

(2) A description of the sale, including:

- (i) The identity of the parties;
- (ii) The dates of commencement and anticipated termination of the sale;
- (iii) The estimated total and daily quantities (in MMBtu's) of natural gas; and
- (iv) The rate to be charged;

(3) A computation showing the methodology for determining the weighted average acquisition cost of natural gas under this subpart;

(4) A computation showing the methodology used to determine any unit cost difference between the weighted average acquisition cost used for billing period purposes and actual cost for the same billing period;

(5) A computation showing the methodology to be employed for arriving at the rate charged to recover the cost of gathering, treating, processing, transporting and delivering the natural gas associated with the sale;

(6) Computation of an adjustment, if any, under § 284.165(b), including:

(i) The basis for attributing certain additional acquisitions of natural gas to a sale pursuant to this subpart;

(ii) The identity of the existing contract under which the additional acquisitions are made and the price (per MMBtu) of natural gas purchased under the contract; and

(iii) Each point of delivery of additional acquisitions of natural gas to the intrastate pipeline; and

(7) An affidavit that service pursuant to the sale is subject to interruption to the extent that natural gas subject to the sale under this subpart is required to enable the intrastate pipeline involved to provide adequate service to its customers at the time of the sale.

(b) *Subsequent report.* If any significant change occurs with respect to the information filed under paragraph (a) of this section, the intrastate pipeline shall file with the Commission and the appropriate state regulatory agency, under oath, appropriate amendments to its initial report, signed by a senior official of the company.

(c) *Extension report.* Not less than 90 days prior to the expiration of a contract for the sale of natural gas pursuant to this subpart, an intrastate pipeline seeking to extend the sale beyond the initial two-year period or any period of extension shall file with the Commission and the appropriate state regulatory agency an extension report signed by a senior official of the company, under oath, stating:

(1) Current information with respect to any matters required to be reported under paragraph (a) of this section; and

(2) The proposed terms of the extension.

(d) *Final report.* Within 60 days after the termination of any sale or extension under this subpart, the interstate pipeline or local distribution company served by an interstate pipeline which purchased natural gas pursuant to this subpart shall file with the Commission and the appropriate state regulatory agency, under oath, a final report signed by a senior official of the company, stating:

(1) The actual quantities of natural gas purchased, on a monthly and total basis;

(2) The actual rate paid (per MMBtu) for each month and the total amount paid; and

(3) The points of delivery.

[FR Doc. 79-6856 Filed 3-6-79; 8:45 am]

[4810-22-M]

Title 19—Customs Duties

CHAPTER I—UNITED STATES CUSTOMS SERVICE, DEPARTMENT OF THE TREASURY

[T.D. 79-79]

PART 141—ENTRY OF MERCHANDISE

Documents and Information Required To Be Filed at the Time of Entry of Certain Articles of Steel

AGENCY: U.S. Customs Service, Department of the Treasury.

ACTION: Final rule.

SUMMARY: This document amends the Customs Regulations relating to the Special Summary Steel Invoice (SSSI), Customs Form 5520, which presently must be presented to Customs at the time of entry for each shipment of certain articles of steel having an aggregate purchase price over \$2,500. The amendment modifies the present SSSI to require the name of the producer in every case and the sales price to the first unrelated purchaser in the United States when the seller (exporter) is related to the importer, and relaxes existing minimum monetary reporting requirements.

This document also modifies existing instructions for preparation of the SSSI relating to freight charges incurred after importation of the merchandise into the United States, the submission of information concerning commissions, and the identity of the importer. This additional information provided on the SSSI will be used in connection with the administration of the trigger price mechanism (TPM) under the Antidumping Act, 1921, as amended.

EFFECTIVE DATE: The revised SSSI must be presented at the time of entry

for each shipment of steel mill products exported on or after May 7, 1979.

FOR FURTHER INFORMATION CONTACT:

Frank R. Brennan, Office of Operations, U.S. Customs Service, Washington, D.C. 20229 (202-566-8235); Theodore Hume, Office of the Chief Counsel, U.S. Customs Service, Washington, D.C. 20220 (202-566-5476).

SUPPLEMENTARY INFORMATION:

BACKGROUND

On October 16, 1978, notice was published in the FEDERAL REGISTER (43 FR 47543) of a proposal to amend § 141.89(b)(1), Customs Regulations (19 CFR 141.89(b)(1)), relating to the SSSI which must be presented at the time of entry for each shipment of certain articles of steel having an aggregate purchase price over \$2,500.

The information provided on the SSSI is used in connection with the Treasury Department's ("Department") trigger price mechanism (TPM) which was announced in the FEDERAL REGISTER on December 30, 1977 (42 FR 65214). Final regulations requiring presentation of the SSSI to the Customs Service (Customs) were adopted by a document published in the FEDERAL REGISTER on February 13, 1978 (43 FR 6065) as T.D. 78-53.

Under the TPM, the invoice prices of importations of steel mill products are monitored by comparing them to "trigger" prices established by the Department on the basis of its best estimate of the costs of producing—and delivering to the United States—steel mill products by the world's most efficient steel industry. Imports of these products are monitored to determine whether investigations under the Anti-dumping Act, 1921, as amended, would be appropriate.

The amendments to § 141.89(b)(1), Customs Regulations, and to the instructions for preparation of the SSSI contained in this document are intended to address a number of problems which have arisen since the implementation of the TPM and adoption of the SSSI. In certain cases, information presently required is not being provided, and in some cases, additional information is needed to administer the TPM effectively. Specific areas in which new information will be required concern (1) identification of producers; (2) the sales price to the first unrelated purchaser, if available at the time of entry, when the seller and importer are related; (3) freight charges incurred after the merchandise is imported into the United States; (4) commissions paid or allowed; and (5) name of the importer.

The principal changes effected by these amendments require the identi-

fication of the producer and, in certain related party transactions, the sales price to the first unrelated purchaser in the United States. In this regard, the proposed amendments to § 141.89(b)(1) have been modified to take account of comments received. The proposal to require ex-mill and subsequent sales prices has been limited considerably. As amended, § 141.89(b)(1), provides that when the importer and seller are related within the meaning of 19 U.S.C. 166, the importer shall provide evidence of the sales price to the first unrelated purchaser in the United States if that price is available at the time of entry. This information must be provided whenever the resale contract has been concluded before the time of entry. Failure to provide this information will constitute incomplete submission of the SSSI, and the entry is subject to rejection by Customs. If the resale price is not known at the time of entry because, for example, the merchandise is entering inventory, new procedures to track resales will be adopted, including audits of inventories and additional reporting methods. If the seller and importer are not related parties, their international transaction price will continue to be compared to trigger prices.

Written comments on the proposed amendments were invited from all interested persons to be received on or before November 15, 1978. Many comments were received in response to that notice. As mentioned above and more fully explained below, the final rule has been modified to take account of these comments.

This document also will amend § 141.89(b)(1) to relax the reporting requirement by increasing the minimum monetary reporting level. Presently, the SSSI must be presented to Customs at the time of entry for each shipment of certain articles of steel having an aggregate purchase price over \$2,500. The amendment will increase the monetary level so the SSSI will be required at the time of entry for each shipment of certain articles of steel having an aggregate purchase price of \$10,000 or over, except for importations from contiguous countries where the SSSI will be required for articles having an aggregate purchase price of \$5,000 or over. This amendment was not discussed in the November 15, 1978 notice but because it relaxes an existing requirement, opportunity for public comment is considered to be unnecessary.

DISCUSSION OF MAJOR COMMENTS

USE OF EX-MILL PRICE INFORMATION WOULD SERIOUSLY PREJUDICE NON-MILL-RELATED SELLERS/IMPORTERS

A number of commenters, representing generally the interests of the non-mill-related sellers/importers, claim that the proposal to monitor the ex-mill and subsequent sales prices would seriously disrupt the competitive relationship between mill-related and non-mill-related sellers/importers. These commenters argue that the relevant price under the TPM is the price in the first arm's-length transaction in the United States. Accordingly, the commenters contend that when the seller and importer are related, the Department should look to the sale to the first unrelated purchaser in the United States to determine whether the sale has been made at or above the trigger price, including the costs of the related party importer.

The alleged effect on the competitive relationship between mill-related and non-mill-related sellers/importers has caused the Department to consider whether the present policy of looking only to resale prices would provide an adequate basis for dealing with possible evasion problems in connection with reporting information necessary to administer the TPM. It appears that when resale price information is provided at the time of entry, Customs can monitor the transactions effectively to ensure that resales are at or above trigger prices plus the costs of the importer. However, in many cases, the sales price to the first unrelated purchaser is not provided to Customs at the time of entry, even though the contract of sale has been concluded before entry in the great majority of related party sales.

The Department, therefore, has decided to modify its proposal with respect to the reporting of ex-mill and subsequent sales prices. The invoice price currently provided in sales by a seller to an unrelated importer will be sufficient to monitor the transactions. However, when the seller is related to the importer, the sales price to the first unrelated purchaser must be provided if that price is known at the time of entry. The importer shall complete the resale portion of the SSSI if the sale occurred after exportation. The importer shall complete section 31 of the SSSI whether or not the sale occurred after exportation and shall sign the SSSI.

This change in the Department's proposal should meet the concerns expressed by non-mill-related sellers/importers because it would affect equally all sellers selling to related parties, whether or not mill-related. The possible evasion problems cited in the Department's notice also will be ad-

ressed because experience with the TPM to date indicates that most shipments of steel that are imported in related party transactions have been resold in back-to-back sales before the entry of the merchandise. The availability of this resale price information at the time of entry will permit the comparison to trigger prices to be made immediately and thereby will facilitate the monitoring process under the TPM.

There are, however, circumstances in which the resale price information is not available at the time of entry. This occurs when imported merchandise has been purchased for inventory or to be converted into another product by the related party importer. In those cases, the Department will consider an international transaction price (intracompany price) which is below the trigger price as an appropriate circumstance in which to consider the initiation of an antidumping proceeding. If an antidumping investigation is initiated, respondents will be required to show, where appropriate, that resales are at or above fair value—not trigger price. In addition, when the international transaction price is at or above trigger price, the Department will continue to seek eventual resale price data. Special audits currently are being conducted of selected importers to verify, in part, that sales from inventory are at or above trigger prices, including the importers' costs. These audits may be used by the Department to consider further measures if the information developed indicates that further measures may be necessary.

PURCHASE PRICE OR EX-MILL PRICE IS NOT AVAILABLE OR WOULD INVOLVE THE DISCLOSURE OF CONFIDENTIAL BUSINESS INFORMATION

Some commenters assert that the foreign purchase price is not available to sellers in circumstances in which steel is bought and sold through middlemen. In addition, these commenters and others claim that identifying the source of the merchandise would result in the disclosure of confidential business information.

The Department is of the opinion that, as a minimum, the seller be required to identify the producer in all cases to assist in determining, with respect to sales below trigger prices, whether there are sales below fair value, that is, below the foreign market sales price of the producers of the merchandise. Because the identity of the producer is critical to the effective operation of the TPM, the problems posed in a small number of instances do not appear to merit a change in this requirement. However, if the seller considers that disclosure of the name of the producer would

reveal confidential business information, instead of identifying the producer on the SSSI, he may furnish the name of the producer directly to Customs Headquarters by certified mail, together with a statement of the reasons why he believes the name should not be disclosed, and enter the number of the certified mail receipt in section 6 of the SSSI. The name and statement shall be directed to the U.S. Customs Service, Attention: O.D.A., 1301 Constitution Avenue, N.W., Room 4120, Washington, D.C. 20229. If Customs agrees that disclosure of the name of the producer would reveal confidential business information, the name will be protected from disclosure.

The Department's decision to amend its proposal to require only the resale price date in related party transactions should eliminate any problem of confidentiality or availability raised by the disclosure of price data. As stated above, when the resale price is not available at the time of entry, the Department will use other means to monitor the resale price.

If in the course of its monitoring (including audits), the Department finds that a U.S. consumer of steel is using a foreign buying agent to avoid a direct sale from the foreign mill to that consumer so that the related firms, viewed as a whole, are acquiring steel below applicable trigger prices, the Department will consider the ex-mill price as the proper basis for comparison to the trigger price. That is consistent with prior practice in antidumping cases.

COMMISSIONS

In response to a number of commenters, the instructions for completing the SSSI have been amended to clarify requirements with respect to reporting commissions. The Department's policy with respect to commissions paid by a foreign seller to an unrelated importer will not change. When the foreign seller is unrelated to the importer, a commission paid to the importer will be treated as a reduction in the invoice price, and an adjustment in the amount of the commission will be made in the invoice price before a comparison is made to the trigger price.

The treatment of commissions in sales by a seller to a related importer will vary depending upon the availability at the time of entry of the resale price to the first unrelated purchaser. If the resale price information is available at the time of entry, Customs will monitor that sale to determine if it is at or above the applicable trigger price, and the commission paid by the seller to its related importer will be disregarded. However, if the resale price information is not available at

the time of entry, the Department will monitor the international transaction price and will deduct any commissions paid to the related importer before a comparison is made to the trigger price. If the resulting comparison indicates a sale below the trigger price, the Department will consider the initiation of an antidumping proceeding.

MONETARY REPORTING LEVEL

Presently, the SSSI must be presented to Customs at the time of entry for each shipment of certain articles of steel having an aggregate purchase price over \$2,500. Upon review it has been concluded that the minimum reporting requirement could be relaxed and the objectives of the TPM could still be met effectively if the minimum monetary reporting level were increased. Accordingly, the amendment would increase the monetary level so the SSSI would be required at the time of entry for each shipment of certain articles of steel having an aggregate purchase price of \$10,000 or over, except for importations from contiguous countries where the SSSI would be required for articles having an aggregate purchase price of \$5,000 or over.

EDITORIAL CHANGES

Certain non-substantive changes also have been made to the SSSI. The items have been renumbered. Check-off blocks have been added to section 8 to indicate whether the importer is the importer of record. The separate items for reporting the width and length of steel mill products have been eliminated. Width and length have been given code numbers along with the other extras. These code numbers are found in section 4 in the SSSI. Width and length extras now will be reported by code number in section 18a. The price will be placed in section 18b. The section for mill price has been deleted and resale price substituted. Sections 29 and 30 for duty and selling expenses and processing have been added. Further, check-off blocks have been added to section 31 for the importer to indicate whether the merchandise has been resold.

SPECIAL SUMMARY STEEL INVOICE

Copies of the amended Special Summary Steel Invoice (SSSI), designated as Customs Form 5520, may be obtained from any district director of Customs or through any U.S. Embassy or Consulate. Copies also may be printed privately or by facsimile if they are identical in contents and size and not inferior in paper quality to the form available from U.S. Government sources. A copy of the SSSI, as revised, and instructions for its use are set forth below:

22-C]

DEPARTMENT OF THE TREASURY
UNITED STATES CUSTOMS SERVICE

SPECIAL SUMMARY STEEL INVOICE

FORM APPROVED
O. M. B. No. 48-R0847

1. SELLER: 2. DOCUMENT NO. 3. INVOICE NO. AND DATE 4. CODES FOR COLUMN 18

5. REFERENCES
7. BUYER

6. PRODUCER IF OTHER THAN SELLER (Name and Address)

8. IMPORTER

Importer of
Record?☐ Yes
☐ No

9. ORIGIN OF GOODS

10. DATE PRICE 11. CURRENCY & RATE
(If fixed or Agreed)

12. TERMS OF SALE, PAYMENTS AND DISCOUNTS

13. MARKS AND NUMBERS	14. AISI Category	15. DESCRIPTION OF GOODS (INCLUDE SPECIFICATIONS)	16. QUANTITY	17. BASE PRICE	18. EXTRAS		19. UNIT PRICE		20. INVOICE TOTALS
					a. code	b. price	a. home mkt	b. Invoice c. resale	

21. ☐ If the production of these goods involved furnishing goods or services to the seller (e.g., assist such as dies, molds, engineering work) and the value is not included in the invoice price, check Box 21 and explain above.

22. DECLARATION OF SELLER/SHIPPER (FOR AGENT)

I declare:

(A) ☐ If there are any commissions, rebates, drawbacks, or bounties allowed upon exportation of goods, I have checked Box (A) and itemized separately above.

I further declare that there is no other invoice differing from this one (unless otherwise described above) and that all statements contained in this invoice and declaration are true and correct.

31. DECLARATION OF IMPORTER (When providing information)

Merchandise ☐ has ☐ has not been resold as of this date.

IMPORTER SIGNATURE: X

DATE:

29. DUTY

30. SELLING EXPENSES & PROCESSING

23. PACKING COSTS

24. COSTS TO POINT OF EXPORTATION

OCEAN, AIR, OR FREIGHT

25. INSURANCE COSTS

26. FREIGHT FROM U.S. POINT OF IMPORTATION

27. U.S. POINT OF IMPORTATION

28. COSTS (Specify)

Previous editions are obsolete

Customs Form 5520 (1-18-79)

[4810-01-M]

INSTRUCTIONS FOR PREPARATION OF SPECIAL SUMMARY STEEL INVOICE

(Required for each shipment of certain articles of steel valued at \$10,000 or over or, if from a contiguous country, valued at \$5,000 or over)

NOTE.—Where this summary invoice covers several types of merchandise priced in different ways, each should be shown separately. Prepare in duplicate. Continuation sheets may be used.

The numbered items which follow correspond to the section numbers on the Special Summary Steel Invoice.

1. **SELLER:** Give the name and address (city and country) of the seller of the goods. If the goods were not sold before export, give the name and address (city and country) of the person from whom the goods were obtained by the U.S. importer.

2. **DOCUMENT NUMBER—**

3. **INVOICE NUMBER & DATE—**

4. **REFERENCE—**This information is used to identify a particular shipment.

5. **CODES FOR EXTRAS (COLUMN 18):** This section refers to the additional price for extras such as width and length. The applicable code from section 4 should be shown in section 18a, and the price for each extra should be shown in section 18b. The extras listed are expressed in terms as now understood in the U.S. market.

6. **PRODUCER IF OTHER THAN SELLER:** Give the producer's name, address (city and country).

7. **BUYER:** Give the name and address of the buyer of the imported merchandise. In those instances where the importer is related to the foreign seller and the importer has sold the goods to a person in the United States who is unrelated to the importer or the foreign seller, this section should show the name and address of the unrelated person.

8. **IMPORTER:** Give the name and address of the person by whom or for whose account the goods are being imported. Check yes or no to indicate if the importer is also importer of record.

9. **COUNTRY OF ORIGIN:** Give the name of the country in which the imported merchandise was produced or manufactured. Further labor, work, or material added to the article in another country must substantially transform the article in order to change the "country of origin." When goods are invoiced in, or exported from, a country other than the one in which they originated, the actual country of origin should be specified, rather than the country of invoice or exportation.

10. **DATE PRICE TERMS AGREED:** Show the date on which the final sales price for this shipment was agreed. If a contract or purchase order was renegotiated, show the date of the renegotiated contract or purchase order. If the international transaction bringing the goods to the United States is between related parties and the importer has sold the goods to an unrelated party in the United States, show here the date on which the final sales price to the unrelated party was agreed.

11. **CURRENCY USED/EXCHANGE RATE:** State the currency of the country used to make payment, for example, Japanese yen, U.S. dollars, etc.

Indicate whether the rate of exchange is a fixed rate or a rate agreed upon between the seller and buyer. State the rate.

12. **TERMS OF SALE, PAYMENTS AND DISCOUNTS:** Give the conditions under which the international sale was made:

(1) How payment is to be made (letter of credit, draft, etc.);

(2) The terms and place of delivery (C.I.F., F.O.B. port, etc.); (charges to place of delivery are presumed to be included in unit price);

(3) Show discounts involved, by type and amount; and

(4) Indicate time of payment (30 days after delivery, 90 days from bill of lading, etc.).

13. **MARKS AND NUMBERS:** Show the marks and numbers which appear on the package in which the goods are contained. Those marks and numbers should be shown opposite the description of the goods contained in those packages. Indicate the quantity of packages in each group (range) of marks and numbers or descriptions.

14. **AISI CATEGORY:** Show the appropriate AISI (American Iron & Steel Institute) category number from the list at the end of the instructions.

15. **DESCRIPTION OF GOODS (INCLUDE SPECIFICATIONS):** Each item of goods should be described completely and accurately in the invoice. Give the name by which it is known in the country of production or exportation, the article number, its grade or quality, size and dimensions, and all other characteristics essential to a complete description of the goods. Besides a full description of the goods, steel specifications that this merchandise meets must be shown.

When information on the component material of any article of imported goods is essential to a determination of the applicable trigger price or of the classification or Customs valuation, the invoice should include: an analysis of the article or the formula under which it was manufactured; a description of each of the component materials of which the article is composed; and the percentage of each component by weight and value that make up the article.

16. **QUANTITY:** State the total quantity in the weights and measures of the country or place from which the goods are shipped or in the weights and measures of the United States. Show the net weight, not the gross weight. Also specify whether actual weight or theoretical minimum weight is shown.

17. **BASE PRICE:** Show here for each steel category the price per unit, exclusive of extras, on which the total sales price was based. The base price is a component of section 19b.

18. **EXTRAS:** Show here for each steel category the price of each extra added to the base price. Use appropriate codes from section 4 where applicable. The extra charge is a component of section 19b. More than one extra may be listed for each product.

19a. **HOME MARKET UNIT PRICE:** The seller completing the invoice should state the unit base price, terms, and currency at which the seller sold or offered for sale and consumption such or similar goods in the home market at the date nearest to the date shown in section 10. If such or similar goods are not sold or offered for sale and consumption in the home market, the state-

ment "not sold in home market" should be shown in column 19a.

NOTE: Where the international transaction bringing the goods to the United States is between related parties and the importer has sold the goods to an unrelated party in the United States, also show here the unit base price, terms, and currency at which such or similar goods were sold or offered for sale and consumption in the home market at the date nearest to the date of exportation rather than the date of purchase.

19b. INVOICE UNIT PRICE: The unit price for each item shall be stated as the price in the currency of purchase per short ton, metric ton, pound, foot, kilo, etc. Specify unit of quantity.

If the current unit price for export to the United States is not the same as the invoice unit price (or contract price), the seller completing the invoice may state the export price in parenthesis under the invoice price in section 19b and explain.

NOTE: If the goods were not purchased, the seller completing the invoice should state the price that he would have received or would be willing to receive if the goods were sold in the ordinary course of trade for exportation to the United States.

19c. RESALE UNIT PRICE: Where the international transaction bringing the goods to the United States is between related parties and the importer has sold the goods to an unrelated party in the United States, the price shown in section 19c should be the price to the unrelated party. Regarding the resale price to the unrelated party, the following items of information must be specified:

- (1) Unit of quantity used.
- (2) Whether based on actual weight or theoretical minimum weight, or other.
- (3) Time of delivery if different from section 12.
- (4) Whether the following importer's charges are included in the price and the amount of each charge:

Group a: (Show these charges in section 28.) Unloading if not included in ocean freight; Wharfage; Handling on pier.

Group b: (Show this charge in section 29.) Duty.

Group c: (Selling expenses and processing). Show these charges in section 30: Brokerage, Port tax, Port charges, Commission, Sale's agent commission, Additional insurance, Selling expenses (excluding commission), Office overhead, Further processing or treatment, and Warehousing.

20. INVOICE TOTALS: Show the total price (invoice unit price times the total number of units).

21. ASSISTS, DIES & MOLDS, ETC.: If the invoice price or value of the goods does not include the costs of dies, molds, tools, engineering work, etc., furnished for the production of the goods, check the box in section 21, and explain.

22. DECLARATION OF SELLER/SHIPPER (OR AGENT):

A. Check Box A and explain if any buying or selling commission, rebate, drawback, or bounty has been or will be made or granted on exportation of the goods.

B. Check Box B and explain if any payment or other element of value other than shown on the invoice has been or will be paid, granted or received in connection with the sale of these goods.

23. PACKING COSTS: Show here the packing costs for the international shipment. Do not show any packing included as

an extra in section 18. Show here the total cost and also the unit cost per unit of quantity.

24. TRANSPORTATION COSTS TO POINT OF EXPORTATION: Show here the total cost and also the unit cost of transporting the goods from the mill or factory to the point of exportation, that is, the foreign inland freight charge.

25. OCEAN, AIR, OR INTERNATIONAL FREIGHT: Show here the total cost and also the unit cost per unit of quantity.

26. INSURANCE COSTS: Show the insurance costs pertaining to the international transaction from the place of shipment to the place of delivery in the United States. Show here the total cost and also the unit cost per unit of quantity.

27. FREIGHT FROM U.S. POINT OF IMPORTATION: Show here the cost of transporting the goods from the point of importation in the United States if these costs are borne by the exporter or a party related to the exporter. If these costs cannot be determined before entry, provide the contract terms stating the exporter's liability.

28. OTHER COSTS: All charges and fees should be specified separately by name and amount, whether or not they are included in the invoice unit price (section 19b). Show here the total cost and also the unit cost per unit of quantity, and specify if included in the invoice unit price. When charges or fees do not apply uniformly to all items, indicate the items to which the charges or fees apply.

Charges and fees include: Unloading charge, Wharfage fee, Handling, Additional insurance, Buying commissions, Selling commissions, License fees, Royalties, and Others.

If the actual amounts of any charges or fees are unknown to the seller or shipper, they should not be estimated. The name of the specific charge or fee should be indicated, followed by the statement "Actual amount not known."

29. DUTY: In case of an international transaction between related parties and a resale price to an unrelated party, show here the amount paid for duty. Indicate whether the amount is included in the resale price.

30. SELLING EXPENSES AND PROCESSING: In case of an international transaction between related parties and a resale price to an unrelated party, show here the amount of the following importer's charges; and indicate if the amount is included in the resale price: Brokerage, Port tax, Port charges, Commission, Sale's agent commission, Additional insurance, Selling expenses (excluding commission), Office overhead, Further processing or treatment, Warehousing.

31. DECLARATION OF IMPORTER: If the international transaction bringing the goods to the United States is between related parties, the importer must indicate in section 31 if the merchandise has or has not been resold as of the date he signs the SSSI. The importer must show the date in section 31 and also sign the SSSI in section 31.

If the international transaction (whether between related parties or unrelated parties) is based on terms of sale that do not include any of the charges in sections 24 through 28, the importer may provide these charges so long as the importer indicates he is supplying the charges and signs the SSSI.

NOTE: Whenever an importer provides the data in section 19c (resale unit price) and/or

sections 24 through 30, the importer should place an asterisk (*) next to these amounts to show he, not the foreign seller, is supplying the data. The importer should then sign the SSSI in section 31.

CATEGORY NO. AND PRODUCTS

1. Ingots, blooms, billets, slabs, etc.
2. Wire rods.
3. Structural shapes—plain 3 inches and over.
4. Sheet piling.
5. Plates.
6. Rail and track accessories.
7. Wheels and axles.
8. Concrete and reinforcing bars.
9. Bar shapes under 3 inches.
10. Bars—hot rolled—carbon.
11. Bars—hot rolled—alloy.
12. Bars—cold finished.
13. Hollow drill steel.
14. Welded pipe and tubing.
15. Other pipe and tubing.
16. Round and shaped wire.
17. Flat wire.
18. Bale ties.
19. Galvanized wire fencing.
20. Wire nails.
21. Barbed wire.
22. Black plate.
23. Tin plate.
24. Terne plate.
25. Sheets—hot rolled.
26. Sheets—cold rolled.
27. Sheets—coated (including galvanized).
28. Sheets—coated—alloy.
29. Strip—hot rolled.
30. Strip—cold rolled.
31. Strip—hot and cold rolled—alloy.
32. Sheets other—electric coated.

APPLICABILITY OF E.O. 12044

These amendments are considered not to be significant because they are essentially nonsubstantive, primarily procedural, do not materially change existing, or establish new policy, and relax existing minimum monetary reporting requirements. Accordingly, this document is not subject to the Treasury Department directive implementing Executive Order 12044, "Improving Government Regulations".

DRAFTING INFORMATION

The principal author of this document was John E. Elkins, Regulations and Legal Publications Division, U.S. Customs Service. However, other personnel in the Customs Service and the Department of the Treasury assisted in its development.

AMENDMENT TO THE REGULATIONS

Part 141 of the Customs Regulations (19 CFR Part 141) is amended as set forth below.

PART 141—ENTRY OF MERCHANDISE

1. The introductory paragraph to § 141.89(b)(1), Customs Regulations (19 CFR 141.89(b)(1)), is amended to read as follows:

§ 141.89 Additional information for certain classes of merchandise.

(b) *Special Summary Steel Invoice.*
(1) A Special Summary Steel Invoice (Customs Form 5520) shall be presented in duplicate for each shipment which is determined by the district director to have an aggregate purchase price of \$10,000 or over or, if from a contiguous country, of \$5,000 or over, including all expenses incident to placing the merchandise in condition packed ready for shipment to the United States, and which contains any of the articles of steel listed in paragraph (b)(2) of this section. In addition to the information required by section 141.86, the Special Summary Steel Invoice shall set forth the following:

2. Section 141.89(b)(1) is further amended by adding a new subparagraph (E) to read as follows:

(b) * * *
(1) * * *
(E) The name of the producer, the importer, and the price paid by the first unrelated purchaser in the United States, if that price is available at the time of entry. One or more continuation sheets may be used to supply this information, if necessary.

(R.S. 251, as amended, sections 207, 407, 42 Stat. 14, 18, sections 481, 484, 624, 46 Stat. 719, 722, as amended, 759, 77A Stat. 14,

Tariff Schedules of the United States, General Headnote 11 (19 U.S.C. 66, 166, 173, 1202, 1481, 1484, 1624))

ROBERT E. CHASEN,
Commissioner of Customs.

Approved: March 1, 1979.

HENRY C. STOCKELL, Jr.,
Acting General Counsel.

[FR Doc. 79-6822, Filed 3-6-79; 8:45 am]

[4810-22-M]

[T.D. 79-80]

PART 153—ANTIDUMPING

Notice of Modification or Revocation of Dumping Findings

AGENCY: United States Treasury Department.

ACTION: Revocation of Dumping Findings.

SUMMARY: This notice is to inform the public that portland gray cement from Portugal, aminoacetic acid (glycine) from France, whole dried eggs from Holland, clear sheet glass weighing over 28 ounces per square foot from France, and asbestos cement pipe from Japan are no longer being sold at less than fair value under the Antidumping Act, 1921.

EFFECTIVE DATE: March 7, 1979.

FOR FURTHER INFORMATION CONTACT:

Barbara J. Victor, Operations Officer, U.S. Customs Service, Duty Assessment Division, 1301 Constitution Avenue, N.W., Washington, D.C. 20229, telephone (202) 566-5492.

SUPPLEMENTARY INFORMATION: The findings of dumping listed below were published in the FEDERAL REGISTER on the dates indicated:

Commodity	Country	T.D.	"Federal Register" notice
Portland gray cement	Portugal	55501	(26 FR 10476) (Nov. 7, 1961)
Aminoacetic acid (glycine)	France	70-71	(35 FR 5009) (Mar. 24, 1970)
Whole dried eggs	Holland	70-198	(35 FR 14609) (Sept. 18, 1970)
Clear sheet glass weighing over 28 ounces per square foot	France	71-293	(36 FR 23360) (Dec. 9, 1971)
Asbestos cement pipe	Japan	72-178	(37 FR 12727) (June 28, 1972)

A "Notice of Tentative Determination to Modify or Revoke Dumping Findings" with respect to the above-mentioned commodities from the

countries indicated was published in the FEDERAL REGISTER of October 2, 1978 (43 F.R. 45497-98). Views were then requested from interested par-

ties. However, no submissions were received.

The findings listed above have been in effect for at least 4 years, and there appears to be no likelihood of resumption of sales at less than fair value. Moreover, there is no record of imports during the last 4 years of the merchandise covered by these findings.

Based on these facts, I hereby determine that portland gray cement from Portugal, aminoacetic acid (glycine) from France, whole dried eggs from Holland, clear sheet glass weighing over 28 ounces per square foot from France, and asbestos cement pipe from Japan are not being, nor are likely to be, sold at less than fair value within the meaning of the Antidumping Act, 1921, as amended (19 U.S.C. 160 *et seq.*), and the findings of dumping referred to above are hereby revoked.

Written comments were received with regard to proposed revocations of the dumping findings relating to canned Bartlett pears from Australia and pig iron from Czechoslovakia, East Germany, Romania, the U.S.S.R., and West Germany, which were included in the above-cited "Notice of Tentative Determination to Modify or Revoke Dumping Findings." Analysis of these comments not having been completed, these findings are not covered by this final revocation notice.

Accordingly, § 153.46 of the Customs Regulations (19 CFR 153.46) is hereby amended by deleting from the columns headed "Merchandise", "Country", and "T.D." the following:

Commodity	Country	T.D.
Portland gray cement.....	Portugal.....	55501
Aminoacetic acid (glycine).....	France.....	70-71
Whole dried eggs.....	Holland.....	70-198
Clear sheet glass weighing over 28 ounces per square foot.....	France.....	71-293
Asbestos cement pipe.....	Japan.....	72-178

¹ Modified by T.D. 78-242; July 19, 1978.

This notice is published pursuant to § 153.44(d) of the Customs Regulations (19 CFR 153.44(d)).

(Secs. 201, as amended, 407; 42 Stat. 11, as amended, 18 (19 U.S.C. 160, 173).)

HENRY C. STOCKELL, Jr.,
Acting General Counsel
of the Treasury.

FEBRUARY 28, 1979.

[FR Doc. 79-6874 Filed 3-6-79; 8:45 am]

[1505-01-M]

Title 20—Employee's Benefits

CHAPTER III—SOCIAL SECURITY ADMINISTRATION, DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE

[Regulation No. 4]

PART 404—FEDERAL OLD-AGE, SURVIVORS, AND DISABILITY INSURANCE

Subpart C—Basic Computation of Benefits and Lump Sums

Corrections

In FR Doc. 78-36344 appearing at page 60877 in the issue for Friday, December 29, 1978, make the following changes:

(1) On page 60877, the Regulation number should have been printed as set forth above.

(2) On page 60879, first column, thirteenth line from the top, "administrative" should read "administrative".

(3) On page 60880, first column, the formula should be printed as follows:

$$\begin{aligned} \$11,311.72 \times \$180 &= \$208. \\ \$9,779.44 \end{aligned}$$

$$\begin{aligned} \$11,311.72 \times \$1,085 &= \$1,255. \\ \$9,779.44 \end{aligned}$$

Also, in the first column, second line of (a), "ocurred" should read "occurred".

(4) On page 60880, third column, second line of § 404.212a (b)(1)(iii), delete the comma after "which".

(5) On page 60881, second column, eighth line of § 404.219(b)(2), delete "the".

[4830-01-M]

Title 26—Internal Revenue

CHAPTER I—INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY

SUBCHAPTER A—INCOME TAX

[T.D. 7597]

PART 1—INCOME TAX, TAXABLE YEARS BEGINNING AFTER DECEMBER 31, 1953

Limitation on Capital Losses

AGENCY: Internal Revenue Service, Treasury.

ACTION: Final regulations.

SUMMARY: This document provides final regulations relating to the limitation on the deductibility of capital losses by taxpayers other than corporations. Changes in the applicable tax law were made by the Tax Reform Act of 1976 and the Tax Reduction and Simplification Act of 1977. These regulations provide necessary guidance to the public for compliance with applicable parts of those Acts.

EFFECTIVE DATES: The regulations are effective for taxable years beginning after December 31, 1976, except for the amendment conforming the regulations under section 1211(b) to the repeal of a special provision with respect to taxpayers paying the tax imposed by section 3, which is effective for taxable years beginning after December 31, 1975.

FOR FURTHER INFORMATION CONTACT:

David B. Cubeta of the legislation and Regulations Division, Office of the Chief Counsel, Internal Revenue Service, 1111 Constitution Avenue, N.W., Washington, D.C. 20224 (Attention: CC:LR:T) (202-566-3926).

SUPPLEMENTARY INFORMATION:

BACKGROUND

On May 31, 1978, the FEDERAL REGISTER published proposed amendments to the Income Tax Regulations (26 CFR Part 1) under section 1211(b) of the Internal Revenue Code of 1954. The amendments were proposed to conform the regulations to sections 501(b)(6) and 1401 of the Tax Reform Act of 1976 (90 Stat. 1559, 1731) and section 102(b)(14) of the Tax Reduction and Simplification Act of 1977 (91 Stat. 138). No substantive comments were received, and no public hearing was requested or held. The proposed amendments are adopted by this Treasury decision with one minor change as explained below.

EXPLANATION

These regulations provide new rules under section 1211(b) relating to the amount of ordinary income against which capital losses may be offset by taxpayers other than corporations. These rules increase the maximum amount of the capital loss deduction against ordinary income from \$1,000 to \$2,000 for taxable years beginning in 1977 and to \$3,000 for taxable years beginning after 1977. It is provided that these maximum amounts are applicable to losses incurred in and carried over from taxable years beginning both before January 1, 1970, and after December 31, 1969. Because the Code and regulations already contain special rules for losses incurred in and carried over from taxable years begin-

ning before 1970, this provision is necessary to avoid the complexity and burdensome computations that would otherwise result. Special rules are provided for a married taxpayer filing a separate return. If such a taxpayer has only post-1969 loss carryovers, the deduction is limited to one-half of the applicable \$1,000, \$2,000, or \$3,000 amount. However, if losses are carried over from taxable years beginning before January 1, 1970, the deduction is limited to the lesser of the applicable \$1,000, \$2,000, or \$3,000 amount, or the sum of one-half of that amount plus the pre-1970 losses.

These regulations are also conformed to the repeal of a special provision with respect to taxpayers paying the tax imposed by section 3 and to the substitution of the term "capital gain net income" for the term "net capital gain".

The regulations also reflect an amendment to section 1211(b)(1)(A) which, for taxable years beginning after December 31, 1976, limits deductible capital losses to the amount of taxable income for the taxable year reduced (but not below zero) by the zero bracket amount.

The notice of proposed rulemaking published on May 31, 1978, contained a miscalculation in the application to the 1978 tax year of the facts in example (9) of existing § 1.1211-1(b)(8). The notice stated that the transitional additional allowance for 1978 would be \$2,800. The correct figure for the 1978 transitional additional allowance is \$2,450. This Treasury decision corrects the error.

These regulations impose no new reporting burdens or recordkeeping requirements. The principal effect of these regulations is to establish a new limitation upon the amount of ordinary income against which capital losses may be offset. The effectiveness of this limitation will be monitored by customary audit and returns processing procedures to insure both that the applicable limitation is not exceeded and that the taxpayer has taken the full deduction to which he is entitled.

DRAFTING INFORMATION

The principal author of this regulation was David B. Cubeta of the Legislation and Regulations Division of the Office of Chief Counsel, Internal Revenue Service. However, personnel from other offices of the Internal Revenue Service and Treasury Department participated in developing the regulation, both on matters of substance and style.

ADOPTION OF AMENDMENTS TO THE REGULATIONS

Accordingly, the amendments proposed to § 1.1211 and to paragraph (b) of § 1.1211-1 of the Income Tax Regu-

lations (26 CFR Part 1) are hereby adopted with the following change: Paragraph (b)(8) of § 1.1211-1, as set forth in paragraph (2) of the notice of proposed rulemaking published on May 31, 1978 (43 FR 23607), is amended by striking out "\$2,800" as it appears in the next to last sentence of example (9) and by inserting in lieu thereof "\$2,450".

This Treasury decision is issued under the authority contained in section 7805 of the Internal Revenue Code of 1954 (68A Stat. 917; 26 U.S.C. 7805).

JEROME KURTZ,
Commissioner of Internal
Revenue.

Approved: February 21, 1979.

DONALD C. LUBICK,
Assistant Secretary of
the Treasury.

§ 1.1211 [Deleted]

PARAGRAPH 1. Section 1.1211 and the historical note are deleted.

PAR. 2. Paragraph (b) of § 1.1211-1 is amended by striking out "net capital gain" each place it appears in subparagraph (3) (ii) and (iv) and inserting in lieu thereof "capital gain net income (net capital gain for taxable years beginning before January 1, 1977)", by striking out "net capital gains and losses" as it appears in subparagraph (3)(v) and inserting in lieu thereof "capital gain net income (net capital gains for taxable years beginning before January 1, 1977) and net capital losses", by revising subparagraphs (2), (3)(i), (6)(ii), and (7), and by adding new material at the end of each example in subparagraph (8). The revised provisions and added material read as follows:

§ 1.1211-1 Limitation on capital losses.

(b) *Taxpayers other than corporations.*

(2) *Additional allowance.* Except as otherwise provided by subparagraph (3) of this paragraph, the additional allowance deductible under section 1211(b) for taxable years beginning after December 31, 1969, shall be the least of—

(i) The taxable income for the taxable year reduced, but not below zero, by the zero bracket amount (in the case of taxable years beginning before January 1, 1977, the taxable income for the taxable year);

(ii) \$3,000 (\$2,000 for taxable years beginning in 1977; \$1,000 for taxable years beginning before January 1, 1977); or

(iii) The sum of the excess of the net short-term capital loss over the net long-term capital gain, plus one-half of the excess of the net long-term capital

loss over the net short-term capital gain.

(3) *Transitional additional allowance—(i) In general.* If, pursuant to the provisions of § 1.1212-1(b) and subdivision (iii) of this subparagraph, there is carried to the taxable year from a taxable year beginning before January 1, 1970, a long-term capital loss, and if for the taxable year there is an excess of net long-term capital loss over net short-term capital gain, then, in lieu of the additional allowance provided by subparagraph (2) of this paragraph, the transitional additional allowance deductible under section 1211(b) shall be the least of—

(a) The taxable income for the taxable year reduced, but not below zero, by the zero bracket amount (in the case of taxable years beginning before January 1, 1977, the taxable income for the taxable year);

(b) \$3,000 (\$2,000 for taxable years beginning in 1977; \$1,000 for taxable years beginning before January 1, 1977); or

(c) The sum of the excess of the net short-term capital loss over the net long-term capital gain; that portion of the excess of the net long-term capital loss over the net short-term capital gain computed as provided in subdivision (ii) of this subparagraph; plus one-half of the remaining portion of the excess of the net long-term capital loss over the net short-term capital gain.

(6) *Special rules.*

(ii) For taxable years beginning before January 1, 1976, in case the tax is computed under section 3 and the regulations thereunder (relating to optional tax tables for individuals), the term "taxable income" as used in section 1211(b) and this paragraph shall be read as "adjusted gross income."

(7) *Married taxpayers filing separate returns—(i) In general.* In the case of a husband or a wife who files a separate return for a taxable year beginning after December 31, 1969, the \$3,000, \$2,000, and \$1,000 amounts specified in subparagraphs (2)(ii) and (3)(i)(b) of this paragraph shall instead be \$1,500, \$1,000, and \$500, respectively.

(ii) *Special rule.* If, pursuant to the provisions of § 1.1212-1(b) and subparagraph (3) (iii) or (iv) of this paragraph, there is carried to the taxable year from a taxable year beginning before January 1, 1970, a short-term capital loss or a long-term capital loss, the \$1,500, \$1,000 and \$500 amounts specified in subdivision (i) of this subparagraph shall instead be maximum amounts of \$3,000, \$2,000, and \$1,000

respectively, equal to \$1,500, \$1,000, and \$500, respectively, plus the total of the transitional net long-term capital loss component for the taxable year computed as provided by subparagraph (3)(ii) of this paragraph and the transitional net short-term capital loss component for the taxable year computed as provided by subparagraph (3)(iv) of this paragraph.

(8) *Examples.* The provisions of section 1211(b) may be illustrated by the following examples:

Example (1). *** If A had the same taxable income for purposes of section 1211(b) (after reduction by the zero bracket amount) and the same transactions in 1977, the additional allowance would be \$2,000, and a net long-term capital loss of \$100 would be carried over. For a taxable year beginning in 1978 or thereafter, these facts would give rise to a \$2,050 additional allowance and no carryover.

Example (2). *** Assuming the same taxable income for purposes of section 1211(b) (after reduction by the zero bracket amount) and the same transactions for taxable years beginning in 1977 or thereafter, the same result would be reached.

Example (3). *** Assuming the same taxable income for purposes of section 1211(b) (after reduction by the zero bracket amount) and the same transactions for taxable years beginning in 1977 or thereafter, the result would remain unchanged.

Example (4). *** Assuming the same taxable income for purposes of section 1211(b) (after reduction by the zero bracket amount) and the same transactions for taxable years beginning in 1977 or thereafter, the result would remain unchanged.

Example (5). *** Assuming the same taxable income for purposes of section 1211(b) (after reduction by the zero bracket amount) and the same transactions for taxable years beginning in 1977 or thereafter, the additional allowance would be \$2,000, and there would be no carryover.

Example (6). *** Assuming the same taxable income for purposes of section 1211(b) (after reduction by the zero bracket amount) and the same transactions for taxable years beginning in 1977 or thereafter, the transitional additional allowance would be \$1,800. No amount would remain to be carried over to the succeeding taxable year.

Example (7). *** Assuming the same taxable income for purposes of section 1211(b) (after reduction by the zero bracket amount) and the same transactions for taxable years beginning in 1977 or thereafter, the transitional additional allowance would be \$1,900. No amount would remain to be carried over to the succeeding taxable year.

Example (8). *** Assuming the same taxable income for purposes of section 1211(b) (after reduction by the zero bracket amount) and the same transactions as in example (7) for a married individual filing a separate return for a taxable year beginning in 1977 or thereafter, the transitional additional allowance would be \$1,900. No amount would remain to be carried over to the succeeding taxable year.

Example (9). *** Assuming the same taxable income for purposes of section 1211(b) (after reduction by the zero bracket amount) and the same transactions for a taxable year beginning in 1977, the transitional additional allowance would be \$2,000.

A net long-term capital loss of \$800 would remain to be carried over. Of this amount \$100 would be treated as carried over from 1969. Assuming the original facts for a taxable year beginning in 1978, the transitional additional allowance would be \$2,450. No amount would remain to be carried over to the succeeding taxable year.

[FR Doc. 79-6835 Filed 3-6-79; 8:45 am]

[6560-01-M]

Title 40—Protection of Environment

CHAPTER I—ENVIRONMENTAL PROTECTION AGENCY

SUBCHAPTER C—AIR PROGRAMS

[FRL 1067-7]

PART 52—APPROVAL AND PROMULGATION OF IMPLEMENTATION PLANS

Alabama: Approval of Plan Revisions

AGENCY: Environmental Protection Agency.

ACTION: Final rule.

SUMMARY: EPA is today announcing its approval of regulations adopted by the Alabama Air Pollution Control Commission for particulate emissions from xylene oxidation processes. Emissions from thermal oxidation of process wastes will no longer be subject to incinerator regulations. A new process weight regulation more stringent than the general process weight regulation now applied to the process alone will apply to both process and incinerator emissions. A net reduction in particulate emissions is expected from the implementation of the revised regulations. There will be no significant impact on a nearby area in which secondary particulate standards have not been attained.

DATE: This action is effective April 6, 1979.

ADDRESSES: Copies of the materials submitted by the State of Alabama in connection with this revision are available for public inspection during normal business hours at the following locations:

Alabama Air Pollution Control Commission, 645 South McDonough Street, Montgomery, Alabama 36130.

Air Programs Branch, Air & Hazardous Materials Division, Environmental Protection Agency, 345 Courtland Street, NE., Atlanta, Georgia 30308.

Public Information Reference Unit, Library Systems Branch, Environmental Protection Agency, 401 M Street, SW., Washington, D.C. 20460.

FOR FURTHER INFORMATION CONTACT:

Eliot Cooper of EPA Region IV's Air

Programs Branch, 345 Courtland Street, NE., Atlanta, Georgia (telephone 404/881-3286; FTS 257-3286).

SUPPLEMENTARY INFORMATION: On September 12, 1978, following notice and public hearing in conformity with 40 CFR 51.4 and 51.6, the Alabama Air Pollution Control Commission adopted changes in its regulation for particulate emissions from xylene oxidation. This revised regulation was submitted for EPA's approval on September 13, 1978, and was announced as proposed rulemaking on November 6, 1978 (43 FR 51649). No comments were received in response to the notice of proposal.

This revision consists of a change in Chapter 4 of the Alabama Air Pollution Control Rules and Regulations; to this chapter is added Part 4.12, which limits particulate emissions from any xylene oxidation process to the amount calculated by the equations:

$$E = 2.75 P^{0.82} \text{ (if } P < 30 \text{ tons/hour)}$$

$$E = 13.15 P^{0.16} \text{ (if } P \geq 30 \text{ tons/hour)}$$

Where:

E = Emissions in pounds per hour

P = Process weight per hour in tons per hour

Where a thermal oxidizer is used for reduction of process waste from a xylene oxidation process, and no other streams are added, the thermal oxidizer shall be considered a part of the process system. This new process weight regulation is more stringent than the general process weight regulation which formerly applied to xylene oxidation processes.

These processes produce large amounts of liquid wastes which are reduced in thermal oxidizers. Due to the composition of the wastes, their oxidation produces particulate emissions which are very difficult to control. Until now, they have been regulated under Part 3.2, Incinerators, of the Alabama regulations (Part 5.2 of the Morgan County regulations). However, attempts to meet the specified emission limit, 0.2 pounds per 100 pounds of waste charged, have been unsuccessful. Investigation has revealed that these attempts embody what the Agency considers to be Best Available Control Technology. The revised regulations apply to one source, Amoco Chemical Corporation in Decatur. Since 1974, Amoco has been attempting to meet the presently applied regulation for incinerators and is now under a variance (not Federally approved).

Since allowable and actual emissions from xylene oxidation processes will be reduced by this change in regulations, and since there is no significant impact from these emissions on the secondary nonattainment area in Decatur, we find this revision in the Ala-