

entry summary. (See General Note 29, HTSUS, for rules of origin.) However, in some instances, an importer may not be able to make the claim at that time, usually because the importer does not possess all the information or documentation required. In those instances, an importer may make a post-importation CAFTA-DR claim under 19 U.S.C. 1520(d) (section 1520(d)), pursuant to an amendment to that section made by the Implementation Act (section 207). Under this amendment to section 1520(d), entries of goods qualifying under CAFTA-DR rules of origin are eligible for reliquidation when preferential tariff treatment under CAFTA-DR is not claimed at the time of importation, notwithstanding that a protest under 19 U.S.C. 1514 (section 1514) is not timely filed. (A section 1514 protest is a means of objecting to, among other things, the liquidation of an entry by filing the protest within 180 days of the liquidation (or other protestable decision or action by CBP).) A claimant must file a claim under section 1520(d) within one year of the applicable importation and meet other requirements, such as applicable documentary requirements, including (when requested by CBP) the filing of a certification or information demonstrating that the entered goods are originating CAFTA-DR goods.

#### *Post-Importation CAFTA-DR Claim Under Reconciliation*

This notice announces that a post-importation claim for preferential tariff treatment under section 1520(d) for an entry filed pursuant to the CAFTA-DR also may be made under the Reconciliation test, in the same way as a post-importation NAFTA or Chile claim may be made (see, respectively, notices published in the **Federal Register** on September 27, 2002, and September 2, 2004, cited previously). This alternative requires that an importer follow the Reconciliation test procedure which, in contrast to the ordinary section 1520(d) procedure described above, requires action at the time of entry. That action is to flag the entry summary for the CAFTA-DR issue(s), which will be followed later by the filing of a Reconciliation entry within one year of the applicable importation. It is noted that CAFTA-DR Reconciliation entries cannot include other Reconciliation-eligible issues; i.e., a CAFTA-DR Reconciliation entry is limited to covering only CAFTA-DR issues (claims). NAFTA and Chile Reconciliation entries/claims are similarly limited.

This CAFTA-DR Reconciliation alternative is available for eligible

importations involving any eligible CAFTA-DR country (a CAFTA-DR country as to which the Agreement has entered into force) 90 days after the date this notice is published in the **Federal Register**.

#### *Reconciliation CAFTA-DR Claim Precludes Claims by Other Means*

CBP emphasizes that once an importer flags an entry summary for CAFTA-DR issues for Reconciliation, indicating that it is pursuing the post-importation, section 1520(d) claim through the Reconciliation process, the only means of perfecting the CAFTA-DR claim is by completing the Reconciliation process by filing a timely Reconciliation entry. (See the September 27, 2002, **Federal Register** notice for an explanation of this same limitation relative to NAFTA and Chile issues.) By flagging the entry summary, the importer makes a commitment to perfect the claim only through the Reconciliation process—to, in effect, waive filing the claim any other way. Thus, once entries have been flagged for Reconciliation of CAFTA-DR issues, CBP will not accept a claim filed for those entries under the ordinary section 1520(d) procedure. This will prevent dual filings for the same underlying entry summaries.

#### *Benefits of Reconciliation*

Finally, CBP recommends the use of the Reconciliation test procedure for making post-importation CAFTA-DR claims because the test procedure provides the importer with several benefits. First, using the test procedure is a simpler means of filing claims: i.e., the importer is able to make potentially thousands of CAFTA-DR claims on one Reconciliation entry. Second, the importer can receive one check from CBP rather than many (even up to thousands) upon CBP's liquidation of a Reconciliation entry and issuance of a refund. Third, because processing CAFTA-DR claims under Reconciliation is simpler for CBP, the refund delivery system is more efficient.

Dated: June 23, 2006.

**William S. Heffelfinger III,**

*Acting Assistant Commissioner, Office of Field Operations.*

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## **DEPARTMENT OF HOMELAND SECURITY**

### **Customs and Border Protection**

#### **Quarterly IRS Interest Rates Used in Calculating Interest on Overdue Accounts and Refunds on Customs Duties**

**AGENCY:** Bureau of 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, 2006, the interest rates for overpayments will increase from 6 to 7 percent for corporations and from 7 to 8 percent for non-corporations, and the interest rate for underpayments will increase from 7 to 8 percent. This notice is published for the convenience of the importing public and Customs and Border Protection personnel.

**DATES:** Effective Date: July 1, 2006.

**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. 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 2006-30, the IRS determined the rates of interest for the calendar quarter beginning July 1, 2006, and ending September 30, 2006. The interest rate paid to the Treasury for

underpayments will be the Federal short-term rate (5%) plus three percentage points (3%) for a total of eight percent (8%). For corporate overpayments, the rate is the Federal short-term rate (5%) plus two percentage points (2%) for a total of seven percent (7%). For overpayments

made by non-corporations, the rate is the Federal short-term rate (5%) plus three percentage points (3%) for a total of eight percent (8%). These interest rates are subject to change for the calendar quarter beginning October 1, 2006, and ending December 31, 2006.

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.

Beginning date	Ending date	Under-payments (percent)	Over-payments (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	
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	093006	8	8	7

Dated: June 26, 2006.

**Deborah J. Spero,**

*Acting Commissioner, Bureau of Customs and Border Protection.*

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**DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT**

[Docket No. FR-5045-N-26]

**Federal Property Suitable as Facilities to Assist the Homeless**

**AGENCY:** Office of the Assistant Secretary for Community Planning and Development, HUD.

**ACTION:** Notice.

**SUMMARY:** This Notice identifies unutilized, underutilized, excess, and surplus Federal property reviewed by HUD for suitability for possible use to assist the homeless.

**FOR FURTHER INFORMATION CONTACT:** Kathy Ezzell, room 7266, Department of Housing and Urban Development, 451 Seventh Street, SW., Washington, DC 20410; telephone (202) 708-1234; TTY number for the hearing- and speech-impaired (202) 708-2565 (these telephone numbers are not toll-free), or