D. Monosodium Phosphate

Monosodium phosphate functions as a buffer in the subject sanitizing solution. Monosodium phosphate is listed as GRAS for use in human food under 21 CFR 182.1778. FDA regulations permit the addition to a sanitizing solution of any substance that is GRAS for use in food. On the basis of the data submitted in support of the already-regulated uses of monosodium phosphate and the data contained in the food additive petition submitted in support of this sanitizing solution, FDA finds that the use of monosodium phosphate in the subject sanitizing solution is safe (Ref. 1).

E. Conclusion on Safety

As discussed above, FDA has evaluated the data in the petition and other relevant materials. On the basis of this evaluation, the agency concludes that these data and materials establish the use of the additive as a sanitizing solution on food-processing equipment and utensils and on dairy-processing equipment is safe and that it will have its intended technical effect. Therefore, FDA is amending its regulations in § 178.1010 as set forth below.

In accordance with § 171.1(h) (21 CFR 171.1(h)), the petition and the documents that FDA considered and relied upon in reaching its decision to approve the petition are available for inspection at the Center for Food Safety and Applied Nutrition by appointment with the information contact person listed above. As provided in 21 CFR 171.1(h), the agency will delete from the documents any materials that are not available for public disclosure before making the documents available for inspection.

II. Environmental Impact

The agency has carefully considered the potential environmental effects of this action. FDA has concluded that the action will not have a significant impact on the human environment, and that an environmental impact statement is not required. The agency's finding of no significant impact and the evidence supporting that finding, contained in an environmental assessment, may be seen in the Dockets Management Branch (address above) between 9 a.m. and 4 p.m., Monday through Friday.

III. Reference

The following reference has been placed on display in the Dockets Management Branch (address above) and may be seen by interested persons between 9 a.m. and 4 p.m., Monday through Friday.

1. Memorandum entitled ''Toxicological Evaluation of Citric Acid, Disodium EDTA, Sodium Lauryl Sulfate, and Monosodium Phosphate as Sanitizer Components,'' dated March 24, 1994.

IV. Filing of Objections

Any person who will be adversely affected by this regulation may at any time on or before May 15, 1995, file with the Dockets Management Branch (address above) written objections thereto. Each objection shall be separately numbered, and each numbered objection shall specify with particularity the provisions of the regulation to which objection is made and the grounds for the objection. Each numbered objection on which a hearing is requested shall specifically so state. Failure to request a hearing for any particular objection shall constitute a waiver of the right to a hearing on that objection. Each numbered objection for which a hearing is requested shall include a detailed description and analysis of the specific factual information intended to be presented in support of the objection in the event that a hearing is held. Failure to include such a description and analysis for any particular objection shall constitute a waiver of the right to a hearing on the objection. Three copies of all documents shall be submitted and shall be identified with the docket number found in brackets in the heading of this document. Any objections received in response to the regulation may be seen in the Dockets Management Branch between 9 a.m. and 4 p.m., Monday through Friday.

List of Subjects in 21 CFR Part 178

Food additives, Food packaging.

Therefore, under the Federal Food, Drug, and Cosmetic Act and under authority delegated to the Commissioner of Food and Drugs and redelegated to the Director, Center for Food Safety and Applied Nutrition, 21 CFR part 178 is amended as follows:

PART 178—INDIRECT FOOD ADDITIVES: ADJUVANTS, PRODUCTION AIDS, AND SANITIZERS

1. The authority citation for 21 CFR part 178 continues to read as follows:

Authority: Secs. 201, 402, 409, 721 of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 321, 342, 348, 379e).

2. Section 178.1010 is amended by adding new paragraphs (b)(44) and (c)(38) to read as follows:

§ 178.1010 Sanitizing solutions.

* * * * *

(b) * * *

(44) An aqueous solution of citric acid, disodium ethylenediaminetetraacetate, sodium lauryl sulfate, and monosodium phosphate. In addition to use on food-processing equipment and utensils, this solution may be used on dairy-processing equipment.

* * * * *

(c) * * *

(38) The solution identified in paragraph (b)(44) of this section shall provide, when ready for use, at least 16,450 parts per million and not more than 32,900 parts per million of citric acid; at least 700 parts per million and not more than 1,400 parts per million of disodium ethylenediaminetetraacetate; at least 175 parts per million and not more than 350 parts per million of sodium lauryl sulfate; and at least 175 parts per million and not more than 350 parts per million of monosodium phosphate.

* * * * *

Dated: April 3, 1995.

L. Robert Lake,

Director, Office of Policy, Planning and Strategic Initiatives, Center for Food Safety and Applied Nutrition.

[FR Doc. 95–9089 Filed 4–12–95; 8:45 am]

BILLING CODE 4160–01–F

21 CFR Part 558

New Animal Drugs; Technical Amendments

AGENCY: Food and Drug Administration, HHS.

ACTION: Final rule; technical amendments.

SUMMARY: The Food and Drug Administration (FDA) is amending the animal drug regulations to reflect the correct drug labeler code for Rhone Poulenc, Inc. The agency codified an incorrect drug labeler code. This document corrects that error.

EFFECTIVE DATE: April 13, 1995.

FOR FURTHER INFORMATION CONTACT: Judith M. O'Haro, Center for Veterinary Medicine (HFV–238), Food and Drug Administration, 7500 Standish Pl., Rockville, MD 20855, 301–594–1737.

SUPPLEMENTARY INFORMATION: In the Federal Register of June 28, 1994 (59 FR 33196), FDA published a document to correct the drug labeler code for Hess & Clark, Inc., from 011801 to 050749. Several regulations were amended including those for roxarsone used in combinations in 21 CFR 558.95, 558.311, 558.355, and 558.550. This amendment inadvertently created an error in the regulations. However, in the

Federal Register of February 13, 1981 (46 FR 10462), the agency amended the regulations to reflect a change of sponsor for several new animal drugs (NADA's) from Hess & Clerk, Inc., Division of Rhone-Poulenc, Inc., to Hess & Clark, Inc. The roxarsone combinations mentioned above were improperly assigned to Hess & Clark, Inc. This document corrects that error by replacing the drug labeler code ''050749'' with the correct drug labeler code, ''011526.'' Accordingly, 21 CFR 588.95, 558.311, 558.355, and 558.550 are amended to reflect the correct drug labeler code for Rhone-Poulenc, Inc.

List of Subjects in 21 CFR Part 558

Animal drugs, Animal feeds.

Therefore, under the Federal Food, Drug, and Cosmetic Act and under authority delegated to the Commissioner of Food and Drugs and redelegated to the Center for Veterinary Medicine, 21 CFR part 558 is amended as follows:

PART 558—NEW ANIMAL DRUGS FOR USE IN ANIMAL FEEDS

1. The authority citation for 21 CFR part 558 continues to read as follows:

Authority: Secs. 512, 701 of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 360b, 371).

§ 558.95 [Amended]

2. Section 558.95 *Bambermycins* is amended in paragraphs (b)(1)(x)(*b*) and (b)(1)(xi)(*b*) by removing ''050749'' and adding in its place ''011526''.

§ 558.311 [Amended]

3. Section 558.311 *Lasalocid* is amended in the table in paragraph (e)(1), in entry (ii), in the ''Limitations'' column for the combinations with ''Roxarsone 45.4'', ''Roxarsone 45.4 plus bambermycins 1'', ''Roxarsone 45.4 plus lincomycin 2.0'', ''Roxarsone 45.4 plus bacitracin 10 to 25'', and ''Roxarsone 45.4 plus bacitracin 10 or 30'', by removing ''050749'' and adding in its place ''011526''.

§ 558.355 [Amended]

4. Section 558.355 *Monensin* is amended in paragraphs (f)(1)(xii)(*b*) and (f)(1)(xx)(*b*) by removing ''050749'' and adding in its place ''011526''.

§ 558.550 [Amended]

5. Section 558.550 *Salinomycin* is amended in paragraph (b)(1)(ii)(*c*) by removing ''050749'' and adding in its place ''011526''.

Dated: March 13, 1995.

George A. Mitchell,

Director, Office of Surveillance and Compliance, Center for Veterinary Medicine.

[FR Doc. 95–9177 Filed 4–12–95; 8:45 am]

BILLING CODE 4160–01–F

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 8592]

RIN 1545–AT17

Subchapter K Anti-Abuse Rule

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulation.

SUMMARY: This final regulation amends the subchapter K anti-abuse rule to provide that the rule applies solely with respect to taxes under subtitle A of the Internal Revenue Code. This document provides guidance to partnerships and the partners of those partnerships.

DATES: This regulation is effective May 12, 1994, except the amendment to § 1.701–2(f) is effective December 29, 1994.

For a discussion of dates of applicability of this regulation, see Explanation of Provisions under **SUPPLEMENTARY INFORMATION**.

FOR FURTHER INFORMATION CONTACT: D. Lindsay Russell on (202) 622–3050 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

On May 17, 1994, a notice of proposed rulemaking was published in the Federal Register (59 FR 25581) containing a proposed anti-abuse rule under subchapter K. On January 3, 1995, § 1.701–2 (TD 8588) was published in the Federal Register (60 FR 23) containing the final anti-abuse rule under subchapter K.

Explanation of Provisions

Section 1.701–2 is amended to provide that it applies solely with respect to taxes under subtitle A of the Internal Revenue Code. No inference is intended as to the treatment under current law of transactions not covered by the regulation.

This amendment is effective as of the effective dates of § 1.701–2(g) (May 12, 1994, except that paragraphs (e) and (f) are effective December 29, 1994).

Special Analyses

It has been determined that this Treasury decision is not a significant regulatory action as defined in EO 12866. Therefore, a regulatory assessment is not required. It also has been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) and the Regulatory Flexibility Act (5 U.S.C. chapter 6) do not apply to this amendment, and, therefore, a Regulatory Flexibility Analysis is not required. Pursuant to section 7805(f) of the Internal Revenue Code, this amendment was submitted to the Small Business Administration for comment on its impact on small business.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Adoption of Amendments to the Regulations

Accordingly, 26 CFR part 1 is amended as follows:

PART 1—INCOME TAXES

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

Authority: 26 U.S.C. 7805 * * *

Par. 2. Section 1.701–2 is amended by:

1. Amending the fourth sentence of paragraph (a)(3) by:

a. Removing the language ''*Example 8*'' and adding ''*Example 6*'' in its place.

b. Removing the language ''*Example 11*'' and adding ''*Example 9*'' in its place.

c. Removing the language ''*Examples 12 and 13*'' and adding ''*Examples 10* and *11*'' in its place.

2. Removing *Examples 5* and *6* of paragraph (d) and redesignating *Examples 7* through *13* of paragraph (d) as *Examples 5* through *11*, respectively.

3. Removing the last sentence of paragraph (f) introductory text.

4. Redesignating paragraph (h) as paragraph (i).

5. Adding a new paragraph (h).

The addition reads as follows:

§ 1.701–2 Anti-abuse rule.

* * * * *

(h) *Scope and application.* This section applies solely with respect to taxes under subtitle A of the Internal Revenue Code, and for purposes of this section, any reference to a federal tax is limited to any tax imposed under subtitle A of the Internal Revenue Code.

* * * * *