

**DEPARTMENT OF TREASURY**

**Internal Revenue Service**

**26 CFR Part 602**

**OMB Control Numbers Under the Paperwork Reduction Act**

*CFR Correction*

In Title 26 of the Code of Federal Regulations, parts 600 to end, revised as of April 1, 2001, on page 155, § 602.101 is amended by removing the entry for “31.6051-1T” following the entry for “1.6050S-2T”.

[FR Doc. 01-55516 Filed 8-17-01; 8:45 am]

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**DEPARTMENT OF THE TREASURY**

**Bureau of Alcohol, Tobacco and Firearms**

**27 CFR Parts 40, 44, 46, 70, and 290**

[T.D. ATF-464]

RIN 1512-AC47

**Exportation of Tobacco Products and Cigarette Papers and Tubes, Without Payment of Tax, or With Drawback of Tax; Recodification of Regulations (2001R-58P)**

**AGENCY:** Bureau of Alcohol, Tobacco and Firearms (ATF), Department of the Treasury.

**ACTION:** Final rule (Treasury decision).

**SUMMARY:** The Bureau of Alcohol, Tobacco and Firearms (ATF) is recodifying the regulations pertaining to the exportation of tobacco products and cigarette papers and tubes, without payment of tax, or with drawback of tax. The purpose of this recodification is to reissue the regulations in part 290 of title 27 of the Code of Federal Regulations (27 CFR part 290) as 27 CFR part 44. This change improves the organization of title 27.

**DATES:** This rule is effective on August 20, 2001.

**FOR FURTHER INFORMATION CONTACT:** Lisa M. Gesser, Regulations Division, Bureau of Alcohol, Tobacco and Firearms, 650 Massachusetts Avenue NW, Washington, DC 20226, (202-927-9347) or e-mail at [LMGesser@atfhq.atf.treas.gov](mailto:LMGesser@atfhq.atf.treas.gov).

**SUPPLEMENTARY INFORMATION:**

**Background**

As a part of the continuing efforts to reorganize the part numbering system of title 27 CFR, ATF is removing part 290, in its entirety, and is recodifying the

regulations as 27 CFR part 44. This change improves the organization of title 27 CFR.

**DERIVATION TABLE FOR PART 44**

The Requirements of Sec.:	Are derived from Sec.:
<b>Subpart A</b>	
44.1 .....	290.1
44.2 .....	290.2
<b>Subpart B</b>	
44.11 .....	290.11
<b>Subpart Ba</b>	
44.31 .....	290.31
44.32 .....	290.32
44.33 .....	290.33
44.34 .....	290.34
44.35 .....	290.35
44.36 .....	290.36
<b>Subpart C</b>	
44.61 .....	290.61
44.61a .....	290.61a
44.62 .....	290.62
44.63 .....	290.63
44.64 .....	290.64
44.65 .....	290.65
44.66 .....	290.66
44.67 .....	290.67
44.68 .....	290.68
44.69 .....	290.69
44.70 .....	290.70
44.71 .....	290.71
44.72 .....	290.72
44.73 .....	290.73
<b>Subpart D</b>	
44.81 .....	290.81
44.82 .....	290.82
44.83 .....	290.83
44.84 .....	290.84
44.85 .....	290.85
44.86 .....	290.86
44.87 .....	290.87
44.88 .....	290.88
44.89 .....	290.89
44.90 .....	290.90
44.91 .....	290.91
44.92 .....	290.92
44.93 .....	290.93
<b>Subpart E</b>	
44.101 .....	290.101
44.102 .....	290.102
44.103 .....	290.103
44.104 .....	290.104
44.105 .....	290.105
44.106 .....	290.106
44.107 .....	290.107
44.108 .....	290.108
44.109 .....	290.109
44.110 .....	290.110
44.111 .....	290.111
44.112 .....	290.112

**DERIVATION TABLE FOR PART 44—  
Continued**

The Requirements of Sec.:	Are derived from Sec.:
<b>Subpart F</b>	
44.121 .....	290.121
44.122 .....	290.122
44.123 .....	290.123
44.124 .....	290.124
44.125 .....	290.125
44.126 .....	290.126
44.127 .....	290.127
44.128 .....	290.128
44.129 .....	290.129
<b>Subpart G</b>	
44.141 .....	290.141
44.142 .....	290.142
44.143 .....	290.143
44.144 .....	290.144
44.145 .....	290.145
44.146 .....	290.146
44.147 .....	290.147
44.148 .....	290.148
44.149 .....	290.149
44.150 .....	290.150
44.151 .....	290.151
44.152 .....	290.152
44.153 .....	290.153
44.154 .....	290.154
<b>Subpart H</b>	
44.161 .....	290.161
44.162 .....	290.162
<b>Subpart I [Reserved]</b>	
<b>Subpart J</b>	
44.181 .....	290.181
44.182 .....	290.182
44.183 .....	290.183
44.184 .....	290.184
44.185 .....	290.185
44.186 .....	290.186
44.187 .....	290.187
44.188 .....	290.188
44.189 .....	290.189
44.190 .....	290.190
44.191 .....	290.191
44.192 .....	290.192
44.193 .....	290.193
44.194 .....	290.194
44.195 .....	290.195
44.196 .....	290.196
44.196a .....	290.196a
44.197 .....	290.197
44.198 .....	290.198
44.199 .....	290.199
44.200 .....	290.200
44.201 .....	290.201
44.202 .....	290.202
44.203 .....	290.203
44.204 .....	290.204
44.205 .....	290.205
44.206 .....	290.206
44.207 .....	290.207
44.207a .....	290.207a
44.208 .....	290.208
44.209 .....	290.209

DERIVATION TABLE FOR PART 44—  
Continued

The Requirements of Sec.:	Are derived from Sec.:
44.210 .....	290.210
44.211 .....	290.211
44.212 .....	290.212
44.213 .....	290.213
<b>Subpart K</b>	
44.221 .....	290.221
44.222 .....	290.222
44.223 .....	290.223
44.224 .....	290.224
44.225 .....	290.225
44.226 .....	290.226
44.227 .....	290.227
44.228 .....	290.228
44.229 .....	290.229
44.230 .....	290.230
44.231 .....	290.231
44.232 .....	290.232
<b>Subpart L</b>	
44.241 .....	290.241
44.242 .....	290.242
44.243 .....	290.243
44.244 .....	290.244
44.245 .....	290.245
44.246 .....	290.246
44.247 .....	290.247
44.248 .....	290.248
44.249 .....	290.249
44.250 .....	290.250
44.251 .....	290.251
44.252 .....	290.252
44.253 .....	290.253
44.254 .....	290.254
44.255 .....	290.255
44.256 .....	290.256
44.257 .....	290.257
44.258 .....	290.258
44.259 .....	290.259
44.260 .....	290.260
44.261 .....	290.261
44.262 .....	290.262
44.263 .....	290.263
44.264 .....	290.264
44.264a .....	290.264a
44.265 .....	290.265
44.266 .....	290.266
44.267 .....	290.267

**Paperwork Reduction Act**

The provisions of the Paperwork Reduction Act of 1995, Public Law 104-13, 44 U.S.C. Chapter 35, and its implementing regulations, 5 CFR part 1320, do not apply to this final rule because there are no new or revised recordkeeping or reporting requirements.

**Regulatory Flexibility Act**

Because no notice of proposed rulemaking is required for this rule under the Administrative Procedure Act (5 U.S.C. 553), the provisions of the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*) do not apply. We sent a copy of

this final rule to the Chief Counsel for Advocacy of the Small Business Administration in accordance with 26 U.S.C. 7805(f). No comments were received.

**Executive Order 12866**

This final rule is not a significant regulatory action as defined in Executive Order 12866. Accordingly, this final rule is not subject to the analysis required by this Executive Order.

**Administrative Procedure Act**

Because this final rule merely makes technical amendments to improve the clarity and organization of the regulations, it is unnecessary to issue this final rule with notice and public procedure under 5 U.S.C. 553(b). Similarly, because this final rule makes no substantive changes and is merely the recodification of existing regulations, good cause is found that it is unnecessary to subject this final rule to the effective date limitation of 5 U.S.C. 553(d).

**Drafting Information**

The principal author of this document is Lisa M. Gesser, Regulations Division, Bureau of Alcohol, Tobacco and Firearms.

**List of Subjects***27 CFR Part 40*

Cigars and cigarettes, Claims, Electronic funds transfers, Excise taxes, Imports, Labeling, Packaging and containers, Reporting and recordkeeping requirements, Surety bonds, Tobacco.

*27 CFR Part 44*

Aircraft, Armed forces, Cigars and cigarettes, Claims, Customs duties and inspection, Excise taxes, Exports, Foreign trade zones, Labeling, Packaging and containers, Reporting and recordkeeping requirements, Surety bonds, Tobacco, Vessels, Warehouses.

*27 CFR Part 46*

Cigars and cigarettes, Claims, Excise taxes, Penalties, Reporting and recordkeeping requirements, Seizures and forfeitures, Surety bonds, Tobacco.

*27 CFR Part 70*

Administrative practice and procedure, Claims, Excise taxes, Freedom of information, Law enforcement, Penalties, Reporting and recordkeeping requirements, Surety bonds.

*27 CFR Part 290*

Aircraft, Armed forces, Cigars and cigarettes, Claims, Customs duties and

inspection, Excise taxes, Exports, Foreign trade zones, Labeling, Packaging and containers, Reporting and recordkeeping requirements, Surety bonds, Tobacco, Vessels, Warehouses.

**Authority and Issuance**

ATF is amending title 27 of the Code of Federal Regulations, chapter 1, as follows:

**PART 40—MANUFACTURE OF TOBACCO PRODUCTS AND CIGARETTE PAPERS AND TUBES**

**Paragraph 1.** The authority citation for 27 CFR part 40 continues to read as follows:

**Authority:** 26 U.S.C. 5142, 5143, 5146, 5701, 5703-5705, 5711-5713, 5721-5723, 5731, 5741, 5751, 5753, 5761-5763, 6061, 6065, 6109, 6151, 6301, 6302, 6311, 6313, 6402, 6404, 6423, 6676, 6806, 7011, 7212, 7325, 7342, 7502, 7503, 7606, 7805; 31 U.S.C. 9301, 9303, 9304, 9306.

**§§ 40.44, 40.233, 40.235, 40.451, and 40.454 [Amended]**

**Par. 2.** Remove the reference to “part 290,” each place it appears, and add, in substitution, a reference to “part 44” in the following places:

- Section 40.44;
- Section 40.233;
- Section 40.235;
- Section 40.451; and
- Section 40.454.

**PART 46—MISCELLANEOUS REGULATIONS RELATING TO TOBACCO PRODUCTS AND CIGARETTE PAPERS AND TUBES**

**Par. 3.** The authority citation for 27 CFR part 46 continues to read as follows:

**Authority:** 18 U.S.C. 2341-2346, 26 U.S.C. 5708, 5751, 5761-5763, 6001, 6601, 6621, 6622, 7212, 7342, 7602, 7606, 7805, 44 U.S.C. 3504(h), 49 U.S.C. 782, unless otherwise noted.

**Par. 4.** Under the paragraph entitled “CROSS REFERENCE,” remove the reference to “part 290” and add, in its place, a reference to “part 44.”

**§ 46.255 [Amended]**

**Par. 5.** Amend paragraphs (b) and (c) in § 46.255 by removing the reference to “part 290” and adding, in its place, a reference to “part 44.”

**PART 70—PROCEDURE AND ADMINISTRATION**

**Par. 6.** The authority citation for 27 CFR part 70 continues to read as follows:

**Authority:** 5 U.S.C. 301 and 552; 26 U.S.C. 4181, 4182, 5146, 5203, 5207, 5275, 5367,

5415, 5504, 5555, 5684(a), 5741, 5761(b), 5802, 6020, 6021, 6064, 6102, 6155, 6159, 6201, 6203, 6204, 6301, 6303, 6311, 6313, 6314, 6321, 6323, 6325, 6326, 6331-6343, 6401-6404, 6407, 6416, 6423, 6501-6503, 6511, 6513, 6514, 6532, 6601, 6602, 6611, 6621, 6622, 6651, 6653, 6656-6658, 6665, 6671, 6672, 6701, 6723, 6801, 6862, 6863, 6901, 7011, 7101, 7102, 7121, 7122, 7207, 7209, 7214, 7304, 7401, 7403, 7406, 7423, 7424, 7425, 7426, 7429, 7430, 7432, 7502, 7503, 7505, 7506, 7513, 7601-7606, 7608-7610, 7622, 7623, 7653, 7805.

**§§ 70.431, 70.432, and 70.462 [Amended]**

**Par. 7.** Remove the reference to “part 290” and add, in its place, a reference to “part 44” in the following places:

- a. Section 70.431(b)(5);
- b. Section 70.432(d); and
- c. Section 70.462.

**PART 290—EXPORTATION OF TOBACCO PRODUCTS AND CIGARETTE PAPERS AND TUBES, WITHOUT PAYMENT OF TAX, OR WITH DRAWBACK OF TAX**

**Par. 8.** The authority citation for 27 CFR part 290 continues to read as follows:

**Authority:** 26 U.S.C. 5142, 5143, 5146, 5701, 5703-5705, 5711-5713, 5721-5723, 5731, 5741, 5751, 5754, 6061, 6065, 6151, 6402, 6404, 6806, 7011, 7212, 7342, 7606, 7805; 31 U.S.C. 9301, 9303, 9304, 9306.

**PART 290—[REDESIGNATED AS PART 44]**

**Par. 9.** Transfer 27 CFR part 290 from subchapter M to subchapter B and redesignate as 27 CFR part 44.

**PART 44—EXPORTATION OF TOBACCO PRODUCTS AND CIGARETTE PAPERS AND TUBES, WITHOUT PAYMENT OF TAX, OR WITH DRAWBACK OF TAX**

**Par. 10.** The authority citation for the newly redesignated 27 CFR part 44 continues to read as follows:

**Authority:** 26 U.S.C. 5142, 5143, 5146, 5701, 5703-5705, 5711-5713, 5721-5723, 5731, 5741, 5751, 5754, 6061, 6065, 6151, 6402, 6404, 6806, 7011, 7212, 7342, 7606, 7805; 31 U.S.C. 9301, 9303, 9304, 9306.

**Par. 11.** Amend the newly redesignated part 44 as follows:

**AMENDMENT TABLE FOR PART 44—Continued**

Amend section:	By removing the reference to:	And adding in its place:
44.62	290.207	44.207
44.62	290.263	44.263
44.63	290.62	44.62
44.67(a)	290.66	44.66
44.82	290.93	44.93
44.83	290.82	44.82
44.84	290.82	44.82
44.85	290.82	44.82
44.86	290.88	44.88
44.87	290.83	44.83
44.88	290.82	44.82
44.88	290.86	44.86
44.93	290.142	44.142
44.102	290.85	44.85
44.104	290.144	44.144
44.104	290.88	44.88
44.104	290.126	44.126
44.105	290.88	44.88
44.105	290.146	44.146
44.105	290.151	44.151
44.105	290.144	44.144
44.107	290.146	44.146
44.107	290.151	44.151
44.108	290.126	44.126
44.110	290.146	44.146
44.110	290.151	44.151
44.111	290.88	44.88
44.112	290.111	44.111
44.112	290.126	44.126
44.112	290.89	44.89
44.123	290.86	44.86
44.123	290.124	44.124
44.123	290.125	44.125
44.124	290.123	44.123
44.144	290.93	44.93
44.161	290.146	44.146
44.161	290.151	44.151
44.200	290.147	44.147
44.205(d)	290.72	44.72
44.222	290.224	44.224
44.223	290.121	44.121
44.223	290.122	44.122
44.224	290.222	44.222
44.225	290.224	44.224
44.226	290.224	44.224
44.230	290.228	44.228
44.243	290.121	44.121
44.243	290.122	44.122
44.244	290.243	44.243
44.244	290.245	44.245
44.244	290.246	44.246
44.245	290.244	44.244
44.264	290.200	44.200
44.266	290.201	44.201

**DEPARTMENT OF THE INTERIOR**

**Office of Surface Mining Reclamation and Enforcement**

**30 CFR Part 946**

[VA-119-FOR]

**Virginia Regulatory Program**

**AGENCY:** Office of Surface Mining Reclamation and Enforcement (OSM), Interior.

**ACTION:** Final rule.

**SUMMARY:** OSM is approving, with two exceptions, an amendment to the Virginia permanent regulatory program (hereinafter referred to as the Virginia program) under the Surface Mining Control and Reclamation Act of 1977 (SMCRA). The program amendment consists of changes to the Virginia Surface Mining Reclamation Regulations concerning letters of credit. The amendment is intended to revise the Virginia program to be consistent with the corresponding Federal regulations.

**EFFECTIVE DATE:** August 20, 2001.

**FOR FURTHER INFORMATION CONTACT:** Mr. Robert A. Penn, Director, Big Stone Gap Field Office, Office of Surface Mining Reclamation and Enforcement, 1941 Neeley Road, Suite 201, Compartment 116, Big Stone Gap, Virginia 24219, Telephone: (540) 523-4303.

**SUPPLEMENTARY INFORMATION:**

- I. Background on the Virginia Program.
- II. Submission of the Amendment.
- III. Director's Findings.
- IV. Summary and Disposition of Comments.
- V. Director's Decision.
- VI. Procedural Determinations.

**I. Background on the Virginia Program**

Section 503(a) of SMCRA permits a State to assume primacy for the regulation of surface coal mining and reclamation operations on non-Federal and non-Indian lands within its borders by demonstrating that its program includes, among other things, “a State law which provides for the regulation of surface coal mining and reclamation operations in accordance with the requirements of the Act. \* \* \*” and “rules and regulations consistent with regulations issued by the Secretary” pursuant to SMCRA. 30 U.S.C. 1253(a)(1) and (7). On the basis of these criteria, the Secretary of the Interior conditionally approved the Virginia program on December 15, 1981. You can find background information on the Virginia program, including the Secretary’s findings, the disposition of comments, and the conditions of

**AMENDMENT TABLE FOR PART 44**

Amend section:	By removing the reference to:	And adding in its place:
44.31(a)	290.32	44.32
44.32(b)	290.31	44.31
44.33(b)(3)	290.34	44.34
44.33(c)(2)	290.142	44.142
44.35(a)	290.33(c)(2)	44.33(c)(2)

Signed: May 24, 2001.

**Bradley A. Buckles,**  
Director.

Approved: June 11, 2001.

**Timothy E. Skud,**  
Acting Deputy Assistant Secretary,  
(Regulatory, Tariff and Trade Enforcement).  
[FR Doc. 01-20906 Filed 8-17-01; 8:45 am]

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