

Dated: February 22, 2022.

**Lauren K. Roth,**

*Associate Commissioner for Policy.*

[FR Doc. 2022–04154 Filed 2–28–22; 8:45 am]

BILLING CODE 4164–01–P

## DEPARTMENT OF HEALTH AND HUMAN SERVICES

### Food and Drug Administration

#### 21 CFR Part 1141

[Docket No. FDA–2019–N–3065]

RIN 0910–AI39

#### Tobacco Products; Required Warnings for Cigarette Packages and Advertisements; Delayed Effective Date

**AGENCY:** Food and Drug Administration, HHS.

**ACTION:** Final rule; delay of effective date.

**SUMMARY:** As required by an order issued by the U.S. District Court for the Eastern District of Texas, this action delays the effective date of the final rule (“Tobacco Products; Required Warnings for Cigarette Packages and Advertisements”), which published on March 18, 2020. The new effective date is April 9, 2023.

**DATES:** The effective date of the rule amending 21 CFR part 1141 published at 85 FR 15638, March 18, 2020, and delayed at 85 FR 32293, May 29, 2020; 86 FR 3793, January 15, 2021; 86 FR 36509, July 12, 2021; 86 FR 50855, September 13, 2021; and 86 FR 70052, December 9, 2021, is further delayed until April 9, 2023.

**FOR FURTHER INFORMATION CONTACT:**

Courtney Smith, Office of Regulations, Center for Tobacco Products, Food and Drug Administration, Document Control Center, 10903 New Hampshire Ave., Bldg. 71, Rm. G335, Silver Spring, MD 20993–0002, 1–877–287–1371, email: [CTPRegulations@fda.hhs.gov](mailto:CTPRegulations@fda.hhs.gov).

**SUPPLEMENTARY INFORMATION:** In the **Federal Register** of March 18, 2020, the Food and Drug Administration (FDA or Agency) issued a final rule establishing new cigarette health warnings for cigarette packages and advertisements. The final rule implements a provision of the Family Smoking Prevention and Tobacco Control Act (Tobacco Control Act) (Pub. L. 111–31) that requires FDA to issue regulations requiring color graphics depicting the negative health consequences of smoking to accompany new textual warning label statements. The Tobacco Control Act amends the Federal Cigarette Labeling and

Advertising Act of 1965 (Pub. L. 89–92) to require each cigarette package and advertisement to bear one of the new required warnings. The final rule specifies the 11 new textual warning label statements and accompanying color graphics. Pursuant to section 201(b) of the Tobacco Control Act, the rule was published with an effective date of June 18, 2021, 15 months after the date of publication of the final rule.

On April 3, 2020, the final rule was challenged in the U.S. District Court for the Eastern District of Texas.<sup>1</sup> On May 8, 2020, the court granted a joint motion to govern proceedings in that case and postpone the effective date of the final rule by 120 days.<sup>2</sup> On December 2, 2020, the court granted a new motion by the plaintiffs to postpone the effective date of the final rule by an additional 90 days.<sup>3</sup> On March 2, 2021, the court granted another motion by the plaintiffs to postpone the effective date of the final rule by an additional 90 days.<sup>4</sup> On May 21, 2021, the court granted another motion by the plaintiffs to postpone the effective date of the final rule by an additional 90 days.<sup>5</sup> On August 18, 2021, the court issued an order to postpone the effective date of the final rule by an additional 90 days.<sup>6</sup> On November 12, 2021, the court issued another order to postpone the effective date of the final rule by an additional 90 days.<sup>7</sup> On February 10, 2022, the court issued another order to postpone the effective date of the final rule by an additional 90 days.<sup>8</sup> The court ordered that the new effective date of the final rule is April 9, 2023. Pursuant to the court order, any obligation to comply with a deadline tied to the effective date is similarly postponed, and those obligations and deadlines are now tied to the postponed effective date.

<sup>1</sup> *R.J. Reynolds Tobacco Co. et al. v. United States Food and Drug Administration et al.*, No. 6:20–cv–00176 (E.D. Tex. filed April 3, 2020).

<sup>2</sup> *R.J. Reynolds Tobacco Co.*, No. 6:20–cv–00176 (E.D. Tex. May 8, 2020) (order granting joint motion and establishing schedule), Doc. No. 33.

<sup>3</sup> *R.J. Reynolds Tobacco Co.*, No. 6:20–cv–00176 (E.D. Tex. December 2, 2020) (order granting Plaintiffs’ motion and postponing effective date), Doc. No. 80.

<sup>4</sup> *R.J. Reynolds Tobacco Co.*, No. 6:20–cv–00176 (E.D. Tex. March 2, 2021) (order granting Plaintiffs’ motion and postponing effective date), Doc. No. 89.

<sup>5</sup> *R.J. Reynolds Tobacco Co.*, No. 6:20–cv–00176 (E.D. Tex. May 21, 2021) (order granting Plaintiffs’ motion and postponing effective date), Doc. No. 91.

<sup>6</sup> *R.J. Reynolds Tobacco Co.*, No. 6:20–cv–00176 (E.D. Tex. August 18, 2021) (order postponing effective date), Doc. No. 92.

<sup>7</sup> *R.J. Reynolds Tobacco Co.*, No. 6:20–cv–00176 (E.D. Tex. November 12, 2021) (order postponing effective date), Doc. No. 93.

<sup>8</sup> *R.J. Reynolds Tobacco Co.*, No. 6:20–cv–00176 (E.D. Tex. February 10, 2022) (order postponing effective date), Doc. No. 94.

To the extent that 5 U.S.C. 553 applies to this action, the Agency’s implementation of this action without opportunity for public comment, effective immediately upon publication in the **Federal Register**, is based on the good cause exception in 5 U.S.C. 553(b)(B). Seeking public comment is impracticable, unnecessary, and contrary to the public interest. The 90-day postponement of the effective date, until April 9, 2023, is required by court order in accordance with the court’s authority to postpone a rule’s effective date pending judicial review (5 U.S.C. 705). Seeking prior public comment on this postponement would have been impracticable, as well as contrary to the public interest in the orderly issuance and implementation of regulations.

Dated: February 23, 2022.

**Lauren K. Roth,**

*Associate Commissioner for Policy.*

[FR Doc. 2022–04181 Filed 2–28–22; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 300

[TD 9962]

RIN 1545–BQ06

#### User Fees Relating to the Enrolled Agent Special Enrollment Examination and the Enrolled Retirement Plan Agent Special Enrollment Examination

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

**ACTION:** Final regulations.

**SUMMARY:** These final regulations amend existing regulations relating to the user fees for the special enrollment examinations for enrolled agents and enrolled retirement plan agents. The final regulations increase the amount of the user fee for each part of the special enrollment examination for enrolled agents (EA SEE). The final regulations also remove the user fee for the special enrollment examination for enrolled retirement plan agents (ERPA SEE) because the IRS no longer offers the ERPA SEE or new enrollment as an enrolled retirement plan agent. The final regulations affect individuals taking the EA SEE. The Independent Offices Appropriation Act of 1952 authorizes charging user fees.

**DATES:** *Effective date:* These regulations are effective March 31, 2022.

*Applicability date:* For the date of applicability, see § 300.4(d).

**FOR FURTHER INFORMATION CONTACT:** Karen Wozniak at (202) 317–5129 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

This document contains amendments to 26 CFR part 300 regarding user fees. On September 29, 2021, a notice of proposed rulemaking (REG–100718–21) and notice of public hearing was published in the **Federal Register** (86 FR 53893). The notice proposed amending the regulations relating to the user fees for the EA SEE and ERPA SEE. The notice proposed increasing the amount of the user fee for each part of the EA SEE from \$81, plus an amount payable to a third-party contractor, to \$99, plus an amount payable to a third-party contractor. The notice also proposed removing the user fee for the ERPA SEE. The notice contains a detailed explanation regarding the amendments to these regulations.

Two comments responding to the notice were received. There were no requests to speak at the scheduled public hearing. Consequently, the public hearing was cancelled (86 FR 66496). After consideration of the written comments, the Department of the Treasury (Treasury Department) and the IRS have decided to adopt without modification the regulations proposed by the notice.

**Summary of Comments**

The two comments submitted in response to the notice of proposed rulemaking are available at [www.regulations.gov](http://www.regulations.gov) or upon request.

The two commenters expressed concern that the proposed EA SEE user fee would be used to fund the program for enrollment and renewal of enrolled agents in addition to recovering the IRS's cost of overseeing the EA SEE. One commenter stated that the program for enrollment and renewal of enrollment of enrolled agents should be funded by enrollment and renewal fees—not the EA SEE user fee—and recommended increasing the enrollment and renewal fees instead of increasing the EA SEE user fee. The second commenter expressed agreement with this comment.

Under Office of Management and Budget (OMB) Circular A–25, 58 FR 38142 (July 15, 1993) (OMB Circular A–25), Federal agencies that provide services that confer benefits on identifiable recipients are to establish user fees that recover for the government the full cost of providing the service. An agency that seeks to impose a user fee for government-provided services must calculate the full

cost of providing those services. Under OMB Circular A–25, a user fee should be set at an amount that recovers the full cost of providing a service, unless the OMB grants an exception. The full cost of providing a service includes both the direct and indirect costs of providing the service.

As required by OMB Circular A–25, the IRS conducted a biennial review of the EA SEE user fee, during which it calculated the full cost of overseeing the EA SEE, taking into account all direct and indirect costs. In calculating the full cost of overseeing the EA SEE, the IRS followed generally accepted accounting principles established by the Federal Accounting Standards Advisory Board. The proposed EA SEE user fee only recovers the IRS's cost of overseeing the EA SEE. It does not recover costs associated with other programs. The preamble to the proposed regulations describes in detail the costs associated with overseeing the EA SEE and the IRS's calculation of the proposed EA SEE user fee.

The IRS charges a separate user fee to recover the costs it incurs related to enrollment and renewal of enrollment of enrolled agents and renewal of enrollment of enrolled retirement plan agents. That fee is currently set at \$67 per initial application and renewal. Like the EA SEE user fee, the user fees for enrollment and renewal of enrollment of enrolled agents and renewal of enrollment of enrolled retirement plan agents are also subject to biennial review under OMB Circular A–25. See REG–114209–21 in the Proposed Rules section of this edition of the **Federal Register**, separately proposing to increase the renewal user fee for enrolled retirement plan agents from \$67 to \$140 and both the enrollment and renewal user fee for enrolled agents from \$67 to \$140.

Accordingly, after consideration of the comments, the proposed regulations are adopted without change.

**Special Analyses**

These regulations are not significant and 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. 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. The final regulations remove the ERPA SEE user fee as the IRS no longer offers the examination or new enrollment as

an enrolled retirement plan agent. The EA SEE user fee primarily affects individuals who take the EA SEE. Only individuals, not businesses, can be enrolled agents. Accordingly, the economic impact of these regulations on any small entity would be a result of an individual enrolled agent owning a small entity or a small entity employing an enrolled agent and reimbursing the individual for the fee. The Treasury Department and the IRS estimate that an average of 22,381 EA SEE examination parts will be taken by individuals annually. Consequently, a substantial number of small entities is not likely to be affected. Further, the economic impact on any small entities affected would be limited to paying the \$18 difference in cost between the \$99 user fee and the previous \$81 user fee per part (for each enrolled agent that a small entity employs and pays for), which is unlikely to present a significant economic impact. The total economic impact of these regulations is approximately \$402,858 annually, which is the product of the approximately 22,381 examination parts and the \$18 increase in the fee per part. The rule is, therefore, not expected to have a significant economic impact on a substantial number of small entities, and a regulatory flexibility analysis is not required.

Pursuant to section 7805(f) of the Internal Revenue Code, the notice of proposed rulemaking was submitted to the Chief Counsel of the Office of Advocacy of the Small Business Administration for comment on its impact on small business. No comments on the notice were received from the Chief Counsel for the Office of Advocacy of the Small Business Administration.

**Drafting Information**

The principal author of these regulations is Karen Wozniak, Office of the Associate Chief Counsel (Procedure and Administration). Other personnel from the Treasury Department and the IRS participated in the development of the regulations.

**List of Subjects in 26 CFR Part 300**

Reporting and recordkeeping requirements, User fees.

**Adoption of Amendments to the Regulations**

Accordingly, 26 CFR part 300 is amended as follows:

**PART 300—USER FEES**

■ **Paragraph 1.** The authority citation for part 300 continues to read as follows:

Authority: 31 U.S.C. 9701.

**§ 300.0 [Amended]**

■ **Par. 2.** Section 300.0 is amended by removing paragraph (b)(9) and redesignating paragraphs (b)(10) through (13) as paragraphs (b)(9) through (12).

■ **Par. 3.** Section 300.4 is amended by revising paragraphs (b) and (d) to read as follows:

**§ 300.4 Enrolled agent special enrollment examination fee.**

\* \* \* \* \*

(b) *Fee.* The fee for taking the enrolled agent special enrollment examination is \$99 per part, which is the cost to the government for overseeing the development and administration of the examination and is in addition to the fees charged by the administrator of the examination.

\* \* \* \* \*

(d) *Applicability date.* This section applies to registrations for the enrolled agent special enrollment examination that occur on or after March 31, 2022.

**§ 300.9 [Removed]**

■ **Par. 4.** Section 300.9 is removed.

**§§ 300.10 through 300.13 [Redesignated as §§ 300.09 through 300.12]**

■ **Par. 5.** Redesignate §§ 300.10 through 300.13 as §§ 300.09 through 300.12.

Douglas W. O'Donnell,  
Deputy Commissioner for Services and Enforcement.

Approved: February 24, 2022.

Thomas C. West, Jr.,  
Deputy Assistant Secretary of the Treasury  
(Tax Policy).

[FR Doc. 2022-04302 Filed 2-25-22; 11:15 am]

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**DEPARTMENT OF THE TREASURY****Office of Foreign Assets Control****31 CFR Part 587****Russian Harmful Foreign Activities Sanctions Regulations**

**AGENCY:** Office of Foreign Assets Control, Treasury.

**ACTION:** Final rule.

**SUMMARY:** The Department of the Treasury's Office of Foreign Assets Control (OFAC) is adding regulations to implement an April 15, 2021 Russia-related Executive order. OFAC intends

to supplement these regulations with a more comprehensive set of regulations, which may include additional interpretive guidance and definitions, general licenses, and other regulatory provisions.

**DATES:** This rule is effective March 1, 2022.

**FOR FURTHER INFORMATION CONTACT:**

OFAC: Assistant Director for Licensing, 202-622-2480; Assistant Director for Regulatory Affairs, 202-622-4855; or Assistant Director for Sanctions Compliance & Evaluation, 202-622-2490.

**SUPPLEMENTARY INFORMATION:****Electronic Availability**

This document and additional information concerning OFAC are available on OFAC's website: [www.treas.gov/ofac](http://www.treas.gov/ofac).

**Background**

On April 15, 2021, the President, invoking the authority of, *inter alia*, the International Emergency Economic Powers Act (50 U.S.C. 1701 *et seq.*) (IEEPA), issued Executive Order (E.O.) 14024, "Blocking Property With Respect To Specified Harmful Foreign Activities of the Government of the Russian Federation" (86 FR 20249, April 19, 2021).

In E.O. 14024, the President found that specified harmful foreign activities of the Government of the Russian Federation—in particular, efforts to undermine the conduct of free and fair democratic elections and democratic institutions in the United States and its allies and partners; to engage in and facilitate malicious cyber-enabled activities against the United States and its allies and partners; to foster and use transnational corruption to influence foreign governments; to pursue extraterritorial activities targeting dissidents or journalists; to undermine security in countries and regions important to United States national security; and to violate well-established principles of international law, including respect for the territorial integrity of states—constitute an unusual and extraordinary threat to the national security, foreign policy, and economy of the United States and declared a national emergency to deal with that threat.

OFAC is issuing the Russian Harmful Foreign Activities Sanctions Regulations, 31 CFR part 587 (the "Regulations"), to implement E.O. 14024, pursuant to authorities delegated to the Secretary of the Treasury in E.O. 14024. A copy of E.O. 14024 appears in appendix A to this part.

The Regulations are being published in abbreviated form at this time for the purpose of providing immediate guidance to the public. OFAC intends to supplement this part 587 with a more comprehensive set of regulations, which may include additional interpretive guidance and definitions, general licenses, and other regulatory provisions. The appendix to the Regulations will be removed when OFAC supplements this part with a more comprehensive set of regulations.

**Public Participation**

Because the Regulations involve a foreign affairs function, the provisions of E.O. 12866 of September 30, 1993, "Regulatory Planning and Review" (58 FR 51735, October 4, 1993), and the Administrative Procedure Act (5 U.S.C. 553) requiring notice of proposed rulemaking, opportunity for public participation, and delay in effective date are inapplicable. Because no notice of proposed rulemaking is required for this rule, the Regulatory Flexibility Act (5 U.S.C. 601-612) does not apply.

**Paperwork Reduction Act**

The collections of information related to the Regulations are contained in 31 CFR part 501 (the "Reporting, Procedures and Penalties Regulations"). Pursuant to the Paperwork Reduction Act of 1995 (44 U.S.C. 3507), those collections of information have been approved by the Office of Management and Budget under control number 1505-0164. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid control number.

**List of Subjects in 31 CFR Part 587**

Administrative practice and procedure, Banks, banking, Blocking of assets, Foreign trade, Penalties, Reporting and recordkeeping requirements, Russia, Sanctions, Services.

■ For the reasons set forth in the preamble, OFAC adds part 587 to 31 CFR chapter V to read as follows:

**PART 587—RUSSIAN HARMFUL FOREIGN ACTIVITIES SANCTIONS REGULATIONS****Subpart A—Relation of This Part to Other Laws and Regulations**

Sec.

587.101 Relation of this part to other laws and regulations.

**Subpart B—Prohibitions**

587.201 Prohibited transactions.

587.202 Effect of transfers violating the provisions of this part.