

**PART 520—ORAL DOSAGE FORM
NEW ANIMAL DRUGS**

Therefore, under the Federal Food, Drug, and Cosmetic Act and under authority delegated to the Commissioner of Food and Drugs and redelegated to the Center for Veterinary Medicine, 21 CFR parts 520, 522, and 558 are amended as follows:

1. The authority citation for 21 CFR part 520 continues to read as follows:

Authority: Sec. 512 of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 360b).

§ 520.45a [Amended]

2. Section 520.45a *Albendazole suspension* is amended in paragraph (a)(2) by removing "053571" and adding in its place "000069".

§ 520.2220a [Amended]

3. Section 520.2220a *Sulfadimethoxine oral solution and soluble powder* is amended in paragraph (b) by removing "053571" and adding in its place "000069".

§ 520.2220b [Amended]

4. Section 520.2220b *Sulfadimethoxine tablets and boluses* is amended in paragraph (b)(1) by removing "053571" and adding in its place "000069".

§ 520.2220c [Amended]

5. Section 520.2220c *Sulfadimethoxine oral suspension* is amended in paragraph (c) by removing "053571" and adding in its place "000069".

§ 520.2220d [Amended]

6. Section 520.2220d *Sulfadimethoxine-ormetoprim tablets* is amended in paragraph (b) by removing "053571" and adding in its place "000069".

§ 520.2260a [Amended]

7. Section 520.2260a *Sulfamethazine oblets and boluses* is amended in paragraph (b)(1) by removing "000069" and adding in its place "053501".

§ 520.2260b [Amended]

8. Section 520.2260b *Sulfamethazine sustained-release boluses* is amended in paragraph (b)(1) by removing "000069" and adding in its place "053501".

§ 520.2260c [Amended]

9. Section 520.2260c *Sulfamethazine sustained-release tablets* is amended in paragraph (a) by removing "000069" and adding in its place "053501".

**PART 522—IMPLANTATION OR
INJECTABLE DOSAGE FORM NEW
ANIMAL DRUGS**

10. The authority citation for 21 CFR part 522 continues to read as follows:

Authority: Secs. 512 of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 360b).

§ 522.2220 [Amended]

11. Section 522.2220 *Sulfadimethoxine injection* is amended in paragraph (a)(2)(i) by removing "053571" and adding in its place "000069".

**PART 558—NEW ANIMAL DRUGS FOR
USE IN ANIMAL FEEDS**

12. The authority citation for 21 CFR part 558 continues to read as follows:

Authority: Secs. 512, 701 of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 360b, 371).

§ 558.58 [Amended]

13. Section 558.58 *Amprolium and ethopabate* is amended in the table in paragraph (d)(1), in item (iii), in the entry for virginamycin, 15, under the "Limitations" and the "Sponsor" columns by removing "000007" and adding in its place "000069".

§ 558.311 [Amended]

14. Section 558.311 *Lasalocid* is amended in paragraph (b)(2) by removing "000007" and adding in its place "000069".

§ 558.355 [Amended]

15. Section 558.355 *Monensin* is amended in paragraph (b)(5) by removing "000007" and adding in its place "000069".

§ 558.625 [Amended]

16. Section 558.625 *Tylosin* is amended in paragraph (b)(25) by removing "000007" and adding in its place "000069".

Dated: February 1, 1996.

Robert C. Livingston

Director, Office of New Animal Drug
Evaluation, Center for Veterinary Medicine.
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**DEPARTMENT OF HOUSING AND
URBAN DEVELOPMENT****Office of the Secretary****24 CFR Part 86**

[Docket No. FR-4009-F-01]

**Elimination of Requirements
Governing the Lobbying of HUD
Personnel; Removal of 24 CFR Part 86**

AGENCY: Office of the Secretary, HUD.

ACTION: Final rule.

SUMMARY: This final rule removes part 86 from title 24 of the Code of Federal Regulations. Part 86, which was promulgated to comply with section 13 of the Department of Housing and Urban Development Act (42 U.S.C. 3537b), established recordkeeping, reporting, and registration requirements governing attempts to influence HUD programs. It also placed limitations on the fees paid to consultants who are engaged to influence the award or allocation of the Department's financial assistance. Effective January 1, 1996, the Lobbying Disclosure Act of 1995 (Pub. L. 104-65, approved December 19, 1995) repealed the authority for part 86—section 13 of the Department of Housing and Urban Development Act. This rule conforms the Code of Federal Regulations to this repeal.

EFFECTIVE DATE: March 11, 1996.

FOR FURTHER INFORMATION CONTACT: Aaron Santa Anna, Assistant General Counsel, Ethics Law Division; Office of General Counsel; Room 2158; U.S. Department of Housing and Urban Development; 451 Seventh Street, SW., Washington, DC 20410-0500; telephone (202) 708-0836. Hearing or speech-impaired individuals may call HUD's TDD number (202) 708-0113, or 1-800-877-8399 (Federal Information Relay Service TDD). (Other than the "800" number, these are not toll-free numbers.)

SUPPLEMENTARY INFORMATION: Section 112 of the Department of Housing and Urban Development Reform Act of 1989 (Pub. L. 101-235, approved December 15, 1989) added a new section 13 to the Department of Housing and Urban Development Act, 42 U.S.C. 3531, *et seq.* Section 13 contained two principal features. The first established the standards under which:

—Persons that make expenditures to influence a HUD officer or employee in the award of financial assistance or the taking of a management action by the Department must keep records, and report to HUD, on the expenditures; and

—Persons that are engaged to influence a HUD officer or employee in the award of financial assistance or the taking of a management action by the Department must register with HUD, and report to HUD on their lobbying activities.

The second feature imposed limitations on the fees that may be paid to consultants who are engaged to influence the award or allocation of the Department's financial assistance.

The requirements of Section 13 are codified at 24 CFR part 86.

The Lobbying Disclosure Act of 1995 (Pub. L. 104-65, approved December 19, 1995) established government-wide lobbying procedures and requirements. Sections 11(b)(1) and 24(a) of the new law repealed section 13, effective January 1, 1996.

The purpose of this rule is to remove part 86 to conform the Code of Federal Regulations to the new statutory authority.

Justification for Final Rule

In accordance with 24 CFR part 10, it is the practice of the Department to offer interested parties the opportunity to comment on proposed regulations. However, this regulation relates to administrative procedures only and conforms the Code of Federal Regulations to existing law. The purpose of this rule is to remove part 86 to conform the Code of Federal Regulations to the new statutory authority. Therefore, the Department has determined that public comment is unnecessary and contrary to the public interest.

Other Matters

A. Environmental Impact

This final rule is categorically excluded from the NEPA requirements of HUD regulations at 24 CFR § 50.20(k), which implement section 102(2)(C) of the National Environmental Policy Act of 1969. The rule involves internal administrative procedures whose content does not constitute a developmental decision nor affect the physical condition of project areas or building sites.

B. Regulatory Flexibility Act

The Secretary, in approving this rule for publication, certifies in accordance with 5 U.S.C. 605(b) (the Regulatory Flexibility Act) that this rule would not have a significant impact on a substantial number of small entities. This is a procedural rule only, conforming the Code of Federal Regulations to existing law.

C. Executive Order 12606, the Family

The General Counsel, as the Designated Official under Executive Order 12606, *The Family*, has determined that this final rule is procedural only, and does not have potential for significant impact on family-formation, maintenance, and general well-being, and, thus is not subject to review under the Order.

D. Executive Order 12612, Federalism

The General Counsel, as the Designated Official under section 6(a) of Executive Order 12612, *Federalism*, has determined that this final rule is procedural only, and does not have substantial, direct effects on States, on their political subdivisions, or on their relationship with the Federal government, or on the distribution of power and responsibilities among the various levels of government.

List of Subjects in 24 CFR Part 86

Administrative practice and procedure, Lobbying (Government agencies), Reporting and recordkeeping requirements.

Accordingly, under the authority of 42 U.S.C. 3535(d), part 86 is removed from title 24 of the Code of Federal Regulations.

Dated: February 2, 1996.

Henry G. Cisneros,

Secretary.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 602

[TD 8656]

RIN 1545-AS24

Section 6662—Imposition of the Accuracy-Related Penalty

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final and temporary regulations.

SUMMARY: These regulations provide guidance on the imposition of the accuracy related penalty under Internal Revenue Code section 6662(e) for net section 482 transfer price adjustments. This action implements changes to the applicable tax laws made by the Omnibus Budget Reconciliation Act of 1993.

DATES: These regulations are effective February 9, 1996.

Applicability: At the election of the taxpayer, these regulations may be applied to all open taxable years beginning after December 31, 1993.

FOR FURTHER INFORMATION CONTACT: Carolyn D. Fanaroff of the Office of Associate Chief Counsel (International), IRS (202) 622-3880 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Paperwork Reduction Act

The collections of information contained in these final regulations have been reviewed and approved by the Office of Management and Budget in accordance with the Paperwork Reduction Act (44 U.S.C. 3507) under control number 1545-1426. Responses to this collection of information are required by section 6662(e) of the Internal Revenue Code in order to administer the transfer pricing penalty under that section.

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.

The estimated average annual burden per recordkeeper varies from 5 to 15 hours, depending on individual circumstances, with an estimated average of 10 hours per recordkeeper.

Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be sent to the Internal Revenue Service, Attn: IRS Reports Clearance Officer, T:FP, Washington, DC 20224, and to the Office of Management and Budget, Attn: Desk Officer for the Department of the Treasury, Office of Information and Regulatory Affairs, Washington, DC 20503.

Books and records relating to this 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 26 U.S.C. 6103.

Background

Sections 6662(e) and (h) of the Internal Revenue Code reflect amendments made by Section 13236 of the Omnibus Budget Reconciliation Act of 1993 (OBRA '93, Public Law 103-66, 107 Stat. 312). On February 2, 1994, the IRS and Treasury published temporary regulations (59 FR 4791) and a notice of proposed rulemaking (58 FR 5263) setting forth rules for imposing a substantial valuation misstatement penalty in connection with transactions between persons described in section