

## DEPARTMENT OF THE TREASURY

## Bureau of Alcohol, Tobacco and Firearms

27 CFR Parts 19, 24, 25, 53, 70, 250, 270, 275 and 285

[Notice No. 813]

RIN 1512-AB39

**Implementation of Public Law 103-465, Section 712, Time for Payment and Deposits of Certain Excise Taxes (No. 277)**

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

**ACTION:** Proposed rulemaking cross referenced to temporary regulations.

**SUMMARY:** In the Rules and Regulations portion of this **Federal Register**, the Bureau of Alcohol, Tobacco and Firearms (ATF) is issuing temporary regulations regarding the implementation of section 712 of Public Law 103-465, the "Uruguay Round Agreements Act." The new law changed payment and deposit requirements for certain excise taxes. These regulations implement the law by incorporating the accelerated payment period for taxes or deposits due on distilled spirits, wine, beer, tobacco products and cigarette papers and tubes and firearms and ammunition for the period September 16-September 26 (or September 25, for non-electronic fund transfer (EFT) taxpayers). Payment of taxes for this period is due on September 29 (or September 28, for non EFT taxpayers). The regulations also amend regulations in 27 CFR Part 53 relating to the requirements for making deposits of firearms and ammunition excise taxes by simplifying existing deposit rules in order to maintain consistency with other manufacturers excise taxes administered by the Internal Revenue Service (IRS). Finally, the regulations add provisions relating to records and variances and makes other technical amendments to regulations in 27 CFR Part 53.

**DATES:** Written comments must be received on or before September 26, 1995.

**ADDRESSES:** Send written comments to: Chief, Regulations Branch, Bureau of Alcohol, Tobacco and Firearms, P.O. Box 50221, Washington, DC 20091-0221.

**FOR FURTHER INFORMATION CONTACT:** Tamara Light, Regulations Branch, 650 Massachusetts Avenue, NW, Washington, DC 20226 (202) 927-8210.

**SUPPLEMENTARY INFORMATION:****Executive Order 12866**

It has been determined that this proposed rule is not a significant regulatory action as defined by Executive Order 12866, because the economic effects flow directly from the underlying statute and not from the proposed regulations. Therefore, a regulatory assessment is not required.

**Regulatory Flexibility Act**

It is hereby certified that these proposed regulations will not have a significant economic impact on a substantial number of small entities. Accordingly, a regulatory flexibility analysis is not required. The revenue effects of this rulemaking on small businesses flow directly from the underlying statute. Likewise, any secondary or incidental effects, and any reporting, recordkeeping, or other compliance burdens flow directly from the statute. Pursuant to section 7805(f) of the Internal Revenue Code, this proposed regulation has been submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

**Paperwork Reduction Act**

The collections of information contained in this notice have been submitted to the Office of Management and Budget (OMB) for review in accordance with the Paperwork Reduction Act of 1980 (44 U.S.C. 3504(h)). Comments on the collections of information should be sent to the Office of Management and Budget, Paperwork Reduction Project 1512-0467, 1512-0497 or 1512-0509, Attention: Desk officer for the Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms, Office of Information and Regulatory Affairs, Washington, DC 20503, with copies to the Chief, Information Programs Branch, Room 3450, Bureau of Alcohol, Tobacco and Firearms, 650 Massachusetts Avenue, NW., Washington, DC 20226.

The collections of information in this proposed regulation are under control numbers 1512-0467, 1512-0497 and 1512-0509. This information is required by ATF to ensure compliance with the provisions of Public Law 103-465. The

likely respondents and recordkeepers are individuals and businesses. The estimated average annual burden associated with 1512-0467 is 0.7 hours per respondent or recordkeeper, the estimated average annual burden associated with 1512-0497 is 0.25 hours per respondent or recordkeeper, and the estimated average annual burden associated with 1512-0509 is 0.21 hours per respondent or recordkeeper.

**Public Participation**

ATF requests comments on the temporary regulations from all interested persons. Comments received on or before the closing date will be carefully considered. Comments received after that date will be given the same consideration if it is practicable to do so, but assurance of consideration cannot be given except as to comments received on or before the closing date. ATF will not recognize any material in comments as confidential. Comments may be disclosed to the public. Any material which the commenter considers to be confidential or inappropriate for disclosure to the public should not be included in the comment. The name of the person submitting the comment is not exempt from disclosure. During the comment period, any person may request an opportunity to present oral testimony at a public hearing. However, the Director reserves the right, in light of all circumstances, to determine if a public hearing is necessary.

The temporary regulations in this issue of the **Federal Register** amend the regulations in 27 CFR Parts 19, 24, 25, 53, 70, 250, 270, 275 and 285. For the text of the temporary regulations see T.D. ATF-365 published in the Rules and Regulations section of this issue of the **Federal Register**.

**Drafting Information**

The principal author of this document is Tamara Light, Regulations Branch, Bureau of Alcohol, Tobacco and Firearms.

Signed: June 6, 1995.

**Daniel R. Black,**  
Acting Director.

Approved: June 19, 1995.

**John P. Simpson,**  
Deputy Assistant Secretary (Regulatory, Tariff and Trade Enforcement).

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