Register of November 8, 1979 (44 FR 64946–7)). Pursuant to section 102(c)(2) of the Trade Agreements Act of 1979 (Pub. L. 96–39, 93 Stat. 189–190) the final determination of the Secretary of the Treasury under the Antidumping Act, 1921, shall be treated as a final determination under section 735(a) of the Tariff Act of 1930, as amended (93 Stat. 169–170, 19 U.S.C. 1673d(a)).

Section 735(b) of the Tariff Act of 1930, as amended (93 Stat. 170, 19 U.S.C. 1673d(b)) gives the United States International Trade Commission responsibility for determining whether by reason of such sales at less than fair value a domestic industry is being or is likely to be materially injured. The Commission has determined, and on March 17, 1980, it notified the Secretary of Commerce that an industry in the United States is materially injured by reason of the importation of sugars and syrups from Canada that are being sold at less than fair value within the meaning of the Act.

In accordance with section 736 of the Tariff Act of 1930, as amended (93 Stat. 172, 19 U.S.C. 1673e), Customs officers are directed to assess an antidumping duty equal to the amount by which the foreign market value of the merchandise exceeds the United States price of the merchandise for all entries subject to the "Withholding of Appraisement Notice" published in the **Federal Register** of November 8, 1979 (44 FR 64946–7), and all future entries until further notice. Furthermore, Customs officers shall require a deposit of estimated antidumping duties pending liquidation of entries of the subject merchandise at the same time as estimated normal Customs duties on the merchandise are deposited. Deposits of estimated antidumping duties shall be required on all entries, or withdrawals from warehouse, for consumption made on or after the date of publication of this antidumping duty order in the **Federal Register.** Deposits shall be collected in the following amounts: $0.0237 per pound for Redpath Sugar, Ltd., and St. Lawrence Sugar, Ltd.; $0.0223 for Atlantic Sugar, Ltd., $0.010105 per pound for BC Sugar; and $0.0237 per pound for all other exporters of sugars and syrups from Canada. On behalf of the Secretary of Commerce, I hereby make public these determinations, which constitute an antidumping duty order with respect to sugars and syrups from Canada. For purposes of this notice the term "sugars and syrups" means sugars and syrups as provided for in item numbers 155.20 and 155.30, Tariff Schedules of the United States Annotated. The subject merchandise is produced from raw sugar derived from sugar cane and sugar beets. The sugar is refined into granulated or powdered sugar, icing, or liquid sugar. Accordingly, Annex 1 of Part 353 of the Commerce Regulations (45 FR 8208) is being amended by adding the following to the list of antidumping duty orders currently in effect:

Merchandise	Country	Treasury Decision
Sugars and Syrups	Canada	(45 Fed. Reg.)

This notice is published pursuant to section 706 of the Tariff Act of 1930, as amended (19 U.S.C. 1671e), and § 353.48 of the Department of Commerce Regulations (19 CFR 353.48).

Stanley J. Marcuss,

Acting Assistant Secretary for Trade Administration.

April 3, 1980.

[FR Doc. 80-10731 Filed 4-8-80; 8:45 am]

BILLING CODE 3510-25-M

19 CFR Part 353

Antidumping Duties; Spun Acrylic Yarn From Japan; Antidumping Duty Order

AGENCY: U.S. Commerce Department.

ACTION: Final rule. (Antidumping duty order.)

SUMMARY: This notice is to inform the public that separate investigations conducted under the Antidumping Act, 1921, as amended (19 U.S.C. 160 *et. seq.*) and its superseding legislation, the Tariff Act of 1930, as amended (93 Stat. 162 *et. seq.*), by the Commerce Department (and its predecessor in interest, the Treasury Department) and the United States International Trade Commission, respectively, have resulted in determinations that spun acrylic yarn from Japan is being sold at less than fair value and that these sales are materially injuring an industry in the United States. All unappraised entries of this mechandise made on and after July 13, 1979, the date on which liquidation was suspended, will be liable for the possible assessement of antidumping duties. Deposits of estimated antidumping duties shall be required of all entries made on and after the date of publication of this antidumping duty order in the **Federal Register.**

EFFECTIVE DATE: April 9, 1980.

FOR FURTHER INFORMATION CONTACT: Steve Garment, Office of Investigations, International Trade Administration, U.S. Commerce Department, 14th St. and Constitution Ave. NW, Washington, DC 20230. Telephone: (202) 566–5492.

SUPPLEMENTARY INFORMATION: Section 201(a) of the Antidumping Act, 1921, as amended (19 U.S.C. 160(a)) gave the Secretary of the Treasury responsibility for determining whether imported merchandise is being sold at less than fair value. Pursuant to this authority, the Secretary of the Treasury determined that spun acrylic yarn from Japan is being sold at less than fair value within the meaning of section 201(a) of the Antidumping Act of 1921 (19 U.S.C. 160(a)). (Published in the **Federal Register** of October 25, 1979 (44 FR 61492–3)). Pursuant to section 102(c)(2) of the Trade Agreements Act of 1979 (Pub. L. 96–39, 93 Stat. 189–190) the final determination of the Secretary of the Treasury under the Antidumping Act, 1921, shall be treated as a final determination under section 735(a) of the Tariff Act of 1930, as amended (93 Stat. 169–170, 19 U.S.C. 1673d(a)).

Section 735(b) of the Tariff Act of 1930, as amended (93 Stat. 170, 19 U.S.C. 1673d(b)) gives the United States International Trade Commission responsibility for determining whether by reason of such sales at less than fair value a domestic industry is being or is likely to be materially injured. The Commission has determined and on March 18, 1980, it notified the Secretary of Commerce, that an industry in the United States is materially injured by reason of the importation of spun acrylic yarn from Japan that is being sold at less than fair value within the meaning of the Act. In accordance with section 736 of the Tariff Act of 1930, as amended (93 Stat. 172, 19 U.S.C. 1673e), Customs officers are directed to assess an antidumping duty equal to the amount by which the foreign market value of the merchandise exceeds the United States price of the merchandise for all entries subject to the "Withholding of Appraisement" notice published in the **Federal Register** on July 13, 1979 (44 FR 41004–5) and all future entries until further notice. On or after the date of publication of this notice, Customs officers shall require a deposit of estimated antidumping duties pending liquidation of entries of subject merchandise at the same time as estimated normal customs duties on the merchandise are deposited. Deposits of estimated antidumping duties shall be required on all entries or withdrawals from warehouse, for consumption, made on and after the date of publication of this antidumping duty order in the **Federal Register.** Deposits shall be collected in the following amounts: Asahi Kasei: 29.05 percent *ad valorem;* Japan Exlan: 18.33 percent *ad valorem;* Mitsubishi Rayon: 20.26 percent *ad*

valorem; for any other exporters of the subject merchandise: 23.19 percent *ad valorem.*

On behalf of the Secretary of Commerce, I hereby make public these determinations, which constitute an antidumping duty order with respect to spun acrylic yarn from Japan. For the purposes of this notice, the term "spun acrylic yarn" means spun yarn of acrylic, as provided for in item 310.50, Tariff Schedules of the United States Annotated. Accordingly, Annex I Part 353 of the Commerce Regulations (45 FR 8208) is being amended by adding the following to the list of antidumping duty orders currently in effect:

Merchandise	Country	Treasury decision
Spun acrylic yarn	Japan	(45 FR).

This notice is published pursuant to section 706 of the Tariff Act of 1930, as amended (19 U.S.C. 1671e), and Section 353.48 of the Department of Commerce Regulations (19 CFR 353.48).

Stanley J. Marcuss,

Acting Assistant Secretary for Trade Administration, U.S. Department of Commerce.

April 3, 1980.

[FR Doc. 80-10730 Filed 4-8-80; 8:45 am]

BILLING CODE 3510-25-M

DEPARTMENT OF JUSTICE

Drug Enforcement Administration

21 CFR Ch. II

Controlled Substances in Emergency Kits for Long Term Care Facilities

AGENCY: Drug Enforcement Administration, Justice.

ACTION: Statement of policy.

SUMMARY: The Drug Enforcement Administration has received numerous requests from State licensing and regulatory boards, pharmaceutical associations, and professional organizations concerning this agency's policy for the use and handling of controlled substances in emergency kits for patients in Long Term Care Facilities (LTCF). The Drug Enforcement Administration has determined that an amendment to current regulations is not necessary or desirable, in that LTCF's are not controlled premises under Federal law. However, issuance of a Statement of Policy will provide the individual State licensing and regulatory boards with general guidelines under which they may, in turn, promulgate specific rules for the use and handling of controlled substances in emergency kits in Long Term Care Facilities. Additionally, this course of action should improve health care services to such patients and decrease the quantities of controlled substances which might otherwise accumulate at Long Term Care Facilities which federally are non-registered locations.

DATE: Comments should be received on or before May 12, 1980.

ADDRESS: Send comments in quintuplicate to: Administrator, Drug Enforcement Administration, U.S. Department of Justice, 1405 Eye Street, Northwest, Washington, D.C. 20537, Attention—Federal Register Representative.

FOR FURTHER INFORMATION CONTACT: Ronald W. Buzzeo, Chief, Compliance Division, Office of Compliance and Regulatory Affairs, Drug Enforcement Administration, 1405 Eye Street, Northwest—Room 518, Washington, D.C. 20537, Telephone (202) 633-1091.

Statement of Policy

The placement of emergency kits containing controlled substances in non-federal registered Long Term Care Facilities (LTCF) shall be deemed to be in compliance with the Comprehensive Drug Abuse Prevention and Control Act of 1970, if the appropriate state agency or regulatory authority specifically approves such placement and promulgates procedures which delineate:

A. The source from which a LTCF may obtain controlled substances for emergency kits. The source of supply must be a DEA registered hospital/clinic, pharmacy or practitioner.

B. Security safeguards for each emergency kit stored in the LTCF which include the designation of individuals who may have access to the emergency kits and a specific limitation of the type and quantity of controlled substances permitted to be placed in each emergency kit.

C. Responsibility for proper control and accountability of such emergency kits within the LTCF to include the requirement that the LTCF and the providing DEA registered hospital/clinic, pharmacy or practitioner maintain complete and accurate records of the controlled substances placed in the emergency kit, the disposition of these controlled substances plus the requirement to take periodic physical inventories.

D. The emergency medical conditions under which the controlled substances may be administered to patients in the LTCF to include the requirement that medication be administered by authorized personnel only as expressly authorized by an individual practitioner and in compliance with the provisions of 21 CFR 1306.11 and 21 CFR 1306.21.

E. Prohibited activities which can result in the state revocation, denial, or suspension of the privilege of having or placing emergency kits, containing controlled substances, in a LTCF.

Dated: April 3, 1980.

Peter B. Bensinger,

Administrator.

[FR Doc. 80-10769 Filed 4-8-80; 8:45 am]

BILLING CODE 4410-09-M

DEPARTMENT OF THE TREASURY

Internal Revenue Service

[T.D. 7691]

26 CFR Parts 1 and 31

Income Tax; Taxable Years Beginning After December 31, 1953 and Employment Taxes; Applicable on or After January 1, 1955; Companion Sitting Placement Services

AGENCY: Internal Revenue Service, Treasury.

ACTION: Final regulations.

SUMMARY: This document provides final regulations relating to the exemption of companion sitting placement services from employer status. Changes in the applicable tax law were made by the Act of November 12, 1977. The regulations provide the public with the guidance needed to comply with the applicable part of this Act.

EFFECTIVE DATE: The regulations apply to remuneration received after December 31, 1974.

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 and Explanation of Provisions

On May 30, 1979, the Federal Register published proposed amendments to the Income Tax Regulations (26 CFR Part 1) and Employment Tax Regulations (26 CFR Part 31) to conform the regulations to section 10 of the Act of November 12, 1977 (Public Law 95-171, 91 Stat. 1356) which added section 3506 to the Internal Revenue Code of 1954. No public hearing was requested or held. This Treasury decision adopts the amendments as proposed.

These regulations add a new § 31.3506–1 under section 3506. Section 31.3506–1 provides that, for purposes of employment taxes, a companion sitting placement service shall not be treated as the employer of its sitters if the placement service neither pays nor receives the salary or wages of the sitters. A "companion sitting placement service" is an individual, trust, estate, partnership, association, company, or corporation engaged in the trade or business of placing sitters with individuals who desire the sitters' services. "Sitters" are individuals who provide companionship, personal attendance, or household care services to children, the elderly, or the disabled.

The principal concern expressed in the comments received on the notice of proposed rulemaking was that the proposed regulations would result in the loss of social security coverage of the sitters. However, a sitter who is deemed by § 31.3506–1 not to be the employee of a placement service is then deemed to be self-employed and becomes liable for the tax imposed by section 1401 on self-employment income earned after 1974. Except where net earnings from self-employment for the taxable year are less than $400, the sitter will be liable for tax and will continue to have earnings reported on which social security benefits may be based.

It is also important to note that the general rule of § 31.3506–1 only operates to remove sitters and placement services from the employee-employer relationship when, under §§ 31.3121 (d)–1 and 31.3121 (d)–2, that relationship would otherwise exist. Therefore, if under the common law a sitter is the employee of the individual for whom the sitting is performed rather than the employee of the placement service, that employee-employer relationship remains intact.

Drafting Information

The principal author of these regulations is 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 proposed amendments to 26 CFR Parts 1 and 31, as set forth in the notice of proposed rulemaking published in the **Federal Register** on May 30, 1979 (44 FR 31025), are hereby adopted without change.

This Treasury decision is issued under the authority contained in sections 3506 and 7805 of the Internal Revenue Code of 1954 (91 Stat. 1356, 26 U.S.C. 3506; 68A Stat. 917, 26 U.S.C. 7805).

Jerome Kurtz,

Commissioner of Internal Revenue.

Approved: March 25, 1980.

Donald C. Lubick,

Assistant Secretary of the Treasury.

Income Tax Regulations [26 CFR Part 1]

Paragraph 1. Paragraph (a) of § 1.1402(c)–3 is amended by revising the parenthetical sentence at the end thereof to read as follows:

§ 1.1402(c)–3 Employees.

(a) *General rule.* * * * (As to when an individual is an employee, see section 3121 (d) and (o) and section 3506 and the regulations under those sections in part 31 of this chapter (Employment Tax Regulations).)

* * * * *

Employment Tax Regulations [26 CFR Part 31]

Par. 2. Paragraph (a)(1) of § 31.3121(d)–1 is amended by revising the first sentence thereof to read as follows:

§ 31.3121(d)–1 Who are employees.

(a) *In general.* (1) Whether an individual is an employee with respect to services performed after 1954 is determined in accordance with section 3121 (d) and (o) and section 3506. * * * * * * * *

Par. 3. A new § 31.3506–1 is added immediately after § 31.3505–1. This new section reads as follows:

§ 31.3506–1 Companion sitting placement services.

(a) *Definitions*—(1) *Companion sitting placement service.* For purposes of this section, the term "companion sitting placement service" means a person (whether or not an individual) engaged in the trade or business of placing sitters with individuals who wish to avail themselves of the sitters' services.

(2) *Sitters.* For purposes of this section, the term "sitters" means individuals who furnish personal attendance, companionship, or household care services to children or to individuals who are elderly or disabled.

(b) *General rule.* For purposes of subtitle C of the Internal Revenue Code of 1954 (relating to employment taxes), a companion sitting placement service shall not be treated as the employer of its sitters, and the sitters shall not be treated as the employees of the placement service. However, the rule of the preceding sentence shall apply only if the companion sitting placement service neither pays nor receives (directly or through an agent) the salary or wages of the sitters, but is compensated, if at all, on a fee basis by the sitters or the individuals for whom the sitting is performed.

(c) *Individuals deemed self-employed.* Any individual who, by reason of this section, is deemed not to be the employee of a companion sitting placement service shall be deemed to be self-employed for purposes of the tax on self-employment income (see sections 1401–1403 and the regulations thereunder in part 1 of this chapter (Income Tax Regulations)).

(d) *Scope of rules.* The rules of this section operate only to remove sitters and companion sitting placement services from the employee-employer relationship when, under §§ 31.3121(d)–1 and 31.3121(d)–2, that relationship would otherwise exist. Thus, if, under §§ 31.3121(d)–1 and 31.3121(d)–2, a sitter is considered to be the employee of the individual for whom the sitting is performed rather than the employee of the companion sitting placement service, this section has no effect upon that employee-employer relationship.

(e) *Examples.* The provisions of this section may be illustrated by the following examples:

Example (1). X is an agency that places babysitters with individuals who desire babysitting services. X furnishes all the sitters with an instruction manual regarding their conduct and appearance, requires them to file semimonthly reports, and determines the total fee to be charged the individual for whom the sitting is performed. Individuals who need a babysitter contact the agency, are informed of the charges, and, if agreement is reached, a sitter is sent to perform the services. The sitter collects the entire amount of the charges and remits a percentage to X as a fee for the placement. X is a companion sitting placement service within the meaning of paragraph (a)(1) of this section. Therefore, since the agency does not actually pay or receive the wages of the sitters, X is not treated as the employer of the sitters for purposes of this subtitle. The sitters are deemed to be self-employed for the purpose of the tax imposed by section 1401.

Example (2). Assume the same facts as in example (1), except that the individual for whom the sitting is performed pays to X the entire amount of the charges. X retains a percentage and pays the difference to the sitter. Since X actually receives and pays the wages of the sitters, X is the employer of the sitters.

Example (3). As a service to the community a neighborhood association maintains a list of individuals who are available to babysit. Parents in need of a sitter contact the association and are provided with a list of names and telephone numbers. The association charges no fee for the service and takes no action other than compiling the list

of sitters and making it available to members of the community. Issues such as hours of work, amount of payment, and the method by which the services are performed are all resolved between the sitter and parent. A, a parent, used the list to hire B to sit for A's child. B performs the services four days a week in A's home and follows specific instructions given by A. Under § 31.3121(d)–1, B is the employee of A rather than the employee of the neighborhood association. Consequently, this section does not apply and B remains the employee of A.

(f) *Effective date.* This section shall apply to remuneration received after December 31, 1974.

[FR Doc. 80–10703 Filed 4–8–80; 8:45 am]

BILLING CODE 4830–01–M

EQUAL EMPLOYMENT OPPORTUNITY COMMISSION

29 CFR Part 1613

Equal Employment Opportunity in the Federal Government

AGENCY: Equal Employment Opportunity Commission.

ACTION: Interim revised regulations with comments invited for consideration in final rulemaking.

SUMMARY: The Equal Employment Opportunity Commission is revising its regulations on equal employment in the Federal government (29 CFR Part 1613) to allow agencies to award attorney's fees and costs to complainants pursuing complaints under section 717 of Title VII of the Civil Rights Act of 1964, as amended, 42 U.S.C. 2000e–16. The purpose of this proposal is to effectuate the policies of Title VII by permitting full remedial relief during the administrative processing of complaints by agencies and the Commission.

DATES: The interim regulations are effective as of April 11, 1980, and will remain effective until final regulations are issued. Written comments on the interim regulations must be received on or before June 9, 1980. The Commission proposes to consider the submissions and thereafter to adopt final regulations.

ADDRESSES: Interested persons are invited to submit written comments regarding the revisions to Marie Wilson, Executive Secretariat, Equal Employment Opportunity Commission, 2401 E Street, N.W., Washington, D.C. 20506. Copies of the comments submitted by the public will be available for review at the Social Sciences Library, Room 2003, EEOC, 2401 E Street, N.W., Washington, D.C. 20506, between the hours of 9:30 a.m. and 5:00 p.m.

FOR FURTHER INFORMATION CONTACT: Constance L. Dupre, Associate General Counsel, Legal Counsel Division, Office of the General Counsel, Room 2254, 2401 E Street, N.W., Washington, D.C. 20506, (202) 634–6595.

SUPPLEMENTARY INFORMATION: Pursuant to Reorganization Plan No. 1 of 1978, the responsibility for enforcement of equal employment opportunity in federal employment was transferred to the Equal Employment Opportunity Commission. The Commission adopted most of the regulations previously promulgated by the Civil Service Commission and moved the regulations to 29 CFR Part 1613, effective January 1, 1979. (43 FR 60900). Amendments to 29 CFR 1613.233(a) approved by the Commission on May 1, 1979, are reflected in these amendments.

The amendments provide that an agency or the Commission may award a complainant reasonable attorney's fees and costs when an allegation of discrimination prohibited by Section 717 of Title VII of the Civil Rights Act of 1964, as amended, 42 U.S.C. § 2000e–16, is resolved in favor of the complainant, including a settlement under § 1613.217(a). The regulation will apply to all pending or future complaints. When discrimination covered by Title VII is found, the final agency decision must contain a determination of whether the complainant is entitled to attorney's fees and/or costs.

As made applicable to federal employment by Section 717(d) of Title VII, Section 706(k) of Title VII provides:

> In any action or proceeding under this subchapter, the court, in its discretion, may allow the prevailing party, other than the Commission or the United States, a reasonable attorney's fee as part of the costs, and the Commission of the United States shall be liable for costs the same as a private person.

Several recent court decisions have held that attorney's fees are to be awarded to a prevailing federal employee for work done during the administrative processing of a complaint. If agencies are unable to grant reasonable attorney's fees and costs as part of the administrative remedy, parties will be encouraged to circumvent the administrative process in order to recover attorney's fees and costs and, thus, undermine the intent of Congress that complaints be handled at the administrative level. Accordingly, the Commission has determined that the regulation is necessary and appropriate to carry out the policies of section 717 of Title VII of the Civil Rights Act of 1964, as amended.

It is, however, important to note that any award of attorney's fees or costs made pursuant to these regulations will have to be paid out of the agency's own budget. Fees awarded pursuant to a court order, on the other hand, are payable out of the fund created by 31 U.S.C. § 724a. Thus, the existing system may act as a disincentive to administrative resolution of the question of attorney's fees. Agencies may, in many cases, conclude that it is ultimately less costly to take the issue to court. The Commission directs attention to this problem and solicits comments.

Because of differences in statutory language, the current proposal is limited to complaints under Title VII. The handicap discrimination regulations were promulgated by the Civil Service Commission under the Back Pay Act, 5 U.S.C. 7153, and section 501 of the Rehabilitation Act, 29 U.S.C. 791, neither of which provided for the award of attorney's fees or costs. A recent amendment to the Rehabilitation Act may provide for such an award. See Act of Nov. 6, 1978, Pub. L. No. 95–602, § 120, 92 Stat. 2955. Title VII complaints against agencies funded under the Legislative Branch Appropriation Act of 1979 and complaints of age discrimination were also excluded from this proposal because recent enactments may preclude the award of attorney's fees and costs in such instances. See Act of Sept. 30, 1978, Pub. L. No. 95–391, § 308, 92 Stat. 763 and the Age Discrimination in Employment Act Amendments of 1978, Pub. L. No. 95–256, section 5, 92 Stat. 189. The Commission will be reviewing these statutes and determining their applicability during the comment period.

Therefore, the Commission encourages comments on the applicability of these regulations to handicap and age discrimination complaints and complaints against legislative agencies.

Additionally, the Commission will be consulting with the Merit Systems Protection Board in the development of its standards for awarding attorney's fees in Title VII complaints under the authority granted the Board pursuant to 5 U.S.C. 7701(g)(2). After such consultation, the Commission may issue separate regulations dealing with appeals from the award of attorney's fees under section 7701(g)(2).

Section 1613.213 has been revised to make clear that any time the aggrieved person is dissatisfied with the attempted resolution of the dispute by the EEO counselor, the aggrieved person must be provided with written notice of the right to file a formal complaint and the duty to inform the agency when complainant retains a representative. It is essential that the complainant be notifed of this responsibility since under