

civil applications (e.g. medical or environmental use).

(3) The destruction equipment controlled by this category related to biological agents in paragraph (b) is that equipment specifically designed to destroy only the agents identified in paragraph (b) of this category.

(4) Technical data and defense services in paragraph (l) include libraries, databases and algorithms specifically designed or modified for use with articles controlled in paragraph (f) of this category.

(5) The tooling and equipment covered by paragraph (l) of this category includes molds used to produce protective masks, over-boots, and gloves controlled by paragraph (f) and leak detection equipment specifically designed to test filters controlled by paragraph (f) of this category.

(6) The resulting product of the combination of any controlled or non-controlled substance compounded or mixed with any item controlled by this subchapter is also subject to the controls of this category.

**Note 1:** This Category does not control formulations containing 1% or less CN or CS or individually packaged tear gases or riot control agents for personal self-defense purposes.

**Note 2:** Categories XIV(a) and (d) do not include the following:

- (1) Cyanogen chloride;
- (2) Hydrocyanic acid;
- (3) Chlorine;
- (4) Carbonyl chloride (Phosgene);
- (5) Ethyl bromoacetate;
- (6) Xylol bromide;
- (7) Benzyl bromide;
- (8) Benzyl iodide;
- (9) Chloro acetone;
- (10) Chloropicrin (trichloronitromethane);
- (11) Fluorine;
- (12) Liquid pepper.

**Note 3:** Chemical Abstract Service (CAS) registry numbers do not cover all the substances and mixtures controlled by this category. The numbers are provided as examples to assist the government agencies in the license review process and the exporter when completing their license application and export documentation.

**Note 4:** With respect to U.S. obligations under the Chemical Weapons Convention (CWC), refer to Chemical Weapons Convention Regulations (CWC) (15 CFR parts 710 through 722). As appropriate, the CWC schedule is provided to assist the exporter.

\* \* \* \* \*

#### §§ 121.7, 121.12 and 121.13 [Removed and Reserved]

3. Sections 121.7, 121.12 and 121.13 are removed and reserved.

Dated: August 22, 2002.

**John R. Bolton,**

*Under Secretary Arms Control and International Security, Department of State.*

[FR Doc. 02-29595 Filed 11-26-02; 8:45 am]

**BILLING CODE 4710-25-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9016]

RIN 1545-AY71

#### Obligations of States and Political Subdivisions; Correction

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

**ACTION:** Correction to final regulations.

**SUMMARY:** This document contains corrections to final regulations that were published in the *Federal Register* on Monday, September 23, 2002 (67 FR 59756) relating to the definition of private activity bonds applicable to tax-exempt bonds issued by state and local governments for output facilities.

**DATES:** This correction is effective November 22, 2002.

**FOR FURTHER INFORMATION CONTACT:** Rose M. Weber (202) 622-3880 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The final regulations that are the subject of these corrections is under section 141 of the Internal Revenue Code.

##### Need for Correction

As published, the final regulations contain errors that may prove to be misleading and are in need of clarification.

##### Correction of Publication

Accordingly, the publication of final regulations (TD 9016), that were the subject of FR Doc. 02-24137, is corrected as follows:

1. On page 59758, column 2, in the preamble under the paragraph heading "Explanation of Provisions", first line, the language "through 821(c) (or by a state authority" is corrected to read "through 825r (or by a state authority".

#### § 1.141-7 [Corrected]

2. On page 59761, column 2, § 1.141-7(g)(1)(ii)(B), line 5, the language "Act (16 U.S.C. 791a through 821c) (or by" is corrected to read "Act (16 U.S.C. 791a through 825r) (or by".

3. On page 59761, column 3, § 1.141-7(g)(3), fifth line from the top of the column, the language "U.S.C. 791a through 821(c) (does not" is corrected to read "U.S.C. 791a through 825r) (or by a state regulatory authority under comparable provisions of state law) does not".

**Cynthia E. Grigsby,**

*Chief, Regulations Unit, Associate Chief Counsel, (Income Tax and Accounting).*

[FR Doc. 02-30140 Filed 11-26-02; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 46

[TD 9024]

RIN 1545-AY93

#### Liability For Insurance Premium Excise Tax

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

**ACTION:** Final regulations.

**SUMMARY:** This document contains final regulations under section 4374 relating to liability for the insurance premium excise tax. This document affects persons who make, sign, issue, or sell a policy of insurance, indemnity bond, annuity contract, or policy of reinsurance issued by any foreign insurer or reinsurer.

**DATES:** *Effective Date:* These regulations are effective November 27, 2002.

*Applicability Date:* These regulations are applicable to premiums paid on or after November 27, 2002.

**FOR FURTHER INFORMATION CONTACT:** David Lundy at (202) 622-3880 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

On January 7, 2002, the IRS and Treasury published a notice of proposed rulemaking (REG-125450-01), 2002-5 IRB 457) in the *Federal Register* (67 FR 707) under section 4374 relating to the insurance premium excise tax imposed by section 4371 on certain policies issued by foreign insurance and reinsurance companies. One comment letter responding to the notice of proposed rulemaking was received. After consideration of these comments, the proposed regulations are adopted as final regulations as revised by this Treasury decision.