

single warehouse under separate withdrawals for transportation, via a single conveyance, may be combined into one rewarehouse entry if consigned to the same consignee and deposited into a single warehouse. This procedure shall not be allowed for merchandise which is in any way restricted (for example, quota/visa). The combined rewarehouse entry shall have attached either copies of each warehouse entry package which is being combined into the single rewarehouse entry or a summary with pertinent information, that is, the date of importation, commodity description, size, HTSUS and entry numbers, for all entries withdrawn for consolidation as one rewarehouse entry. Any combining of separate withdrawals into one rewarehouse entry shall result in the rewarehouse entry being assigned the import date of the oldest entry being combined into the rewarehouse entry.

(3) Combining of separate shipments shall be prohibited in all other circumstances.

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Michael H. Lane,
Acting Commissioner of Customs.

Approved: April 8, 1996.

John P. Simpson,
Deputy Assistant Secretary of the Treasury.
[FR Doc. 96-14125 Filed 6-5-96; 8:45 am]
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DEPARTMENT OF COMMERCE

International Trade Administration

19 CFR Parts 351, 353 and 355

Antidumping Duties; Countervailing Duties

AGENCY: Import Administration, International Trade Administration, Commerce.

ACTION: Announcement of opportunity to file public comments on the public hearing of proposed antidumping and countervailing duty regulations.

SUMMARY: The Department of Commerce (the Department) is announcing the opportunity to file public comments on issues raised at the public hearing on the proposed antidumping and countervailing duty regulations. The deadline for filing comments is June 17, 1996. The public hearing will be held on June 7, 1996.

DATES: A public hearing will be held at 10:00 on June 7, 1996. The deadline for filing comments is June 17, 1996.

ADDRESSES: The public hearing will be held in the Auditorium of the Herbert C. Hoover Building at Pennsylvania

Avenue and 14th Street, N.W., Washington, D.C. Address written comments and requests to participate in the public hearing to Paul Joffe, Acting Assistant Secretary for Import Administration, Central Records Unit, Room B-099, U.S. Department of Commerce, Pennsylvania Avenue and 14th Street, N.W., Washington, D.C. 20230. Comments on the proposed regulations should be addressed:

Attention: Hearing Comments. Each person submitting a comment should include his or her name, address, and give reasons for any recommendation.

FOR FURTHER INFORMATION CONTACT: Penelope Naas at (202) 482-3534.

SUPPLEMENTARY INFORMATION: On February 27, 1996, the Department published proposed antidumping and countervailing duty regulations (61 FR 7308). We will hold a public hearing on June 7, 1996. We are allowing submission of written comments on issues raised at the hearing. As well, we are allowing submission of written comments on any issue raised in written comments previously submitted.

Proposed Regulations

The proposed regulations are available on the Internet at the following address:

HTTP://WWW.ITA.DOC.GOV/IMPORT—ADMIN/RECORDS/

In addition, the proposed regulations are available to the public on 3.5" diskettes, with specific instructions for accessing compressed data, at cost, and paper copies available for reading and photocopying in Room B-099 of the Central Records Unit. Any questions concerning file formatting, document conversion, access on Internet, or other file requirements should be addressed to Andrew Lee Beller, Director of Central Records, (202) 482-1248.

Format and Number of Copies

To simplify the processing and distribution of the public comments pertaining to the Department's proposed regulations, parties are encouraged to submit documents in electronic form accompanied by an original and three paper copies. All documents filed in electronic form must be on DOS formatted 3.5" diskettes, and must be prepared in either WordPerfect format or a format that the WordPerfect program can convert and import into WordPerfect. Please submit comments on a separate file on the diskette and labeled by the section number in the regulations. If possible, the Department would appreciate the documents being filed in either ASCII format or WordPerfect 5.1, and containing generic

codes. The Department would also appreciate the use of descriptive file names.

Dated: June 3, 1996.

Paul Joffe,

Acting Assistant Secretary for Import Administration.

[FR Doc. 96-14308 Filed 6-5-96; 8:45 am]

BILLING CODE 3510-DS-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[IA-26-94]

RIN 1545-AU34

Qualified Small Business Stock

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking and notice of public hearing.

SUMMARY: This document contains proposed regulations relating to the 50-percent exclusion for gain from certain small business stock. The proposed regulations reflect changes to the law made by the Omnibus Budget Reconciliation Act of 1993 (OBRA '93) and provide guidance to the issuers and owners of the stock of certain small businesses. This document also provides a notice of public hearing on these proposed regulations.

DATES: Written comments and outlines of oral comments to be presented at the public hearing scheduled for October 3, 1996 must be received by September 4, 1996.

ADDRESSES: Send submissions to: CC:DOM:CORP:R (IA-26-94), Room 5226, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. In the alternative, submissions may be hand delivered between the hours of 8 a.m. and 5 p.m. to CC:DOM:CORP:R (IA-26-94), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC. The public hearing will be held in Room 2615, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC.

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, Catherine A. Prohovsky at (202) 622-4930; concerning submissions and the public hearing, Christina Vasquez at (202) 622-7180; (not toll-free numbers).