

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

■ 2. In § 12.104g, paragraph (a), the entry for Cyprus in the table of list of

agreements imposing import restrictions on described articles of cultural property of State Parties is revised to read as follows:

**§ 12.104g Specific items or categories designated by agreements or emergency actions.**

(a) \* \* \*

State party	Cultural property	Decision No.
* * * * *	* * * * *	* * * * *
Cyprus .....	Archaeological Material of pre-Classical and Classical periods ranging approximately from the 8th millennium B.C. to 330 A.D. and ecclesiastical and ritual ethnological material representing the Byzantine period ranging from approximately the 4th century A.D. through approximately the 15th century A.D.	T.D. 02–37, as amended by CBP Dec. 06–22.
* * * * *	* * * * *	* * * * *

\* \* \* \* \*  
■ 3. In § 12.104g, paragraph (b), the table of the list of agreements imposing emergency import restrictions on described articles of cultural property of State Parties is amended by removing the entry for Cyprus, but by retaining the table headings.

Approved: August 25, 2006.  
**Deborah J. Spero,**  
*Acting Commissioner, Bureau of Customs and Border Protection.*  
**Timothy E. Skud,**  
*Deputy Assistant Secretary of the Treasury.*  
[FR Doc. 06–7266 Filed 8–30–06; 8:45 am]  
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**DEPARTMENT OF HEALTH AND HUMAN SERVICES**

**Food and Drug Administration**

**21 CFR Part 101**

[Docket No. 1994P–0036] (Formerly 94P–0036)

**Nutrition Labeling of Dietary Supplements; Technical Amendment**

**AGENCY:** Food and Drug Administration, HHS.  
**ACTION:** Final rule; technical amendment.

**SUMMARY:** The Food and Drug Administration (FDA) is amending its nutrition labeling of dietary supplements regulations. This action is being taken to ensure the accuracy of FDA’s regulations.

**DATES:** This rule is effective August 31, 2006.

**FOR FURTHER INFORMATION CONTACT:** Susan Thompson, Center for Food Safety and Applied Nutrition (HFS–810), Food and Drug Administration, 5100 Paint Branch Pkwy., College Park, MD 20740, 301–436–1784, FAX: 301–

436–2639, or e-mail: *Susan.Thompson@fda.hhs.gov.*  
**SUPPLEMENTARY INFORMATION:** In the **Federal Register** of July 11, 2003 (68 FR 41434), FDA published a final rule entitled “Food Labeling: Trans Fatty Acids in Nutrition Labeling, Nutrient Content Claims, and Health Claims” (the *trans* fat rule). Among other things, the final rule amended § 101.36(b)(2)(i) (21 CFR 101.36(b)(2)(i)) by incorporating “trans fat” as a dietary ingredient that must be declared in the nutrition label of a dietary supplement when it is present in a dietary supplement in quantitative amounts by weight that exceed the amount that can be declared as zero in nutrition labeling of foods in accordance with § 101.9(c) (21 CFR 101.9(c)). Other than the addition of “trans fat” to the list of dietary ingredients subject to the requirements in § 101.36(b)(2)(i) (21 CFR 101.36(b)(2)(i)), no other changes to that section were proposed or finalized.

However, in making this revision, requirements for dietary ingredients set forth in § 101.36(b)(2)(i) that were not affected by the addition of the term “trans fat” in that section were inadvertently deleted. The text of the requirements that were inadvertently removed from this section was “Calories from saturated fat and polyunsaturated fat, monounsaturated fat, soluble fiber, insoluble fiber, sugar alcohol, and other carbohydrate may be declared, but they shall be declared when a claim is made about them. Any other vitamins or minerals listed in § 101.9(c)(8)(iv) or (c)(9) may be declared, but they shall be declared when they are added to the product for purposes of supplementation, or when a claim is made about them. Any (b)(2)-dietary ingredients that are not present, or that are present in amounts that can be declared as zero in § 101.9(c), shall not be declared (e.g., amounts

corresponding to less than 2 percent of the RDI for vitamins and minerals). Protein shall not be declared on labels of products that, other than ingredients added solely for technological reasons, contain only individual amino acids.” Accordingly, because this regulation is not currently accurate, FDA is publishing this amendment to § 101.36(b)(2)(i) to ensure that it complete and accurate by restoring to the regulation the text of the requirements that were inadvertently deleted as a consequence of the revision introduced by the *trans* fat rule.

**List of Subjects in 21 CFR Part 101**

Food labeling, Nutrition, Reporting and recordkeeping requirements.

**PART 101—FOOD LABELING**

■ 1. The authority citation for 21 CFR part 101 continues to read as follows:

**Authority:** 15 U.S.C. 1453, 1454, 1455; 21 U.S.C. 321, 331, 342, 343, 348, 371; 42 U.S.C. 243, 264, 271.

■ 2. In § 101.36, revise paragraph (b)(2)(i) to read as follows:

**§ 101.36 Nutrition labeling of dietary supplements.**

\* \* \* \* \*

(b) \* \* \*  
(2) \* \* \*

(i) The (b)(2)-dietary ingredients to be declared, that is, total calories, calories from fat, total fat, saturated fat, *trans* fat, cholesterol, sodium, total carbohydrate, dietary fiber, sugars, protein, vitamin A, vitamin C, calcium and iron, shall be declared when they are present in a dietary supplement in quantitative amounts by weight that exceed the amount that can be declared as zero in nutrition labeling of foods in accordance with § 101.9(c). Calories from saturated fat and polyunsaturated fat, monounsaturated fat, soluble fiber, insoluble fiber, sugar alcohol, and other carbohydrate may be declared, but they

shall be declared when a claim is made about them. Any other vitamins or minerals listed in § 101.9(c)(8)(iv) or (c)(9) may be declared, but they shall be declared when they are added to the product for purposes of supplementation, or when a claim is made about them. Any (b)(2)-dietary ingredients that are not present, or that are present in amounts that can be declared as zero in § 101.9(c), shall not be declared (e.g., amounts corresponding to less than 2 percent of the RDI for vitamins and minerals). Protein shall not be declared on labels of products that, other than ingredients added solely for technological reasons, contain only individual amino acids.

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Dated: August 25, 2006.

**Jeffrey Shuren,**

*Assistant Commissioner for Policy.*

[FR Doc. 06-7306 Filed 8-30-06; 8:45 am]

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## DEPARTMENT OF HEALTH AND HUMAN SERVICES

### Food and Drug Administration

#### 21 CFR Part 529

#### Certain Other Dosage Form New Animal Drugs; Gentamicin Sulfate Intrauterine Solution

**AGENCY:** Food and Drug Administration, HHS.

**ACTION:** Final rule.

**SUMMARY:** The Food and Drug Administration (FDA) is amending the animal drug regulations to reflect approval of an abbreviated new animal drug application (ANADA) filed by Sparhawk Laboratories, Inc. The ANADA provides for use of a generic gentamicin sulfate solution as an intrauterine infusion for the control of bacterial metritis and as an aid in improving conception in mares.

**DATES:** This rule is effective August 31, 2006.

**FOR FURTHER INFORMATION CONTACT:** John K. Harshman, Center for Veterinary Medicine (HFV-104), Food and Drug Administration, 7500 Standish Pl., Rockville, MD 20855, 301-827-0169, e-mail: [john.harshman@fda.hhs.gov](mailto:john.harshman@fda.hhs.gov).

**SUPPLEMENTARY INFORMATION:** Sparhawk Laboratories, Inc., 12340 Santa Fe Trail Dr., Lenexa, KS 66215, filed ANADA 200-395 for the use of Gentamicin Sulfate Solution for the control of bacterial infections of the uterus (metritis) and as an aid in improving conception in mares with uterine

infections caused by bacteria sensitive to gentamicin. Sparhawk Laboratories, Inc.'s gentamicin sulfate solution is approved as a generic copy of Schering-Plough Animal Health Corp.'s GENTOCIN (gentamicin sulfate) solution veterinary, approved under NADA 46-724. The ANADA is approved as of July 31, 2006, and the regulations in 21 CFR 529.1044a are amended to reflect the approval and a current format. The basis of approval is discussed in the freedom of information summary.

In accordance with the freedom of information provisions of 21 CFR part 20 and 21 CFR 514.11(e)(2)(ii), a summary of safety and effectiveness data and information submitted to support approval of this application may be seen in the Division of Dockets Management (HFA-305), Food and Drug Administration, 5630 Fishers Lane, rm. 1061, Rockville, MD 20852, between 9 a.m. and 4 p.m., Monday through Friday.

FDA has determined under 21 CFR 25.33(a)(1) that this action is of a type that does not individually or cumulatively have a significant effect on the human environment. Therefore, neither an environmental assessment nor an environmental impact statement is required.

This rule does not meet the definition of "rule" in 5 U.S.C. 804(3)(A) because it is a rule of "particular applicability." Therefore, it is not subject to the congressional review requirements in 5 U.S.C. 801-808.

#### List of Subjects in 21 CFR Part 529

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 part 529 is amended as follows:

#### PART 529—CERTAIN OTHER DOSAGE FORM NEW ANIMAL DRUGS

■ 1. The authority citation for 21 CFR part 529 continues to read as follows:

**Authority:** 21 U.S.C. 360b.

■ 2. Revise § 529.1044a to read as follows:

#### § 529.1044a Gentamicin sulfate intrauterine solution.

(a) *Specifications.* Each milliliter of solution contains 50 or 100 milligrams gentamicin sulfate.

(b) *Sponsors.* See Nos. 000010, 000061, 000856, 057561, 058005, 059130, and 061623 in § 510.600(c) of this chapter.

(c) *Conditions of use in horses—(1) Amount.* Infuse 2 to 2.5 grams per day for 3 to 5 days during estrus.

(2) *Indications for use.* For control of bacterial infections of the uterus (metritis) and as an aid in improving conception in mares with uterine infections caused by bacteria sensitive to gentamicin.

(3) *Limitations.* Do not use in horses intended for human consumption. Federal law restricts this drug to use by or on the order of a licensed veterinarian.

Dated: August 11, 2006.

**Stephen F. Sundlof,**

*Director, Center for Veterinary Medicine.*

[FR Doc. 06-7307 Filed 8-30-06; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9283]

RIN 1545-BB57

#### Special Depreciation Allowance

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

**ACTION:** Final and temporary regulations.

**SUMMARY:** This document contains final regulations relating to the depreciation of property subject to section 168 of the Internal Revenue Code (MACRS property) and the depreciation of computer software subject to section 167. Specifically, these final regulations provide guidance regarding the additional first year depreciation allowance provided by sections 168(k) and 1400L(b) for certain MACRS property and computer software. The regulations reflect changes to the law made by the Job Creation and Worker Assistance Act of 2002, the Jobs and Growth Tax Relief Reconciliation Act of 2003, the Working Families Tax Relief Act of 2004, the American Jobs Creation Act of 2004, and the Gulf Opportunity Zone Act of 2005.

**DATES:** *Effective Dates:* These regulations are effective August 31, 2006.

*Applicability Dates:* For dates of applicability, see §§ 1.167(a)-14(e), 1.168(d)-1(d), 1.168(d)-1T(d), 1.168(k)-1(g), 1.169-3(g), and 1.1400L(b)-1(g).

**FOR FURTHER INFORMATION CONTACT:** Douglas Kim, (202) 622-3110 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**