

the economic impact on small entities in the “Special Analyses” section of the preamble could be clearer. Specifically, the SBA requested that the certification identify the number of enrolled agents and the appropriate North American Industry Classification System (NAICS) codes for enrolled agents, estimate the percent of enrolled agents that are operating as or employed by small entities based upon the small business size standards established by the SBA, and further explain why the increased fees are not economically significant. The “Special Analyses” section of the final regulations adopts these recommended changes.

Special Analyses

It has been determined that this final rule is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It is hereby certified that these regulations will not have a significant economic impact on a substantial number of small entities. Accordingly, a regulatory flexibility analysis is not required. This certification is based on the information that follows. This final rule affects enrolled agents, of which there are currently 45,261 active. The economic impact of these regulations on any small entity would result from a small entity, including a sole proprietor, being required to pay a fee prescribed by these regulations in order to obtain a particular service. The appropriate NAICS codes for enrolled agents relate to tax preparation services (NAICS code 541213) and other accounting services (NAICS code 541219). Entities identified under these codes are considered small under the SBA size standards (13 CFR 121.201) if their annual revenue is less than \$6.5 million or \$7.5 million respectively. The IRS estimates that 99 percent of enrolled agents are operating as or employed by small entities. Therefore, the IRS has determined that this final rule will affect a substantial number of small entities. The dollar amounts of the increases in fees are not, however, substantial enough to have a significant economic impact on any entity subject to the fees. The amounts of the fees are commensurate with, if not less than, the amount of fees charged for other professional examination and enrollment fees. Persons who elect to take the examination and apply for enrollment or renewal of enrollment also receive benefits from obtaining the enrolled agent designation. The Chief Counsel for Advocacy of the Small Business Administration submitted comments on the regulation, which are discussed elsewhere in this preamble.

Drafting Information

The principal author of these regulations is Matthew S. Cooper of the Office of the Associate Chief Counsel (Procedure & Administration), Administrative Provisions & Judicial Practice Division.

List of Subjects in 26 CFR Part 300

Reporting and recordkeeping requirements, User fees.

Adoption of Amendments to the Regulations

- Accordingly, 26 CFR part 300 is amended as follows:

PART 300—USER FEES

- **Paragraph 1.** The authority citation for part 300 continues to read in part as follows:

Authority: 31 U.S.C. 9701.

- **Par. 2.** Section 300.0 is amended as follows:

- 1. Paragraphs (b)(4), (b)(5), and (b)(6) are added.

- 2. Paragraph (c) is revised.

The additions and revision read as follows:

§ 300.0 User fees; in general.

* * * * *

(b) * * *

(4) Taking the special enrollment examination to become an enrolled agent.

(5) Enrolling an enrolled agent.

(6) Renewing the enrollment of an enrolled agent.

(c) *Effective date.* This part 300 is applicable March 16, 1995, except that the user fee for processing offers in compromise is applicable November 1, 2003, and the user fee for the special enrollment examination, enrollment, and renewal of enrollment for enrolled agents is applicable November 6, 2006.

- **Par. 3.** Section 300.4 is added to read as follows:

§ 300.4 Special enrollment examination fee.

(a) *Applicability.* This section applies to the special enrollment examination to become an enrolled agent pursuant to 31 CFR 10.4(a).

(b) *Fee.* The fee for taking the special enrollment examination is \$11 per part, which is the government cost for overseeing the examination and does not include any fees charged by the examination administrator.

(c) *Person liable for the fee.* The person liable for the special enrollment examination fee is the applicant taking the examination.

- **Par. 4.** Section 300.5 is added to read as follows:

§ 300.5 Enrollment of enrolled agent fee.

(a) *Applicability.* This section applies to the initial enrollment of enrolled agents with the IRS Office of Professional Responsibility pursuant to 31 CFR 10.5(b).

(b) *Fee.* The fee for initially enrolling as an enrolled agent with the IRS Office of Professional Responsibility is \$125.

(c) *Person liable for the fee.* The person liable for the enrollment fee is the applicant filing for enrollment as an enrolled agent with the IRS Office of Professional Responsibility.

- **Par. 5.** Section 300.6 is added to read as follows:

§ 300.6 Renewal of enrollment of enrolled agent fee.

(a) *Applicability.* This section applies to the renewal of enrollment of enrolled agents with the IRS Office of Professional Responsibility pursuant to 31 CFR 10.6(d)(6).

(b) *Fee.* The fee for renewal of enrollment as an enrolled agent with the IRS Office of Professional Responsibility is \$125.

(c) *Person liable for the fee.* The person liable for the renewal of enrollment fee is the person renewing their enrollment as an enrolled agent with the IRS Office of Professional Responsibility.

Mark E. Matthews,

Deputy Commissioner for Services and Enforcement.

Approved: October 2, 2006,

Eric Solomon,

Acting Deputy Assistant Secretary for Tax Policy.

[FR Doc. 06-8525 Filed 10-3-06; 10:00 am]

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DEPARTMENT OF THE TREASURY

Office of Foreign Assets Control

31 CFR Parts 594, 595, and 597

Global Terrorism Sanctions Regulations; Terrorism Sanctions Regulations; Foreign Terrorist Organizations Sanctions Regulations

AGENCY: Office of Foreign Assets Control, Treasury.

ACTION: Final rule; amendment.

SUMMARY: The Office of Foreign Assets Control of the U.S. Department of the Treasury (“OFAC”) is revising the Global Terrorism Sanctions Regulations, the Terrorism Sanctions Regulations, and the Foreign Terrorist Organizations Sanctions Regulations to authorize in-kind donations of medical devices and

medical services by U.S. nongovernmental organizations to the Palestinian Authority Ministry of Health.

DATES: Effective Date: July 6, 2006.

FOR FURTHER INFORMATION CONTACT:

Assistant Director of Compliance, Outreach & Implementation, tel.: 202/622-2490, Assistant Director of Licensing, tel.: 202/622-2480, Assistant Director of Policy, tel.: 202/622-4855, or Chief Counsel, tel.: 202/622-2410, Office of Foreign Assets Control, Department of the Treasury, Washington, DC 20220 (not toll free numbers).

SUPPLEMENTARY INFORMATION:

Electronic and Facsimile Availability

This document and additional information concerning the Office of Foreign Assets Control (“OFAC”) are available from OFAC’s Web site (<http://www.treas.gov/ofac>) or via facsimile through a 24-hour fax-on-demand service, tel.: (202) 622-0077.

Background

The Office of Foreign Assets Control (“OFAC”) administers three sanctions programs with respect to terrorists and terrorist organizations. The Terrorism Sanctions Regulations, 31 CFR part 595 (“TSR”), implement Executive Order 12947 of January 23, 1995, in which the President declared a national emergency with respect to “grave acts of violence committed by foreign terrorists that disrupt the Middle East peace process * * *.” The Global Terrorism Sanctions Regulations, 31 CFR part 594 (“GTSR”), implement Executive Order 13224 of September 23, 2001, in which the President declared an emergency more generally with respect to “grave acts of terrorism and threats of terrorism committed by foreign terrorists * * *.” The Foreign Terrorist Organizations Sanctions Regulations, 31 CFR part 597 (“FTOSR”), implement provisions of the Antiterrorism and Effective Death Penalty Act of 1996.

HAMAS is a target of each of these sanctions programs, resulting in the blocking of any property and interests in property of HAMAS that are in the United States or hereafter come within the United States, or that are in or hereafter come within the possession or control of a United States person. These restrictions prohibit U.S. persons from dealing in property or interests in property of HAMAS. After the January 26, 2006 parliamentary elections in the West Bank and Gaza, HAMAS members formed the majority party within the Palestinian Legislative Council. In addition, HAMAS currently holds

positions of authority within the government, including the position of Prime Minister. OFAC determined that, as a result of these elections, HAMAS has a property interest in the transactions of the Palestinian Authority. Accordingly, pursuant to the TSR, the GTSR, and the FTOSR, U.S. persons are prohibited from engaging in transactions with the Palestinian Authority unless authorized.

Consistent with current foreign policy, OFAC issued six general licenses on April 12, 2006, authorizing U.S. persons to engage in certain transactions in which the Palestinian Authority may have an interest. One of those general licenses authorized in-kind donations of medicine by U.S. nongovernmental organizations to the Palestinian Authority Ministry of Health, provided that such donations were strictly for distribution in the West Bank or Gaza and not intended for resale. Based on foreign policy considerations, OFAC is expanding this license, effective July 6, 2006, to allow U.S. nongovernmental organizations to make in-kind donations to the Palestinian Authority Ministry of Health of medical services and medical devices, which include medical supplies, in addition to donations of medicine, provided that such donations are strictly for distribution in the West Bank or Gaza and not intended for resale.

Public Participation

Because the amendment of 31 CFR parts 594, 595, and 597 involves a foreign affairs function, the provisions of Executive Order 12866 and the Administrative Procedure Act (5 U.S.C. 553) requiring notice of proposed rulemaking, opportunity for public participation, and delay in effective date, are inapplicable. Because no notice of proposed rulemaking is required for this rule, the Regulatory Flexibility Act (5 U.S.C. 601–612) does not apply.

Paperwork Reduction Act

The collections of information related to 31 CFR parts 594, 595, and 597 are contained in 31 CFR part 501 (the “Reporting, Procedures and Penalties Regulations”). Pursuant to the Paperwork Reduction Act of 1995 (44 U.S.C. 3507), those collections of information have been approved by the Office of Management and Budget under control number 1505-0164. 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.

List of Subjects

31 CFR Part 594

Administrative practice and procedure, Banks, Banking, Penalties, Reporting and recordkeeping requirements, Terrorism.

31 CFR Part 595

Administrative practice and procedure, Banks, Banking, Currency, Foreign investments in United States, Penalties, Reporting and recordkeeping requirements, Securities, Terrorism.

31 CFR Part 597

Administrative practice and procedure, Banks, Banking, Currency, Foreign investments in United States, Penalties, Reporting and recordkeeping requirements, Securities, Terrorism.

- For the reasons set forth in the preamble, the Office of Foreign Assets Control amends 31 CFR parts 594, 595, and 597 as follows:

PART 594—GLOBAL TERRORISM SANCTIONS REGULATIONS

- 1. The authority citation for part 594 continues to read as follows:

Authority: 3 U.S.C. 301; 22 U.S.C. 287c; 31 U.S.C. 321(b); 50 U.S.C. 1601–1651, 1701–1706; Pub. L. 101–410, 104 Stat. 890 (28 U.S.C. 2461 note); E.O. 13224, 66 FR 49079, September 25, 2001; E.O. 13268, 67 FR 44751, July 3, 2002; 3 CFR, 2002 Comp., p. 240; E.O. 13284, 64 FR 4075, January 28, 2003.

Subpart E—Licenses, Authorizations, and Statements of Licensing Policy

- 2. Revise § 594.515 to read as follows:

§ 594.515 In-kind donations of medicine, medical devices, and medical services.

(a) Effective July 6, 2006, nongovernmental organizations that are U.S. persons are authorized to provide in-kind donations of medicine, medical devices, and medical services to the Palestinian Authority Ministry of Health, provided that such donations are strictly for distribution in the West Bank or Gaza and not intended for resale, and provided further that no payment pursuant to this license may involve a debit to an account of the Palestinian Authority on the books of a U.S. financial institution or to any account blocked pursuant to this part.

(b) For the purposes of this section only, the term medical device has the meaning given the term “device” in section 201 of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 321), including medical supplies, but does not include any item listed on the Commerce Control List in the Export

Administration Regulations, 15 CFR part 774, supplement no. 1.

Note to paragraph (b): Nongovernmental organizations that are interested in providing items listed on the Commerce Control List to the Palestinian Authority Ministry of Health must apply for a specific license from the Office of Foreign Assets Control.

PART 595—TERRORISM SANCTIONS REGULATIONS

- 1. The authority citation for part 595 continues to read as follows:

Authority: 3 U.S.C. 301; 31 U.S.C. 321(b); 50 U.S.C. 1601–1651, 1701–1706; Pub. L. 101–410, 104 Stat. 890 (28 U.S.C. 2461 note); E.O. 12947, 60 FR 5079; 3 CFR, 1995 Comp., p. 319.

Subpart E—Licenses, Authorizations, and Statements of Licensing Policy

- 2. Revise § 595.513 to read as follows:

§ 595.513 In-kind donations of medicine, medical devices, and medical services.

(a) Effective July 6, 2006, nongovernmental organizations that are U.S. persons are authorized to provide in-kind donations of medicine, medical devices, and medical services to the Palestinian Authority Ministry of Health, provided that such donations are strictly for distribution in the West Bank or Gaza and not intended for resale, and provided further that no payment pursuant to this license may involve a debit to an account of the Palestinian Authority on the books of a U.S. financial institution or to any account blocked pursuant to this part.

(b) For the purposes of this section only, the term medical device has the meaning given the term “device” in section 201 of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 321), including medical supplies, but does not include any item listed on the Commerce Control List in the Export Administration Regulations, 15 CFR part 774, supplement no. 1.

Note to paragraph (b): Nongovernmental organizations that are interested in providing items listed on the Commerce Control List to the Palestinian Authority Ministry of Health must apply for a specific license from the Office of Foreign Assets Control.

PART 597—FOREIGN TERRORIST ORGANIZATIONS SANCTIONS REGULATIONS

- 1. The authority citation for part 597 continues to read as follows:

Authority: 31 U.S.C. 321(b); Pub. L. 101–410, 104 Stat. 890 (28 U.S.C. 2461 note); Pub. L. 104–132, 110 Stat. 1214, 1248–53 (8 U.S.C. 1189, 18 U.S.C. 2339B).

Subpart E—Licenses, Authorizations, and Statements of Licensing Policy

- 2. Revise § 597.511 to read as follows:

§ 597.511 In-kind donations of medicine, medical devices, and medical services.

(a) Effective July 6, 2006, U.S. financial institutions are authorized to conduct all transactions ordinarily incident to the provision by nongovernmental organizations that are U.S. persons of in-kind donations of medicine, medical devices, and medical services to the Palestinian Authority Ministry of Health, provided that such donations are strictly for distribution in the West Bank or Gaza and not intended for resale, and provided further that no payment pursuant to this license may involve a debit to an account of the Palestinian Authority on the books of a U.S. financial institution or to any account blocked pursuant to this part.

(b) For the purposes of this section only, the term medical device has the meaning given the term “device” in section 201 of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 321), including medical supplies, but does not include any item listed on the Commerce Control List in the Export Administration Regulations, 15 CFR part 774, supplement no. 1.

(c) U.S. financial institutions are authorized to conduct all transactions ordinarily incident to the provision by nongovernmental organizations that are U.S. persons of in-kind donations of medical devices listed on the Commerce Control List to the Palestinian Authority Ministry of Health, provided that

(1) Such donation is licensed by OFAC; and

(2) Such donation is authorized under or pursuant to the Export Administration Regulations.

(d) The retention and reporting provisions of § 597.201 shall not apply with respect to transactions authorized by paragraphs (a) and (c) of this section.

Dated: September 6, 2006.

Adam J. Szubin,

Acting Director, Office of Foreign Assets Control.

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 117

[CGD08–06–035]

Drawbridge Operation Regulations; Gulf Intracoastal Waterway, Harvey, LA

AGENCY: Coast Guard, DHS.

ACTION: Notice of temporary deviation from regulations.

SUMMARY: The Commander, Eighth Coast Guard District, has issued a temporary deviation from the regulation governing the operation of the Harvey Canal Railroad Bascule Bridge across the Harvey Canal, mile 0.2 (Gulf Intracoastal Canal, mile 0.2 west of Harvey Lock, near Gretna, Jefferson Parish, Louisiana. This deviation provides for the bridge to remain closed to navigation for 60 consecutive hours to conduct scheduled maintenance to the drawbridge.

DATES: This deviation is effective from 6 p.m. on Friday, October 13, 2006 until 6 a.m. on Monday, October 16, 2006.

ADDRESSES: Materials referred to in this document are available for inspection or copying at the office of the Eighth Coast Guard District, Bridge Administration Branch, Hale Boggs Federal Building, room 1313, 500 Poydras Street, New Orleans, Louisiana 70130–3310 between 7 a.m. and 3 p.m., Monday through Friday, except Federal holidays. The telephone number is (504) 671–2128. The Bridge Administration Branch of the Eighth Coast Guard District maintains the public docket for this temporary deviation.

FOR FURTHER INFORMATION CONTACT: David Frank, Bridge Administration Branch, telephone (504) 671–2129.

SUPPLEMENTARY INFORMATION: The New Orleans and Gulf Coast Railway Company has requested a temporary deviation in order to perform necessary maintenance on the rail line of the Harvey Canal Railroad Bascule Bridge across the Harvey Canal, mile 0.2 (Gulf Intracoastal Canal, mile 0.2 west of Harvey Lock, near Gretna, Jefferson Parish, Louisiana. The maintenance is essential for the continued safe operation of the draw span of the railroad bridge. This temporary deviation will allow the bridge to remain in the closed-to-navigation position from 6 p.m. on Friday, October 13, 2006 until 6 a.m. on Monday, October 16, 2006.

The bridge has a vertical clearance of 9 feet above mean high water in the