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[FR Doc. 2023-03729 Filed 2-22-23; 8:45 am]
BILLING CODE 9111-14-P

DEPARTMENT OF HOMELAND SECURITY

U.S. Customs and Border Protection

DEPARTMENT OF THE TREASURY

19 CFR Part 12

[CBP Dec. 23-03]

RIN 1515-AE79

Extension of Import Restrictions on Archaeological and Ethnological Materials of Libya

AGENCY: U.S. Customs and Border Protection, Department of Homeland Security; Department of the Treasury.

ACTION: Final rule.

SUMMARY: This document amends the U.S. Customs and Border Protection (CBP) regulations to reflect an extension of import restrictions on certain categories of archaeological and ethnological materials of Libya. The Assistant Secretary for Educational and Cultural Affairs, United States Department of State, has made the requisite determinations for extending the import restrictions and no cause for suspension exists. The restrictions, originally imposed by CBP Decision (CBP Dec.) 18-07, will be extended for an additional five-year period, through February 23, 2028, and the CBP regulations are being amended to reflect this extension. The Designated List of archaeological and ethnological material of Libya to which the restrictions apply is reproduced below with a statement clarifying that ethnological material on the Designated List excludes Jewish ceremonial and ritual objects.

DATES: Effective on February 23, 2023.

FOR FURTHER INFORMATION CONTACT: For legal aspects, W. Richmond Beevers, Chief, Cargo Security, Carriers and Restricted Merchandise Branch, Regulations and Rulings, Office of Trade, (202) 325-0084, *ot-trrculturalproperty@cbp.dhs.gov*. For operational aspects, Julie L. Stoeber, Chief, 1USG Branch, Trade Policy and Programs, Office of Trade, (202) 945-7064, *1USGBranch@cbp.dhs.gov*.

SUPPLEMENTARY INFORMATION:

Background

Under the Convention on Cultural Property Implementation Act (Pub. L.

97-446, 19 U.S.C. 2601 *et seq.*) (CPIA), which implements the 1970 United Nations Educational, Scientific and Cultural Organization (UNESCO) Convention on the Means of Prohibiting and Preventing the Illicit Import, Export and Transfer of Ownership of Cultural Property (823 U.N.T.S. 231 (1972)) (Convention), the United States may enter into international agreements with another State Party to the Convention to impose import restrictions on eligible archaeological and ethnological materials. Under the CPIA and the applicable U.S. Customs and Border Protection (CBP) regulations, found in section 12.104 of Title 19 of the Code of Federal Regulations (19 CFR 12.104), the restrictions are effective for no more than five years beginning on the date on which an agreement enters into force with respect to the United States (19 U.S.C. 2602(b)). This period may be extended for additional periods, each extension not to exceed five years, if it is determined that the factors justifying the initial agreement still pertain and no cause for suspension of the agreement exists (19 U.S.C. 2602(e); 19 CFR 12.104g(a)). In certain limited circumstances, the CPIA authorizes the imposition of restrictions on an emergency basis (19 U.S.C. 2603). The emergency restrictions are effective for no more than five years from the date of the State Party's request and may be extended for three years where it is determined that the emergency condition continues to apply with respect to the covered material (19 U.S.C. 2603(c)(3)). These restrictions may also be continued pursuant to an agreement concluded within the meaning of the Act (19 U.S.C. 2603(c)(4)).

On December 5, 2017, CBP published a final rule, CBP Dec. 17-19 (82 FR 57346), amending 19 CFR 12.104g(b) to reflect the imposition of emergency restrictions on the importation of certain categories of archaeological and ethnological materials of Libya, pursuant to 19 U.S.C. 2603(c). On February 23, 2018, the United States entered into a memorandum of understanding (2018 MOU) with the Government of Libya (Libya), concerning the imposition of import restrictions on archaeological and ethnological material of Libya. The 2018 MOU covered the same archaeological and ethnological materials subject to the emergency restrictions.

On July 9, 2018, CBP published a final rule, CBP Dec. 18-07, in the **Federal Register** (83 FR 31654) amending 19 CFR 12.104g(a) to reflect the imposition of restrictions pursuant to the 2018 MOU. CBP Dec. 18-07 extended the

import restrictions implemented in 19 CFR 12.104g(b) by CBP Dec. 17-19 for a five-year period, through February 23, 2023.

On June 21, 2022, the United States Department of State proposed in the **Federal Register** (87 FR 36911) to extend the MOU between the United States and Libya concerning the import restrictions on certain categories of archaeological and ethnological material from Libya. On December 14, 2022, after considering the views and recommendations of the Cultural Property Advisory Committee, the Assistant Secretary for Educational and Cultural Affairs, United States Department of State, determined that the cultural heritage of Libya continues to be in jeopardy from pillage of certain archeological and ethnological materials, and that the import restrictions should be extended for an additional five years, pursuant to 19 U.S.C. 2602(e). Following the exchange of diplomatic notes, the United States Department of State and the Ministry of Foreign Affairs of the Government of Libya have agreed to extend the 2018 MOU for an additional five-year period.

Accordingly, CBP is amending 19 CFR 12.104g(a) to reflect the extension of the import restrictions through February 23, 2028, and is adding a statement to the Designated List clarifying that Jewish ceremonial and ritual objects are not covered by import restrictions on ethnological material. Importation of designated material from Libya continues to be restricted through that date unless the conditions set forth in 19 U.S.C. 2606 and 19 CFR 12.104c are met.

The Designated List and additional information may also be found at the following website address: <https://eca.state.gov/cultural-heritage-center/cultural-property/current-agreements-and-import-restrictions> by selecting the material for "Libya." The designated list is included below with the addition of the clarifying statement on Jewish ceremonial and ritual objects.

Designated List

The bilateral agreement between Libya and the United States covers the material set forth below in a Designated List of Archaeological and Ethnological Material of Libya. Importation of material on this list is restricted unless the material is accompanied by documentation certifying that the material left Libya legally and not in violation of the export laws of Libya. In order to clarify certain provisions of the Designated List contained CBP Dec. 18-07, the Designated List has been updated in this document with minor

revisions clarifying that Jewish ceremonial and ritual objects are not covered by import restrictions on ethnological material.

The Designated List covers archaeological material of Libya and Ottoman ethnological material of Libya (as defined in section 302 of the Convention on Cultural Property Implementation Act (19 U.S.C. 2601)), including, but not limited to, the following types of material. The archaeological material represents the following periods and cultures: Paleolithic, Neolithic, Punic, Greek, Roman, Byzantine, Islamic and Ottoman dating approximately 12,000 B.C. to 1750 A.D. The ethnological material represents categories of Ottoman objects derived from sites of Islamic cultural importance, made by a nonindustrial society (Ottoman Libya), and important to the knowledge of the history of Islamic Ottoman society in Libya from 1551 A.D. through 1911 A.D. This would exclude Jewish ceremonial and ritual objects.

The Designated List set forth below is representative only. Any dimensions are approximate.

I. Archaeological Material

A. Stone

1. Sculpture

a. *Architectural Elements*—In marble, limestone, sandstone, and gypsum, in addition to porphyry and granite. From temples, forts, palaces, mosques, synagogues, churches, shrines, tombs, monuments, public buildings, and domestic dwellings, including doors, door frames, window fittings, columns, capitals, bases, lintels, jambs, friezes, pilasters, engaged columns, altars, mihrabs (prayer niches), screens, fountains, mosaics, inlays, and blocks from walls, floors, and ceilings. May be plain, molded, or carved. Often decorated with motifs and inscriptions. Approximate date: 1st millennium B.C. to 1750 A.D.

b. *Architectural and Non-architectural Relief Sculpture*—In marble, limestone, sandstone, and other stone. Types include carved slabs with figural, vegetative, floral, geometric, or other decorative motifs, carved relief vases, stelae, and plaques, sometimes inscribed in Greek, Punic, Latin, or Arabic. Used for architectural decoration, funerary, votive, or commemorative monuments. Approximate date: 1st millennium B.C. to 1750 A.D.

c. *Monuments*—In marble, limestone, and other kinds of stone. Types include votive statues, funerary and votive stelae, and bases and base revetments.

These may be painted, carved with relief sculpture, decorated with moldings, and/or carry dedicatory or funerary inscriptions in Greek, Punic, Latin, or Arabic. Approximate date: 1st millennium B.C. to 1750 A.D.

d. *Statuary*—Primarily in marble, but also in limestone and sandstone. Large- and small-scale, including deities, human, animal, and hybrid figures, as well as groups of figures in the round. Common types are large-scale and free-standing statuary from approximately 3 to 8 ft. in height, life-sized portrait or funerary busts (head and shoulders of an individual), waist-length female busts that are either faceless (aniconic) and/or veiled (head or face), and statuettes typically 1 to 3 ft. in height. Includes fragments of statues. Approximate date: 1st millennium B.C. to 1750 A.D.

e. *Sepulchers*—In marble, limestone, and other kinds of stone. Types of burial containers include sarcophagi, caskets, and chest urns. May be plain or have figural, geometric, or floral motifs painted on them, be carved in relief, and/or have decorative moldings. Approximate date: 1st millennium B.C. to 1750 A.D.

2. *Vessels and Containers*—In marble and other stone. Vessels may belong to conventional shapes such as bowls, cups, jars, jugs, lamps, and flasks, and also include smaller funerary urns. Funerary urns can be egg-shaped vases with button-topped covers and may have sculpted portraits, painted geometric motifs, inscriptions, scroll-like handles and/or be ribbed.

3. *Furniture*—In marble and other stone. Types include thrones, tables, and beds. May be funerary, but do not have to be. Approximate date: 1st millennium B.C. to 15th century A.D.

4. *Inscriptions*—Primarily in marble and limestone. Inscribed stone material date from the late 7th century B.C. to 5th century A.D. May include funerary stelae, votive plaques, tombstones, mosaic floors, and building plaques in Greek, Punic, Latin, or Arabic. Approximate date: 1st millennium B.C. to 1750 A.D.

5. *Tools and Weapons*—In flint, chert, obsidian, and other hard stones. Prehistoric and Protohistoric microliths (small stone tools). Chipped stone types include blades, borers, scrapers, sickles, cores, and arrow heads. Ground stone types include grinders (e.g., mortars, pestles, millstones, whetstones), choppers, axes, hammers, and mace heads. Approximate date: 12,000 B.C. to 1,400 B.C.

6. *Jewelry, Seals, and Beads*—In marble, limestone, and various semi-precious stones, including rock crystal,

amethyst, jasper, agate, steatite, and carnelian. Approximate date: 1st millennium B.C. to 12th century A.D.

B. Metal

1. Sculpture

a. *Statuary*—Primarily in bronze, iron, silver, or gold, including fragments of statues. Large- and small-scale, including deities, human, and animal figures, as well as groups of figures in the round. Common types are large-scale, free-standing statuary from approximately 3 to 8 ft. in height and life-size busts (head and shoulders of an individual) and statuettes typically 1 to 3 ft. in height. Approximate date: 1st millennium B.C. to 324 A.D.

b. *Reliefs*—Relief sculpture, including plaques, appliques, stelae, and masks. Often in bronze. May include Greek, Punic, Latin, and Arabic inscriptions. Approximate date: 1st millennium B.C. to 324 A.D.

c. *Inscribed or Decorated Sheet*—In bronze or lead. Engraved inscriptions, “curse tablets,” and thin metal sheets with engraved or impressed designs often used as attachments to furniture. Approximate date: 1st millennium B.C. to 15th century A.D.

2. *Vessels and Containers*—In bronze, silver, and gold. These may belong to conventional shapes such as bowls, cups, jars, jugs, strainers, cauldrons, and oil lamps, or may occur in the shape of an animal or part of an animal. Also include scroll and manuscript containers for manuscripts. All can portray deities, humans or animals, as well as floral motifs in relief. Islamic Period objects may be inscribed in Arabic. Approximate date: 1st millennium B.C. to 15th century A.D.

3. *Jewelry and Other Items for Personal Adornment*—In iron, bronze, silver, and gold. Metal can be inlaid (with items such as red coral, colored stones, and glass). Types include necklaces, chokers, pectorals, rings, beads, pendants, belts, belt buckles, earrings, diadems, straight pins and fibulae, bracelets, anklets, girdles, belts, mirrors, wreaths and crowns, make-up accessories and tools, metal strigils (scrapers), crosses, and lamp-holders. Approximate date: 1st millennium B.C. to 15th century A.D.

4. *Seals*—In lead, tin, copper, bronze, silver, and gold. Types include rings, amulets, and seals with shank. Approximate date: 1st millennium B.C. to 15th century A.D.

5. *Tools*—In copper, bronze and iron. Types include hooks, weights, axes, scrapers, trowels, keys and the tools of crafts persons such as carpenters, masons and metal smiths. Approximate

date: 1st millennium B.C. to 15th century A.D.

6. *Weapons and Armor*—Body armor, including helmets, cuirasses, shin guards, and shields, and horse armor often decorated with elaborate engraved, embossed, or perforated designs. Both launching weapons (spears and javelins) and weapons for hand to hand combat (swords, daggers, etc.). Approximate date: 8th century B.C. to 4th century A.D.

7. Coins

a. *General*—Examples of many of the coins found in ancient Libya may be found in: A. Burnett and others, *Roman Provincial Coinage*, multiple volumes (British Museum Press and the Bibliothèque Nationale de France, 1992–), R. S. Poole and others, *Catalogue of Greek Coins in the British Museum*, volumes 1–29 (British Museum Trustees 1873–1927) and H. Mattingly and others, *Coins of the Roman Empire in the British Museum*, volumes 1–6 (British Museum Trustees 1923–62). For Byzantine coins, see Grierson, Philip, *Byzantine Coins*, London, 1982. For publication of examples of coins circulating in archaeological sites, see *La moneta di Cirene e della Cirenaica nel Mediterraneo. Problemi e Prospettive*, Atti del V Congresso Internazionale di Numismatica e di Storia Monetaria, Padova, 17–19 marzo 2016, Padova 2016 (Numismatica Patavina, 13).

b. *Greek Bronze Coins*—Struck by city-states of the Pentapolis, Carthage and the Ptolemaic kingdom that operated in territory of the Cyrenaica in eastern Libya. Approximate date: 4th century B.C. to late 1st century B.C.

c. *Greek Silver and Gold Coins*—This category includes coins of the city-states of the Pentapolis in the Cyrenaica and the Ptolemaic Kingdom. Coins from the city-state of Cyrene often bear an image of the silphium plant. Such coins date from the late 6th century B.C. to late 1st century B.C.

d. *Roman Coins*—In silver and bronze, struck at Roman and Roman provincial mints including Apollonia, Barca, Balagrae, Berenice, Cyrene, Ptolemais, Leptis Magna, Oea, and Sabratha. Approximate date: late 3rd century B.C. to 1st century A.D.

e. *Byzantine Coins*—In bronze, silver, and gold by Byzantine emperors. Struck in Constantinople and other mints. From 4th century A.D. through 1396 A.D.

f. *Islamic Coins*—In bronze, silver, and gold. Dinars with Arabic inscriptions inside a circle or square, may be surrounded with symbols. Struck at mints in Libya (Barqa) and

adjacent regions. From 642 A.D. to 15th century A.D.

g. *Ottoman*—Struck at mints in Istanbul and Libya's neighboring regions. Approximate date: 1551 A.D. through 1750 A.D.

C. Ceramic and Clay

1. Sculpture

a. *Architectural Elements*—Baked clay (terracotta) elements used to decorate buildings. Elements include acroteria, antefixes, painted and relief plaques, revetments. Approximate date: 1st millennium B.C. to 30 B.C.

b. *Architectural Decorations*—Including carved and molded brick, and tile wall ornaments and panels.

c. *Statuary*—Large- and small-scale. Subject matter is varied and includes deities, human and animal figures, human body parts, and groups of figures in the round. May be brightly colored. These range from approximately 4 to 40 in. in height. Approximate date: 1st millennium B.C. to 3rd century A.D.

d. *Terracotta Figurines*—Terracotta statues and statuettes, including deities, human, and animal figures, as well as groups of figures in the round. Late 7th century B.C. to 3rd century A.D.

2. Vessels

a. *Neolithic Pottery*—Handmade, often decorated with a lustrous burnish, decorated with applique and/or incision, sometimes with added paint. These come in a variety of shapes from simple bowls and vases to large storage jars. Approximate date: 10th millennium B.C. to 3rd millennium B.C.

b. *Greek Pottery*—Includes both local and imported fine and coarse wares and amphorae. Also imported Attic Black Figure, Red Figure and White Ground Pottery—these are made in a specific set of shapes (e.g., amphorae, kraters, hydriae, oinochoi, kylikes) decorated with black painted figures on a clear clay ground (Black Figure), decorative elements in reserve with background fired black (Red Figure), and multi-colored figures painted on a white ground (White Ground). Corinthian Pottery—Imported painted pottery made in Corinth in a specific range of shapes for perfume and unguents and for drinking or pouring liquids. The very characteristic painted and incised designs depict human and animal figural scenes, rows of animals, and floral decoration. Approximate date: 8th century B.C. to 6th century B.C.

c. *Punic and Roman Pottery*—Includes fine and coarse wares, including terra sigillata and other red gloss wares, and cooking wares and mortaria, storage and shipping amphorae.

d. *Byzantine Pottery*—Includes undecorated plain wares, lamps, utilitarian, tableware, serving and storage jars, amphorae, special shapes such as pilgrim flasks. Can be matte painted or glazed, including incised “sgraffito” and stamped with elaborate polychrome decorations using floral, geometric, human, and animal motifs. Approximate date: 324 A.D. to 15th century A.D.

e. *Islamic and Ottoman Pottery*—Includes plain or utilitarian wares as well as painted wares.

f. *Oil Lamps and Molds*—Rounded bodies with a hole on the top and in the nozzle, handles or lugs and figural motifs (beading, rosette, silphium). Include glazed ceramic mosque lamps, which may have a straight or round bulbous body with flared top, and several branches. Approximate date: 1st millennium B.C. to 15th century A.D.

3. *Objects of Daily Use*—Including game pieces, loom weights, toys, and lamps.

D. Glass, Faience, and Semi-Precious Stone

1. *Architectural Elements*—Mosaics and glass windows.

2. *Vessels*—Shapes include small jars, bowls, animal shaped, goblet, spherical, candle holders, perfume jars (unguentaria), and mosque lamps. Those from prehistory and ancient history may be engraved and/or colorless or blue, green or orange, while those from the Islamic Period may include animal, floral, and/or geometric motifs.

Approximate date: 1st millennium B.C. to 15th century A.D.

3. *Beads*—Globular and relief beads. Approximate date: 1st millennium B.C. to 15th century A.D.

4. *Mosque Lamps*—May have a straight or round bulbous body with flared top, and several branches. Approximate date: 642 A.D. to 1750 A.D.

E. Mosaic

1. *Floor Mosaics*—Including landscapes, scenes of deities, humans, or animals, and activities such as hunting and fishing. There may also be vegetative, floral, or geometric motifs and imitations of stone. Often have religious imagery. They are made from stone cut into small bits (tesserae) and laid into a plaster matrix. Approximate date: 5th century B.C. to 4th century A.D.

2. *Wall and Ceiling Mosaics*—Generally portray similar motifs as seen in floor mosaics. Similar technique to floor mosaics, but may include tesserae of both stone and glass. Approximate

date: 5th century B.C. to 4th century A.D.

F. Painting

1. *Rock Art*—Painted and incised drawings on natural rock surfaces. There may be human, animal, geometric and/or floral motifs. Include fragments. Approximate date: 12,000 B.C. to 100 A.D.

2. *Wall Painting*—With figurative (deities, humans, animals), floral, and/or geometric motifs, as well as funerary scenes. These are painted on stone, mud plaster, lime plaster (wet—buon fresco—and dry—secco fresco), sometimes to imitate marble. May be on domestic or public walls as well as in tombs. Approximate date: 1st millennium B.C. to 1551 A.D.

G. Plaster

Stucco reliefs, plaques, stelae, and inlays or other architectural decoration in stucco.

H. Textiles, Basketry, and Rope

1. *Textiles*—Linen cloth was used in Greco-Roman times for mummy wrapping, shrouds, garments, and sails. Islamic textiles in linen and wool, including garments and hangings.

2. *Basketry*—Plant fibers were used to make baskets and containers in a variety of shapes and sizes, as well as sandals and mats.

3. *Rope*—Rope and string were used for a great variety of purposes, including binding, lifting water for irrigation, fishing nets, measuring, and stringing beads for jewelry and garments.

I. Bone, Ivory, Shell, and Other Organics

1. *Small Statuary and Figurines*—Subject matter includes human, animal, and hybrid figures, and parts thereof as well as groups of figures in the round. These range from approximately 4 to 40 in. in height. Approximate date: 1st millennium B.C. to 15th century A.D.

2. *Reliefs, Plaques, Stelae, and Inlays*—Carved and sculpted. May have figurative, floral and/or geometric motifs.

3. *Personal Ornaments and Objects of Daily Use*—In bone, ivory, and spondylus shell. Types include amulets, combs, pins, spoons, small containers, bracelets, buckles, and beads. Approximate date: 1st millennium B.C. to 15th century A.D.

4. *Seals and Stamps*—Small devices with at least one side engraved with a design for stamping or sealing; they can be discoid, cuboid, conoid, or in the shape of animals or fantastic creatures (e.g., a scarab). Approximate date: 1st millennium B.C. to 2nd millennium B.C.

5. *Luxury Objects*—Ivory, bone, and shell were used either alone or as inlays in luxury objects including furniture, chests and boxes, writing and painting equipment, musical instruments, games, cosmetic containers, combs, jewelry, amulets, seals, and vessels made of ostrich egg shell.

J. Wood

Items such as tablets (tabulae), sometimes pierced with holes on the borders and with text written in ink on one or both faces, typically small in size (4 to 12 in. in length), recording sales of property (such as slaves, animals, grain) and other legal documents such as testaments. Approximate date: late 2nd to 4th centuries A.D.

II. Ottoman Ethnological Material

A. Stone

1. *Architectural Elements*—The most common stones are marble, limestone, and sandstone. From sites such as forts, palaces, mosques, shrines, tombs, and monuments, including doors, door frames, window fittings, columns, capitals, bases, lintels, jambs, friezes, pilasters, engaged columns, altars, mihrabs (prayer niches), screens, fountains, mosaics, inlays, and blocks from walls, floors, and ceilings. Often decorated in relief with religious motifs.

2. *Architectural and Non-architectural Relief Sculpture*—In marble, limestone, and sandstone. Types include carved slabs with religious, figural, floral, or geometric motifs, as well as plaques and stelae, sometimes inscribed.

3. *Statuary*—Primarily in marble, but also in limestone and sandstone. Large- and small-scale, such as human (including historical portraits or busts) and animal figures.

4. *Sepulchers*—In marble, limestone, and other kinds of stone. Types of burial containers include sarcophagi, caskets, coffins, and chest urns. May be plain or have figural, geometric, or floral motifs painted on them, be carved in relief, and/or have decorative moldings.

5. *Inscriptions, Memorial Stones, and Tombstones*—Primarily in marble, most frequently engraved with Arabic script.

6. *Vessels and Containers*—Include stone lamps and containers such as those used in religious services, as well as smaller funerary urns.

B. Metal

1. *Architectural Elements*—Primarily copper, brass, lead, and alloys. From sites such as forts, palaces, mosques, shrines, tombs, and monuments, including doors, door fixtures, other lathes, chandeliers, screens, and sheets to protect domes.

2. *Architectural and Non-architectural Relief Sculpture*—Primarily bronze and brass. Includes appliques, plaques, and stelae. Often with religious, figural, floral, or geometric motifs. May have inscriptions in Arabic.

3. *Vessels and Containers*—In brass, copper, silver, or gold, plain, engraved, or hammered. Types include jugs, pitchers, plates, cups, lamps, and containers used for religious services (like Qur'an boxes). Often engraved or otherwise decorated.

4. *Jewelry and Personal Adornments*—In a wide variety of metals such as iron, brass, copper, silver, and gold. Includes rings and ring seals, head ornaments, earrings, pendants, amulets, bracelets, talismans, and belt buckles. May be adorned with inlaid beads, gemstones, and leather.

5. *Weapons and Armor*—Often in iron or steel. Includes daggers, swords, saifs, scimitars, other blades, with or without sheaths, as well as spears, firearms, and cannons. Ottoman types may be inlaid with gemstones, embellished with silver or gold, or engraved with floral or geometric motifs and inscriptions. Grips or hilts may be made of metal, wood, or even semi-precious stones such as agate, and bound with leather. Armor consisting of small metal scales, originally sewn to a backing of cloth or leather, and augmented by helmets, body armor, shields, and horse armor.

6. *Ceremonial Paraphernalia*—Including boxes (such as Qur'an boxes), plaques, pendants, candelabra, stamp and seal rings.

7. *Musical Instruments*—In a wide variety of metals. Includes cymbals and trumpets.

C. Ceramic and Clay

1. *Architectural Decorations*—Including carved and molded brick, and engraved and/or painted tile wall ornaments and panels, sometimes with Arabic script. May be from forts, palaces, mosques, shrines, tombs, or monuments.

2. *Vessels and Containers*—Includes glazed, molded, and painted ceramics. Types include boxes, plates, lamps, jars, and flasks. May be plain or decorated with floral or geometric patterns, or Arabic script, primarily using blue, green, brown, black, or yellow colors.

D. Wood

1. *Architectural Elements*—From sites such as forts, palaces, mosques, shrines, tombs, monuments, and madrassas, including doors, door fixtures, panels, beams, balconies, stages, screens, ceilings, and tent posts. Types include doors, door frames, windows, window

frames, walls, panels, beams, ceilings, and balconies. May be decorated with religious, geometric or floral motifs or Arabic script.

2. *Architectural and Non-architectural Relief Sculpture*—Carved and inlaid wood panels, rooms, beams, balconies, stages, panels, ceilings, and doors, frequently decorated with religious, floral, or geometric motifs. May have script in Arabic or other languages.

3. *Qur'an Boxes*—May be carved and inlaid, with decorations in religious, floral, or geometric motifs, or Arabic script.

4. *Study Tablets*—Arabic inscribed training boards for teaching the Qur'an.

E. Bone and Ivory

1. *Ceremonial Paraphernalia*—Types include boxes, reliquaries (and their contents), plaques, pendants, candelabra, stamp and seal rings.

2. *Inlays*—For religious decorative and architectural elements.

F. Glass

Vessels and containers in glass from mosques, shrines, tombs, and monuments, including glass and enamel mosque lamps and ritual vessels.

G. Textiles

In linen, silk, and wool. Religious textiles and fragments from mosques, shrines, tombs, and monuments, including garments, hangings, prayer rugs, and shrine covers.

H. Leather and Parchment

1. *Books and Manuscripts*—Either as sheets or bound volumes. Text is often written on vellum or other parchment (cattle, sheep, goat, or camel) and then gathered in leather bindings. Paper may also be used. Types include the Qur'an and other Islamic books and

manuscripts, often written in brown ink, and then further embellished with colorful floral or geometric motifs.

2. *Musical Instruments*—Leather drums of various sizes (e.g., bendir drums used in Sufi rituals, wedding processions and Mal'uf performances).

I. Painting and Drawing

Ottoman Period paintings may depict courtly themes (e.g., rulers, musicians, riders on horses) and city views, among other topics.

Inapplicability of Notice and Delayed Effective Date

This amendment involves a foreign affairs function of the United States and is, therefore, being made without notice or public procedure under 5 U.S.C. 553(a)(1). For the same reason, a delayed effective date is not required under 5 U.S.C. 553(d)(3).

Regulatory Flexibility Act

Because no notice of proposed rulemaking is required, the provisions of the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*) do not apply.

Executive Order 12866

CBP has determined that this document is not a regulation or rule subject to the provisions of Executive Order 12866 because it pertains to a foreign affairs function of the United States, as described above, and therefore is specifically exempted by section 3(d)(2) of Executive Order 12866.

Signing Authority

This regulation is being issued in accordance with 19 CFR 0.1(a)(1), pertaining to the Secretary of the Treasury's authority (or that of his/her delegate) to approve regulations related to customs revenue functions.

Troy A. Miller, the Acting Commissioner of CBP, having reviewed and approved this document, has delegated the authority to electronically sign this document to Robert F. Altneu, the Director of the Regulations and Disclosure Law Division for CBP, for purposes of publication in the **Federal Register**.

List of Subjects in 19 CFR Part 12

Cultural exchange programs, Cultural property, Foreign Relations, Freight, Imports, Prohibited or restricted importations, and Reporting and recordkeeping requirements.

Amendment to the CBP Regulations

For the reasons set forth above, part 12 of title 19 of the Code of Federal Regulations (19 CFR part 12) is amended as set forth below:

PART 12—SPECIAL CLASSES OF MERCHANDISE

■ 1. The general authority citation for part 12 and the specific authority citation for § 12.104g continue to read as follows:

Authority: 5 U.S.C. 301; 19 U.S.C. 66, 1202 (General Note 3(i), Harmonized Tariff Schedule of the United States (HTSUS)), 1624.

* * * * *

Sections 12.104 through 12.104i also issued under 19 U.S.C. 2612;

* * * * *

■ 2. In § 12.104g, amend the table in paragraph (a) by revising the entry for Libya to read as follows:

§ 12.104g Specific items or categories designated by agreements or emergency actions.

(a) * * *

State party	Cultural property	Decision No.
Libya	Archaeological material and ethnological material from Libya	CBP Dec. 23–03.

* * * * *

Robert F. Altneu,
 Director, Regulations & Disclosure Law
 Division, Regulations & Rulings, Office of
 Trade U.S. Customs and Border Protection.
 Approved:

Thomas C. West, Jr.,

Deputy Assistant Secretary of the Treasury
for Tax Policy.

[FR Doc. 2023-03727 Filed 2-22-23; 8:45 am]

BILLING CODE 9111-14-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9973]

RIN 1545-BQ51

Single-Entity Treatment of Consolidated Groups for Specific Purposes

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations.

SUMMARY: This document contains final regulations that treat members of a consolidated group as a single United States shareholder in certain cases for purposes of section 951(a)(2)(B) of the Internal Revenue Code (the “Code”). The document finalizes proposed regulations published on December 14, 2022. The final regulations affect consolidated groups that own stock of foreign corporations.

DATES:

Effective date: These regulations are effective on February 23, 2023.

Applicability date: These regulations apply to taxable years for which the original consolidated return is due (without extensions) after February 23, 2023.

FOR FURTHER INFORMATION CONTACT:

Austin Diamond-Jones, (202) 317-5085 (Corporate) and Julie T. Wang, (202) 317-6975 (Corporate) regarding section 1502 and the amendments to § 1.1502-80, and Joshua P. Roffenbender, (202) 317-6934 (International) regarding sections 951, 951A, and 959.

SUPPLEMENTARY INFORMATION:

Background

On December 14, 2022, the Department of the Treasury (“Treasury Department”) and the IRS published a notice of proposed rulemaking (REG-113839-22) in the **Federal Register** (87 FR 76430) under sections 1502 and 7805(a) of the Code (the “proposed regulations”). No comments were received from the public in response to the notice of proposed rulemaking. No public hearing was requested or held. This Treasury Decision adopts the proposed regulations as final regulations without modification.

Applicability Date

The final regulations apply to taxable years for which the original consolidated return is due (without extensions) after February 23, 2023. See section 1503(a).

Special Analyses

I. Regulatory Planning and Review—Economic Analysis

These final regulations are not subject to review under section 6(b) of Executive Order 12866 pursuant to the Memorandum of Agreement (April 11, 2018) between the Treasury Department and the Office of Management and Budget regarding review of tax regulations.

II. Regulatory Flexibility Act

Pursuant to the Regulatory Flexibility Act (5 U.S.C. chapter 6), it is hereby certified that these final regulations will not have a significant economic impact on a substantial number of small entities. This certification is based on the fact that these final regulations apply only to corporations that file consolidated Federal income tax returns, and that such corporations almost exclusively consist of larger businesses. Specifically, based on data available to the IRS, corporations that file consolidated Federal income tax returns represent only approximately two percent of all filers of Forms 1120 (U.S. Corporation Income Tax Return). However, these consolidated Federal income tax returns account for approximately 95 percent of the aggregate amount of receipts provided on all Forms 1120. Therefore, these final regulations would not create additional obligations for, or impose an economic impact on, small entities. Accordingly, the Secretary certifies that the final regulations will not have a significant economic impact on a substantial number of small entities.

III. Section 7805(f)

Pursuant to section 7805(f), the proposed regulations (REG-113839-22) preceding these final regulations were submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business, and no comments were received.

IV. Unfunded Mandates Reform Act

Section 202 of the Unfunded Mandates Reform Act of 1995 requires that agencies assess anticipated costs and benefits and take certain other actions before issuing a final rule that includes any Federal mandate that may result in expenditures in any one year

by a state, local, or tribal government, in the aggregate, or by the private sector, of \$100 million in 1995 dollars, updated annually for inflation. These final regulations do not include any Federal mandate that may result in expenditures by state, local, or tribal governments, or by the private sector in excess of that threshold.

V. Executive Order 13132: Federalism

Executive Order 13132 (entitled “Federalism”) prohibits an agency from publishing any rule that has federalism implications if the rule either imposes substantial, direct compliance costs on state and local governments, and is not required by statute, or preempts state law, unless the agency meets the consultation and funding requirements of section 6 of the Executive order. These final regulations do not have federalism implications and do not impose substantial direct compliance costs on state and local governments or preempt state law within the meaning of the Executive order.

Drafting Information

The principal authors of these regulations are Joshua P. Roffenbender, Office of Associate Chief Counsel (International), and Jeremy Aron-Dine and Gregory J. Galvin, Office of Associate Chief Counsel (Corporate). However, other personnel from the IRS and the Treasury Department participated in their development.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Adoption of Amendments to the Regulations

Accordingly, 26 CFR part 1 is amended as follows:

PART 1—INCOME TAXES

■ **Paragraph 1.** The authority citation for part 1 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

■ **Par. 2.** In § 1.1502-80, reserved paragraph (i) and paragraph (j) are added to read as follows:

§ 1.1502-80 Applicability of other provisions of law.

* * * * *

(i) [Reserved]

(j) *Special rules for application of section 951(a)(2)(B) to distributions to which section 959(b) applies—(1) Single United States shareholder treatment.* In determining the amount described in section 951(a)(2)(B) that is attributable to distributions to which section 959(b)