

the same relative percentages otherwise determined under paragraph (a) of this section.

**§ 1150.9 Domestic manufacturer or importer assessment.**

Each quarter, FDA will calculate the assessment owed by each domestic manufacturer or importer for that quarter.

(a) *Calculation.* (1) For each class of tobacco products, FDA will calculate the percentage share for each domestic manufacturer and importer by dividing the Federal excise taxes that it paid for the class for the prior quarter by the total excise taxes that all domestic manufacturers and importers paid for the class for that same quarter.

(2) [Reserved]

(3) If the percentage share calculated for a domestic manufacturer or importer in this section, as applicable, is less than 0.0001 percent, the share is excluded from the assessment for that class of tobacco products.

(4) Within each class of tobacco products, the assessment owed by a domestic manufacturer or importer for the quarter is the yearly class allocation, determined as described in § 1150.7, divided by four, multiplied by the domestic manufacturer's or importer's percentage share, truncated to the fourth decimal place, for that class of tobacco products.

(b) *Adjustments.* Annually, FDA will make any necessary adjustments to individual domestic manufacturer or importer assessments if needed to account for any corrections (for example, to include domestic manufacturers or importers that were not included in a relevant assessment calculation).

**§ 1150.11 Notification of assessments.**

(a) *Notification.* No later than 30 calendar days before the end of each fiscal year quarter, FDA will notify each domestic manufacturer and importer of the amount of the quarterly assessment imposed on the domestic manufacturer or importer.

(b) *Content of notification.* The notification under paragraph (a) of this section will include the following:

(1) The amount of the quarterly assessment imposed on the domestic manufacturer or importer and the date that payment of the assessment must be received by FDA;

(2) Class assessment information, including each class' initial percentage share, the reallocation amount (if any) and each class' percentage share after any such reallocation, and the quarterly assessment for each class;

(3) Domestic manufacturer or importer assessment information,

including the domestic manufacturer's or importer's percentage share of each relevant class of tobacco products and invoice amount;

(4) Any adjustments FDA has made under § 1150.9(b);

(5) The manner in which assessments are to be remitted to FDA;

(6) Information about the accrual of interest if a payment is late; and

(7) Information regarding where to send a dispute and when it needs to be sent.

**§ 1150.13 Payment of assessments.**

(a) Payment of an assessment must be received by FDA no later than the last day of each fiscal year quarter.

(b) Payments must be submitted to FDA in U.S. dollars and in the manner specified in the notification.

(c) Except as provided in paragraph (d) of this section, if an assessment is not received by the last day of the fiscal year quarter, FDA will begin assessing interest on the unpaid amount in accordance with 31 U.S.C. 3717.

(d) If FDA does not send the notification described in § 1150.11(a) 30 calendar days before the end of a quarter, no interest will be assessed by FDA under paragraph (c) of this section until 30 calendar days have elapsed from the date FDA sent notification of the amount owed.

(e) If a domestic manufacturer or importer disputes the amount of an assessment, it must still pay the assessment in accordance with paragraphs (a) and (b) of this section.

**§ 1150.15 Disputes.**

(a) A domestic tobacco manufacturer or importer may dispute an FDA assessment. The dispute must include the basis for the dispute, and the dispute must be:

(1) Submitted in writing;

(2) Received by FDA no later than 45 days after the date on the assessment notification;

(3) Legible and in English; and

(4) Sent to the address found on our Web site (<http://www.fda.gov/tobaccoproducts>).

(b) If FDA determines that there was an error related to the assessment and the assessment was too high, FDA will refund the amount assessed in error to the domestic manufacturer or importer.

(c) FDA will provide a dated, written response, and its response will provide information about how to submit a request for further Agency review.

(d) A request for further Agency review under § 10.75 of this chapter may be submitted. Such a request must be submitted in writing by the domestic manufacturer or importer and received

by FDA within 30 days from the date on FDA's response. The request for further Agency review must be legible, in English, and submitted to the address found on our Web site (<http://www.fda.gov/tobaccoproducts>).

**§ 1150.17 Penalties.**

(a) Under section 902(4) of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 387b), a tobacco product is deemed adulterated if the domestic manufacturer or importer of the tobacco product fails to pay a user fee assessed to such manufacturer or importer by the later of the date the assessment is due, 30 days from the date FDA sent notification of the amount owed, or 30 days after final Agency action on a resolution of any dispute as to the amount of the fee.

(b) Under section 902(4) of the Federal Food, Drug, and Cosmetic Act, a tobacco product is deemed adulterated if the domestic manufacturer or importer of the tobacco product fails to report the information required by § 1150.5 to calculate assessments under this part.

(c) The failure to report the information required by § 1150.5 to calculate assessments under this part is a prohibited act under section 301(e) of the Federal Food, Drug, and Cosmetic Act.

(d) Information submitted under § 1150.5 is subject to 18 U.S.C. 1001 and other appropriate civil and criminal statutes.

Dated: July 7, 2014.

**Leslie Kux,**

*Assistant Commissioner for Policy.*

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**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 1**

[TD 9674]

**RIN 1545-BM07**

**Guidelines for the Streamlined Process of Applying for Recognition of Section 501(c)(3) Status**

*Correction*

In rule document 2014-15623 on pages 37630-37632 of the issue of Wednesday, July 2, 2014 make the following correction:

**PART 1—INCOME TAXES**

On page 37631, in the third column, in the 26th line from the bottom,

“§ 1.501(c)(3)” should read  
 “§ 1.501(c)(3)–1T”.

[FR Doc. C1–2014–15623 Filed 7–9–14; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Office of Foreign Assets Control

#### 31 CFR Part 541

#### Zimbabwe Sanctions Regulations

**AGENCY:** Office of Foreign Assets Control, Treasury.

**ACTION:** Final rule.

**SUMMARY:** The Department of the Treasury’s Office of Foreign Assets Control (OFAC) is adopting as final, with changes, the Zimbabwe Sanctions Regulations that previously were published in an interim final rule. These changes primarily amend the Zimbabwe Sanctions Regulations to implement Executive Order 13391 of November 22, 2005, “Blocking Property of Additional Persons Undermining Democratic Processes or Institutions in Zimbabwe,” and Executive Order 13469 of July 25, 2008, “Blocking Property of Additional Persons Undermining Democratic Processes or Institutions in Zimbabwe.”

**DATES:** *Effective:* July 10, 2014.

**FOR FURTHER INFORMATION CONTACT:** Assistant Director for Licensing, tel.: 202/622–2480, Assistant Director for Policy, tel.: 202/622–6746, Assistant Director for Regulatory Affairs, tel.: 202/622–4855, Assistant Director for Sanctions Compliance & Evaluation, tel.: 202/622–2490, OFAC, or Chief Counsel (Foreign Assets Control), tel.: 202/622–2410, Office of the General Counsel, Department of the Treasury (not toll free numbers).

#### SUPPLEMENTARY INFORMATION:

##### Electronic and Facsimile Availability

This document and additional information concerning OFAC are available from OFAC’s Web site ([www.treasury.gov/ofac](http://www.treasury.gov/ofac)). Certain general information pertaining to OFAC’s sanctions programs also is available via facsimile through a 24-hour fax-on-demand service, tel.: 202/622–0077.

##### Background

OFAC originally issued the Zimbabwe Sanctions Regulations, 31 CFR Part 541, on July 29, 2004 (the “Regulations”), as an interim final rule to implement Executive Order 13288 of March 6, 2003, “Blocking Property of Persons Undermining Democratic Processes or Institutions in Zimbabwe” (68 FR 11457, March 10, 2003) (E.O. 13288),

effective at 12:01 eastern standard time on March 7, 2003. In E.O. 13288, the President, invoking the authority of, *inter alia*, the International Emergency Economic Powers Act (50 U.S.C. 1701–1706) (IEEPA), determined that the actions and policies of certain members of the Government of Zimbabwe and other persons to undermine Zimbabwe’s democratic processes or institutions, contributing to the deliberate breakdown in the rule of law in Zimbabwe, to politically motivated violence and intimidation in that country, and to political and economic instability in the southern African region, constitute an unusual and extraordinary threat to the foreign policy of the United States and declared a national emergency to deal with that threat. In E.O. 13288, the President ordered the blocking, with certain exceptions, of all property and interests in property that are in the United States, that come within the United States, or that are or come within the possession or control of United States persons, including their overseas branches, of: (1) The persons listed in the Annex to E.O. 13288; and (2) any person determined by the Secretary of the Treasury, in consultation with the Secretary of State, to be owned or controlled by, or acting or purporting to act directly or indirectly for or on behalf of, any of the persons listed in the Annex to E.O. 13288. The property and interests in property of these persons may not be transferred, paid, exported, withdrawn, or otherwise dealt in.

OFAC is adopting as a final rule the interim final rule originally issued on July 29, 2004 (69 FR 45246), with changes to implement two more recent Executive orders and update the Regulations as set forth below.

On November 22, 2005, the President, invoking the authority of, *inter alia*, IEEPA, issued Executive Order 13391 (70 FR 71201, November 25, 2005) (E.O. 13391), effective at 12:01 a.m. eastern standard time on November 23, 2005. In E.O. 13391, the President took additional steps with respect to the continued actions and policies of certain persons who undermine Zimbabwe’s democratic processes or institutions and with respect to the national emergency described and declared in E.O. 13288.

Section 1 of E.O. 13391 provides that the Annex to E.O. 13288, which contained the names of 77 individuals, is replaced and superseded in its entirety by the Annex to E.O. 13391, containing the names of 128 individuals and 33 entities.

Section 2 of E.O. 13391 amends E.O. 13288 by renumbering section 6 of E.O.

13288 as section 8, and by replacing sections 1 through 5 of E.O. 13288 with new sections 1 through 7. New section 1(a) of E.O. 13288, as amended by E.O. 13391 (amended E.O. 13288) blocks, with certain exceptions, all property and interests in property that are in the United States, that come within the United States, or that are or come within the possession or control of United States persons, including their overseas branches, of: (1) The persons listed in the Annex to amended E.O. 13288; and (2) any person determined by the Secretary of the Treasury, in consultation with the Secretary of State: (i) To have engaged in actions or policies to undermine Zimbabwe’s democratic processes or institutions; (ii) to have materially assisted, sponsored, or provided financial, material, or technological support for, or goods or services in support of, such actions or policies or any person whose property and interests in property are blocked pursuant to amended E.O. 13288; (iii) to be or have been an immediate family member of any person whose property and interests in property are blocked pursuant to amended E.O. 13288; or (iv) to be owned or controlled by, or acting or purporting to act for or on behalf of, directly or indirectly, any person whose property and interests in property are blocked pursuant to amended E.O. 13288. The property and interests in property of these persons may not be transferred, paid, exported, withdrawn, or otherwise dealt in.

In new section 1(b) of amended E.O. 13288, the President determined that the making of donations of certain articles, such as food, clothing, and medicine, intended to be used to relieve human suffering, as specified in section 203(b)(2) of IEEPA (50 U.S.C. 1702(b)(2)), by, to, or for the benefit of any person whose property and interests in property are blocked pursuant to amended E.O. 13288, would seriously impair his ability to deal with the national emergency declared in E.O. 13288. The President, therefore, prohibited the donation of such items unless authorized by OFAC.

New section 1(c) of amended E.O. 13288 replaces old section 2(a) and provides that the prohibition on any transaction or dealing in blocked property or interests in property includes, but is not limited to, the making of any contribution or provision of funds, goods, or services by, to, or for the benefit of any person whose property and interests in property are blocked pursuant to amended E.O. 13288, and the receipt of any contribution or provision of funds, goods, or services from any such person.