

paragraph (b)(2), but may provide the total quantity and/or weight of the product(s) as landed/delivered on the date of the report.

(3) Information on where and when the fish were harvested and landed: Area(s) of wild-capture or aquaculture location; Location of aquaculture facility; Point(s) of first landing; Date(s) of first landing, transshipment or delivery; Name of entity(ies) (processor, dealer, vessel) to which fish was landed or delivered. When an Aggregated Harvest Report is used, the importer must provide all of the information under this paragraph (b)(3). Some product offered for entry may be comprised of products from more than one harvest event and each such harvest event relevant to the contents of the shipment must be documented; however, specific links between portions of the shipment and a particular harvest event are not required.

(4) The NMFS-issued IFTP number for the importer of record.

(c) The importer of record, either directly or through an entry filer, is required to submit the data under paragraph (b) of this section through ACE as a message set and/or image files in conformance with the procedures and formats prescribed by the NMFS Implementation Guide and CBP and made available at: <http://www.cbp.gov/trade/ace/catair>. All harvest events contributing to the inbound shipment must be reported, but links between portions of the shipment and particular harvest events are not required.

(d) Import shipments of fish or fish products subject to this program may be selected for inspection and/or the information or records supporting entry may be selected for audit, on a pre- or post-release basis, in order to verify the information submitted at entry. To support such audits, the importer must retain records of the information reported at entry under paragraph (b) of this section in electronic or paper format, and make them available for inspection, at the importer's place of business for a period of two years from the date of the import.

(e) In addition to the entry recordkeeping requirements specified at 19 CFR part 163 and § 300.323(b), the importer of record is required to maintain records containing information on the chain of custody of the fish or fish products sufficient to trace the fish or fish product from point of entry into U.S. commerce back to the point of harvest, including individual or Aggregated Harvest Reports, if any, and information that identifies each custodian of the fish or fish product

(such as any transshipper, processor, storage facility or distributor). The latter may include widely used commercial documents such as declarations by the harvesting/carrier vessels or bills of lading. The importer must retain such chain-of-custody records in electronic or paper format, and make them available for inspection, at the importer's/exporter's place of business for a period of two years from the date of the import.

■ 8. Revise newly redesignated § 300.325 to read as follows:

**§ 300.325 Prohibitions.**

In addition to the prohibitions specified in §§ 300.4, 300.117, and 300.189 and 600.725 and 635.71 of this title, it is unlawful for any person subject to the jurisdiction of the United States to:

- (a) Violate any provision of this subpart, or the conditions of any IFTP issued under this subpart;
- (b) Import, export or re-export fish or fish products regulated under this subpart, including imports or exports otherwise eligible for informal filing procedures or the de minimis value exemption from filing requirements under CBP procedures, without a valid IFTP as required under § 300.322 or without submitting complete and accurate information as required under § 300.323; and
- (c) Import species listed in § 300.324(a) without a valid IFTP or without submitting complete and accurate information as required under § 300.324(b) and (c) or without maintaining for inspection records as required under § 300.324(d) and (e).

(c) Import species listed in § 300.324(a) without a valid IFTP or without submitting complete and accurate information as required under § 300.324(b) and (c) or without maintaining for inspection records as required under § 300.324(d) and (e).

**50 CFR Chapter VI—Fishery Conservation and Management, National Oceanic and Atmospheric Administration, Department of Commerce**

**PART 600—MAGNUSON-STEVENS ACT PROVISIONS**

■ 9. The authority citation for part 600 continues to read as follows:

**Authority:** 5 U.S.C. 561 and 16 U.S.C. 1801 *et seq.*

■ 10. In § 600.725, revise paragraph (a) to read as follows:

**§ 600.725 General prohibitions.**

\* \* \* \* \*

(a) Possess, have custody or control of, ship, transport, offer for sale, sell, purchase, land, import, export or re-export, any fish or parts thereof taken or retained in violation of the Magnuson-Stevens Act or any other statute administered by NOAA or any regulation or permit issued thereunder,

or import, export, transport, sell, receive, acquire, or purchase in interstate or foreign commerce any fish taken, possessed, transported, or sold in violation of any foreign law or regulation, or any treaty or in contravention of a binding conservation measure adopted by an international agreement or organization to which the United States is a party.

\* \* \* \* \*

[FR Doc. 2016-29324 Filed 12-8-16; 8:45 am]

BILLING CODE 3510-22-P

**TENNESSEE VALLEY AUTHORITY**

**18 CFR Part 1301**

**Tennessee Valley Authority Procedures**

**AGENCY:** Tennessee Valley Authority.

**ACTION:** Final rule.

**SUMMARY:** The Tennessee Valley Authority is amending its regulations which contain TVA's procedures for the Privacy Act. These amendments reflect changes in position titles and addresses; conform references to Privacy Act systems of records to the most current publication of TVA's Privacy Act Systems Notices in the **Federal Register**; and make other editorial changes.

**DATES:** *Effective:* December 9, 2016.

**FOR FURTHER INFORMATION CONTACT:** Christopher A. Marsalis, Senior Privacy Program Manager, Tennessee Valley Authority, 400 W. Summit Hill Dr. (WT 5D), Knoxville, Tennessee 37902-1401; telephone (865) 632-2467 or by email at [camarsalis@tva.gov](mailto:camarsalis@tva.gov).

**SUPPLEMENTARY INFORMATION:** Section 1301.24(a) originally contained specific exemptions for the TVA system "Employee Alleged Misconduct Investigatory File—TVA." Notice that system of records was retired appeared in 80 **Federal Register** 24012 (April 29, 2015). TVA is revising § 1301.24(a) to replace the language for "Employee Alleged Misconduct Investigatory File—TVA" with the specific exemptions for the TVA system "Nuclear Access Authorization and Fitness for Duty Records—TVA" which were first published at 76 FR 1888 (January 11, 2011).

This rule was not published in proposed form since it relates to agency procedure and practice. TVA considers this rule to be a procedural rule which is exempt from notice and comment under 5 U.S.C. 533(b)(3)(A). This rule is not a significant rule for purposes of Executive Order 12866 and has not been reviewed by the Office of Management

and Budget. As required by the Regulatory Flexibility Act, TVA certifies that these regulatory amendments will not have a significant impact on small business entities. Since this rule is nonsubstantive, it is being made effective December 9, 2016.

#### List of Subjects in 18 CFR Part 1301

Freedom of Information, Government in the Sunshine, Privacy.

For the reasons stated in the preamble, TVA amends 18 CFR part 1301 as follows:

#### PART 1301—PROCEDURES

■ 1. The authority citation for part 1301 continues to read as follows:

**Authority:** 16 U.S.C. 831–831dd, 5 U.S.C. 552.

#### Subpart B—Privacy Act

■ 2. In § 1301.12, revise paragraphs (d) and (f) to read as follows:

##### § 1301.12 Definitions.

\* \* \* \* \*

(d) The term TVA system notice means a notice of a TVA system published in the **Federal Register** pursuant to the Act. TVA has published TVA system notices about the following TVA systems:

Apprentice Training Records—TVA.  
 Personnel Files—TVA.  
 Discrimination Complaint Files—TVA.  
 Work Injury Illness System—TVA.  
 Employee Accounts Receivable—TVA.  
 Health Records—TVA.  
 Payroll Records—TVA.  
 Travel History Records—TVA.  
 Employment Applicant Files—TVA.  
 Grievance Records—TVA.  
 Employee Supplementary Vacancy Announcement Records—TVA.  
 Consultant and Contractor Records—TVA.  
 Nuclear Quality Assurance Personnel Records—TVA.  
 Questionnaire—Land Use Surveys in Vicinity of Proposed or Licensed Nuclear Power Plant—TVA.  
 Radiation Dosimetry Personnel Monitoring Records—TVA.  
 Retirement System Records—TVA.  
 Energy Program Participant Records—TVA.  
 OIG Investigative Records—TVA.  
 Call Detail Records—TVA.  
 Project/Tract Files—TVA.  
 Section 26a Permit Application Records—TVA.  
 U.S. TVA Police Records—TVA.  
 Wholesale, Retail, and Emergency Data Files—TVA.  
 Nuclear Access Authorization and Fitness for Duty Records—TVA.

\* \* \* \* \*

(f) The term reviewing official means TVA's Senior Vice President, Chief Human Resources Officer (or incumbent of a successor position), or another TVA official designated by the Senior Vice President in writing to decide an appeal pursuant to § 1301.19;

\* \* \* \* \*

■ 3. In § 1301.24, revise paragraph (a) to read as follows:

##### § 1301.24 Specific exemptions.

(a) The TVA system Nuclear Access Authorization and Fitness for Duty Records is exempt from subsections (d); (e)(4)(H); and (f)(2), (3), and (4) of 5 U.S.C. 522a (section 3 of the Privacy Act of 1974) to the extent that disclosure of material would reveal the identity of a source who furnished information to the Government under an express promise that the identity of the source would be held in confidence, and to the extent that disclosure of testing or examination material would compromise the objectivity or fairness of the testing or examination process. This exemption is pursuant to 5 U.S.C. 552a (k)(5) and (6).

\* \* \* \* \*

#### Philip D. Propes,

*Director, Enterprise Information Security and Policy.*

[FR Doc. 2016–29457 Filed 12–8–16; 8:45 am]

**BILLING CODE 8120–08–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9801]

RIN 1545–BM46

#### Issue Price Definition for Tax-Exempt Bonds

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Final regulations.

**SUMMARY:** This document contains final regulations on the definition of issue price for purposes of the arbitrage investment restrictions that apply to tax-exempt bonds and other tax-advantaged bonds. These final regulations affect State and local governments that issue tax-exempt bonds and other tax-advantaged bonds.

**DATES:** *Effective date:* These regulations are effective on December 9, 2016.

*Applicability date:* For the date of applicability, see § 1.148–11(m).

#### FOR FURTHER INFORMATION CONTACT:

Lewis Bell at (202) 317–6980 (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 of 1995 (44 U.S.C. 3507(d)) under control number 1545–1347. The collection of information in these final regulations is in § 1.148–1(f)(2)(ii), which requires the underwriter to provide to the issuer a certification and reasonable supporting documentation for use of the initial offering price to the public, § 1.148–1(f)(2)(iii), which requires the issuer to obtain a certification from the underwriter for competitive sales, and § 1.148–1(f)(2)(iv), which requires the issuer to identify in its books and records the rule used to determine the issue price of the bonds. The respondents are issuers of tax-exempt bonds that want to apply the special rules in § 1.148–1(f)(2) to determine the issue price of the bonds.

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

Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally tax returns and tax return information are confidential, as required by section 6103.

##### Background

This document contains amendments to the Income Tax Regulations (26 CFR part 1) on the arbitrage investment restrictions under section 148 of the Internal Revenue Code (Code). On June 18, 1993, the Department of the Treasury (Treasury Department) and the IRS published comprehensive final regulations in the **Federal Register** (TD 8476, 58 FR 33510) on the arbitrage investment restrictions and related provisions for tax-exempt bonds under sections 103, 148, 149, and 150. Since that time, those final regulations have been amended in various limited respects, including most recently in final regulations published in the **Federal Register** (TD 9777, 81 FR 46582) on July 18, 2016 (the regulations issued in 1993 and the various amendments thereto are collectively referred to as the Existing Regulations).

A notice of proposed rulemaking was published in the **Federal Register** (78 FR 56842; REG–148659–07) on