(2) *Amount of deposit; in general.* Each deposit of alternative method taxes required under this paragraph (d) for the periods September 1st–11th and September 12th–15th must be not less than the amount of alternative method taxes charged during the period. The amount of alternative method taxes charged during these periods may be computed by—

(i) Determining the net amount of alternative method taxes reflected in the separate account for the first semimonthly period in September (or one-half of the net amount of alternative method taxes reasonably expected to be reflected in the separate account for the month of September);

(ii) Treating 11/15 (73.34 percent) of such amount as the amount charged during the period September 1st–11th; and

(iii) Treating the remainder of the amount determined under paragraph (d)(2)(i) of this section (adjusted, if such amount is based on reasonable expectations, to reflect actual charges through the end of September) as the amount charged during the period September 12th–15th.

(3) *Amount of deposit; safe harbor rules.* In the case of alternative method taxes for which an additional September deposit is required under this paragraph (d), the safe harbor rules of § 40.6302(c)–1(c) are modified as follows:

(i) Safe harbor rule based on look-back quarter liability. The safe harbor rule of § 40.6302(c)–1(c)(2)(i) does not apply for the fourth calendar quarter unless—

(A) The deposit for alternative method taxes charged during the period September 1st–11th is not less than 11/90 (12.23 percent) of the net tax liability reported for alternative method taxes for the look-back quarter; and

(B) The total deposit for alternative method taxes charged during the first semimonthly period in September is not less than 1/6 (16.67 percent) of the net tax liability reported for alternative method taxes for the look-back quarter.

(ii) *Safe harbor rule based on current liability.* The safe harbor rule of § 40.6302(c)–1(c)(3)(i) does not apply for the fourth calendar quarter unless—

(A) The deposit for alternative method taxes charged during the period September 1st–11th is not less than 69.67 percent of the alternative method taxes charged during the first semimonthly period in September; and

(B) The total deposit for alternative method taxes charged during the first semimonthly period in September is not less than 95 percent of the alternative method taxes charged during that semimonthly period.

(4) *Time to deposit.* The deposit required under this paragraph (d) for taxes charged during the period beginning September 1st must be made on or before September 29. The deposit of alternative method taxes required under this paragraph (d) for taxes charged during the period ending September 15th must be made at the time prescribed in § 40.6302(c)–3(c) for making deposits for the first semimonthly period in October.

(e) *Modifications for persons not required to use electronic funds transfer.* In the case of a person that is not required to deposit excise taxes by electronic funds transfer (a non-EFT depositor), the rules of paragraphs (b), (c), and (d) apply with the following modifications:

(1) The periods for which separate deposits must be made under paragraph (b) of this section are September 16th–25th and September 26th–30th. In addition, the deposit required for the period beginning September 16th must be made on or before September 28.

(2) The periods for which separate deposits must be made under paragraph (c) of this section are September 1st–10th and September 11th–15th. In addition, the deposit required for the period beginning September 1st and the deposit of 30-day rule taxes for the second semimonthly period in August must be made on or before September 28.

(3) The taxes for which separate deposits must be made under paragraph (d) of this section are those charged during the periods September 1st–10th and September 11th–15th. In addition, the deposit required for taxes charged during the period beginning September 1st must be made on or before September 28.

(4) The generally applicable fractions and percentages are modified to reflect the different deposit periods in accordance with the following table:

Generally applicable fractions and percentages	Modification for non-EFT depositors
11/15 (73.34 percent) .	10/15 (66.67 percent).
11/90 (12.23 percent) .	10/90 (11.12 percent).
69.67 percent	63.34 percent.

(f) *Due date on Saturday or Sunday*—(1) *EFT depositors.* A deposit that, under the rules of this section, would otherwise be due on September 29 must be made on or before September 28 if September 29 is a Saturday and on or before September 30 if September 29 is a Sunday.

(2) *Non-EFT depositors.* A deposit that, under the rules of this section, would otherwise be due on September 28 must be made on or before September 27 if September 28 is a Saturday and on or before September 29 if September 28 is a Sunday.

(g) *Special rules for section 4081 taxes superseded.* Deposits for the second semimonthly period in September of taxes imposed by section 4081 must be made under the rules of this section and without regard to the special rules for such deposits under § 40.6302(c)–1.

(h) *Effective date*—(1) *In general.* Except as provided in paragraph (h)(2) of this section, this section is effective August 1, 1995.

(2) *Air transportation taxes.* For air transportation taxes, this section is effective January 1, 1997.

Margaret Milner Richardson,

Commissioner of Internal Revenue.

Approved: August 3, 1995.

Leslie Samuels,

Assistant Secretary of the Treasury.

[FR Doc. 95–21438 Filed 8–28–95; 8:45 am]

BILLING CODE 4830–01–U

DEPARTMENT OF DEFENSE

Department of the Army

Corps of Engineers

33 CFR Part 322

Permits for Structures Located Within Shipping Safety Fairways

AGENCY: U.S. Army Corps of Engineers, DoD.

ACTION: Final rule.

SUMMARY: The Corps is changing its rules regarding permits for the placement of temporary anchors, cables and chains for floating or semisubmersible drilling rigs within shipping safety fairways. Shipping safety fairways and anchorages are established on the Outer Continental Shelf by the U.S. Coast Guard to provide unobstructed approaches for vessels using U.S. ports. This change arises as a result of requests by offshore oil companies for exemptions to the provisions of the existing rule because drilling and production technologies have greatly extended the range of deepwater drilling and the 120 day time limits placed on temporary structures allowed within fairway boundaries are no longer reasonable.

EFFECTIVE DATE: September 28, 1995.

FOR FURTHER INFORMATION CONTACT: Mr. Ralph T. Eppard at (202) 761–1783.

SUPPLEMENTARY INFORMATION: Department of the Army permits are required for the construction of any

structure in or over any navigable water of the United States pursuant to Section 10 of the Rivers and Harbors Act of 1899 (30 Stat. 1151; 33 U.S.C. 403). This authority was extended to artificial islands and fixed structures located on the Outer Continental Shelf (OCS) by Section 4(f) of the Outer Continental Shelf Lands Act of 1953 (67 Stat. 463; 43 U.S.C. 1333(e)).

Background

Pursuant to the cited authorities, the Corps promulgated regulations in 33 CFR 209.135 establishing shipping safety fairways in the Gulf of Mexico to provide obstruction-free routes for vessels in approaches to United States ports. The Corps provided these obstruction-free routes by denying permits for structures within certain designated lanes. In 1978, the Ports and Waterways Safety Act (PWSA), was amended to delegate authority to the Department of Transportation and the Commandant, U.S. Coast Guard to establish vessel routing measures, including fairways and fairway anchorages. In accordance with the PWSA, the Coast Guard completed the required studies and published final rules establishing shipping safety fairways on May 13, 1982. The Corps subsequently revoked its fairway regulations in Section 209.135(d) but retained paragraph (b), which contains the conditions under which the nationwide permit for oil exploration and production structures on the OCS (33 CFR 330.5(a)(8)), was issued. On November 13, 1986, the Corps fairway regulations were repromulgated in 33 CFR 322.5(l) to consolidate all permit regulations for structures in the same part.

When the regulations allowing temporary structures within fairways were promulgated by the Corps in 1981, deepwater drilling occurred in water depths of 300 to 600 feet. At that time the limitation of 120 days that temporary anchors would be allowed within fairways was considered reasonable. If the exploratory well was successful, a conventional fixed production platform would be used and there would be no further need to maintain the anchors within the fairway. Presently, according to offshore hydrocarbon exploration and production companies, technology has extended the range of deepwater drilling to water depths of 1,000 to 4,000 feet. As a result, drilling times have increased and production methods have changed. Accordingly, the limitation on the length of time (120 days), that an anchor is allowed within a fairway may not be appropriate, particularly in water depths in excess of 600 feet. The industry has available many types of production platforms, including floating production systems that are anchored in place during the productive life of the reserves and then moved to a new location. In water depths greater than 600 feet, the floating production platform becomes an important production option and in water depths greater than 1,000 feet these units are essential. In many instances, the only obstacle to using this type of system to drill and produce hydrocarbons is the location of a fairway. Current regulations require that the production system be placed at great distance from the fairway in order to keep the anchors clear of the fairway. The result is that there may be hydrocarbon bearing lease areas that cannot be effectively penetrated and produced. It should be noted that the requirement that the rig must be situated as necessary to insure that the minimum clearance over an anchor line within a fairway is 125 feet, is not changed by these amendments. In addition, these amendments are not intended to allow drilling structures within the fairways.

On July 7, 1994, we published an advance notice of proposed rulemaking in the **Federal Register**, soliciting comments on four separate options concerning this matter. On May 1, 1995, we published a notice of proposed rulemaking in the **Federal Register** soliciting public comment on the option which would remove the 120 day time restrictions when water depths exceed 600 feet. We received eight letters in support of the proposed change. We did not receive any objections to the proposed change. Two of the commenters requested that the words ''production facilities'' be added to clarify the rule. We agree with the addition of the production facilities as requested. The preamble to the advanced notice and the proposed rule referred to production platforms and production systems. As proposed, we are also amending the rules in 33 CFR 322.5(l) by removing the word ''temporary'', making it clear by restructuring the sentences that drilling rigs, including floating or semisubmersible drilling rigs, are not allowed within fairway boundaries and adding a sentence to subparagraph (i) to eliminate time restrictions on temporary and permanent anchors, attendant cable and chains within fairways when water depths exceed 600 feet. Such anchors, attendant cable and chains must be for floating or semisubmersible exploratory or production drilling rigs only. In areas where water depths are less than 600 feet, the time limit of 120 days continues to apply.

Regulatory Analyses and Notices

The Corps has determined in accordance with E.O. 12866 that this rule is not a major rule. It will not result in an annual effect on the economy of $100 million or more. There will be no major increase in costs or prices for consumers; individual industries, Federal, State or local Governments or geographic regions. It will not have a significant adverse effect on competition, employment, investment, productivity, or the ability of United States-based enterprises to compete with foreign-based enterprises in domestic or export markets. Pursuant to the Regulatory Flexibility Act, Pub. L. 96–354, I certify that this rule will not have a significant economic effect on a substantial number of small entities as the rule would remove a restriction allowing access to areas on the outer continental shelf previously unavailable.

List of Subjects in 33 CFR Part 322

Continental shelf, Electric power, Navigation, Water pollution control, Waterways.

In consideration of the above, the Corps of Engineers is amending Part 322 of Title 33, as follows:

PART 322—PERMITS FOR STRUCTURES OR WORK IN OR AFFECTING NAVIGABLE WATERS OF THE UNITED STATES

1. The authority citation for Part 322 continues to read as follows:

Authority: 33 U.S.C. 403.

2. Section 322.5 is amended by revising the introductory text of paragraph (l)(1), redesignating paragraphs (l)(1)(i) through (l)(1)(vi) as paragraphs (l)(1)(ii) through (l)(1)(vii) respectively, adding a new paragraph (l)(1)(i), and revising redesignated paragraph (l)(1)(ii) to read as follows:

§ 322.5 Special policies.

* * * * *

(l) Shipping safety fairways and anchorage areas.

* * * * *

(1) The Department of the Army will grant no permits for the erection of structures in areas designated as fairways, except that district engineers may permit anchors and attendant cables or chains for floating or semisubmersible drilling rigs to be placed within a fairway provided the following conditions are met:

(i) The purpose of such anchors and attendant cables or chains as used in

this section is to stabilize floating production facilities or semisubmersible drilling rigs which are located outside the boundaries of the fairway.

(ii) In water depths of 600 feet or less, the installation of anchors and attendant cables or chains within fairways must be temporary and shall be allowed to remain only 120 days. This period may be extended by the district engineer provided reasonable cause for such extension can be shown and the extension is otherwise justified. In water depths greater than 600 feet, time restrictions on anchors and attendant cables or chains located within a fairway, whether temporary or permanent, shall not apply.

* * * * *

Dated: August 15, 1995.

Stanley G. Genega,

Major General, U.S. Army, Director of Civil Works.

[FR Doc. 95–21112 Filed 8–28–95; 8:45 am]

BILLING CODE 3710–92–M

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Parts 51 and 93

[FRL–5284–6]

RIN 2060–AF95

Transportation Conformity Rule Amendments: Authority for Transportation Conformity Nitrogen Oxides Waivers

AGENCY: Environmental Protection Agency (EPA).

ACTION: Interim final rule.

SUMMARY: In this document EPA amends the November 24, 1993, final transportation conformity rule to change the statutory authority for exempting certain areas from certain nitrogen oxides provisions of the transportation conformity rule. This change is necessary to implement the conformity rule in a legally correct manner and to allow EPA to approve nitrogen oxides exemptions for certain areas.

This interim final rule is effective immediately upon publication. However, EPA will also conduct full notice-and-comment rulemaking on EPA's interpretations regarding implementation of the provisions addressed in this interim final rule. A proposed rule that addresses this issue (among other things) is published in the proposed rule section of this **Federal Register**. Public comments will be addressed in a subsequent final rule.

EFFECTIVE DATE: This interim final rule is effective on August 29, 1995. Comments on this action must be received by September 28, 1995.

ADDRESSES: Interested parties may submit written comments (in duplicate, if possible) to: Air and Radiation Docket and Information Center, U.S. Environmental Protection Agency, Attention: Docket No. A–95–05, 401 M Street, S.W., Washington, DC 20460.

FOR FURTHER INFORMATION CONTACT: Kathryn Sargeant, Emission Control Strategies Branch, Emission Planning and Strategies Division, U.S. Environmental Protection Agency, 2565 Plymouth Road, Ann Arbor, MI 48105. (313) 668–4441.

SUPPLEMENTARY INFORMATION: This interim final rule changes the statutory authority for transportation conformity nitrogen oxides (NO_X) exemptions from Clean Air Act section 182(f) to section 182(b)(1), for areas subject to section 182(b)(1).

The provisions of this interim final rule shall apply immediately upon publication. However, EPA will also conduct full notice-and-comment rulemaking on EPA's interpretations regarding implementation of these provisions. A proposed rule that discusses these interpretations (among other things) is published in the proposed rule section of this **Federal Register**, and the public comment on this proposal will last until September 28, 1995. Public comments will be addressed in a subsequent final rule.

This portion of the proposal is being published as an interim final rule without benefit of a prior proposal and public comment period because EPA finds that ''good cause'' exists under the Administrative Procedures Act (''APA'') 5 U.S.C. 553(b)(B) for deferring those procedures until after publishing the change as an interim final rule. In changing the transportation conformity rule's reference from Clean Air Act section 182(f) to section 182(b)(1) as the statutory authority for waiving the requirement to control NO_X emissions in areas subject to section 182(b)(1), EPA finds that good cause exists for at least two reasons. First, it is contrary to the public interest in light of the clear statutory reference to section 182(b)(1) to continue offering such relief under the erroneous statutory reference in the transportation conformity rule. Section 176(c)(3)(A)(iii) of the Act's transportation conformity provisions explicitly states that, for ozone nonattainment areas to conform during the period before state implementation plans are approved by EPA, such areas must demonstrate that they are achieving reductions ''consistent with'' the NO_X (and volatile organic compounds) reduction requirements of section 182(b)(1). That section also provides for a waiver of the NO_X requirements if EPA determines that such reductions would not contribute to attainment in a particular area. Thus, given the clear intent of the statutory language, EPA believes it is unnecessary to undertake in advance full public rulemaking procedures when it is acting to correct an obvious error and, thereby, facilitate the lawful and effective implementation of section 176(c) of the Clean Air Act.

Second, in taking this action, EPA is responding to repeated public comments the Agency received in several individual NO_X exemption rulemaking actions. These comments pointed out that the correct statutory authority for relieving interim-period transportation conformity NO_X requirements is section 182(b)(1). Formal written requests have also been submitted to EPA requesting that this portion of the transportation conformity rule be revised so as to be consistent with the clear intent and language of the Act.

This interim final rule is taking effect immediately upon publication because, as described above, EPA believes it is contrary to public interest to continue acting in contravention of section 176(c)(3)(A)(iii)'s requirement to adhere to the procedures and requirements in section 182(b)(1) when considering the conformity status of transportation-related actions during the interim period. EPA therefore finds good cause to forego the 30-day period between publication and the effective date ordinarily applied under the APA, 5 U.S.C. 553(d), and make this interim final rule effective immediately for the same reasons described above in justification of taking final action without prior proposal.

List of Subjects

40 CFR Part 51

Environmental protection, Administrative practice and procedure, Carbon monoxide, Intergovernmental relations, Nitrogen dioxide, Ozone, Particulate matter, Reporting and recordkeeping requirements, Volatile organic compounds.

40 CFR Part 93

Administrative practice and procedure, Air pollution control, Carbon monoxide, Intergovernmental relations, Ozone.