

## DEPARTMENT OF HEALTH AND HUMAN SERVICES

### Food and Drug Administration

#### 21 CFR Part 73

[Docket No. FDA-2012-C-0224]

#### Listing of Color Additives Exempt From Certification; Mica-Based Pearlescent Pigments; Confirmation of Effective Date

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

**ACTION:** Final rule; confirmation of effective date.

**SUMMARY:** The Food and Drug Administration (FDA or we) is confirming the effective date of July 15, 2013, for the final rule that appeared in the *Federal Register* of June 12, 2013 (78 FR 35115). The final rule amended the color additive regulations to provide for the safe use of mica-based pearlescent pigments prepared from titanium dioxide and mica as color additives in distilled spirits containing not less than 18 percent and not more than 23 percent alcohol by volume but not including distilled spirits mixtures containing more than 5 percent wine on a proof gallon basis.

**DATES:** *Effective date confirmed:* July 15, 2013.

**FOR FURTHER INFORMATION CONTACT:** Raphael A. Davy, Center for Food Safety and Applied Nutrition (HFS-265), Food and Drug Administration, 5100 Paint Branch Pkwy., College Park, MD 20740-3835, 240-402-1272.

**SUPPLEMENTARY INFORMATION:** In the *Federal Register* of June 12, 2013 (78 FR 35115), we amended the color additive regulations in § 73.350 (21 CFR 73.350) to provide for the safe use of mica-based pearlescent pigments prepared from titanium dioxide and mica as color additives in distilled spirits containing not less than 18 percent and not more than 23 percent alcohol by volume but not including distilled spirits mixtures containing more than 5 percent wine on a proof gallon basis.

We gave interested persons until July 12, 2013, to file objections or requests for a hearing. We received no objections or requests for a hearing on the final rule. Therefore, we find that the effective date of the final rule that published in the *Federal Register* of June 12, 2013, should be confirmed.

#### List of Subjects in 21 CFR Part 73

Color additives, Cosmetics, Drugs, Foods, Medical devices.

Therefore, under the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 321,

341, 342, 343, 348, 351, 352, 355, 361, 362, 371, 379e) and under authority delegated to the Commissioner of Food and Drugs, and redelegated to the Director, Office of Food Additive Safety, we are giving notice that no objections or requests for a hearing were filed in response to the June 12, 2013, final rule. Accordingly, the amendments issued thereby became effective July 15, 2013.

Dated: August 28, 2013.

**Susan M. Bernard,**

*Director, Office of Regulations, Policy and Social Sciences, Center for Food Safety and Applied Nutrition.*

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**BILLING CODE 4160-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Parts 1 and 48

[TD 9637]

RIN 1545-BK27

#### Modification of Treasury Regulations Pursuant to Section 939A of the Dodd-Frank Wall Street Reform and Consumer Protection Act

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

**ACTION:** Final regulations and removal of temporary regulations.

**SUMMARY:** This document contains final regulations that remove any reference to, or requirement of reliance on, “credit ratings” in regulations under the Internal Revenue Code (Code) and provides substitute standards of credit-worthiness where appropriate. This action is required by the Dodd-Frank Wall Street Reform and Consumer Protection Act. These regulations affect persons subject to various provisions of the Code.

**DATES:** *Effective Date:* These regulations are effective on September 6, 2013.

*Applicability Dates:* For dates of applicability, see §§ 1.150-1(a)(4), 1.171-1 (f), 1.197-2(b)(7), 1.249-1(f)(3), 1.475(a)-4(d)(4), 1.860G-2(g)(3), 1.1001-3(d), (e), and (g), and 48.4101-1(l)(5).

**FOR FURTHER INFORMATION CONTACT:** Arturo Estrada, (202) 622-3900 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

Section 939A(a) of the Dodd-Frank Wall Street Reform and Consumer Protection Act, Public Law 111-203 (124 Stat. 1376 (2010)) (the “Dodd-

Frank Act”), requires each Federal agency to review its regulations that require the use of an assessment of credit-worthiness of a security or money market instrument, and to review any references or requirements in its regulations regarding credit ratings. Section 939A(b) directs each agency to modify any regulation identified in the review required under section 939A(a) by removing any reference to, or requirement of reliance on, credit ratings and substituting a standard of credit-worthiness that the agency deems appropriate. Numerous provisions under the Internal Revenue Code (Code) are affected.

These regulations amend the Income Tax Regulations (26 CFR part 1) under sections 150, 171, 197, 249, 475, 860G, and 1001 of the Code (the existing regulations). These sections were added to the Code during different years to serve different purposes. These regulations also amend the Manufacturers and Retailers Excise Tax Regulations (26 CFR part 48) under section 4101, which provides registration requirements related to Federal fuel taxes.

On July 6, 2011, temporary regulations (TD 9533) under sections 150, 171, 197, 249, 475, 860G, and 1001 of the Code were published in the *Federal Register* (76 FR 39278) that modify or eliminate the reference to credit ratings in the relevant regulations. Additional temporary regulations (26 CFR part 48) under section 4101 were published as part of TD 9533. A notice of proposed rulemaking (REG-118809-11) cross-referencing the temporary regulations was published in the *Federal Register* the same day (76 FR 39341). No written comments responding to the notice of proposed rulemaking were received. No public hearing was requested or held. The regulations are adopted as proposed without substantive changes.

#### Explanation of Provisions

These regulations remove references to “credit ratings” and “credit agencies” or functionally similar terms in the existing regulations. Some changes involve simple word deletions or substitutions. Others reflect the revision of one or more sentences to remove the credit rating references. Where appropriate, substitute standards of credit-worthiness replace the prior references to credit ratings, credit agencies, or functionally similar terms. Language revisions serve solely to remove the references prohibited by section 939A of the Dodd-Frank Act and no additional changes to the existing regulations are intended.