

defined by the numbers of children and families served by CCDF. There were expected variations in responses which may reflect differences in States' administrative structures and complexity, staff capacity, reporting technology, interpretation of the survey questions, and other factors. However, even considering the range of responses and any outliers, OCC determined that the burden hours estimates should be lowered to reflect the survey results. In addition, to more accurately account for the work described by survey respondents, OCC further broke out the estimated burden hours for the RRW into the following two parts: (1) the estimated hours needed for States to customize the standard RRW template to reflect their State's rules, policies, and procedures; and (2) the estimated

hours needed for States to use the customized RRW to conduct each of the 276 case reviews.

- *Root Causes of Error:* OCC proposes to standardize the root causes of error in Item 19 of the ACF-404 State Improper Payment Report by creating a drop-down list of error cause choices. Currently, Lead Agencies enter free text to describe the causes of errors in their Federal error rate reviews. While this approach allows flexibility at the individual reporting level, inconsistent terminology and descriptions across States and reporting cycles makes it difficult to analyze, report, and track national and State-level error trends over time. Further, the current approach can add additional burden to States during the report review and approval process because clarifications about

error cause descriptions are often requested by Federal reviewers. We request comment on whether standardizing error causes in Item 19 would benefit Lead Agencies in their data analysis, ease of report preparation, and tracking of error trends over time. We also request comments on whether the proposed list of standardized error causes would meet Lead Agency reporting needs, and if not, what additional or different error causes should be included.

*Respondents:* CCDF grantees from states, the District of Columbia, and Puerto Rico.

*Annual Burden Estimates:* Burden estimates are shown based on the total burden over a 3-year period divided by three to show average annual burden estimates.

Instrument	Total number of respondents	Total number of responses per respondent	Average burden hours per response	Total burden hours	Annual burden hours
Sampling Decisions, Assurances, and Fieldwork Preparation Plan .....	52	1	35	1,820	607
ACF-403 Record Review Worksheet: <i>template</i> .....	52	1	63	3,276	1,092
ACF-403 Record Review Worksheet: <i>case record reviews</i> .....	52	276	3.0	43,056	14,352
ACF-404 State Improper Payments Report .....	52	1	66	3,432	1,144
ACF-405 State Improper Payments Report Corrective Action Plan .....	6	<sup>a</sup> 2	24	288	96
Estimated Total Annual Burden Hours .....					17,291

<sup>a</sup> The total number of responses per respondent over a 3-year period ranges from 1-3, depending on how long it takes respondents to reduce the Improper Payment Rate to below the threshold. Respondents submit a *Corrective Action Plan* that covers a 1-year period; at the end of each year, if respondents have not reduced the Improper Payment Rate to below the threshold, they submit a new *Corrective Action Plan* for the following year. An average of two responses per respondent over 3 years is used to calculate annual burden estimates.

*Authority:* 45 CFR part 98, subpart K.

Mary C. Jones,

ACF/OPRE Certifying Officer.

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BILLING CODE 4184-87-P

**DEPARTMENT OF HOMELAND SECURITY**

**U.S. Customs and Border Protection**

**Quarterly Internal Revenue Service Interest Rates Used in Calculating Interest on Overdue Accounts and Refunds of 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 decrease from the previous quarter. For

the calendar quarter beginning January 1, 2025, the interest rates for underpayments will be 7 percent for both corporations and non-corporations. The interest rate for overpayments will be 7 percent for non-corporations and 6 percent for 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, 2025.

**FOR FURTHER INFORMATION CONTACT:**

Bruce Ingalls, Revenue Division, Collection Refunds & Analysis Branch, 8899 E 56th Street, Mail Stop 203J, Indianapolis, IN 46249; telephone (317) 298-1107.

**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 2024-25, the IRS determined the rates of interest for the calendar quarter beginning January 1, 2025, and ending on March 31, 2025. The interest rate paid to the Treasury for underpayments will be the Federal short-term rate (4%) plus three percentage points (3%) for a total of seven percent (7%) for both corporations and non-corporations. For overpayments made by non-corporations, the rate is the Federal short-term rate (4%) plus three

percentage points (3%) for a total of seven percent (7%). For corporate overpayments, the rate is the Federal short-term rate (4%) plus two percentage points (2%) for a total of six percent (6%). These interest rates used to calculate interest on overdue accounts (underpayments) and refunds

(overpayments) of customs duties have decreased from the previous quarter. These interest rates are subject to change for the calendar quarter beginning April 1, 2025, and ending on June 30, 2025.

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	
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
040118	123118	5	5	4
010119	063019	6	6	5
070119	063020	5	5	4
070120	033122	3	3	2
040122	063022	4	4	3
070122	093022	5	5	4
100122	123122	6	6	5
010123	093023	7	7	6

Beginning date	Ending date	Underpayments (percent)	Overpayments (percent)	Corporate overpayments (eff. 1–1–99) (percent)
100123 .....	123124	8	8	7
010125 .....	033125	7	7	6

**Crinley S. Hoover,**  
*Acting Chief Financial Officer, U.S. Customs and Border Protection.*  
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**BILLING CODE 9111–14-P**

**DEPARTMENT OF HOMELAND SECURITY**

**U.S. Customs and Border Protection**

**Implementation of Additional Duties on Products of the People’s Republic of China Pursuant to the President’s February 1, 2025 Executive Order Imposing Duties To Address the Synthetic Opioid Supply Chain in the People’s Republic of China**

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

**ACTION:** Notice.

**SUMMARY:** In order to effectuate the President’s February 1, 2025 Executive Order “Imposing Duties to Address the Synthetic Opioid Supply Chain in the People’s Republic of China,” which imposes specified rates of duty on imports of articles that are products of the People’s Republic of China (PRC or China), the Secretary of Homeland Security has determined that appropriate action is needed to modify the Harmonized Tariff Schedule of the United States (HTSUS) as set out in the annex to this notice.

**DATES:** The duties set out in the annex to this document are effective with respect to products of the PRC that are entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 a.m. eastern standard time on February 4, 2025.

**FOR FURTHER INFORMATION CONTACT:** Brandon Lord, Executive Director, Trade Policy and Programs, Office of Trade, U.S. Customs and Border Protection, (202) 325–6432 or by email at [traderemedy@cbp.dhs.gov](mailto:traderemedy@cbp.dhs.gov). Susan Thomas, Executive Director, Cargo and Conveyance Security, Office of Field Operations, U.S. Customs and Border Protection, (202) 344–3401 or by email at [traderemedy@cbp.dhs.gov](mailto:traderemedy@cbp.dhs.gov).

**SUPPLEMENTARY INFORMATION:** On January 20, 2025, the President declared a national emergency with respect to the grave threat to the United States posed

by the influx of illegal aliens and drugs into the United States in Proclamation 10886 (Declaring a National Emergency at the Southern Border). See National Emergencies Act (50 U.S.C. 1601 *et seq.*) (NEA).

On February 1, 2025, the President expanded the scope of the national emergency declared in that proclamation to cover the failure of the People’s Republic of China (PRC or China) government to arrest, seize, detain, or otherwise intercept, chemical precursor suppliers, money launderers, other transnational criminal organizations, criminals at large, and drugs. In addition, the President determined that this failure to act on the part of the PRC constitutes an unusual and extraordinary threat, which has its source in substantial part outside the United States, to the national security, foreign policy, and economy of the United States.

To address this threat, pursuant to the International Emergency Economic Powers Act (50 U.S.C. 1701 *et seq.*) (IEEPA), the NEA, section 604 of the Trade Act of 1974, as amended (19 U.S.C. 2483), and 3 U.S.C. 301, the President imposed ad valorem tariffs on all imports that are products of the PRC, excluding those encompassed by 50 U.S.C. 1702(b). Specifically, the February 1, 2025 Executive Order adjusted duties on imported products of the PRC, by imposing, consistent with law, an additional 10 percent ad valorem rate of duty as described in the annex to this notice.

The Executive Order directed the Secretary of Homeland Security, to determine and implement the necessary modifications to the Harmonized Tariff Schedule of the United States (HTSUS), consistent with law, in order to effectuate the Executive Order.

In order to implement the rates of duty imposed by the Executive Order, effective on February 4, 2025, subchapter III of chapter 99 of the HTSUS is modified by the annex to this notice.

Articles that are the products of China, which hereinafter will include products of Hong Kong in accordance with Executive Order 13936 on Hong Kong Normalization (*See* 85 FR 43413 (July 17, 2020)), excluding those encompassed by 50 U.S.C. 1702(b), that

are entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 a.m. eastern standard time on February 4, 2025, will be subject to the additional ad valorem rate of duty provided for in new HTSUS heading 9903.01.20, except that goods entered for consumption, or withdrawn from warehouse for consumption, after 12:01 a.m. eastern standard time on February 4, 2025, that were loaded onto a vessel at the port of loading, or in transit on the final mode of transport prior to entry into the United States, before 12:01 a.m. eastern time on February 1, 2025, shall not be subject to such additional duty only if the importer certifies to CBP that the goods so qualify by declaring new HTSUS heading 9903.01.23 as described in the annex to this notice. The exception for goods that were in transit before February 1, 2025 is time limited, to prevent importers from abusing this provision when it is no longer realistic due to the passage of time, as provided in new HTSUS heading 9903.01.23 that is described the annex to this notice, and will only apply to goods entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 a.m. eastern standard time on February 4, 2025, and before 12:01 a.m. eastern standard time on March 7, 2025.

Imported products of China that are encompassed by 50 U.S.C. 1702(b) will not be subject to the additional ad valorem duty provided for in new HTSUS heading 9903.01.20, but such qualifying products, other than products for personal use included in accompanied baggage of persons arriving in the United States, must be declared and entered under new HTSUS heading 9903.01.21 or new HTSUS heading 9903.01.22. Specifically, new HTSUS heading 9903.01.21 covers products encompassed by 50 U.S.C. 1702(b)(2) and new HTSUS heading 9903.01.22 covers products encompassed by 50 U.S.C. 1702(b)(3).<sup>1</sup>

<sup>1</sup> 50 U.S.C. 1702(b)(1) covers “postal, telegraphic, telephonic, or other personal communication[s], which do[ ] not involve a transfer of anything of value,” and hence does not encompass any imported articles of merchandise. 50 U.S.C. 1702(b)(4) covers “transactions ordinarily incident to travel to or from any country, including [1] importation of accompanied baggage for personal use, [2] maintenance within any country including payment of living expenses and acquisition of