

Second Street, SW., Washington, DC. The purpose of this meeting is to assist the United States Delegation in preparing for the eighth session of the Joint Intergovernmental Group of Experts on Maritime Liens and Mortgages (JIGE), to be held October 9-10, 1995, and the 73rd session of the International Maritime Organization (IMO) Legal Committee, to be held October 11-13, 1995. Public comment will also be sought at the meeting regarding the acceptability of the International Convention on Maritime Liens and Mortgages, 1993 (93 MLM Convention).

To facilitate the attendance of those participants who may be interested in only certain aspects of the public meeting, the first subject addressed will be the status of the JIGE negotiations to revise the International Convention on the Unification of Certain Rules Related to the Arrest of Seagoing Ships, 1952 (1952 Arrest Convention). The principal focus of the JIGE will be: (1) Expanding the list of maritime claims for which a vessel may be arrested; (2) whether personal liability of the owner is a prerequisite to arrest, particularly when the claim is secured by a maritime lien; (3) the obligation of contracting parties to recognize and permit enforcement of national maritime liens granted under Article 6 of the 93 MLM Convention; (4) whether the arresting court should decide the merits of the case; and (5) the extent to which the Convention should be applied to vessels of non-contracting States. The United States has not ratified the 1952 Arrest Convention. However, the interests of United States owners of foreign flag vessels, cargo owners, and maritime claimants may be affected by changes to the Convention.

The second major group of subjects, which will be considered at approximately 10:30 a.m., will be the agenda items set for discussion at the 73rd session of the Legal Committee. The first agenda item will be preparations for the upcoming diplomatic conference that will adopt the draft Convention on Liability and Compensation in Connection with the Carriage of Hazardous and Noxious Substances by Sea (HNS Convention) and the Protocol to amend the International Convention on Limitation of Liability for Maritime Claims (76 LLMC). Substantive agenda items for the 73rd session of the Legal Committee include consideration of a draft convention on offshore mobile craft, possible work on a draft convention on wreck removal, and consideration of a liability and compensation regime for bunker fuel incidents.

Last, at approximately 11:30 a.m., the public will be invited to comment on the acceptability of the 93 MLM Convention. In May 1993, the new Convention was adopted by delegations from sixty-five nations at a diplomatic conference convened under the joint auspices of the IMO and the United Nations Conference on Trade and Development (UNCTAD). The United States is not a signatory to the 93 MLM Convention, but the interests of United States shipowners and lienholders could be affected once the Convention enters into force abroad, particularly regarding ship financing and the recognition, priority, and extinction of maritime liens.

Members of the public are invited to attend the SHC meeting, up to the seating capacity of the room. For further information or to submit views concerning the subjects of discussion, contact either Captain David J. Kantor or Lieutenant Commander Steven D. Poulin, U.S. Coast Guard (G-LMI), 2100 Second Street, SW., Washington, DC 20593, telephone (202) 267-1527, telefax (202) 267-4496.

Dated: August 24, 1995.

Charles A. Mast,

Chairman, Shipping Coordinating Committee.

[FR Doc. 95-21842 Filed 9-1-95; 8:45 am]

BILLING CODE 4710-07-M

[Public Notice No. 2248]

Shipping Coordinating Committee, Subcommittee on Safety of Life at Sea and Associated Bodies Working Group on Stability and Load Lines and on Fishing Vessels Safety; Meeting

The Working Group on Stability and Load Lines and on Fishing Vessels Safety of the Subcommittee on Safety of Life at Sea (SOLAS) will conduct an open meeting at 1 p.m. on Tuesday, October 3, 1995, in room 4513, at U.S. Coast Guard Headquarters, 2100 Second Street, SW., Washington, DC 20593-0001. This meeting will discuss the upcoming 40th Session of the Subcommittee on Stability and Load Lines and on Fishing Vessels Safety (SLF) and associated bodies of the International Maritime Organization (IMO) which will be held on Sept. 2-6, 1996, at the IMO Headquarters in London, England.

Items of discussion will include the following:

- a. The role of human factors in marine casualties;
- b. Harmonization of probabilistic damage stability provisions for all ship types;
- c. Technical revisions to the 1966 Load Line Convention;

- d. Probabilistic oil outflow;
- e. Ro-ro passenger vessel safety.

Members of the public may attend this meeting up to the seating capacity of the room. Interested persons may seek information by writing: Mr. Paul Cojeen or Mr. William Hayden, U.S. Coast Guard Headquarters, Commandant (G-MMS-2), Room 1308, 2100 Second Street, SW., Washington, DC 20593-0001 or by calling: (202) 267-2988.

Dated: August 24, 1995.

Charles A. Mast,

Chairman, Shipping Coordinating Committee.

[FR Doc. 95-21843 Filed 9-1-95; 8:45 am]

BILLING CODE 4710-07-M

DEPARTMENT OF THE TREASURY

Customs Service

AES Satellite Broadcast

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

ACTION: Notice of Satellite Broadcast on the Automated Export System (AES).

SUPPLEMENTARY INFORMATION: On Thursday, September 7, 1995, from 2 to 3 p.m. EDT, there will be a satellite broadcast on the Automated Export System, what it is and what it does.

The broadcast includes interviews with members of the export trade community, partnership agencies and Customs field personnel. It will also include a roundtable discussion on the current status and future direction of AES. Participating in the roundtable discussion will be:

Michael Lane, Deputy Commissioner
Sharon Mazur, Director AES

Development Team

Harvey Monk, Chief Foreign Trade
Division, Bureau of the Census

Ray Pechacek, Texas Instruments

Dennis Murphy, District Director,
Norfolk—(Moderator)

The broadcast will also include a dial-in question and answer session. An "800" number will be provided on screen during the broadcast for anyone interested in calling in to ask a question or to offer suggestions regarding AES.

Tune in to C band, Galaxy 4, Transponder 7, or Ku band, Galaxy 4, Transponder 12 to view the broadcast. Members of the trade are also welcome to view the broadcast on a space available basis at a local Customs office. Contact the nearest Customs District office for more information.

Dated: August 24, 1995.

Mary C. King,

Acting Director, AES Development Team
[FR Doc. 95-21911 Filed 9-1-95; 8:45 am]
BILLING CODE 4820-02-P

Notice of Issuance of Final Determination Concerning Carddock Units

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

ACTION: Notice of final determination.

SUMMARY: This document provides notice that Customs has issued a final determination concerning the country of origin of certain CardDock units which are being offered to the U.S. Air Force ("Air Force"), under a procurement designated under Air Force Solicitation No. F01620-94-R-A430. The final determination found that based upon the facts presented, the country of origin of CardDock units which are manufactured in the U.S. from U.S. and foreign components is the U.S.

DATES: The final determination was issued on August 21, 1995. Any party-at-interest, as defined at 19 CFR 177.22(d), may seek judicial review of this final determination within 30 days of September 5, 1995. A copy of the nonconfidential portions of this final determination will be published in the Customs Bulletin.

FOR FURTHER INFORMATION CONTACT: Anthony A. Tonucci, Attorney-Advisor, Office of Regulations and Rulings, (202) 482-7073.

SUPPLEMENTARY INFORMATION: Notice is hereby given that on August 21, 1995, pursuant to Subpart B of Part 177, Customs Regulations (19 CFR Part 177, Subpart B), Customs issued a final determination concerning the country of origin of certain CardDock units which are being offered to the Air Force, under a procurement designated under Air Force Solicitation No. F01620-94-R-A430. The U.S. Customs ruling number is HQ 559255. This final determination was issued at the request of one of the offerors under procedures set forth at 19 CFR 177 subpart B, which implements Title III of the Trade Agreements Act of 1979, as amended (19 U.S.C. 2511-18). The final determination concluded that based upon the facts presented, ISA boards, frame assemblies and connector cables are substantially transformed in the U.S. as a result of being assembled with U.S. origin Bay Boards into CardDock units. Accordingly, the country of origin of the CardDock units is the U.S. This document gives notice pursuant to section 177.29, Customs

Regulations, (19 CFR 177.29), of that final determination. Any party-at-interest, as defined at 19 CFR 177.22(d), may seek judicial review of this final determination within 30 days of September 5, 1995.

Dated: August 21, 1995.

Harvey B. Fox,

Director, Office of Regulations and Rulings.
[FR Doc. 95-21910 Filed 9-1-95; 8:45 am]
BILLING CODE 4820-02-P

Notice to Test the Use of Reconciliation for Adjustments Made to the Price of Imported Merchandise by Related Party Companies under 26 U.S.C. 482

AGENCY: Customs Service, Department of the Treasury.

ACTION: Final notice.

SUMMARY: This notice announces Customs plan to conduct a test regarding the use of reconciliation for those related party importers which have reason to believe upward adjustments may be made to the price of imported merchandise for tax purposes pursuant to 26 U.S.C. 482. This notice invites public participation in the test, and sets out the eligibility requirements for voluntary participation in the testing of reconciliation, for this purpose, and describes the basis on which Customs will select participants.

DATES: The test will commence no earlier than October 1, 1995, and will run until December 31, 1996. To participate in this reconciliation test, the application must be filed and approved by Customs on or before October 1, 1995.

ADDRESSES: To be considered for voluntary participation in this test applications should be submitted to Mr. William F. Inch, Director, Office of Regulatory Audit, Office of Strategic Trade, U.S. Customs Service, 1301 Constitution Avenue, NW., Room 2311, Washington, DC 20229-0001.

FOR FURTHER INFORMATION CONTACT: Matthew Krimski 202-927-0411.

SUPPLEMENTARY INFORMATION:

Background

Section 1059A of the Internal Revenue Code

Section 1059A of the Internal Revenue Code provides that in related party transactions the amount of any costs—

- (1) Which are taken into account in computing the basis or inventory cost of such property by the purchaser, and
- (2) Which are also taken into account in computing the customs value of such

property shall not, for purposes of computing such basis or inventory cost for purposes of this chapter, be greater than the amount of such costs taken into account in computing such customs value.

The legislative history of section 1059A indicates that Congress intended to preclude the "whipsaw" effect on U.S. revenue which occurs when a party is allowed to claim a price for "computing the customs value of such property by the purchaser" that is lower than the price claimed for tax purposes.

When section 1059A was enacted, Congress was aware that the Customs value statute recently had been amended to make price paid the critical cost factor taken into account by the Customs Service in valuing goods for duty purposes. The legislative history of section 1059A also indicates that Congress wanted section 1059A to address this situation by attempting to place a ceiling on "the amount of any (such) costs" that can be claimed for tax purposes. All of the applicable legislative reports indicate, without exception, that Congress intended that section 1059A would instill some uniformity on the amount of costs which may be claimed to the IRS for tax purposes by limiting the amount of such costs to the amount claimed to, and taken into account by, the Customs Service in computing the Customs value.

The legislative history did state that appropriate adjustments may be made in cases where customs pricing rules differ from appropriate tax rules—as, for example, with the inclusion or exclusion of freight charges. Finally, the history states section 1059A applies to transfer prices subject to section 482 of the Internal Revenue Code.

In July of 1994, the Internal Revenue Service (IRS) issued final regulations implementing 26 U.S.C. 482. The IRS subsequently began considering whether and to what extent the 1059A regulations should be amended in the context of the new section 482 regulations. The section 482 regulations, specifically 26 CFR 1.482-1(a)(3), permits a controlled taxpayer, if necessary to reflect an "arm's length result," to "report on timely filed U.S. income tax return (including extensions) the results of its controlled transactions based upon prices different from those actually charged." The IRS is considering whether the 1059A regulations should be amended to allow the taxpayer, under appropriate circumstances, to make the upward section 482 adjustment.

This document announces a test that will facilitate the IRS/Customs decision