

## DEPARTMENT OF TREASURY

## Internal Revenue Service

## 26 CFR Part 602

## OMB Control Numbers Under the Paperwork Reduction Act

## CFR Correction

In Title 26 of the Code of Federal Regulations, parts 600 to end, revised as of April 1, 2001, on page 155, § 602.101 is amended by removing the entry for “31.6051–1T” following the entry for “1.6050S–2T”.

[FR Doc. 01–55516 Filed 8–17–01; 8:45 am]

BILLING CODE 1505–01–D

## DEPARTMENT OF THE TREASURY

## Bureau of Alcohol, Tobacco and Firearms

## 27 CFR Parts 40, 44, 46, 70, and 290

[T.D. ATF–464]

RIN 1512–AC47

**Exportation of Tobacco Products and Cigarette Papers and Tubes, Without Payment of Tax, or With Drawback of Tax; Recodification of Regulations (2001R–58P)**

**AGENCY:** Bureau of Alcohol, Tobacco and Firearms (ATF), Department of the Treasury.

**ACTION:** Final rule (Treasury decision).

**SUMMARY:** The Bureau of Alcohol, Tobacco and Firearms (ATF) is recodifying the regulations pertaining to the exportation of tobacco products and cigarette papers and tubes, without payment of tax, or with drawback of tax. The purpose of this recodification is to reissue the regulations in part 290 of title 27 of the Code of Federal Regulations (27 CFR part 290) as 27 CFR part 44. This change improves the organization of title 27.

**DATES:** This rule is effective on August 20, 2001.

**FOR FURTHER INFORMATION CONTACT:** Lisa M. Gesser, Regulations Division, Bureau of Alcohol, Tobacco and Firearms, 650 Massachusetts Avenue NW, Washington, DC 20226, (202–927–9347) or e-mail at [LMGesser@atfhq.atf.treas.gov](mailto:LMGesser@atfhq.atf.treas.gov).

**SUPPLEMENTARY INFORMATION:**

**Background**

As a part of the continuing efforts to reorganize the part numbering system of title 27 CFR, ATF is removing part 290, in its entirety, and is recodifying the

regulations as 27 CFR part 44. This change improves the organization of title 27 CFR.

## DERIVATION TABLE FOR PART 44

| The Requirements of Sec.: | Are derived from Sec.: |
|---------------------------|------------------------|
| <b>Subpart A</b>          |                        |
| 44.1 .....                | 290.1                  |
| 44.2 .....                | 290.2                  |
| <b>Subpart B</b>          |                        |
| 44.11 .....               | 290.11                 |
| <b>Subpart Ba</b>         |                        |
| 44.31 .....               | 290.31                 |
| 44.32 .....               | 290.32                 |
| 44.33 .....               | 290.33                 |
| 44.34 .....               | 290.34                 |
| 44.35 .....               | 290.35                 |
| 44.36 .....               | 290.36                 |
| <b>Subpart C</b>          |                        |
| 44.61 .....               | 290.61                 |
| 44.61a .....              | 290.61a                |
| 44.62 .....               | 290.62                 |
| 44.63 .....               | 290.63                 |
| 44.64 .....               | 290.64                 |
| 44.65 .....               | 290.65                 |
| 44.66 .....               | 290.66                 |
| 44.67 .....               | 290.67                 |
| 44.68 .....               | 290.68                 |
| 44.69 .....               | 290.69                 |
| 44.70 .....               | 290.70                 |
| 44.71 .....               | 290.71                 |
| 44.72 .....               | 290.72                 |
| 44.73 .....               | 290.73                 |
| <b>Subpart D</b>          |                        |
| 44.81 .....               | 290.81                 |
| 44.82 .....               | 290.82                 |
| 44.83 .....               | 290.83                 |
| 44.84 .....               | 290.84                 |
| 44.85 .....               | 290.85                 |
| 44.86 .....               | 290.86                 |
| 44.87 .....               | 290.87                 |
| 44.88 .....               | 290.88                 |
| 44.89 .....               | 290.89                 |
| 44.90 .....               | 290.90                 |
| 44.91 .....               | 290.91                 |
| 44.92 .....               | 290.92                 |
| 44.93 .....               | 290.93                 |
| <b>Subpart E</b>          |                        |
| 44.101 .....              | 290.101                |
| 44.102 .....              | 290.102                |
| 44.103 .....              | 290.103                |
| 44.104 .....              | 290.104                |
| 44.105 .....              | 290.105                |
| 44.106 .....              | 290.106                |
| 44.107 .....              | 290.107                |
| 44.108 .....              | 290.108                |
| 44.109 .....              | 290.109                |
| 44.110 .....              | 290.110                |
| 44.111 .....              | 290.111                |
| 44.112 .....              | 290.112                |

## DERIVATION TABLE FOR PART 44—Continued

| The Requirements of Sec.:   | Are derived from Sec.: |
|-----------------------------|------------------------|
| <b>Subpart F</b>            |                        |
| 44.121 .....                | 290.121                |
| 44.122 .....                | 290.122                |
| 44.123 .....                | 290.123                |
| 44.124 .....                | 290.124                |
| 44.125 .....                | 290.125                |
| 44.126 .....                | 290.126                |
| 44.127 .....                | 290.127                |
| 44.128 .....                | 290.128                |
| 44.129 .....                | 290.129                |
| <b>Subpart G</b>            |                        |
| 44.141 .....                | 290.141                |
| 44.142 .....                | 290.142                |
| 44.143 .....                | 290.143                |
| 44.144 .....                | 290.144                |
| 44.145 .....                | 290.145                |
| 44.146 .....                | 290.146                |
| 44.147 .....                | 290.147                |
| 44.148 .....                | 290.148                |
| 44.149 .....                | 290.149                |
| 44.150 .....                | 290.150                |
| 44.151 .....                | 290.151                |
| 44.152 .....                | 290.152                |
| 44.153 .....                | 290.153                |
| 44.154 .....                | 290.154                |
| <b>Subpart H</b>            |                        |
| 44.161 .....                | 290.161                |
| 44.162 .....                | 290.162                |
| <b>Subpart I [Reserved]</b> |                        |
| <b>Subpart J</b>            |                        |
| 44.181 .....                | 290.181                |
| 44.182 .....                | 290.182                |
| 44.183 .....                | 290.183                |
| 44.184 .....                | 290.184                |
| 44.185 .....                | 290.185                |
| 44.186 .....                | 290.186                |
| 44.187 .....                | 290.187                |
| 44.188 .....                | 290.188                |
| 44.189 .....                | 290.189                |
| 44.190 .....                | 290.190                |
| 44.191 .....                | 290.191                |
| 44.192 .....                | 290.192                |
| 44.193 .....                | 290.193                |
| 44.194 .....                | 290.194                |
| 44.195 .....                | 290.195                |
| 44.196 .....                | 290.196                |
| 44.196a .....               | 290.196a               |
| 44.197 .....                | 290.197                |
| 44.198 .....                | 290.198                |
| 44.199 .....                | 290.199                |
| 44.200 .....                | 290.200                |
| 44.201 .....                | 290.201                |
| 44.202 .....                | 290.202                |
| 44.203 .....                | 290.203                |
| 44.204 .....                | 290.204                |
| 44.205 .....                | 290.205                |
| 44.206 .....                | 290.206                |
| 44.207 .....                | 290.207                |
| 44.207a .....               | 290.207a               |
| 44.208 .....                | 290.208                |
| 44.209 .....                | 290.209                |

DERIVATION TABLE FOR PART 44—  
Continued

| The Requirements of Sec.: | Are derived from Sec.: |
|---------------------------|------------------------|
| 44.210 .....              | 290.210                |
| 44.211 .....              | 290.211                |
| 44.212 .....              | 290.212                |
| 44.213 .....              | 290.213                |
| <b>Subpart K</b>          |                        |
| 44.221 .....              | 290.221                |
| 44.222 .....              | 290.222                |
| 44.223 .....              | 290.223                |
| 44.224 .....              | 290.224                |
| 44.225 .....              | 290.225                |
| 44.226 .....              | 290.226                |
| 44.227 .....              | 290.227                |
| 44.228 .....              | 290.228                |
| 44.229 .....              | 290.229                |
| 44.230 .....              | 290.230                |
| 44.231 .....              | 290.231                |
| 44.232 .....              | 290.232                |
| <b>Subpart L</b>          |                        |
| 44.241 .....              | 290.241                |
| 44.242 .....              | 290.242                |
| 44.243 .....              | 290.243                |
| 44.244 .....              | 290.244                |
| 44.245 .....              | 290.245                |
| 44.246 .....              | 290.246                |
| 44.247 .....              | 290.247                |
| 44.248 .....              | 290.248                |
| 44.249 .....              | 290.249                |
| 44.250 .....              | 290.250                |
| 44.251 .....              | 290.251                |
| 44.252 .....              | 290.252                |
| 44.253 .....              | 290.253                |
| 44.254 .....              | 290.254                |
| 44.255 .....              | 290.255                |
| 44.256 .....              | 290.256                |
| 44.257 .....              | 290.257                |
| 44.258 .....              | 290.258                |
| 44.259 .....              | 290.259                |
| 44.260 .....              | 290.260                |
| 44.261 .....              | 290.261                |
| 44.262 .....              | 290.262                |
| 44.263 .....              | 290.263                |
| 44.264 .....              | 290.264                |
| 44.264a .....             | 290.264a               |
| 44.265 .....              | 290.265                |
| 44.266 .....              | 290.266                |
| 44.267 .....              | 290.267                |

**Paperwork Reduction Act**

The provisions of the Paperwork Reduction Act of 1995, Public Law 104–13, 44 U.S.C. Chapter 35, and its implementing regulations, 5 CFR part 1320, do not apply to this final rule because there are no new or revised recordkeeping or reporting requirements.

**Regulatory Flexibility Act**

Because no notice of proposed rulemaking is required for this rule under the Administrative Procedure Act (5 U.S.C. 553), the provisions of the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*) do not apply. We sent a copy of

this final rule to the Chief Counsel for Advocacy of the Small Business Administration in accordance with 26 U.S.C. 7805(f). No comments were received.

**Executive Order 12866**

This final rule is not a significant regulatory action as defined in Executive Order 12866. Accordingly, this final rule is not subject to the analysis required by this Executive Order.

**Administrative Procedure Act**

Because this final rule merely makes technical amendments to improve the clarity and organization of the regulations, it is unnecessary to issue this final rule with notice and public procedure under 5 U.S.C. 553(b). Similarly, because this final rule makes no substantive changes and is merely the recodification of existing regulations, good cause is found that it is unnecessary to subject this final rule to the effective date limitation of 5 U.S.C. 553(d).

**Drafting Information**

The principal author of this document is Lisa M. Gesser, Regulations Division, Bureau of Alcohol, Tobacco and Firearms.

**List of Subjects***27 CFR Part 40*

Cigars and cigarettes, Claims, Electronic funds transfers, Excise taxes, Imports, Labeling, Packaging and containers, Reporting and recordkeeping requirements, Surety bonds, Tobacco.

*27 CFR Part 44*

Aircraft, Armed forces, Cigars and cigarettes, Claims, Customs duties and inspection, Excise taxes, Exports, Foreign trade zones, Labeling, Packaging and containers, Reporting and recordkeeping requirements, Surety bonds, Tobacco, Vessels, Warehouses.

*27 CFR Part 46*

Cigars and cigarettes, Claims, Excise taxes, Penalties, Reporting and recordkeeping requirements, Seizures and forfeitures, Surety bonds, Tobacco.

*27 CFR Part 70*

Administrative practice and procedure, Claims, Excise taxes, Freedom of information, Law enforcement, Penalties, Reporting and recordkeeping requirements, Surety bonds.

*27 CFR Part 290*

Aircraft, Armed forces, Cigars and cigarettes, Claims, Customs duties and

inspection, Excise taxes, Exports, Foreign trade zones, Labeling, Packaging and containers, Reporting and recordkeeping requirements, Surety bonds, Tobacco, Vessels, Warehouses.

**Authority and Issuance**

ATF is amending title 27 of the Code of Federal Regulations, chapter 1, as follows:

**PART 40—MANUFACTURE OF TOBACCO PRODUCTS AND CIGARETTE PAPERS AND TUBES**

**Paragraph 1.** The authority citation for 27 CFR part 40 continues to read as follows:

**Authority:** 26 U.S.C. 5142, 5143, 5146, 5701, 5703–5705, 5711–5713, 5721–5723, 5731, 5741, 5751, 5753, 5761–5763, 6061, 6065, 6109, 6151, 6301, 6302, 6311, 6313, 6402, 6404, 6423, 6676, 6806, 7011, 7212, 7325, 7342, 7502, 7503, 7606, 7805; 31 U.S.C. 9301, 9303, 9304, 9306.

**§§ 40.44, 40.233, 40.235, 40.451, and 40.454 [Amended]**

**Par. 2.** Remove the reference to “part 290,” each place it appears, and add, in substitution, a reference to “part 44” in the following places:

- Section 40.44;
- Section 40.233;
- Section 40.235;
- Section 40.451; and
- Section 40.454.

**PART 46—MISCELLANEOUS REGULATIONS RELATING TO TOBACCO PRODUCTS AND CIGARETTE PAPERS AND TUBES**

**Par. 3.** The authority citation for 27 CFR part 46 continues to read as follows:

**Authority:** 18 U.S.C. 2341–2346, 26 U.S.C. 5708, 5751, 5761–5763, 6001, 6601, 6621, 6622, 7212, 7342, 7602, 7606, 7805, 44 U.S.C. 3504(h), 49 U.S.C. 782, unless otherwise noted.

**Par. 4.** Under the paragraph entitled “CROSS REFERENCE,” remove the reference to “part 290” and add, in its place, a reference to “part 44.”

**§ 46.255 [Amended]**

**Par. 5.** Amend paragraphs (b) and (c) in § 46.255 by removing the reference to “part 290” and adding, in its place, a reference to “part 44.”

**PART 70—PROCEDURE AND ADMINISTRATION**

**Par. 6.** The authority citation for 27 CFR part 70 continues to read as follows:

**Authority:** 5 U.S.C. 301 and 552; 26 U.S.C. 4181, 4182, 5146, 5203, 5207, 5275, 5367,

5415, 5504, 5555, 5684(a), 5741, 5761(b), 5802, 6020, 6021, 6064, 6102, 6155, 6159, 6201, 6203, 6204, 6301, 6303, 6311, 6313, 6314, 6321, 6323, 6325, 6326, 6331–6343, 6401–6404, 6407, 6416, 6423, 6501–6503, 6511, 6513, 6514, 6532, 6601, 6602, 6611, 6621, 6622, 6651, 6653, 6656–6658, 6665, 6671, 6672, 6701, 6723, 6801, 6862, 6863, 6901, 7011, 7101, 7102, 7121, 7122, 7207, 7209, 7214, 7304, 7401, 7403, 7406, 7423, 7424, 7425, 7426, 7429, 7430, 7432, 7502, 7503, 7505, 7506, 7513, 7601–7606, 7608–7610, 7622, 7623, 7653, 7805.

#### §§ 70.431, 70.432, and 70.462 [Amended]

**Par. 7.** Remove the reference to “part 290” and add, in its place, a reference to “part 44” in the following places:

- a. Section 70.431(b)(5);
- b. Section 70.432(d); and
- c. Section 70.462.

#### PART 290—EXPORTATION OF TOBACCO PRODUCTS AND CIGARETTE PAPERS AND TUBES, WITHOUT PAYMENT OF TAX, OR WITH DRAWBACK OF TAX

**Par. 8.** The authority citation for 27 CFR part 290 continues to read as follows:

**Authority:** 26 U.S.C. 5142, 5143, 5146, 5701, 5703–5705, 5711–5713, 5721–5723, 5731, 5741, 5751, 5754, 6061, 6065, 6151, 6402, 6404, 6806, 7011, 7212, 7342, 7606, 7805; 31 U.S.C. 9301, 9303, 9304, 9306.

#### PART 290—[REDESIGNATED AS PART 44]

**Par. 9.** Transfer 27 CFR part 290 from subchapter M to subchapter B and redesignate as 27 CFR part 44.

#### PART 44—EXPORTATION OF TOBACCO PRODUCTS AND CIGARETTE PAPERS AND TUBES, WITHOUT PAYMENT OF TAX, OR WITH DRAWBACK OF TAX

**Par. 10.** The authority citation for the newly redesignated 27 CFR part 44 continues to read as follows:

**Authority:** 26 U.S.C. 5142, 5143, 5146, 5701, 5703–5705, 5711–5713, 5721–5723, 5731, 5741, 5751, 5754, 6061, 6065, 6151, 6402, 6404, 6806, 7011, 7212, 7342, 7606, 7805; 31 U.S.C. 9301, 9303, 9304, 9306.

**Par. 11.** Amend the newly redesignated part 44 as follows:

#### AMENDMENT TABLE FOR PART 44—Continued

| Amend section: | By removing the reference to: | And adding in its place: |
|----------------|-------------------------------|--------------------------|
| 44.62          | 290.207                       | 44.207                   |
| 44.62          | 290.263                       | 44.263                   |
| 44.63          | 290.62                        | 44.62                    |
| 44.67(a)       | 290.66                        | 44.66                    |
| 44.82          | 290.93                        | 44.93                    |
| 44.83          | 290.82                        | 44.82                    |
| 44.84          | 290.82                        | 44.82                    |
| 44.85          | 290.82                        | 44.82                    |
| 44.86          | 290.88                        | 44.88                    |
| 44.87          | 290.83                        | 44.83                    |
| 44.88          | 290.82                        | 44.82                    |
| 44.88          | 290.86                        | 44.86                    |
| 44.93          | 290.142                       | 44.142                   |
| 44.102         | 290.85                        | 44.85                    |
| 44.104         | 290.144                       | 44.144                   |
| 44.104         | 290.88                        | 44.88                    |
| 44.104         | 290.126                       | 44.126                   |
| 44.105         | 290.88                        | 44.88                    |
| 44.105         | 290.146                       | 44.146                   |
| 44.105         | 290.151                       | 44.151                   |
| 44.105         | 290.144                       | 44.144                   |
| 44.107         | 290.146                       | 44.146                   |
| 44.107         | 290.151                       | 44.151                   |
| 44.108         | 290.126                       | 44.126                   |
| 44.110         | 290.146                       | 44.146                   |
| 44.110         | 290.151                       | 44.151                   |
| 44.111         | 290.88                        | 44.88                    |
| 44.112         | 290.111                       | 44.111                   |
| 44.112         | 290.126                       | 44.126                   |
| 44.112         | 290.89                        | 44.89                    |
| 44.123         | 290.86                        | 44.86                    |
| 44.123         | 290.124                       | 44.124                   |
| 44.123         | 290.125                       | 44.125                   |
| 44.124         | 290.123                       | 44.123                   |
| 44.144         | 290.93                        | 44.93                    |
| 44.161         | 290.146                       | 44.146                   |
| 44.161         | 290.151                       | 44.151                   |
| 44.200         | 290.147                       | 44.147                   |
| 44.205(d)      | 290.72                        | 44.72                    |
| 44.222         | 290.224                       | 44.224                   |
| 44.223         | 290.121                       | 44.121                   |
| 44.223         | 290.122                       | 44.122                   |
| 44.224         | 290.222                       | 44.222                   |
| 44.225         | 290.224                       | 44.224                   |
| 44.226         | 290.224                       | 44.224                   |
| 44.230         | 290.228                       | 44.228                   |
| 44.243         | 290.121                       | 44.121                   |
| 44.243         | 290.122                       | 44.122                   |
| 44.244         | 290.243                       | 44.243                   |
| 44.244         | 290.245                       | 44.245                   |
| 44.244         | 290.246                       | 44.246                   |
| 44.245         | 290.244                       | 44.244                   |
| 44.264         | 290.200                       | 44.200                   |
| 44.266         | 290.201                       | 44.201                   |

#### DEPARTMENT OF THE INTERIOR

#### Office of Surface Mining Reclamation and Enforcement

#### 30 CFR Part 946

[VA–119–FOR]

#### Virginia Regulatory Program

**AGENCY:** Office of Surface Mining Reclamation and Enforcement (OSM), Interior.

**ACTION:** Final rule.

**SUMMARY:** OSM is approving, with two exceptions, an amendment to the Virginia permanent regulatory program (hereinafter referred to as the Virginia program) under the Surface Mining Control and Reclamation Act of 1977 (SMCRA). The program amendment consists of changes to the Virginia Surface Mining Reclamation Regulations concerning letters of credit. The amendment is intended to revise the Virginia program to be consistent with the corresponding Federal regulations.

**EFFECTIVE DATE:** August 20, 2001.

**FOR FURTHER INFORMATION CONTACT:** Mr. Robert A. Penn, Director, Big Stone Gap Field Office, Office of Surface Mining Reclamation and Enforcement, 1941 Neeley Road, Suite 201, Compartment 116, Big Stone Gap, Virginia 24219, Telephone: (540) 523–4303.

#### SUPPLEMENTARY INFORMATION:

- I. Background on the Virginia Program.
- II. Submission of the Amendment.
- III. Director's Findings.
- IV. Summary and Disposition of Comments.
- V. Director's Decision.
- VI. Procedural Determinations.

#### I. Background on the Virginia Program

Section 503(a) of SMCRA permits a State to assume primacy for the regulation of surface coal mining and reclamation operations on non-Federal and non-Indian lands within its borders by demonstrating that its program includes, among other things, “a State law which provides for the regulation of surface coal mining and reclamation operations in accordance with the requirements of the Act. \* \* \*” and “rules and regulations consistent with regulations issued by the Secretary” pursuant to SMCRA. 30 U.S.C. 1253(a)(1) and (7). On the basis of these criteria, the Secretary of the Interior conditionally approved the Virginia program on December 15, 1981. You can find background information on the Virginia program, including the Secretary's findings, the disposition of comments, and the conditions of

#### AMENDMENT TABLE FOR PART 44

| Amend section: | By removing the reference to: | And adding in its place: |
|----------------|-------------------------------|--------------------------|
| 44.31(a)       | 290.32                        | 44.32                    |
| 44.32(b)       | 290.31                        | 44.31                    |
| 44.33(b)(3)    | 290.34                        | 44.34                    |
| 44.33(c)(2)    | 290.142                       | 44.142                   |
| 44.35(a)       | 290.33(c)(2)                  | 44.33(c)(2)              |

Signed: May 24, 2001.

**Bradley A. Buckles,**

*Director.*

Approved: June 11, 2001.

**Timothy E. Skud,**

*Acting Deputy Assistant Secretary,*  
(Regulatory, Tariff and Trade Enforcement).

[FR Doc. 01–20906 Filed 8–17–01; 8:45 am]

**BILLING CODE 4810–31–P**