI system for such purpose.

FOR FURTHER INFORMATION CONTACT: Randy Mitchell, Commercial Operations and Entry Division, Trade Policy and Programs, Office of Trade at (202) 863-6532 or *RANDY.MITCHELL@CBP.DHS.GOV*.

SUPPLEMENTARY INFORMATION:

I. Background

Section 484 of the Tariff Act of 1930, as amended (19 U.S.C. 1484), establishes the requirement for importers of record to make entry for merchandise to be imported into the customs territory of the United States. Customs entry information is used by U.S. Customs and Border Protection (CBP) and Partner Government Agencies (PGAs) to determine whether merchandise may be released from CBP custody. Importers of record are also obligated to complete the entry by

filing an entry summary declaring the value, classification, rate of duty applicable to the merchandise and such other information as is necessary for CBP to properly assess duties, collect accurate statistics and determine whether any other applicable requirement of law is met.

The customs entry requirements were amended by Title VI of the North American Free Trade Agreement Implementation Act (Pub. L. 103–182, 107 Stat. 2057, December 8, 1993), commonly known as the Customs Modernization Act, or Mod Act. In particular, section 637 of the Mod Act amended section 484(a)(1)(A) of the Tariff Act of 1930 (19 U.S.C. 1484(a)(1)(A)) by revising the requirement to make and complete customs entry by submitting documentation to CBP to allow, in the alternative, the electronic transmission of such entry information pursuant to a CBP-authorized electronic data interchange (EDI) system. CBP created the Automated Commercial System (ACS) to track, control, and process all commercial goods imported into the United States. CBP established the specific requirements and procedures for the electronic filing of entry and entry summary data for imported merchandise through the Automated Broker Interface (ABI) to ACS.

II. Transition Into the Automated Commercial Environment

In an effort to modernize the business processes essential to securing U.S. borders, facilitating the flow of legitimate shipments, and targeting illicit goods pursuant to the Mod Act and the Security and Accountability for Every (SAFE) Port Act of 2006 (Pub. L. 109–347, 120 Stat. 1884), CBP developed the Automated Commercial Environment (ACE) to eventually replace ACS as the CBP-authorized EDI system. Over the last several years, CBP has tested ACE and provided significant public outreach to ensure that the trade community is fully aware of the transition from ACS to ACE.

On October 13, 2015, CBP published an Interim Final Rule in the **Federal Register** (80 FR 61278) that designated ACE as a CBP-authorized EDI system. The designation of ACE as a CBP-authorized EDI system was effective November 1, 2015. In the Interim Final Rule, CBP stated that ACS would be phased out and anticipated that ACS would no longer be supported for entry and entry summary filing. Filers were encouraged to adjust their business practices so that they would be prepared when ACS was decommissioned.

CBP developed a staggered transition strategy for decommissioning ACS. The phases of the transition were announced in several **Federal Register** notices. *See* 81 FR 10264 (February 29, 2016); 81 FR

30320 (May 16, 2016); 81 FR 32339 (May 23, 2016); 82 FR 38924 (August 16, 2017); and 82 FR 51852 (November 8, 2017). This notice announces another transition as the processing of electronic drawback filings under parts 181 and 191 of title 19 of the Code of Federal Regulations (CFR) is transitioning into ACE.

III. ACE as the Sole CBP-Authorized EDI System for the Processing of Electronic Filings of NAFTA Drawback and Non-TFTEA-Drawback

This notice announces that, beginning February 24, 2018, ACE will become the sole CBP-authorized EDI system for electronic filings of NAFTA drawback (19 CFR part 181) and non-TFTEA drawback (19 CFR part 191), and ACS will no longer be a CBP-authorized EDI system for purposes of processing these electronic filings. A separate **Federal Register** document will be published containing proposed regulations regarding TFTEA-Drawback claims, which are those claims filed under 19 U.S.C. 1313, as amended by the Trade Facilitation and Trade Enforcement Act of 2015 (TFTEA) (Pub. L. 114–125, 130 Stat. 122, February 24, 2016). The electronic filings referred to in this document, *i.e.*, non-TFTEA drawback claims, are limited to drawback claims filed in compliance with the regulations in parts 181 and 191 and under 19 U.S.C. 1313, as it was in effect prior to the TFTEA amendments.

IV. Deployment of New Filing Code for Drawback in ACE

CBP announces the deployment of a new ACE filing code 47 for drawback as of February 24, 2018, which will replace the following six drawback codes previously filed in ACS:

- 41—Direct Identification Manufacturing Drawback
- 42—Direct Identification Unused Merchandise Drawback
- 43—Rejected Merchandise Drawback
- 44—Substitution Manufacturing Drawback
- 45—Substitution Unused Merchandise Drawback
- 46—Other Drawback

V. Entry Types With Low Shipment Volume

This notice announces that the following entry types will not be automated in either ACS or ACE due to low shipment volume:

- 05—Vessel—Repair
- 24—Trade Fair
- 25—Permanent Exhibition
- 26—Warehouse—Foreign Trade Zone (FTZ) (Admission)
- 33—Aircraft and Vessel Supply (For Immediate Exportation)
- 64—Barge Movement
- 65—Permit To Proceed
- 66—Baggage

Dated: January 12, 2018.

KEVIN K. MCALEENAN,
Acting Commissioner,
U.S. Customs and Border Protection.

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