
40 C.F.R. § 1090.1820

Additional procedures for gasoline treated as blendstock.

In addition to any applicable procedures required under §§ 1090.1810 and 1090.1815, an auditor must perform the procedures in this section for a gasoline manufacturer that imports GTAB under § 1090.1615.

(a) *Listing of GTAB imports.* An auditor must review a listing of GTAB imports as follows:

- (1) Obtain a detailed listing of GTAB imports from the GTAB importer.
- (2) Foot the listing of GTAB imports from the GTAB importer.
- (3) Obtain a listing of GTAB imports directly from the third-party customs broker.
- (4) Foot the listing of GTAB imports from the third-party customs broker and report any variances.
- (5) Compare the total volume from the GTAB importer's listing of GTAB imports to the listing from the third-party customs broker.
- (6) Report in the attestation report the total imported volume of GTAB and the corresponding facilities at which the GTAB was blended.

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