

As indicated above, CBP Dec. 15–03 provided for the submission of public comments which would be considered before adoption of the interim regulations as a final rule. All interested parties, including Australian exporters, were given the opportunity to submit public comments. No such public comments were received from or submitted by any party in response to CBP Dec. 15–03 that objected to the changes in the interim rules being included in a final rule.

#### Other Amendment

This document clarifies 19 CFR 10.725(c) by removing the parenthetical cross reference to §§ 10.746 and 10.747 and, instead, stating that the importer's actions must be “pursuant to” those CBP regulations.

#### Conclusion

After further review of the matter, including consideration of the above-mentioned comment submitted in response to CBP's solicitation of public comment, CBP has determined to adopt as final, with a clarification, the interim rule published in the **Federal Register** (80 FR 7303) on February 10, 2015.

#### Executive Order 12866

This document is not a regulation subject to the provisions of Executive Order 12866 of September 30, 1993 (58 FR 51735, October 1993), because it pertains to a foreign affairs function of the United States and implements an international agreement, as described above, and therefore is specifically exempted by section 3(d)(2) of Executive Order 12866.

#### Regulatory Flexibility Act

CBP Dec. 15–03 was issued as an interim rule rather than a notice of proposed rulemaking because CBP had determined that the interim regulations involve a foreign affairs function of the United States pursuant to section 553(a)(1) of the Administrative Procedure Act (APA). As no notice of proposed rulemaking was required, the provisions of the Regulatory Flexibility Act, as amended (5 U.S.C. 601 *et seq.*), do not apply. Accordingly, this final rule is not subject to the regulatory analysis requirements or other requirements of 5 U.S.C. 603 and 604.

#### Paperwork Reduction Act

The collections of information contained in these regulations have previously been reviewed and approved by the Office of Management and Budget (OMB) in accordance with the requirements of the Paperwork Reduction Act (44 U.S.C. 3507) under

control number 1651–0117, which covers many of the free trade agreement requirements that CBP administers, and 1651–0076, which covers general recordkeeping requirements. The collections of information in these regulations are in §§ 10.723, 10.724, and 10.727 of title 19 of the Code of Federal Regulations (19 CFR 10.723, 10.724, and 10.727). This information is required in connection with general recordkeeping requirements (§ 10.727), as well as claims for preferential tariff treatment under the AFTA and the Act and will be used by CBP to determine eligibility for tariff preference under the AFTA and the Act. The likely respondents are business organizations including importers, exporters and manufacturers.

The estimated total annual reporting burden associated with the collection of information in this final rule is 4,000 hours. Under the Paperwork Reduction Act, an agency may not conduct or sponsor and a person is not required to respond to a collection of information, unless it displays a valid OMB control number.

#### Signing Authority

This document is being issued in accordance with § 0.1(a)(1) of the CBP regulations (19 CFR 0.1(a)(1)) pertaining to the authority of the Secretary of the Treasury (or his/her delegate) to approve regulations related to certain CBP revenue functions.

#### List of Subjects

##### 19 CFR Part 10

Alterations, Bonds, Customs duties and inspection, Exports, Imports, Preference programs, Repairs, Reporting and recordkeeping requirements, Trade agreements.

##### 19 CFR Part 24

Accounting, Customs duties and inspection, Financial and accounting procedures, Reporting and recordkeeping requirements, Trade agreements, User fees.

##### 19 CFR Part 162

Administrative practice and procedure, Customs duties and inspection, Penalties, Trade agreements.

##### 19 CFR Part 163

Administrative practice and procedure, Customs duties and inspection, Exports, Imports, Reporting and recordkeeping requirements, Trade agreements.

##### 19 CFR Part 178

Administrative practice and procedure, Exports, Imports, Reporting and recordkeeping requirements.

#### Amendment to the CBP Regulations

For the reasons stated above, the interim rule amending Parts 10, 24, 162, 163, and 178 of the CBP regulations (19 CFR parts 10, 24, 162, 163, and 178), which was published at 80 FR 7303 on February 10, 2015, is adopted as a final rule with the following change:

#### PART 10—ARTICLES CONDITIONALLY FREE, SUBJECT TO A REDUCED RATE, ETC.

■ 1. The general authority citation for part 10, and the specific authority citation for Subpart L, continue to read as follows:

**Authority:** 19 U.S.C. 66, 1202 (General Note 3(i), Harmonized Tariff Schedule of the United States), 1321, 1481, 1484, 1498, 1508, 1623, 1624, 3314.

\* \* \* \* \*

Sections 10.721 through 10.748 also issued under 19 U.S.C. 1202 (General Note 28, HTSUS) and Pub. L. 108–286, 118 Stat. 919 (19 U.S.C. 3805 note).

\* \* \* \* \*

##### § 10.725 [Amended]

■ 2. In § 10.725, paragraph (c) is amended by removing the language, “(see §§ 10.746 and 10.747 of this subpart)” and adding in its place the language, “pursuant to §§ 10.746 and 10.747 of this subpart”.

**R. Gil Kerlikowske,**  
*Commissioner.*

Approved: January 11, 2016.

**Timothy E. Skud,**

*Deputy Assistant Secretary of the Treasury.*

[FR Doc. 2016–00628 Filed 1–14–16; 8:45 am]

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#### DEPARTMENT OF HOMELAND SECURITY

#### U.S. Customs and Border Protection

#### DEPARTMENT OF THE TREASURY

#### 19 CFR Part 12

[CBP Dec. 16–02]

RIN 1515–AE07

#### Extension of Import Restrictions Imposed on Archaeological Material Originating in Italy and Representing the Pre-Classical, Classical, and Imperial Roman Periods

**AGENCY:** Customs and Border Protection, Department of Homeland Security; Department of the Treasury.

**ACTION:** Final rule.

**SUMMARY:** This document amends Customs and Border Protection (CBP)

regulations to reflect the extension of import restrictions on certain categories of archaeological material originating in Italy and representing the pre-Classical, Classical, and Imperial Roman periods of its cultural heritage, ranging in date from approximately the 9th century B.C. through approximately the 4th century A.D. The restrictions, which were originally imposed by Treasury Decision (T.D.) 01–06 and extended by CBP Decision (CBP Dec.) 06–01 and CBP Dec. 11–03 are due to expire on January 19, 2016. The Assistant Secretary for Educational and Cultural Affairs, United States Department of State, has determined that factors continue to warrant the imposition of import restrictions and no cause for suspension exists. Accordingly, these import restrictions will remain in effect for an additional five years, and the CBP regulations are being amended to reflect this extension until January 19, 2021. These restrictions are being extended pursuant to determinations of the United States Department of State made under the terms of the Convention on Cultural Property Implementation Act that implemented the United Nations Educational, Scientific and Cultural Organization (UNESCO) Convention on the Means of Prohibiting and Preventing the Illicit Import, Export and Transfer of Ownership of Cultural Property. CBP Dec. 11–03 contains the Designated List of archaeological material originating in Italy and representing the pre-Classical, Classical, and Imperial Roman periods to which the restrictions apply.

**DATES:** *Effective Date:* January 19, 2016.

**FOR FURTHER INFORMATION CONTACT:** For legal aspects, Lisa L. Burley, Chief, Cargo Security, Carriers and Restricted Merchandise Branch, Regulations and Rulings, Office of International Trade, (202) 325–0215. For operational aspects, William R. Scopa, Branch Chief, Partner Government Agency Branch, Trade Policy and Programs, Office of International Trade, (202) 863–6554, [William.R.Scopa@cbp.dhs.gov](mailto:William.R.Scopa@cbp.dhs.gov).

**SUPPLEMENTARY INFORMATION:**

**Background**

Pursuant to the provisions of the 1970 United Nations Educational, Scientific and Cultural Organization (UNESCO) Convention, implemented by the Convention on Cultural Property Implementation Act (Pub. L. 97–446, 19 U.S.C. 2601 *et seq.*), the United States entered into a bilateral agreement with Italy on January 19, 2001, concerning the imposition of import restrictions on archeological material originating in Italy and representing the pre-Classical, Classical, and Imperial Roman periods.

On January 23, 2001, the former U.S. Customs Service (now U.S. Customs and Border Protection (CBP)) published T.D. 01–06 in the **Federal Register** (66 FR 7399), which amended 19 CFR 12.104g(a) to indicate the imposition of these restrictions and included a list designating the types of archaeological material covered by the restrictions.

Import restrictions listed in 19 CFR 12.104g(a) are “effective for no more than five years beginning on the date on which the agreement enters into force with respect to the United States. This period can be extended for additional periods not to exceed five years if it is determined that the factors which justified the initial agreement still pertain and no cause for suspension of the agreement exists” (19 CFR 12.104g(a)).

Since the initial notice was published on January 23, 2001, the import restrictions were extended twice. First, on January 19, 2006, CBP published CBP Dec. 06–01 in the **Federal Register** (71 FR 3000) which amended 19 CFR 12.104g(a) to reflect the extension for an additional period of five years. Subsequently, on January 19, 2011, CBP published CBP Dec. 11–03 in the **Federal Register** (76 FR 3012) to extend the import restriction for an additional five-year period to January 19, 2016. CBP Dec. 11–03 also reflects an amendment to the Designated List to include the subcategory “Coins of Italian Types” as part of the category entitled “Metal,” pursuant to 19 U.S.C. 2604.

On December 23, 2014, the Department of State received a request by the Government of the Republic of Italy to extend the Agreement. Subsequently, the Department of State proposed to extend the Agreement. After considering the views and recommendations of the Cultural Property Advisory Committee, the Assistant Secretary for Educational and Cultural Affairs, United States Department of State, determined that the cultural heritage of Italy continues to be in jeopardy from pillage of archaeological material representing the pre-Classical, Classical, and Imperial Roman periods and made the necessary determinations to extend the import restrictions for an additional five years. Diplomatic notes have been exchanged, reflecting the extension of those restrictions for an additional five-year period. Accordingly, CBP is amending 19 CFR 12.104g(a) to reflect this extension of the import restrictions.

The Designated List of Pre-Classical, Classical and Imperial Roman Period Archaeological Material from Italy covered by these import restrictions is

set forth in CBP Dec. 11–03. The Designated List and accompanying image database may also be found at the following Internet Web site address: <http://eca.state.gov/cultural-heritage-center/cultural-property-protection/bilateral-agreements/italy>.

The restrictions on the importation of these archaeological materials from the Republic of Italy are to continue in effect for an additional five years. Importation of such material continues to be restricted unless the conditions set forth in 19 U.S.C. 2606 and 19 CFR 12.104c are met.

**Inapplicability of Notice and Delayed Effective Date**

This amendment involves a foreign affairs function of the United States and is, therefore, being made without notice or public procedure (5 U.S.C. 553(a)(1)). In addition, CBP has determined that such notice or public procedure would be impracticable and contrary to the public interest because the action being taken is essential to avoid interruption of the application of the existing import restrictions (5 U.S.C. 553(b)(B)). For the same reasons, a delayed effective date is not required under 5 U.S.C. 553(d)(3).

**Regulatory Flexibility Act**

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

**Executive Order 12866**

It has been determined that this rule is not a significant regulatory action under Executive Order 12866.

**Signing Authority**

This regulation is being issued in accordance with 19 CFR 0.1(a)(1).

**List of Subjects in 19 CFR Part 12**

Cultural property, Customs duties and inspection, Imports, Prohibited merchandise.

**Amendment to CBP Regulations**

For the reasons set forth above, part 12 of Title 19 of the Code of Federal Regulations (19 CFR part 12), is amended as set forth below:

**PART 12—SPECIAL CLASSES OF MERCHANDISE**

- 1. The general authority citation for part 12 and the specific authority citation for § 12.104g continue to read as follows:

**Authority:** 5 U.S.C. 301; 19 U.S.C. 66, 1202 (General Note 3(i), Harmonized Tariff Schedule of the United States (HTSUS)), 1624;

\* \* \* \* \*

Sections 12.104 through 12.104i also issued under 19 U.S.C. 2612;

\* \* \* \* \*

#### § 12.104g [Amended]

■ 2. In § 12.104g, paragraph (a), the table is amended in the entry for Italy by removing the reference to “CBP Dec. 11–03” and adding in its place “CBP Dec. 16–02”.

**R. Gil Kerlikowske,**

*Commissioner, U.S. Customs and Border Protection.*

Approved: January 12, 2016.

**Timothy E. Skud,**

*Deputy Assistant Secretary of the Treasury.*

[FR Doc. 2016–00735 Filed 1–14–16; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9745]

RIN 1545–BL43

#### Minimum Value of Eligible Employer-Sponsored Plans and Other Rules Regarding the Health Insurance Premium Tax Credit; Correction

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

**ACTION:** Final regulations; correcting amendment.

**SUMMARY:** This document contains corrections to final regulations (TD 9745) that were published in the **Federal Register** on Friday, December 18, 2015 (80 FR 78971). The final regulations are on the health insurance premium tax credit enacted by the Patient Protection and Affordable Care Act and the Health Care and Education Reconciliation Act of 2010, as amended by the Medicare and Medicaid Extenders Act of 2010, the Comprehensive 1099 Taxpayer Protection and Repayment of Exchange Subsidy Overpayments Act of 2011, and the Department of Defense and Full Year Continuing Appropriations Act, 2011.

**DATES:** This correction is effective *January 15, 2016* and applicable December 18, 2015.

**FOR FURTHER INFORMATION CONTACT:** Shareen Pflanz at (202) 317–4718 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

#### Background

The final regulations (TD 9745) that are the subject of this correction are

under section 36B of the Internal Revenue Code.

#### Need for Correction

As published, the final regulations (TD 9745) contains an error that may prove to be misleading and is in need of clarification.

#### List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

#### Correction of Publication

Accordingly, 26 CFR part 1 is corrected by making the following correcting amendment:

#### PART 1—INCOME TAXES

■ **Paragraph 1.** The authority citation for part 1 continues to read in part as follows:

Authority: 26 U.S.C. 7805 \* \* \*

■ **Par. 2.** Section 1.36B–3 is amended by revising paragraph (d)(2)(i)(A) to read as follows:

#### § 1.36B–3 Computing the premium assistance credit amount.

\* \* \* \* \*

(d) \* \* \*

(2) \* \* \*

(i) \* \* \*

(A) The enrollment premiums for the month (reduced by any amounts that were refunded); or

\* \* \* \* \*

**Martin V. Franks,**

*Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel, (Procedure and Administration).*

[FR Doc. 2016–00701 Filed 1–14–16; 8:45 am]

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## PENSION BENEFIT GUARANTY CORPORATION

### 29 CFR Part 4022

#### Benefits Payable in Terminated Single-Employer Plans; Interest Assumptions for Paying Benefits

**AGENCY:** Pension Benefit Guaranty Corporation.

**ACTION:** Final rule.

**SUMMARY:** This final rule amends the Pension Benefit Guaranty Corporation’s regulation on Benefits Payable in Terminated Single-Employer Plans to prescribe interest assumptions under the regulation for valuation dates in February 2016. The interest assumptions are used for paying benefits under terminating single-employer plans covered by the pension

insurance system administered by PBGC.

**DATES:** Effective February 1, 2016.

#### FOR FURTHER INFORMATION CONTACT:

Catherine B. Klion (*Klion.Catherine@pbgc.gov*), Assistant General Counsel for Regulatory Affairs, Pension Benefit Guaranty Corporation, 1200 K Street NW., Washington, DC 20005, 202–326–4024. (TTY/TDD users may call the Federal relay service toll-free at 1–800–877–8339 and ask to be connected to 202–326–4024.)

**SUPPLEMENTARY INFORMATION:** PBGC’s regulation on Benefits Payable in Terminated Single-Employer Plans (29 CFR part 4022) prescribes actuarial assumptions—including interest assumptions—for paying plan benefits under terminating single-employer plans covered by title IV of the Employee Retirement Income Security Act of 1974. The interest assumptions in the regulation are also published on PBGC’s Web site (<http://www.pbgc.gov>).

PBGC uses the interest assumptions in Appendix B to Part 4022 to determine whether a benefit is payable as a lump sum and to determine the amount to pay. Appendix C to Part 4022 contains interest assumptions for private-sector pension practitioners to refer to if they wish to use lump-sum interest rates determined using PBGC’s historical methodology. Currently, the rates in Appendices B and C of the benefit payment regulation are the same.

The interest assumptions are intended to reflect current conditions in the financial and annuity markets. Assumptions under the benefit payments regulation are updated monthly. This final rule updates the benefit payments interest assumptions for February 2016.<sup>1</sup>

The February 2016 interest assumptions under the benefit payments regulation will be 1.25 percent for the period during which a benefit is in pay status and 4.00 percent during any years preceding the benefit’s placement in pay status. In comparison with the interest assumptions in effect for January 2016, these interest assumptions are unchanged.

PBGC has determined that notice and public comment on this amendment are impracticable and contrary to the public interest. This finding is based on the need to determine and issue new interest assumptions promptly so that

<sup>1</sup> Appendix B to PBGC’s regulation on Allocation of Assets in Single-Employer Plans (29 CFR part 4044) prescribes interest assumptions for valuing benefits under terminating covered single-employer plans for purposes of allocation of assets under ERISA section 4044. Those assumptions are updated quarterly.