

tariff rate for its share of the in-quota quantity, using export certificates provides an effective and expeditious means of assuring an exporting country that only those exports that it intends for the United States market are counted against its in-quota allocation, which helps ensure that such exports do not disrupt the orderly marketing of beef in the United States.

An exporting country using export certificates in this regard must notify the USTR and provide the necessary supporting information. Customs will then be responsible for ensuring that no imports of beef from that country are counted against the country's in-quota allocation unless such beef is covered by a proper export certificate.

Accordingly, the USTR has undertaken interim rulemaking in this matter (15 CFR part 1212) (60 FR 15229, March 23, 1995). In addition, along with the interim rulemaking of the USTR, Customs is issuing this interim rule in order to set forth the form and manner by which an importer declares that a valid export certificate exists, including a unique number therefor which must be referenced on the entry, or withdrawal from warehouse, for consumption. This interim rule also sets forth the record retention period for the certificate and requires the submission of such certificate to Customs upon request.

Comments

Before adopting this interim regulation as a final rule, consideration will be given to any written comments timely submitted to Customs. Comments submitted will be available for public inspection in accordance with the Freedom of Information Act (5 U.S.C. 552), § 1.4, Treasury Department Regulations (31 CFR 1.4), and § 103.11(b), Customs Regulations (19 CFR 103.11(b)), on regular business days between the hours of 9 a.m. and 4:30 p.m. at the Regulations Branch, Office of Regulations and Rulings, U.S. Customs Service, Franklin Court, 1099 14th Street, NW., Washington, DC.

Inapplicability of Notice and Delayed Effective Date Requirements

Pursuant to the provisions of 5 U.S.C. 553(a), public notice is inapplicable to this interim rule because it is within the foreign affairs function of the United States. Furthermore, for the above reason, pursuant to 5 U.S.C. 553 (d)(1) and (d)(3), there is no need for a delayed effective date.

Executive Order 12866

Because this document involves a foreign affairs function of the United

States and implements an international agreement, it is not subject to the provisions of E.O. 12866.

Regulatory Flexibility Act

Because no notice of proposed rulemaking is required for interim regulations, the provisions of the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*) do not apply.

Drafting Information

The principal author of this document was Russell Berger, Office of Regulations and Rulings, U.S. Customs Service. However, personnel from other offices participated in its development.

List of Subjects in 19 CFR Part 132

Customs duties and inspection, Imports, Postal service, Quotas.

Amendment to the Regulations

Accordingly, chapter I of title 19, Code of Federal Regulations (19 CFR ch. I), is amended as set forth below.

PART 132—QUOTAS

1. The general authority citation for part 132 continues to read as follows, and specific sectional authority for § 132.15 is added, to read as follows:

Authority: 19 U.S.C. 66, 1202 (General Note 20, Harmonized Tariff Schedule of the United States (HTSUS)), 1623, 1624.

§ 132.15 also issued under 19 U.S.C. 1484, 1508, and Schedule XX, HTSUS.

2. Part 132 is amended by adding a new § 132.15 to read as follows:

§ 132.15 Export certificate for beef subject to tariff-rate quota.

(a) *Requirement.* In order to claim the in-quota tariff rate of duty on beef, defined in 15 CFR 2012.2(a), that is the product of a participating country, defined in 15 CFR 2012.2(e), the importer must possess a valid export certificate at the time that such beef is entered, or withdrawn from warehouse for consumption. The importer shall record the unique identifying number of the export certificate on the entry summary or the warehouse withdrawal (CF 7501, column 34).

(b) *Validity of certificate.* The export certificate, to be valid, must meet the requirements of 15 CFR 2012.3(b), and with respect to the requirement of 15 CFR 2012.3(b)(3) that the certificate be distinct and uniquely identifiable, the certificate must have a distinct and unique identifying number composed of three elements set forth in the following order:

- (1) The last digit of the year for which the export certificate is in effect;
- (2) The 2-digit ISO country of origin code from Annex B of the HTSUS which

identifies the participating country (see § 142.42(d) of this chapter); and

(3) Any 6-digit number issued by the participating country with respect to the export certificate.

(c) *Retention and submission of certificate to Customs.*

(1) *Retention.* The export certificate must be retained by the importer for a period of at least 5 years from the date of entry, or withdrawal from warehouse, for consumption (see § 162.1c of this chapter).

(2) *Submission to Customs.* The importer shall submit a copy of the export certificate to Customs upon request.

Approved: July 25, 1995.

George J. Weise,

Commissioner of Customs.

Dennis M. O'Connell,

Acting Deputy Assistant Secretary of the Treasury.

[FR Doc. 95-18814 Filed 7-31-95; 8:45 am]

BILLING CODE 4820-02-P

Internal Revenue Service

26 CFR Part 31

[TD 8604]

RIN 1545-AS22

Liability of Third Parties Paying or Providing for Wages: Suit Period and Its Extension and Maximum Amount Recoverable

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations.

SUMMARY: This document contains final regulations regarding the liability of lenders, sureties, or other third persons for withholding taxes when those persons have supplied funds, either directly to employees or to or for the account of an employer, for the specific purpose of paying wages of the employees of that employer. The final regulations affect third parties paying or providing for wages.

EFFECTIVE DATE: August 1, 1995.

FOR FURTHER INFORMATION CONTACT: Robert A. Walker, (202) 622-3640 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

These final regulations contain changes to § 31.3505-1. Section 3505 of the Internal Revenue Code (Code) was added by section 105(a) of the Federal Tax Lien Act of 1966, Public Law 89-719 (1966). Treasury regulations were issued with an effective date of August