SEcurities and exchange COMMISSION

17 CFR Part 232

[Release Nos. 33–3826; 34–57914; 39–2456; IC–28296]

Adoption of Updated EDGAR Filer Manual

AGENCY: Securities and Exchange Commission.

ACTION: Final rule.

SUMMARY: The Securities and Exchange Commission (the Commission) is adopting revisions to the Electronic Data Gathering, Analysis, and Retrieval System (EDGAR) Filer Manual to reflect updates to the EDGAR system. The revisions are being made to address the removal of resceded EDGAR submission types: S–4EF/A, F–4EF/A, N–14AE, and N–14AE/A, the addition of XBRL Standard Taxonomies, and the inclusion of new links for USGAAP XBRL Taxonomies.


DATES: Effective Date: June 12, 2008. The incorporation by reference of the EDGAR Filer Manual is approved by the Director of the Federal Register as of June 12, 2008.

FOR FURTHER INFORMATION CONTACT: In the Office of Information Technology, Rick Heroux, at (202) 551–8800; in the Division of Corporation Finance for questions regarding EDGAR submission types S–4EF/A and F–4EF/A contact Cecile Peters, Office of Information Technology, Office Chief, at (202) 551–8135; in the Division of Investment Management for questions regarding EDGAR submission types N–14AE and N–14AE/A contact Ruth Armfield Sanders, Senior Special Counsel, Office of Legal and Disclosure, at (202) 551–6989; in the Office of Interactive Disclosure for questions concerning XBRL filings contact Jeffrey W. Naumann, Assistant Director of the Office of Interactive Disclosure, at (202) 551–5352.

Supplementary Information: Today we are adopting an updated EDGAR Filer Manual, Volume II. The Filer Manual describes the technical formatting requirements for the preparation and submission of electronic filings through the EDGAR system.1 It also describes the requirements for filing using EDGARLink2 and the Online Forms/ XML Web site.

The Filer Manual contains all the technical specifications for filers to submit filings using the EDGAR system. Filers must comply with the applicable provisions of the Filer Manual in order to assure the timely acceptance and processing of filings made in electronic format.3 Filers should consult the Filer Manual in conjunction with our rules governing mandated electronic filing when preparing documents for electronic submission.4

2 This is the filer assistance software we provide filers filing on the EDGAR system.
3 See Rule 301 of Regulation S–T (17 CFR 232.301).
4 For EDGAR release 9.10, submission template 1 will be updated to remove the aforementioned submission type changes. It is highly recommended that filers download, install, and use the new EDGARLink submission templates to ensure that submissions will be processed successfully. Previous versions of the templates may not work properly. Notice of the update has previously been provided on the EDGAR Filing Web site and on the Commission’s public Web site. The discrete updates are reflected on the EDGAR Filing Web site and in the updated Filer Manual, Volume II.

Along with adoption of the Filer Manual, we are amending Rule 301 of Regulation S–T to provide for the incorporation by reference into the Code of Federal Regulations of today’s revisions. This incorporation by reference was approved by the Director of the Federal Register in accordance with 5 U.S.C. 552(a) and 1 CFR Part 51. You may obtain paper copies of the updated Filer Manual at the following address: Public Reference Room, U.S. Securities and Exchange Commission, 100 F Street, NE., Room 1580, Washington DC 20549, on official business days between the hours of 10 a.m. and 3 p.m. We will post electronic format copies on the Commission’s Web site; the address for the Filer Manual is http://www.sec.gov/info/edgar.shtml. You may also obtain copies from Thomson Financial, the paper document contractor for the Commission, at (800) 638–8241.

Since the Filer Manual relates solely to agency procedures or practice, publication for notice and comment is not required under the Administrative Procedure Act (APA)5. It follows that the requirements of the Regulatory Flexibility Act6 do not apply.

The effective date for the updated Filer Manual and the rule amendments is June 12, 2008. In accordance with the APA7, we find that there is good cause to establish an effective date less than...
30 days after publication of these rules. The EDGAR system upgrade to Release 9.10 is scheduled to become available on May 5, 2008. The Commission believes that it is necessary to coordinate the effectiveness of the upgraded Filer Manual with the system upgrade.

Statutory Basis

We are adopting the amendments to Regulation S–T under Sections 6, 7, 8, 10, and 19(a) of the Securities Act of 1933, Sections 3, 12, 13, 14, 15, 23, and 35A of the Exchange Act, Section 319 of the Trust Indenture Act of 1939, and Sections 8, 30, 31, and 38 of the Investment Company Act of 1940.

List of Subjects in 17 CFR Part 232

Incorporation by reference, Reporting and recordkeeping requirements, Securities.

Text of the Amendment

In accordance with the foregoing, Title 17, Chapter II of the Code of Federal Regulations is amended as follows:

PART 232—REGULATION S–T—GENERAL RULES AND REGULATIONS FOR ELECTRONIC FILINGS

1. The authority citation for part 232 continues to read in part as follows:

Authority: 15 U.S.C. 77l, 77g, 77h, 77j, 77(o), 77p,–3, 77ss(a), 78c(b), 78l, 78m, 78n, 78o(d), 78w(a), 78l, 80a–6(c), 80a–8, 80a–29, 80a–30, 80a–37, and 7201 et seq.; and 18 U.S.C. 1350.

2. Section 232.301 is revised to read as follows:


Filers must prepare electronic filings in the manner prescribed by the EDGAR Filer Manual, promulgated by the Commission, which sets out the technical formatting requirements for electronic submissions. The requirements for becoming an EDGAR Filer and updating company data are set forth in the updated EDGAR Filer Manual, Volume I: “General Information,” Version 4 (August 2007). The requirements for filing on EDGAR are set forth in the updated EDGAR Filer Manual, Volume II: “EDGAR Filing,” Version 8 (June, 2008). Additional provisions applicable to Form N–SAR filers are set forth in the EDGAR Filer Manual, Volume III: “N–SAR Supplement.” Version 1 (September 2005). All of these provisions have been incorporated by reference into the Code of Federal Regulations, which action was approved by the Director of the Federal Register in accordance with 5 U.S.C. 552(a) and 1 CFR Part 51. You must comply with these requirements in order for documents to be timely received and accepted. You can obtain paper copies of the EDGAR Filer Manual from the following address: Public Reference Room, U.S. Securities and Exchange Commission, 100 F Street, NE., Room 1580, Washington, DC 20549, on official business days between the hours of 10 a.m. and 3 p.m., or by calling Thomson Financial at (800) 638–8241. Electronic copies are available on the Commission’s Web site. The address for the Filer Manual is http://www.sec.gov/info/edgar.shtml. You can also inspect the document at the National Archives and Records Administration (NARA). For information on the availability of this material at NARA, call (202) 741–6030, or go to: http://www.archives.gov/federal_register/code_of_federal_regulations/ibr_locations.html.

By the Commission.

Dated: June 4, 2008.

Florence E. Harmon,
Acting Secretary.
[FR Doc. E8–12961 Filed 6–11–08; 8:45 am]
BILLING CODE 8010–01–P

DEPARTMENT OF HOMELAND SECURITY

U.S. Customs and Border Protection

DEPARTMENT OF THE TREASURY

19 CFR Part 10

[CBP Dec. 08–21]

RIN 1505–AB90

Articles Assembled Abroad: Operations Incidental to the Assembly Process

AGENCIES: Customs and Border Protection, Department of Homeland Security; Department of the Treasury.

ACTION: Final rule.

SUMMARY: This document amends the Customs and Border Protection ("CBP") Regulations in title 19 of the Code of Federal Regulations (19 CFR) in order to remove a provision that draws a distinction between preservative and decorative painting for purposes of the partial duty exemption under subheading 9802.00.80, Harmonized Tariff Schedule of the United States ("HTSUS"). The change is made to conform the CBP Regulations with the holding of a court decision in which the regulatory distinction between preservative and decorative painting was found to be invalid.

DATES: Final rule effective July 14, 2008.

FOR FURTHER INFORMATION CONTACT: Gerry O'Brien, Regulations and Rulings, Office of International Trade, (202) 572–8792.

SUPPLEMENTARY INFORMATION:

Background

Subheading 9802.00.80, Harmonized Tariff Schedule of the United States ("HTSUS"), 19 U.S.C. 1202, provides a partial duty exemption for articles assembled abroad in whole or in part of fabricated components, the products of the United States, which: (a) Were exported in condition ready for assembly without further fabrication; (b) have not lost their physical identity in such articles by change in form, shape, or otherwise; and, (c) have not been advanced in value or improved in condition abroad except by being assembled and except by operations incidental to the assembly process, such as cleaning, lubricating, and painting.

The regulations implementing subheading 9802.00.80, HTSUS, are found within §§ 10.11 through 10.26 of title 19 of the Code of Federal Regulations (19 CFR 10.11–10.26).

Section 10.13 of title 19 of the CFR (19 CFR 10.13) provides that articles that satisfy the requirements of subheading 9802.00.80, HTSUS, are subject to a duty upon the full value of the imported article, less the cost or, if no charge is made, the value of such products in the United States. The rate of duty that is assessed on an imported article eligible for the partial duty exemption under subheading 9802.00.80, HTSUS, is that which is applicable to the imported article as a whole under the appropriate HTSUS provision for such article.

Section 10.16 of title 19 of the CFR (19 CFR 10.16) concerns the assembly operations for purposes of subheading 9802.00.80, HTSUS. Section 10.16(b) sets forth general information regarding operations considered incidental to the assembly process. Under § 10.16(b), operations incidental to the assembly process whether performed before, during, or after assembly, do not constitute further fabrication, and will not preclude the application of the exemption. Examples of operations considered incidental to the assembly process are provided under