

Section	Remove	Add
301.6114-1(b)(4)(ii)(C), introductory text	December 31, 1999	December 31, 2000.
301.6114-1(b)(4)(ii)(D)	December 31, 1999	December 31, 2000.
301.6724-1(g)(2) Q-11	January 1, 2000	January 1, 2001.
301.6724-1(g)(2) Q-11	April 1, 1998	April 1, 1999.
301.6724-1(g)(2) A-11	January 1, 2000	January 1, 2001.
301.6724-1(g)(2) A-11	April 1, 1998	April 1, 1999.
301.6724-1(g)(3), first sentence	December 31, 1999	December 31, 2000.
301.6724-1(g)(3), last sentence	January 1, 2000	January 1, 2001.
301.6724-1(g)(3), last sentence	April 1, 1998	April 1, 1999.

Robert E. Wenzel,
Deputy Commissioner of Internal Revenue.
 Approved: December 21, 1999.
Jonathan Talisman,
Acting Assistant Secretary of the Treasury
(Tax Policy).
 [FR Doc. 99-33515 Filed 12-29-99; 8:45 am]
 BILLING CODE 4830-01-P

PANAMA CANAL COMMISSION
35 CFR Chapter I, Subchapters B and C
Repeal of the Panama Canal Commission's General Regulations and Shipping and Navigation Regulations
AGENCY: Panama Canal Commission.
ACTION: Final rule.

SUMMARY: This action repeals the Commission's public regulations in the Code of Federal Regulations (CFR), Subchapters B (General Regulations) and C (Shipping and Navigation) and discontinues the U.S. Government's responsibility for health, sanitation, postal money orders, and shipping and navigation in the Panama Canal. This action does not terminate the Commission's liability for marine vessel claims which arise prior to Noon, December 31, 1999.
DATES: Effective 12:00 Noon, December 31, 1999.
FOR FURTHER INFORMATION CONTACT: Jay Sieleman, Assistant General Counsel, Panama Canal Commission, Office of Transition Administration c/o U.S. Embassy, Panama APO AA 34002. The telephone number is 272-6625. The facsimile number is 272-6621.
SUPPLEMENTARY INFORMATION: In compliance with the Panama Canal Treaty of 1977 and Public Law 96-70, as amended, (22 U.S.C. 3601 *et seq.*) the United States Government will turn over the operation, maintenance, and management of the Panama Canal to the Government of Panama at Noon, December 31, 1999. The regulations published in 35 CFR subchapters B and C are directly related to the operation,

maintenance and management of the Panama Canal or to functions performed by the Panama Canal Government prior to the Panama Canal Treaty of 1977. With the termination of the Commission's responsibility for these functions, the Commission is revoking the applicable regulations to avoid confusion on the part of customers seeking guidance on the use of the Panama Canal or its related areas.
 Persons and organizations interested in obtaining information regarding the operation, maintenance and management of the Panama Canal after 12:00 Noon, December 31, 1999, should contact the Government of Panama agency established for these purposes. This agency is the Panama Canal Authority, Balboa, Ancon, Republic of Panama. The mailing address is: Panama Canal Authority, Office of General Counsel Marine Accident Claims, PCA GC-GCCL, P. O. Box 025413, Miami FL 33102-5413.
 Persons or organizations with claims against the Panama Canal Commission for marine vessel accidents which arise prior to Noon, 31 December 1999, should contact David L. Terzian, Torts Branch, Civil Division, U.S. Department of Justice, 1425 New York Avenue, NW, Room 3046, Washington, DC 2005. The telephone number is (202) 616-4137.
 This rule involves agency management functions and, therefore, is not subject to the procedures required by 5 U.S.C 553 and 801. It is also exempt from review under Executive Order 12866 but has been reviewed internally by the Commission to ensure consistency with the purposes thereof. This amendment has been found to be a minor rule within the meaning of the Small Business Regulatory Enforcement Fairness Act of 1996, Public Law 104-121. It does not require analysis under the Regulatory Flexibility Act or the Unfunded Mandates Reform Act.
Authority: 22 U.S.C. 3602.
 Accordingly, for the reasons set forth above, at noon, December 31, 1999, in accordance with the Panama Canal Treaty of 1977, 35 CFR chapter I is amended by removing subchapters B

(parts 60 through 70) and C (parts 101 through 135).
 Dated: December 23, 1999.
William J. Connolly,
Secretary, Panama Canal Commission.
 [FR Doc. 99-33908 Filed 12-29-99; 8:45 am]
 BILLING CODE 3640-01-P

DEPARTMENT OF VETERANS AFFAIRS
38 CFR Part 20
RIN 2900-AJ98
Board of Veterans' Appeals: Rules of Practice—Revision of Decisions on Grounds of Clear and Unmistakable Error; Clarification
AGENCY: Department of Veterans Affairs.
ACTION: Final rule.

SUMMARY: This document amends the Rules of Practice of the Board of Veterans' Appeals governing the revision of Board decisions on the grounds of clear and unmistakable error. By this amendment, we clarify that, in the case of a Board decision on more than one issue, the Board's decision on issues appealed to and decided by a court of competent jurisdiction is not subject to subsequent revision on the grounds of clear and unmistakable error, but the Board's decision on issues not appealed to or decided by a court of competent jurisdiction is subject to such revision.
DATES: *Effective Date:* February 12, 1999.
FOR FURTHER INFORMATION CONTACT: Steven L. Keller, Senior Deputy Vice Chairman, Board of Veterans' Appeals, Department of Veterans Affairs, 810 Vermont Avenue, NW, Washington, DC 20420, (202) 565-5978.
SUPPLEMENTARY INFORMATION: On May 19, 1998, we published a notice of proposed rulemaking in the **Federal Register** (63 FR 27534). We proposed to implement section 1(b) of Pub. L. 105-111 (Nov. 21, 1997), which permits challenges to Board of Veterans' Appeals (Board) decisions on the