

information will be submitted within the time permitted.

(4) If the debtor wishes to inspect records establishing the nature and amount of the debt, the debtor must make a written request to the Director for an opportunity for such an inspection. The office holding the relevant records not exempt from disclosure shall make them available for inspection during normal business hours within one week from the date of receipt of the request.

(5) The request for review and any additional information submitted pursuant to the request must be received by the Director at the address stated in the notice within 65 calendar days of the date of issuance of the notice.

(6) The Commission will review disputes and shall consider its records and any documentation and arguments submitted by the debtor. The Commission's decision to refer to Treasury any disputed portion of the debt shall be made by the Chairman. The Commission shall send a written notice of its decision to the debtor. There is no administrative appeal of this decision.

(7) If the evidence presented by the debtor is considered by a non-Commission agent or other entities or persons acting on the Commission's behalf, the debtor will be accorded at least 30 calendar days from the date the agent or other entity or person determines that all or part of the debt is past-due and legally enforceable to request review by an officer or employee of the Commission of any unresolved dispute.

(8) Any debt that previously has been reviewed pursuant to this section or any other section of this subpart, or that has been reduced to a judgment, may not be disputed except on the grounds of payments made or events occurring subsequent to the previous review or judgment.

(g) The Commission will notify Treasury of any change in the amount due promptly after receipt of payments or notice of other reductions.

(h) In the event that more than one debt is owed, the tax refund offset procedure will be applied in the order in which the debts became past due.

Issued: July 10, 1997.

By order of the Commission.

Donna R. Koehnke,
Secretary.

[FR Doc. 97-18696 Filed 7-15-97; 8:45 am]

BILLING CODE 7020-02-P

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Food and Drug Administration

21 CFR Part 814

[Docket No. 91N-0404]

RIN 0910-AA09

Medical Devices; Humanitarian Use Devices; Lift of Stay of Effective Date

AGENCY: Food and Drug Administration, HHS.

ACTION: Final rule; lift of stay of effective date.

SUMMARY: The Food and Drug Administration (FDA) is lifting a stay of the effective date of certain provisions in a final rule on humanitarian use devices. The Office of Management and Budget (OMB) has approved the collection of information requirements contained in the final rule, and they are now effective.

EFFECTIVE DATE: July 16, 1997.

FOR FURTHER INFORMATION CONTACT:

Joseph M. Sheehan, Center for Devices and Radiological Health (HFZ-215), Food and Drug Administration, 1350 Piccard Dr., Rockville, MD 20850, 301-827-2974.

SUPPLEMENTARY INFORMATION: In the **Federal Register** of June 26, 1996 (61 FR 33232), FDA published a final rule prescribing the procedures for submitting humanitarian device exemption (HDE) applications, amendments, and supplements; procedures for obtaining an extension of the exemption; and the criteria for FDA review and approval of HDE's.

In the final rule (61 FR 33232 at 33243), FDA requested comments on the collection of information requirements contained in the final rule by August 26, 1996. FDA received no comments in response to this request. In the **Federal Register** of October 29, 1996 (61 FR 55804), FDA announced that the information collection requirements contained in the final rule had been submitted to OMB for approval under the Paperwork Reduction Act of 1995 (Pub. L. 104-13).

In a separate document also published on October 29, 1996 (61 FR 55741), FDA announced that it was staying the effective date of the information collection requirements pending OMB clearance for §§ 814.102, 814.104, 814.106, 814.108, 814.110(a), 814.112(b), 814.116(b), 814.118(d), 814.120(b), 814.124(b), and 814.126(b)(1).

On November 25, 1996, OMB sent FDA a notice of action stating that the

collection of information requirements are approved for use through November 30, 1999, under OMB control No. 0910-0332. FDA announced OMB approval of the collection of information provisions in the **Federal Register** of January 22, 1997 (62 FR 3297).

Therefore, under secs. 201-903 of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 321-393) and under authority delegated to the Commissioner of Food and Drugs, the stay for §§ 814.102, 814.104, 814.106, 814.108, 814.110(a), 814.112(b), 814.116(b), 814.118(d), 814.120(b), 814.124(b) and 814.126(b)(1) that was published in the **Federal Register** of October 29, 1996 (61 FR 55742) is lifted and these provisions are effective July 16, 1997.

Dated: June 17, 1997.

William K. Hubbard,

Associate Commissioner for Policy Coordination.

[FR Doc. 97-18596 Filed 7-15-97; 8:45 am]

BILLING CODE 4160-01-F

INTERNATIONAL DEVELOPMENT COOPERATION AGENCY

Agency for International Development

22 CFR Part 201

[A.I.D. Reg. 1]

RIN 0412-AA-33

Rules and Procedures Applicable to Commodity Transactions Financed by A.I.D.: Source, Origin and Nationality

AGENCY: Agency for International Development, IDCA.

ACTION: Final rule.

SUMMARY: The U.S. Agency for International Development (USAID) is amending its Regulation 1 to replace the coverage on source, origin and nationality of commodities and commodity-related services with references to the "Rules on Source, Origin and Nationality For Commodities and Services" in part 228 of chapter II of Title 22 of the Code of Federal Regulations. Also, the acronym "USAID" is replacing "A.I.D." throughout the regulation.

EFFECTIVE DATE: August 15, 1997.

FOR FURTHER INFORMATION CONTACT:

Kathleen J. O'Hara, Office of Procurement, Procurement Policy Division (M/OP/PP), USAID, Room 1600 A, Washington, DC 20523-1435. Telephone (703) 875-1534, facsimile (703) 875-1243.

SUPPLEMENTARY INFORMATION: USAID published a notice of proposed

rulemaking on February 5, 1996 (61 FR 4240) which covered rules on source, origin and nationality of commodities and services.

The final rule was published on October 15, 1996 (61 FR 53615), effective November 14, 1996, adding part 228 to Title 22 of the Code of Federal Regulations. The substantive changes made to Regulation 1 in this notice incorporate the applicable rules of part 228 by reference.

USAID has determined that this rule is not a significant regulatory action under Executive Order 12866. The rule has been reviewed in accordance with the requirement of the Regulatory Flexibility Act. USAID has determined that the rule will not have a significant economic impact on a substantial number of small entities, and, therefore, a Regulatory Flexibility Analysis is not required. There are no information collection requirements in this rule as contemplated by the Paperwork Reduction Act.

List of Subjects in 22 CFR Part 201

Administrative practice and procedure, Commodity procurement—foreign relations.

For the reasons set out in the preamble, 22 CFR part 201 is amended as follows.

1. The authority citation continues to read as follows:

Authority: 22 U.S.C. 2381.

PART 201—[AMENDED]

2. Part 201 is amended by removing “A.I.D.” wherever it appears and adding “USAID” in its place; by removing “A.I.D.-financed” wherever it appears and adding “USAID-financed” in its place; and by removing “A.I.D./W” wherever it appears and adding “USAID/W” in its place.

3. Section 201.11, is amended by revising paragraphs (b), (e) and (j) to read as follows:

§ 201.11 Eligibility of commodities.

* * * * *

(b) *Source.* The authorized source for procurement shall be a country or countries authorized in the implementing document by name or by reference to a USAID geographic code. The source and origin of a commodity must be an authorized source country. The applicable rules on source, origin and nationality for commodities and commodity-related services are in subparts (B), (C), and (F) of part 228 of this chapter.

* * * * *

(e) *Marine insurance.* In accordance with the provisions of § 228.23 of this

chapter, USAID may require that any USAID-financed commodity shipped to the cooperating country shall be insured against marine risks and that such insurance shall be placed in the United States with a company or companies authorized to do marine insurance business in a State of the United States.

* * * * *

(j) *Purchases from eligible suppliers.* Commodities procured with funds made available under this part 201 shall be purchased from eligible suppliers. The rules on the nationality of suppliers of commodities are in section 228.14 of this chapter.

* * * * *

4. Section 201.12 is amended by revising paragraph (d) and adding a new paragraph (e) as follows:

§ 201.12 Eligibility of incidental services.

* * * * *

(d) The supplier of such services, prior to approval of the USAID Commodity Approval Application, has neither been suspended or debarred by USAID under part 208 of this chapter, nor has been placed on the “Lists of Parties Excluded from Federal Procurement or Nonprocurement Programs,” published by the U.S. General Services Administration.

(e) The supplier of such services meets the requirements of § 228.25 of this chapter.

5. Section 201.13 is amended by revising paragraphs (a), (b) and (c) as follows:

§ 201.13 Eligibility of delivery services.

(a) *General.* Delivery of USAID-financed commodities may be financed under the implementing document provided the delivery services meet the requirements of this section and the applicable provisions in part 228, subpart C of this chapter.

(b) *Transportation costs.* USAID will not finance transportation costs:

(1) For shipment beyond the point of entry in the cooperating country except when intermodal transportation service covering the carriage of cargo from point of origin to destination is used, and the point of destination, as stated in the carrier’s through bill of lading, is established in the carrier’s tariff; or

(2) On a transportation medium owned, operated or under the control of any country not included in Geographic Code 935; or

(3) Under any ocean or air charter covering full or part cargo (whether for a single voyage, consecutive voyages, or a time period) which has not received prior approval by USAID/W, Office of Procurement, Transportation Division); or

(4) Which are attributable to brokerage commissions which exceed the limitations specified in § 201.65(h) or to address commissions, dead freight, demurrage or detention.

(c) *Inspection services.* USAID will finance inspection of USAID-financed commodities when inspection is required by USAID, or in those cases where inspection is required by the importer and such inspection is specified in the purchase contract, performed by independent inspectors and is either customary in export transactions for the commodity involved or is necessary to determine conformity of the commodities to the contract. Section 228.24 of this chapter covers the nationality requirements for suppliers of inspection services.

* * * * *

6. Section 201.14 is amended by adding a sentence at the end of the paragraph as follows:

§ 201.14 Eligibility of bid and performance bonds and guaranties.

* * * Nationality requirements for sureties, insurance companies or banks who issue bonds or guaranties under A.I.D.-financed transactions are set forth in § 228.38(b) of this chapter.

Dated: May 12, 1997.

Marcus L. Stevenson,

Procurement Executive.

[FR Doc. 97-18694 Filed 7-15-97; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 8724]

RIN 1545-AU16

Section 1059 Extraordinary Dividends

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations.

SUMMARY: This document contains final regulations under section 1059(e) of the Internal Revenue Code. The final regulations clarify that certain distributions in redemption of stock held by a corporate shareholder are treated as extraordinary dividends notwithstanding provisions that otherwise might exempt the distributions from extraordinary dividend treatment. Corporations that receive a distribution in redemption of stock may be affected if the redemption is either part of a partial liquidation of the redeeming corporation or is not pro