

## DEPARTMENT OF HOMELAND SECURITY

### U.S. Customs and Border Protection

## DEPARTMENT OF THE TREASURY

### 19 CFR Part 24

[CBP Dec. 24–05; Docket No. USCBP–2018–0033]

RIN 1515–AE39

### Refund of Alcohol Excise Tax

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

**ACTION:** Final rule.

**SUMMARY:** This document adopts as a final rule, with no changes, interim amendments to the U.S. Customs and Border Protection (CBP) regulations that were published in the **Federal Register** on December 30, 2022, as CBP Decision 22–26. Pursuant to these changes, the responsibility for administering refunds, reduced tax rates, and tax credits on imported alcohol moved from CBP to the U.S. Department of the Treasury, on January 1, 2023.

**DATES:** This rule is effective as of March 6, 2024.

**FOR FURTHER INFORMATION CONTACT:** Kellee Gross, Branch Chief, Trade Processes Branch, Office of Trade, 202–815–1699, [kellee.m.gross@cbp.dhs.gov](mailto:kellee.m.gross@cbp.dhs.gov).

#### SUPPLEMENTARY INFORMATION:

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#### I. Background

Sections 13801–13808 of the Tax Cuts and Jobs Act of 2017 (Pub. L. 115–97), signed December 22, 2017, commonly referred to as the Craft Beverage Modernization Act (CBMA), amended the Internal Revenue Code for two calendar years with respect to the tax treatment of imported alcohol, including beer, wine, and distilled spirits. The CBMA authorized reduced tax rates and tax credits for imported alcohol and permitted the refund of taxes paid prior to assigning a reduced tax rate or tax credit. On August 16, 2018, U.S. Customs and Border Protection (CBP) published an interim final rule, CBP Decision (CBP Dec.) 18–09, in the **Federal Register** (83 FR

40675), updating the language of title 19 of the Code of Federal Regulations (CFR) to implement the CBMA and make other technical changes to 19 CFR part 24.

On December 19, 2019, the Further Consolidated Appropriations Act was signed, which extended the relevant provisions of the CBMA through calendar year 2020. See Public Law 116–94. On December 27, 2020, the Taxpayer Certainty and Disaster Tax Relief Act of 2020 (Tax Relief Act) was enacted. See Public Law 116–260, Division EE, sections 106–110. The Tax Relief Act amended and made permanent the CBMA, and directed the Secretary of the Treasury to implement and administer amended provisions concerning imported alcohol, in coordination with CBP. This authority was subsequently delegated to the Alcohol and Tobacco Tax and Trade Bureau (TTB). The relevant provisions of the Tax Relief Act became effective on January 1, 2023.

On December 30, 2022, CBP published an interim final rule, CBP Dec. 22–26, in the **Federal Register** (87 FR 80442) to update the regulations issued in CBP Dec. 18–09, to reflect the transfer of authority for administration of the CBMA import refund program to TTB, and to direct the public to the relevant TTB regulations regarding refunds administered by TTB, in 27 CFR parts 27 and 70. Specifically, the interim final rule amended section 24.36 of title 19 of the Code of Federal Regulations (19 CFR 24.36). CBP Dec. 22–26 provided for the submission of comments from December 30, 2022, to March 2, 2023. No comments were received.

#### II. Conclusion

CBP is adopting as final the interim rule, CBP Dec. 22–26, published in the **Federal Register** (87 FR 80442) on December 30, 2022, without changes.

#### III. Statutory and Regulatory Requirements

##### A. Executive Orders 13563, 12866, and 14094

Executive Orders 13563 and 12866 direct agencies to assess the costs and benefits of available regulatory alternatives and, if regulation is necessary, to select regulatory approaches that maximize net benefits (including potential economic, environmental, public health and safety effects, distributive impacts, and equity). Executive Order 13563 emphasizes the importance of quantifying both costs and benefits, of reducing costs, of harmonizing rules, and of promoting flexibility. This final

rule is not a “significant regulatory action,” under section 3(f) of Executive Order 12866, as amended by Executive Order 14094. Accordingly, the Office of Management and Budget (OMB) has not reviewed this regulation.

##### B. Regulatory Flexibility Act

The Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*), as amended by the Small Business Regulatory Enforcement and Fairness Act of 1996, requires an agency to prepare and make available to the public a regulatory flexibility analysis that describes the effect of a proposed rule on small entities (*i.e.*, small businesses, small organizations, and small governmental jurisdictions) when the agency is required to publish a general notice of proposed rulemaking for a rule. Since a general notice of proposed rulemaking is not necessary for this final rule, CBP is not required to prepare a regulatory flexibility analysis for this final rule.

##### C. Paperwork Reduction Act

The provisions of the Paperwork Reduction Act of 1995, 44 U.S.C. Chapter 35, and its implementing regulations, 5 CFR part 1320, do not apply to this final rule, because this final rule does not trigger any new or revised recordkeeping or reporting.

#### IV. Signing Authority

This final rule is being issued by CBP in accordance with section 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 the Secretary’s delegate) to approve regulations related to certain customs revenue functions. The Senior Official Performing the Duties of the Commissioner Troy A. Miller, having reviewed and approved this document, has delegated the authority to electronically sign the document to the Director (or Acting Director, if applicable) of the Regulations and Disclosure Law Division of CBP, for purposes of publication in the **Federal Register**.

#### Amendments to the Regulations

##### List of Subjects in 19 CFR Part 24

Accounting, Claims, Harbors, Reporting and recordkeeping requirements, Taxes.

#### PART 24—CUSTOMS FINANCIAL AND ACCOUNTING PROCEDURE

■ Accordingly, the interim final rule amending part 24 of title 19 of the Code of Federal Regulations (19 CFR part 24), which was published in the **Federal Register** at 87 FR 80442 on December

30, 2022 (CBP Dec. 22–26), is adopted as final, without change.

**Robert F. Altneu,**

*Director, Regulations & Disclosure Law Division, Regulations & Rulings, Office of Trade, U.S. Customs and Border Protection.*

**Aviva R. Aron-Dine,**

*Acting Assistant Secretary of the Treasury for Tax Policy.*

[FR Doc. 2024–04711 Filed 3–5–24; 8:45 am]

**BILLING CODE 9111–14–P**

**DEPARTMENT OF HEALTH AND HUMAN SERVICES**

**Food and Drug Administration**

**21 CFR Part 14**

[Docket No. FDA–2024–N–0826]

**Advisory Committee; Genetic Metabolic Diseases Advisory Committee; Addition to List of Standing Committees**

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

**ACTION:** Final rule.

**SUMMARY:** The Food and Drug Administration (FDA or Agency) is amending the standing advisory committee regulations to add the establishment of the Genetic Metabolic Diseases Advisory Committee (GeMDAC or the Committee) to the list of standing committees.

**DATES:** This rule is effective March 6, 2024.

**FOR FURTHER INFORMATION CONTACT:** Moon Choi, Center for Drugs Evaluation and Research, Food and Drug Administration, 10903 New Hampshire Ave., Bldg. 31, Rm. 2417, Silver Spring, MD 20993, 301–796–2894, [GeMDAC@fda.hhs.gov](mailto:GeMDAC@fda.hhs.gov).

**SUPPLEMENTARY INFORMATION:** The Committee was established on December 12, 2023, and notice of establishment was published in the *Federal Register* on December 13, 2023 (88 FR 86344).

The Committee reviews and evaluates data on the safety and effectiveness of marketed and investigational human drug and biologic products for use in the treatment of genetic metabolic diseases and makes appropriate recommendations to the Commissioner of Food and Drugs (the Commissioner).

The Committee shall consist of a core of nine voting members, including the Chair. Members and the Chair are selected by the Commissioner or designee from among authorities knowledgeable in the fields of medical

genetics, manifestations of inborn errors of metabolism, small population trial design, translational science, pediatrics, epidemiology, or statistics and related specialties. Members will be invited to serve for overlapping terms of up to 4 years. Non-Federal members of this Committee will serve either as special government employees or non-voting representatives. Federal members will serve as regular government employees or ex 1652fficious. The core of voting members may include one technically qualified member, selected by the Commissioner or designee, who is identified with consumer interests and is recommended by either a consortium of consumer-oriented organizations or other interested persons. In addition to the voting members, the Committee may include one non-voting representative member who is identified with industry interests. There may also be an alternate industry representative.

The Committee name and function have been established with the establishment of the Committee charter. The change became effective December 12, 2023. Therefore, the Agency is amending § 14.100 (21 CFR 14.100) to add the Committee name and function to its current list as set forth in the regulatory text of this document.

Under 5 U.S.C. 553(b)(4)(B) and (d) and 21 CFR 10.40(d) and ©, the Agency finds good cause to dispense with notice and public comment procedures and to proceed to an immediate effective date on this rule.

Notice and public comment and a delayed effective date are unnecessary and are not in the public interest as this final rule is merely codifying the addition of the name and function of the GeMDAC to the list of standing FDA advisory committees. The establishment of the Committee is already effective, and the name and function that will be added to § 14.100 reflect the Committee charter. The Agency is amending § 14.100(c)(18) as set forth in the regulatory text of this document.

**List of Subjects in 21 CFR Part 14**

Administrative practice and procedure, Advisory committees, Color additives, Drugs, Radiation protection.

Therefore, under the Federal Food, Drug, and Cosmetic Act and under authority delegated to the Commissioner of Food and Drugs, 21 CFR part 14 is amended as follows:

**PART 14—PUBLIC HEARING BEFORE A PUBLIC ADVISORY COMMITTEE**

■ 1. The authority citation for part 14 continues to read as follows:

**Authority:** 5 U.S.C. 1001 *et seq.*; 15 U.S.C. 1451–1461; 21 U.S.C. 41–50, 141–149, 321–394, 467f, 679, 821, 1034; 28 U.S.C. 2112; 42 U.S.C. 201, 262, 263b, 264, 284m, 284m–1; Pub. L. 107–109, 115 Stat. 1419.

■ 2. Section 14.100 is amended by adding paragraph (c)(18) to read as follows:

**§ 14.100 List of standing advisory committees.**

\* \* \* \* \*

(c) \* \* \*  
(18) *Genetic Metabolic Diseases Advisory Committee.*

(i) Date Established: December 12, 2023.

(ii) Function: Reviews and evaluates data on the safety and effectiveness of marketed and investigational human drug and biologic products for use in the treatment of genetic metabolic diseases and makes appropriate recommendations to the Commissioner of Food and Drugs.

\* \* \* \* \*

Dated: March 1, 2024.

**Lauren K. Roth,**

*Associate Commissioner for Policy.*

[FR Doc. 2024–04751 Filed 3–5–24; 8:45 am]

**BILLING CODE 4164–01–P**

**DEPARTMENT OF TRANSPORTATION**

**Great Lakes St. Lawrence Seaway Development Corporation**

**33 CFR Part 401**

**RIN 2135–AA55**

**Seaway Regulations and Rules: Periodic Update, Various Categories**

**AGENCY:** Great Lakes St. Lawrence Seaway Development Corporation, DOT.

**ACTION:** Final rule.

**SUMMARY:** The Great Lakes St. Lawrence Seaway Development Corporation (GLS) and the St. Lawrence Seaway Management Corporation (SLSMC) of Canada, under international agreement, jointly publish and presently administer the St. Lawrence Seaway Regulations and Rules (Practices and Procedures in Canada) in their respective jurisdictions. Under agreement with the SLSMC, the GLS is amending the joint regulations by updating the regulations and rules in various categories. These changes are to clarify existing requirements in the regulations.

**DATES:** This rule is effective on March 22, 2024.

**ADDRESSES:** *Docket:* For access to the docket to read background documents or comments received, go to <https://>