producing animals likely will cause an adverse event, which constitutes a finding under section 512(a)(4)(D) of the act that extralabel use of these drugs in food-producing animals presents a risk to the public health. Therefore, we are prohibiting all extralabel uses of these drugs in food-producing animals.

V. Reference

The following information has been placed on display in the Dockets Management Branch (address above). You may view it between 9 a.m. and 4 p.m., Monday through Friday.


List of Subjects in 21 CFR Part 530

Administrative practice and procedure, Advertising, Animal drugs, Labeling, Reporting and recordkeeping requirements.

Accordingly, under the Federal Food, Drug, and Cosmetic Act and under authority delegated to the Commissioner of Food and Drugs and redelegated to the Director of the Center for Veterinary Medicine, 21 CFR part 530 is amended as follows:

PART 530—EXTRALABEL DRUG USE IN ANIMALS

1. The authority citation for 21 CFR part 530 continues to read as follows:


§ 530.41 [Amended]

2. Section 530.41 Drugs prohibited for extralabel use in animals is amended in paragraphs (a)(7) and (a)(8) by removing the parenthetical phrase “(except for approved topical use)”.


Stephen F. Sundlof,
Director, Center for Veterinary Medicine.
[FR Doc. 02–2751 Filed 2–5–02; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 40
[TD 9893]
RIN 1545–BA42

Time for Eligible Air Carriers To File The Third Calendar Quarter 2001 Form 720

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations.

SUMMARY: This document contains final regulations relating to the time for eligible air carriers reporting air transportation excise taxes to file Form 720, “Quarterly Federal Excise Tax Return,” for the third calendar quarter of 2001. These regulations affect certain air carriers.

DATES: Effective Date: These regulations are effective February 6, 2002.

Applicability Date: For date of applicability of these regulations, see § 40.6071(a)–3(c).

FOR FURTHER INFORMATION CONTACT: Susan Athy (202) 622–3130 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

Subchapter C of chapter 33 of the Internal Revenue Code (Code) imposes tax on the amount paid for: taxable transportation by air of any person (section 4261(a)); each domestic segment of taxable transportation (section 4261(b)); use of international air travel facilities (section 4261(c)); and taxable transportation of property by air (section 4271(a)) (air transportation excise taxes). Section 6071 generally provides that return filing dates are prescribed by regulation. Under § 40.6071(a)–2, a return of air transportation taxes was due by the last day of the second month following the quarter for which it was made. On August 8, 2001, the regulations were amended to remove this provision but the provision remained in effect for the third calendar quarter of 2001. Thus, the return of air transportation taxes for that quarter was due on November 30, 2001.

Under section 6151, generally, tax must be paid at the time the return is required to be filed. In general, under section 6601, interest must be paid on any amount of tax not paid by the last day for payment. Accordingly, if the return due date prescribed in § 40.6071(a)–2 remains in effect for the third calendar quarter of 2001, interest would be imposed on third-quarter air transportation excise taxes not paid by November 30, 2001.

Section 301(a) of the Air Transportation Safety and System Stabilization Act (the Act), Public Law 107–42 (115 Stat. 236) provides relief to eligible air carriers with respect to the semimonthly deposits required for air transportation excise taxes. The relief contained in the Act applies to deposits only and does not extend the return filing and associated payment date. By extending the filing date for eligible air carriers, these final regulations will provide return filing, payment, and interest relief consistent with the deposit relief provided for air transportation excise taxes by section 301(a) of the Act. Notice 2001–77 (2001–50 I.R.B. 576) provided that regulations would change the third calendar quarter 2001 filing date.

Explanation of Provisions

These final regulations change the date by which eligible air carriers reporting tax that includes the air transportation excise taxes imposed by subchapter C of chapter 33 must file excise tax returns for the third quarter of 2001. The due date for these returns is postponed from November 30, 2001, to January 15, 2002. For these taxpayers, payment of their third-quarter excise tax liability may also be delayed until January 15, 2002.

Special Analyses

This Treasury decision is necessary to provide immediate relief to the eligible air carriers affected by the events of September 11, 2001. This Treasury decision provides additional time for eligible air carriers to file the third calendar quarter 2001 Form 720 and to pay certain taxes due with the return. Therefore, it has been determined that notice and public comment are unnecessary and contrary to the public interest and a delayed effective date under section 553(d) of the Administrative Procedure Act (5 U.S.C. chapter 5) is not required. Also, it has been determined that section 553(b) of the Administrative Procedure Act does not apply to these regulations and, because these regulations do not impose on small entities a collection of information requirement, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. It also has been determined that this Treasury decision is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required.

Pursuant to section 7805(f) of the Code, these final regulations were submitted to the Chief Counsel for Advocacy of the Small Business Administration for
DEPARTMENT OF THE TREASURY
Office of Foreign Assets Control
31 CFR Part 591
Rough Diamonds (Sierra Leone & Liberia) Sanctions Regulations

AGENCY: Office of Foreign Assets Control, Treasury.

ACTION: Interim rule.

SUMMARY: The Treasury Department’s Office of Foreign Assets Control is issuing regulations to implement Executive Order 13194 of January 18, 2001, as expanded in scope in Executive Order 13213 of May 22, 2001, prohibiting, with limited exceptions, the importation into the United States of rough diamonds from Sierra Leone or Liberia.

DATES: Effective date: February 6, 2002.

Comments: Written comments must be received no later than April 8, 2002.

ADDRESSES: Comments may be submitted either via regular mail to the attention of Chief, Policy Planning and Development, Office of Foreign Assets Control, 1500 Pennsylvania Ave. NW., Washington, DC 20220 or via OFAC’s Web site (http://www.treas.gov/ofac).

FOR FURTHER INFORMATION CONTACT:
Chief of Licensing, tel.: 202/622–2480, or Chief Counsel, tel.: 202/622–2410, Office of Foreign Assets Control, Department of the Treasury, Washington, DC 20220.

SUPPLEMENTARY INFORMATION:

Electronic Availability

This document is available as an electronic file on The Federal Register Board the day of publication in the Federal Register. By modem, dial 202/512–1387 and type “GO FAC.” or call 202/512–1530 for disk or paper copies. This file is available for downloading without charge in ASCII and Adobe Acrobat7 readable (*.PDF) formats. For Internet access, the address for use with the World Wide Web (Home Page), Telnet, or FTP protocol is: fedbbs.access.gov. This document and additional information concerning the programs of the Office of Foreign Assets Control are available for downloading from the Office’s Internet Home Page: http://www.treas.gov/ofac, or in fax form through the Office’s 24-hour fax-on-demand service: call 202/622–0077 using a fax machine, fax modem, or (within the United States) a touch-tone telephone.

Background

On January 18, 2001, the President issued Executive Order 13194 (66 FR 7389, Jan. 23, 2001), taking into account United Nations Security Council Resolution 1306 of July 5, 2000. This order declared a national emergency in response to the actions of the insurgent Revolutionary United Front in Sierra Leone (“RUF”) and prohibits the importation into the United States of rough diamonds from Sierra Leone that have not been controlled by the Government of Sierra Leone through its Certificate of Origin regime. The stated purpose of the order is to ensure that the direct or indirect importation into the United States of rough diamonds from Sierra Leone will not contribute financial support to the RUF, whose illicit trade in rough diamonds fuels the civil war in Sierra Leone by funding the rebels’ aggressive actions and procurement of weapons, while at the same time seeking to avoid undermining the legitimate diamond trade or diminishing confidence in the integrity of the legitimate diamond industry.

On May 22, 2001, the President issued Executive Order 13213 (66 FR 28829, May 24, 2001), taking into account United Nations Security Council Resolution 1343 of March 7, 2001. This order expanded the scope of the national emergency declared in Executive Order 13194 to respond to, among other things, the Government of Liberia’s complicity in the RUF’s illicit trade in rough diamonds through Liberia. Executive Order 13213 prohibits the direct or indirect importation into the United States of all rough diamonds from Liberia, whether or not such diamonds originated in Liberia.

Both Executive orders authorize the Secretary of the Treasury, in consultation with the Secretary of State, to promulgate rules and regulations as may be necessary to carry out the purposes of the orders. To implement the orders, the Treasury Department’s Office of Foreign Assets Control, acting under authority delegated by the Secretary of the Treasury, is promulgating the Rough Diamonds (Sierra Leone & Liberia) Sanctions Regulations (the “Regulations”).

Section 591.201 of subpart B of the Regulations implements section 1 of Executive Order 13194 and section 1 of Executive Order 13213 by prohibiting (1) subject to limited exceptions, the direct or indirect importation into the United States of all rough diamonds from Sierra Leone on or after January 19, 2001, and (2) the direct or indirect importation into the United States of all rough diamonds from...