

Slip Op. 99-102

JUDGMENT

UNITED STATES COURT OF INTERNATIONAL TRADE

JANE A. RESTANI, JUDGE

| | | |
|--------------------------------|---|-----------------------|
| BMW MANUFACTURING CORPORATION, | : | |
| | : | |
| Plaintiff, | : | Court No. 97-03-00396 |
| | : | |
| v. | : | |
| | : | |
| THE UNITED STATES, | : | |
| | : | |
| Defendant. | : | |

The parties have advised the court that plaintiff paid the international shipping charges for the merchandise that was the subject of Slip Op. 99-95. Therefore, this case presents no controversy as to whether the importer, as opposed to the shipper, is liable for Harbor Maintenance Tax payments on goods admitted to a foreign trade zone. If there is "importer" liability under 26 U.S.C. § 4461(c), plaintiff would be such an importer. If there is "shipper" liability, the parties have agreed that plaintiff fits the regulatory definition of shipper.

Accordingly, plaintiff was liable for the payments it made and judgment is entered for defendant.

Judge of the United States
Court of International Trade

Dated: New York, New York

This 30th day of September, 1999.