

viewed over the Internet at <http://dms.dot.gov>.

Comments are invited on: (a) The need for the proposed collection of information for the proper performance of the functions of the agency, including whether the information will have practical utility; (b) the accuracy of the agency's estimate of the burden of the proposed collection of information including the validity of the methodology and assumptions used; (c) ways to enhance the quality, utility and clarity of the information to be collected; and (d) ways to minimize the burden of the collection of information on those who are to respond, including the use of appropriate automated, electronic, mechanical, or other technological collection techniques.

Issued in Washington, DC on October 15, 1999.

**Richard B. Felder,**

*Associate Administrator for Pipeline Safety.*  
[FR Doc. 99-27667 Filed 10-21-99; 8:45 am]

BILLING CODE 4910-60-P

**DEPARTMENT OF THE TREASURY**

**Customs Service**

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

**AGENCY:** Customs Service, Treasury.

**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 quarter beginning October 1, 1999, the interest rates for overpayments will be 7 percent for corporations and 8 percent for non-corporations, and the interest rate for underpayments will be 8 percent. This notice is published for the convenience of the importing public and Customs personnel.

**EFFECTIVE DATE:** October 1, 1999.

**FOR FURTHER INFORMATION CONTACT:** Ronald Wyman, Accounting Services Division, Accounts Receivable Group, 6026 Lakeside Boulevard, Indianapolis, Indiana 46278, (317) 298-1200, extension 1349.

**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 shall 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

rate applicable to underpayments is not so bifurcated.

The interest rates are based on the short-term Federal 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 99-36 (see, 1999-35 IRB 319, dated August 30, 1999), the IRS determined the rates of interest for the first quarter of fiscal year (FY) 2000 (the period of October 1-December 31, 1999). The interest rate paid to the Treasury for underpayments will be the short-term Federal 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 second quarter of FY-2000 (the period of January 1-March 31, 2000).

For the convenience of the importing public and Customs personnel the following list of Internal Revenue Service 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)
Prior to:				
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	.....

Beginning date	Ending date	Under-payments (percent)	Over-payments (percent)	Corporate overpayments (Eff. 1-1-99) (percent)
070195 .....	033196	9	8	.....
040196 .....	063096	8	7	.....
070196 .....	033198	9	8	.....
040198 .....	123198	8	7	.....
010199 .....	033199	7	7	6
040199 .....	123199	8	8	7

Dated: October 18, 1999.  
**Raymond W. Kelly,**  
*Commissioner of Customs.*  
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 BILLING CODE 4820-02-P

**DEPARTMENT OF THE TREASURY**

**Customs Service**

**Access to the Customs Electronic Bulletin Board**

**AGENCY:** Customs Service, Treasury.  
**ACTION:** General notice.

**SUMMARY:** This document announces that future access to the Customs Electronic Bulletin Board (CEBB) will be available only through the Internet. As of January 1, 2000, the CEBB will no longer be accessible through a separate, Customs-maintained, dial-up via a telephone modem. This action is being taken because with the increasing use of

the Internet by the international trade community there is no longer any need for Customs to maintain the separate dial-up system.

**EFFECTIVE DATE:** January 1, 2000.

**FOR FURTHER INFORMATION CONTACT:** Howard Plofker, Office of Regulations and Rulings, (202) 927-2314; e:mail—howard.g.plofker@customs.treas.gov.

**SUPPLEMENTARY INFORMATION:**

**Background**

On January 29, 1991, Customs published a notice in the **Federal Register** (56 FR 3294) announcing the increased availability of information intended to assist the trade community in its working with Customs through the Customs Electronic Bulletin Board (CEBB). Customs initiated the CEBB so that persons with personal computers and telephone modems could access items of interest otherwise available only to those members of the trade

community with access to the Automated Commercial System (ACS). The CEBB was available to interested persons free-of-charge by way of eight dedicated telephone lines. Eventually, Customs also placed the CEBB information on the Internet.

Since 1991, the Internet has grown in popularity and the amount of persons utilizing the CEBB through the separate dial-up access has dwindled, making the separately maintained dial-up system no longer necessary. Accordingly, although the CEBB will continue to be maintained by Customs as a source of trade information available on the Internet, it will no longer be separately available via modem dial-up after December 31, 1999.

Dated: October 19, 1999.  
**Raymond W. Kelly,**  
*Commissioner of Customs.*  
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