

regulations in this part do not purport to establish whether a Reserve Bank is required to honor an order or other notice of attachment in any particular case or class of cases.

Dated: December 31, 1996.

John L. Dugger,

Assistant General Counsel.

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DEPARTMENT OF HEALTH AND HUMAN SERVICES

Food and Drug Administration

21 CFR Part 5

Delegations of Authority and Organization; Office of the Commissioner

AGENCY: Food and Drug Administration, HHS.

ACTION: Final rule.

SUMMARY: The Food and Drug Administration (FDA) is amending the delegations of authority regulations that cover general redelegations of authority from the Commissioner of Food and Drugs to other officers of FDA. The amendment delegates the FDA Deputy User Fee Waiver Officer authority to consider and decide requests under certain circumstances for waivers or reductions of user fees. Redelegation of this authority would allow for more efficient operations.

EFFECTIVE DATE: January 7, 1997.

FOR FURTHER INFORMATION CONTACT:

Suzanne M. O'Shea, Office of the Chief Mediator and Ombudsman (HF-7), Food and Drug Administration, 5600 Fishers Lane, Rockville, MD 20857, 301-827-3390, or

Donna G. Page, Division of Management Systems and Policy (HFA-340), Food and Drug Administration, 5600 Fishers Lane, Rockville, MD 20857, 301-827-4816.

SUPPLEMENTARY INFORMATION: FDA is amending the delegations of authority under § 5.20 *General redelegations of authority from the Commissioner to other officers of the Food and Drug Administration* (21 CFR 5.20) by revising § 5.20(h) to add the title of Deputy User Fee Waiver Officer to those authorized to perform all of the functions of the Commissioner under the Prescription Drug User Fee Act of 1992 (21 U.S.C. 379h(d)), as amended hereafter, relating to the authority to waive or reduce user fees. The Chief

Mediator and Ombudsman and the Deputy Chief Mediator and Ombudsman currently have this authority. This action is being taken in order to redelegate authority to the Deputy User Fee Waiver Officer, which will provide a more efficient process for considering and making decisions on requests for waivers or reduction of user fees.

Further redelegation of this authority is not authorized at this time. Authority delegated to a position by title may be exercised by a person officially designated to serve in such position in an acting capacity or on a temporary basis.

List of Subjects in 21 CFR Part 5

Authority delegations (Government agencies), Imports, Organization and functions (Government agencies).

Therefore, under the Federal Food, Drug, and Cosmetic Act and under authority delegated to the Commissioner of Food and Drugs, 21 CFR part 5 is amended as follows:

PART 5—DELEGATIONS OF AUTHORITY AND ORGANIZATION

1. The authority citation for 21 CFR part 5 is revised to read as follows:

Authority: 5 U.S.C. 504, 552, App. 2; 7 U.S.C. 138a, 2271; 15 U.S.C. 638, 1261-1282, 3701-3711a; secs. 2-12 of the Fair Packaging and Labeling Act (15 U.S.C. 1451-1461); 21 U.S.C. 41-50, 61-63, 141-149, 467f, 679(b), 801-886, 1031-1309; secs. 201-903 of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 321-394); 35 U.S.C. 156; secs. 301, 302, 303, 307, 310, 311, 351, 352, 361, 362, 1701-1706, 2101 of the Public Health Service Act (42 U.S.C. 241, 242, 242a, 242l, 242n, 243, 262, 263, 264, 265, 300u-300u-5, 300aa-1); 42 U.S.C. 1395y, 3246b, 4332, 4831(a), 10007-10008; E.O. 11490, 11921, and 12591.

2. Section 5.20 is amended by revising paragraph (h) to read as follows:

§ 5.20 General redelegations of authority from the Commissioner to other officers of the Food and Drug Administration.

* * * * *

(h) The Chief Mediator and Ombudsman is designated as User Fee Waiver Officer and is authorized to perform all of the functions of the Commissioner under the Prescription Drug User Fee Act of 1992 (21 U.S.C. 379h(d)), as amended hereafter, relating to the authority to waive or reduce user fees. The User Fee Waiver Officer's authority may be redelegated to the Deputy Chief Mediator and Ombudsman and to the Deputy User Fee Waiver Officer, without further redelegation. The Deputy Commissioner for Operations is designated User Fee Appeals Officer and is authorized to hear and decide user fee waiver appeals.

The decision of the User Fee Appeals Officer will constitute final agency action on such matters.

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Dated: December 31, 1996.

William K. Hubbard,

Associate Commissioner for Policy Coordination.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 602

[TD 8708]

RIN 1545-AL98

Computation of Foreign Taxes Deemed Paid Under Section 902 Pursuant to a Pooling Mechanism for Undistributed Earnings and Foreign Taxes

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations.

SUMMARY: This document contains final income tax regulations relating to the computation of foreign taxes deemed paid under section 902. Changes to the applicable law were made by the Tax Reform Act of 1986 and by the Technical and Miscellaneous Revenue Act of 1988 (TAMRA). These regulations provide guidance needed to comply with these changes and affect foreign corporations and their United States corporate shareholders.

DATES: These regulations are effective January 7, 1997.

Applicability: For the specific dates of applicability of these regulations, see §§ 1.902-1(g) and 1.902-3(l).

FOR FURTHER INFORMATION CONTACT: Caren S. Shein (202) 622-3850 (not a toll free number).

SUPPLEMENTARY INFORMATION:

Paperwork Reduction Act

The collection of information contained in these final regulations has been reviewed and approved by the Office of Management and Budget in accordance with the Paperwork Reduction Act (44 U.S.C. 3507) under control number 15451458. Responses to these collections of information are required by the IRS to implement the section 902 pooling regime enacted in the Tax Reform Act of 1986.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid control number.