

Claremore, OK, Claremore Regional, VOR/DME-B, Amdt 2

Claremore, OK, Claremore Regional, RNAV (GPS) RWY 35, Orig

Claremore, OK, Claremore Regional, (GPS) RWY 35, Orig (CANCELLED)

Fairview, OK, Fairview Muni, RNAV (GPS) RWY 17, Orig

Fairview, OK, Fairview Muni, (GPS) RWY 17, (CANCELLED)

Frederick, OK, Frederick Muni, NDB RWY 35L, Amdt 1A (CANCELLED)

Holdenville, OK, Holdenville Muni, RNAV (GPS) RWY 17, Orig

Holdenville, OK, Holdenville Muni, RNAV (GPS) RWY 35, Orig

Holdenville, OK, Holdenville Muni, (GPS) RWY 17, Amdt 1, (CANCELLED)

Holdenville, OK, Holdenville Muni, (GPS) RWY 35, Amdt 1, (CANCELLED)

Oklahoma City, OK, Will Rogers World, RNAV (GPS) RWY 31, Orig

Lock Haven, PA, William T. Piper Memorial, RNAV (GPS)-A, Orig

Selinsgrove, PA, Penn Valley, RNAV (GPS)-B, Orig

Babelthuap Island, PS, Babelthuap/Koror, RNAV (GPS) RWY 9, Orig

Babelthuap Island, PS, Babelthuap/Koror, RNAV (GPS) RWY 27, Orig

Pierre, SD, Pierre Regional, ILS RWY 31, Amdt 11

Pierre, SD, Pierre Regional, VOR/DME OR TACAN RWY 7, Amdt 5

Pierre, SD, Pierre Regional, RNAV (GPS) RWY 13, Orig

Denton, TX, Denton Muni, ILS RWY 17, Amdt 7

Houston, TX, May, VOR/DME-C, Orig

Houston, TX, May, VOR/DME-A, Amdt 1 (CANCELLED)

Houston, TX, Weiser Air Park, NDB-F, Orig

Houston, TX, Weiser Air Park, NDB-D, Orig (CANCELLED)

Houston, TX, Weiser Air Park, RNAV (GPS)-G, Orig

Houston, TX, Weiser Air Park, RNAV (GPS)-E, Orig (CANCELLED)

Oak Harbor, WA, Wes Lupien, RADAR 2, Orig, (CANCELLED)

Park Falls, WI, Park Falls Muni, NDB RWY 36, Amdt 1

Park Falls, WI, Park Falls Muni, RNAV (GPS) RWY 18, Orig

Park Falls, WI, Park Falls Muni, RNAV (GPS) RWY 36, Orig

The FAA published the following procedures in Docket No. 30357; Amdt No. 3047 to Part 97 of the Federal Aviation Regulations (Vol. 68, FR No. 45, Page 10964; dated Friday, March 7, 2003) under section 97.33 effective May 15, 2003 which are hereby rescinded:

Somerville, NJ, Somerset, GPS Rwy 12, Amdt 2, Cancelled

The FAA published the following procedures in Docket No. 30357; Amdt No. 3047 to Part 97 of the Federal Aviation Regulations (Vol. 68, FR No. 45, Page 10964; dated Friday, March 7, 2003) under section 97.33 effective March 20, 2003 which are hereby corrected as follows:

Burlington, VT, Burlington Intl, GPS RWY 33, Orig-B CANCELLED

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BILLING CODE 4910-13-M

DEPARTMENT OF THE TREASURY

Customs Service

19 CFR Parts 4, 113 and 178

[T.D. 03-14]

RIN 1515-AC58

Deferral of Duty on Large Yachts Imported for Sale

AGENCY: U.S. Customs Service, Department of the Treasury.

ACTION: Final rule.

SUMMARY: This document adopts as a final rule, with some changes, a proposed amendment to the Customs Regulations to set forth procedures for the deferral of entry filing and duty collection on certain yachts imported for sale at boat shows in the United States. The regulatory amendments reflect a change in the law effected by section 2406 of the Miscellaneous Trade and Technical Corrections Act of 1999.

EFFECTIVE DATE: April 21, 2003.

FOR FURTHER INFORMATION CONTACT:

Legal matters: Glen Vereb, Office of Regulations and Rulings (202-572-8730).

Operational matters: Peter Flores, Office of Field Operations (202-927-0333).

SUPPLEMENTARY INFORMATION:

Background

Section 2406(a) of the Miscellaneous Trade and Technical Corrections Act of 1999 (the Act, Public Law 106-36, 113 Stat. 127) amended the Tariff Act of 1930 by the addition of a new section 484b (19 U.S.C. 1484b). Section 484b provides that an otherwise dutiable "large yacht" (defined in the section as "a vessel that exceeds 79 feet in length, is used primarily for recreation or pleasure, and has been previously sold by a manufacturer or dealer to a retail consumer") may be imported without the payment of duty if the yacht is imported with the intention to offer for sale at a boat show in the United States. The statute provides generally for the deferral of payment of duty until the yacht is sold but specifies that the duty-deferral period may not exceed 6 months.

In order to qualify for deferral of duty payment at the time of importation of a large yacht, the statute provides that the

importer of record must: (1) Certify to Customs that the yacht is imported pursuant to section 484b for sale at a boat show in the United States; and (2) post a bond, having a duration of 6 months after the date of importation, in an amount equal to twice the amount of duty on the yacht that would otherwise be imposed under subheading 8903.91.00 or 8903.92.00 of the Harmonized Tariff Schedule of the United States (HTSUS). The statute further provides that if the yacht is sold within the 6-month period after importation, or if the yacht is neither sold nor exported within the 6-month period after importation, entry must be completed and duty must be deposited with Customs (with the duty calculated at the applicable HTSUS rate based on the value of the yacht at the time of importation) and the required bond will be returned to the importer. The statute further provides that no extensions of the 6-month bond period will be allowed, that any large yacht exported in compliance with the 6-month bond period may not be reentered for purposes of sale at a boat show in the United States (in order to receive duty-deferral benefits) for a period of 3 months after that exportation, and that the Secretary of the Treasury is authorized to make rules and regulations as may be necessary to carry out the provisions of the statute. Finally, under section 2406(b) of the Act, the amendment made by section 2406(a) of the Act applies with respect to any large yacht imported into the United States after July 10, 1999.

In order to reflect the terms of new section 484b, Customs on June 15, 2000, published a notice of proposed rulemaking in the **Federal Register** (65 FR 37501) to amend the Customs Regulations by the addition of a new § 4.94a (19 CFR 4.94a). In addition, Customs proposed in that document to amend Part 113 of the Customs Regulations (19 CFR Part 113), which sets forth provisions regarding Customs bonds, by the addition of a new § 113.75 and a new Appendix provision setting forth the text of the bond required to be posted by the importer of record under new section 484b.

The June 15, 2000, notice of proposed rulemaking invited the submission of public comments on the proposed amendments, and the public comment period closed on August 14, 2000. Two commenters responded to that solicitation of comments. A discussion of their comments follows.

Discussion of Comments

The two commenters made the same three points which centered on