

the list-price of antiknocks—which DuPont currently places at \$1.07 per pound (Maj. Op. at 106.)—it can readily be seen that the ALJ was correct in finding that delivery charges are "small in relation to sales price." (IDF 127.) This fact, coupled with the relatively centralized locations of respondents' plants, demonstrates that use of uniform delivered pricing cannot have had the significant anticompetitive effect attributed to it by the majority.

Given the legitimate business reasons for this practice (including the desire by respondents and their customers that respondents maintain title and liability for the explosive compounds until delivery), given the savings on state taxes and on bookkeeping costs associated with determining where the products went, and given the small fraction of total sales price accounted for by transportation costs, I find insufficient support in the record for the allegation that uniform delivered pricing had any substantial impact on competition in this industry. Elimination of uniform delivered pricing would not introduce substantial F.O.B. price variations among respondents, and its overall cost to customers as a group would likely exceed any conceivable benefits to particular refiners.

V. Conclusion

In sum, taken together the challenged practices—uniform delivered prices, advance price notification with grace periods, and most-favored-nation clause—arguably reduce buyers' search costs and facilitate their ability to find the best price/value among refiners. In light of the intense competition in services and other non-list-price dimensions, moreover, the record fails to prove that these practices are anticompetitive. Their prohibition could well impose costs on consumers without any corresponding benefits. For these reasons, and for a similar lack of any evidence of anticompetitive structure and performance; for the failure to articulate an understandable and predictable standard of liability; and for the use of a criterion whose focus is so narrow as to present a possibly erroneous and harmful view of competition, I dissent.

[FR Doc. 83-10790 Filed 4-21-83; 8:45 am]
BILLING CODE 6750-01-M

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Food and Drug Administration 21 CFR Subch. E

Change in Format for Publication of New Animal Drug Approvals

AGENCY: Food and Drug Administration.
ACTION: Rule-related notice.

SUMMARY: The Food and Drug Administration (FDA) is announcing that Federal Register documents amending the animal drug regulations to reflect approval of new animal drug applications and supplements will no

longer contain an abstract of the basis of approval. This information will be contained in the freedom of information (FOI) summary.

FOR FURTHER INFORMATION CONTACT:

J. Taylor Madill, Bureau of Veterinary Medicine (HFV-231), Food and Drug Administration, 5600 Fishers Lane, Rockville, MD 20857, 301-443-3336.

SUPPLEMENTARY INFORMATION: Section 512(i) of the Federal Food, Drug, and Cosmetic Act (the act) (21 U.S.C. 360b(i)) requires that upon approval of an original or supplemental new animal drug application (NADA), a notice be published in the Federal Register setting forth the name and address of the applicant, conditions and indications of use of the new animal drug, and other necessary information. The notice is effective as a regulation and is codified in the Code of Federal Regulations.

The Federal Register document usually contained a brief summary of the basis for approval in the preamble. This summary has included statements of agency conclusions under specific statutory provisions, regulations, or policies. The basis for approval has also been described in more detail in the FOI summary as required by 21 CFR 514.11(e).

To expedite the publication of regulations reflecting approval of NADA's and supplemental NADA's, and to consolidate into one document the summary of the agency's basis for approval, FDA has decided that it will no longer routinely include the brief summary in the preamble. Instead, the preamble will refer readers to the FOI summary for a complete discussion of the basis for approval, including a summary of the data supporting the approval.

Dated: April 15, 1983.

William F. Randolph

Acting Associate Commissioner for Regulatory Affairs

[FR Doc. 83-10561 Filed 4-21-83; 8:45 am]
BILLING CODE 4160-01-M

21 CFR Part 177

[Docket No. 82F-0190]

Indirect Food Additives; Polymers; High-Temperature Laminates

AGENCY: Food and Drug Administration.
ACTION: Final rule.

SUMMARY: The Food and Drug Administration (FDA) is amending the food additive regulations to provide for the safe use of an aliphatic polyurethane laminating adhesive for fabricating retortable pouches and related high-

temperature laminates. This action is in response to a food additive petition filed by Fujimori Kogyo Co., Ltd.

DATES: Effective April 22, 1983; objections by May 23, 1983.

ADDRESS: Written objections to the Dockets Management Branch (HFA-305), Food and Drug Administration, Rm. 4-62, 5600 Fishers Lane, Rockville, MD 20857.

FOR FURTHER INFORMATION CONTACT: Terry C. Troxell, Bureau of Foods (HFF-334), Food and Drug Administration, 200 C St. SW., Washington, DC 20204, 202-472-5690.

SUPPLEMENTARY INFORMATION: In a notice published in the Federal Register of July 13, 1982 (47 FR 30291), FDA announced that a petition (FAP 2B3633) had been filed by Fujimori Kogyo Co., Ltd., 4-16, 1-Chome Nihonbashi, Bakuro-Cho, Chuo-Ku, Tokyo, Japan, proposing that the food additive regulations be amended to provide for the safe use of a 2-component aliphatic polyurethane laminating adhesive for fabricating retortable pouches and other high-temperature laminates identified in § 177.1390(c).

FDA has evaluated the data in the petition and other relevant material and concludes that the proposed food additive use is safe and that § 177.1390 should be amended as set forth below.

In accordance with § 171.1(h) (21 CFR 171.1(h)), the petition and the documents that FDA considered and relied upon in reaching its decision to approve the petition are available for inspection at the Bureau of Foods (address above) by appointment with the information contact person listed above. As provided in § 171.1(h)(2), the agency will delete from the documents any materials that are not available for public disclosure before making the documents available for inspection.

The agency has carefully considered the potential environmental effects of this action and has concluded that the action will not have a significant impact on the human environment and that an environmental impact statement is not required. The agency's finding of no significant impact and the evidence supporting that finding may be seen in the Dockets Management Branch (address above), between 9 a.m. and 4 p.m., Monday through Friday.

List of Subjects in 21 CFR Part 177

Food additives, Polymeric food packaging.

Therefore, under the Federal Food, Drug, and Cosmetic Act (secs. 201(s), 409, 72 Stat. 1784-1788 as amended (21 U.S.C. 321(s), 348)) and under authority

delegated to the Commissioner of Food and Drugs (21 CFR 5.10) and redelegated to the Bureau of Foods (21 CFR 5.61 as revised February 4, 1983; 48 FR 5251). Part 177 is amended in § 177.1390 by revising paragraph (c)(2)(iv)(b) to read as follows:

PART 177—INDIRECT FOOD ADDITIVES: POLYMERS

§ 177.1390 High-temperature laminates.

- (c) * * *
- (2) * * *
- (iv) * * *

(b) Urethane cross-linking agent comprising not more than 25 percent by weight of the cured adhesive and formulated from 3-isocyanatomethyl-3,5,5-trimethylcyclohexyl isocyanate (CAS Reg. No. 4098-71-9) adduct of trimethylol propane (Cas Reg. No. 77-99-6) and/or 1,3-bis(isocyanatomethyl) benzene (CAS Reg. No. 25854-16-4) adduct of trimethylol propane.

Any person who will be adversely affected by the foregoing regulation may at any time on or before May 23, 1983 submit to the Dockets Management Branch (address above) written objections thereto and may make a written request for a public hearing on the stated objections. Each objection shall be separately numbered and each numbered objection shall specify with particularity the provision of the regulation to which objection is made. Each numbered objection on which a hearing is requested shall specifically so state; failure to request a hearing for any particular objection shall constitute a waiver of the right to a hearing on that objection. Each numbered objection for which a hearing is requested shall include a detailed description and analysis of the specific factual information intended to be presented in support of the objection in the event that a hearing is held; failure to include such a description and analysis for any particular objection shall constitute a waiver of the right to a hearing on the objection. Three copies of all documents shall be submitted and shall be identified with the docket number found in brackets in the heading of this regulation. Received objections may be seen in the office above between 9 a.m. and 4 p.m., Monday through Friday.

Effective date. This regulation shall become effective April 22, 1983.

(Secs. 201(s), 409, 72 Stat. 1784-1788 as amended (21 U.S.C. 321(s), 348))

Dated: April 12, 1983.

Sanford A. Miller,
Director, Bureau of Foods.

(FR Doc. 83-10562 Filed 4-21-83; 8:45 am)

BILLING CODE 4160-01-M

21 CFR Part 558

New Animal Drugs for Use in Animal Feeds; Virginiamycin

AGENCY: Food and Drug Administration.
ACTION: Final rule.

SUMMARY: The Food and Drug Administration (FDA) is amending the animal drug regulations to reflect approval of a supplemental new animal drug application (NADA) filed by SmithKline Animal Health Products providing for a 4.4 percent virginiamycin premix (20 grams virginiamycin activity per pound) for use in making medicated swine feed and broiler rations.

EFFECTIVE DATE: April 22, 1983.

FOR FURTHER INFORMATION CONTACT: Lonnie W. Luther, Bureau of Veterinary Medicine (HFV-128), Food and Drug Administration, 5600 Fishers Lane, Rockville, MD 20857, 301-443-4317.

SUPPLEMENTARY INFORMATION: SmithKline Animal Health Products, Division of SmithKline Corp., 1500 Spring Garden St., Philadelphia, PA 19101, has filed a supplement to NADA 91-513 for Stafac 44 (virginiamycin 4.4 percent, 20 grams virginiamycin activity per pound). The supplement provides for a new premix concentration. The NADA previously provided for virginiamycin premix levels of 2.2 percent and 11 percent (Stafac 22 and Stafac 110).

The supplement is approved and the regulations are amended accordingly.

Approval of this supplement does not change the approved conditions of use of the drug. It permits use of a different premix concentration in addition to those previously approved. The use levels for virginiamycin in the feed remain the same. Approval does not require new effectiveness or safety data. Under the Bureau of Veterinary Medicine's supplemental approval policy (42 FR 64367; December 23, 1977), this is a Category II supplemental approval which does not require reevaluation of the safety and effectiveness data in the original approval. In addition, a freedom of information summary for approval of the supplement is not required.

The Bureau of Veterinary Medicine has determined pursuant to 21 CFR 25.24(d)(1)(iii) (proposed December 11, 1979; 44 FR 71742) that this action is of a type that does not individually or cumulatively have a significant impact

on the human environment. Therefore, neither an environmental assessment nor an environmental impact statement is required.

List of Subjects in 21 CFR Part 558

Animal drugs, Animal feeds.

Therefore, under the Federal Food, Drug, and Cosmetic Act (sec. 512(i), 82 Stat. 347 (21 U.S.C. 360b(i))) and under authority delegated to the Commissioner of Food and Drugs (21 CFR 5.10) and redelegated to the Bureau of Veterinary Medicine (21 CFR 5.83), § 558.635 is amended by revising paragraph (b)(1) to read as follows:

PART 558—NEW ANIMAL DRUGS FOR USE IN ANIMAL FEEDS

§ 558.635 Virginiamycin.

(b) *Approvals.* (1) Premix levels of 2.2 percent (10 grams per pound), 4.4 percent (20 grams per pound), 11 percent (50 grams per pound), and 50 percent (227 grams per pound) granted to No. 000007 in § 510.600(c) of this chapter for use as in paragraph (f).

Effective date: April 22, 1983.

(Sec. 512(i), 82 Stat. 347 (21 U.S.C. 360b(i)))

Dated: April 12, 1983.

Robert A. Baldwin,

Associate Director for Scientific Evaluation,

(FR Doc. 83-10563 Filed 4-21-83; 8:45 am)

BILLING CODE 4160-01-M

DEPARTMENT OF TRANSPORTATION

Federal Highway Administration

23 CFR Ch. I

[FHWA Docket No. 83-4, Notice No. 4]

Truck Size and Weight Policy Statement

AGENCY: Federal Highway Administration (FHWA), DOT.

ACTION: Cancellation of certain interim designations.

SUMMARY: The FHWA has made an interim designation of certain highways in each State on the Federal-aid Primary System that must be made available to certain size trucks for the period from April 6 through October 3, 1983. By this notice the FHWA is cancelling the interim designation of those primary system highways in the States of Georgia, Pennsylvania, Vermont, and Alabama that had not been designated by those States. The agency will address the interim designation for qualifying primary system highways in these four

States in a separate proceeding, which will be instituted in the near future.

DATE: This cancellation is effective April 20, 1983.

FOR FURTHER INFORMATION CONTACT: Mr. Harry B. Skinner, Office of Traffic Operations, (202) 426-1993, or Mr. David C. Oliver, Office of the Chief Counsel, (202) 426-0825, Federal Highway Administration, 400 Seventh Street, SW., Washington, D.C. 20590. Office hours are from 7:45 a.m. to 4:15 p.m. ET, Monday through Friday, except legal holidays.

SUPPLEMENTARY INFORMATION: On April 5, 1983, (48 FR 14844) the FHWA published a notice of policy statement that designated, on an interim basis, qualifying Federal-Aid primary system (FAP) routes available to certain size vehicles pursuant to section 411 and 416 of the Surface Transportation Assistance Act of 1982 (STAA) (Pub. L. 97-424, 96 Stat. 2097), as amended by Pub. L. 98-17. The States of Georgia, Pennsylvania, Vermont, and Alabama have instituted actions in United States District Courts to enjoin that designation with respect to those primary system highways that had not been proposed for designation by the individual States in response to an earlier FHWA notice. One of the allegations in these suits was that the States had not had an opportunity to comment upon the safety of particular highway segments in the FHWA designations prior to their issuance.

To clarify the status of highways that will be open to the classes of vehicles covered by the STAA in light of the pending litigation and to accommodate some of the concerns of these States, the FHWA is cancelling the interim designation of all routes added by the FHWA in the April 5 notice beyond those designated by the four States. So that the public is aware of which highways will be open to these vehicles, we are setting out, in an Appendix to this notice, the FAP highways proposed for designation by Georgia, Pennsylvania, and Alabama. (Vermont did not propose for designation any primary highways.) We wish to emphasize that the entire Interstate System in these States remains open to the trucks authorized by the STAA.

The issue of interim qualifying primary system highways for these four States will be addressed in a proceeding that will be instituted in the near future. At that time the States and other interested parties will be able to submit comments on FHWA proposals for interim designations.

This cancellation affects only the States listed above. In other States that

have concerns over the FHWA interim designations we are continuing discussions to resolve questions raised about the designations and to delete or add routes to accommodate States' concerns. Discussions have already been concluded with several States and a revised list of interim designations will be published shortly.

Issued on: April 20, 1983.

R. A. Barnhart,

Federal Highway Administrator, Federal Highway Administration.

APPENDIX.—STATE PROPOSED OTHER QUALIFYING HIGHWAYS

Posted route No.	Route description
Alabama	
AL 152 (North Bypass)	In the City of Montgomery from I-65 northeasterly to Jackson Ferry Road.
Georgia	
GA 14 Spur	Near Atlanta, From I-85/I-285 interchange east to Welcome All Road.
GA 21	In Savannah, the W. F. Lynes Parkway—from GA 25 Spur southeasterly a distance of 6.2 miles.
GA 316	From I-85 easterly toward Lawrenceville, a distance of 5.1 miles.
GA 365	From I-85 northeasterly to Gainesville.
GA 400	Near Atlanta, from I-285 north to GA 369.
GA 410	Stone Mountain Freeway from I-285 near Atlanta easterly to the Dekalb-Gwinnett County Line.
GA 411	Near Columbus, the Linsey Creek Bypass from GA 22 south to U.S. 27/280.
Pennsylvania	
U.S. 1	From Morrisville to U.S. 13.
U.S. 13	Controlled access segment south from U.S. 1.
U.S. 15	From Pennsylvania Turnpike (I-76) Interchange 17 northeast to the Harrisburg Expressway south of Camp Hill.
U.S. 15	From PA 642 in Milton to the White Deer Exit at White Deer.
U.S. 15	Controlled access segment north of junction with U.S. 220 at Williamsport.
U.S. 22	From I-279 west to the PA-West Virginia St. Line east of Steubenville, Ohio.
U.S. 22	From west of PA 100 near Fogelsville east to the PA-New Jersey St. Line at Easton.
U.S. 30	Greensburg Bypass south of Greensburg.
U.S. 30	From a junction with PA 462 west of York to a junction with PA 462 east of Lancaster, excluding the four mile uncontrolled access segment north of York.
U.S. 119	Limited access Bypass west of Uniontown.
U.S. 119	From Pennsylvania north of Pennsylvania Turnpike (I-76) Interchange 8 at New Station.
U.S. 202	From the south terminus of the West Chester Bypass north and east to I-76 near King of Prussia.

APPENDIX.—STATE PROPOSED OTHER QUALIFYING HIGHWAYS—Continued

Posted route No.	Route description
U.S. 219	From vicinity of Pennsylvania Turnpike southeast of Somerset north to U.S. 422 west of Edensburg.
U.S. 219	From the PA-New York St. Line to just south of Bradford.
U.S. 220	From Pennsylvania Turnpike interchange 11 north to King.
U.S. 220	From PA 147 near Halls, north of Muncy, west to western terminus of controlled access segment at Linden.
U.S. 220	From just south the Athens north to NY 17 at the PA-New York St. Line.
U.S. 222/422	Warren Street Bypass and Extension from Pricetown Road north of Reading west to Womansburg.
U.S. 322	Commonwealth Barry Bridge in Chester.
U.S. 422	From eastern terminus of limited access segment southeast of Reading northwest to the Warren Street Bypass.
PA 9	Northeast Extension of Pennsylvania Turnpike from Exit 25 (I-276) southeast of Norristown to Exit 38 at I-81 north of Scranton.
PA 28	From PA 8 near Etna northeast to Crighton, east of the Pennsylvania Turnpike.
PA 33/U.S. 209	From U.S. 22 near Wilson north to I-80 at interchange 46 near Stroudsburg via U.S. 209 at Snyder'sville.
PA 60/U.S. 422	From I-80 interchange 1 southeast of Sharon south to including the New Castle Bypass.
PA 60	From PA 51 west of Beaver Falls south to U.S. 22, excluding the uncontrolled access segment near the Greater Pittsburgh International Airport.
PA 147	From I-80 interchange 31 near Milton north to a junction with U.S. 220 at Halls north of Adamstown.
PA 222	From U.S. northeast of Lancaster to Pennsylvania Turnpike (I-76) interchange 21 near Adamstown.
PA 283	From Junction of U.S. 30 north of Lancaster west to I-283 near the Pennsylvania Turnpike interchange 19.
	Harrisburg Expressway (LR 767) from I-83 west to U.S. 11 west of Camp Hill.
	Airport Access Road (LR 1061 Spura) from PA 283 south to the Harrisburg International Airport at Middletown.
	Reading Outer Loop (LR 1035) from PA 183 near Leinbachs northeast to U.S. 222 near Tuckerton.
U.S. 6	From the Borough of Conneaut Lake east to just north of Meadville at the terminus of the North-South Bypass.
U.S. 11	From Pennsylvania Turnpike interchange 16 east to the western terminus of the Harrisburg Expressway near Camp Hill.
U.S. 20	From I-90 interchange 12 west to Northeast (PA 89).
U.S. 30	Uncontrolled access segment of York Bypass from North Hills Road west to a point one mile north of the junction of PA 74.
U.S. 119	Uncontrolled access segment northeast of Uniontown to Pennsville.
U.S. 119	Uncontrolled access segment from the Pennsylvania Turnpike (I-76) interchange 8 to the Greensburg Bypass.

APPENDIX.—STATE PROPOSED OTHER
QUALIFYING HIGHWAYS—Continued

Posted route No.	Route description
U.S. 202	From the PA-Delaware State Line north to West Chester Bypass.
U.S. 322	From the junction of I-83 and I-263 east to the junction of U.S. 422.
U.S. 422	From the junction of U.S. 322 east to the junction of LR 139 at the west end of Hershey.
PA 3	From West Chester Bypass (U.S. 202) east to Garrett Road at Upper Darby.
PA 13	Uncontrolled access segment from PA 413 west of Bristol northeast to the limited access segment just south of U.S. 1.
PA 42	From I-80 Interchange 34 south to Bloomsburg at U.S. 11.
PA 51	From U.S. 119 near Uniontown north to the Monongahela River at Elizabeth.
PA 54	From I-80 Interchange 33 south to Danville at U.S. 11.
PA 80	Uncontrolled access segment in the vicinity of the Greater Pittsburgh International Airport.
PA 81	From U.S. 222 near Tuckerton north to I-78 Interchange 9 at Hamburg.
PA 93	From I-81 Interchange 41 east and south to PA 924 at west end of Hazleton.
PA 114	From U.S. 11 near Hogestown north to I-81 Interchange 18.
PA 132	From I-95 near Cornwells Heights northwest to Pennsylvania Turnpike Interchange 25 via U.S. 1 connection.
PA 924	From junction with PA 93 west to I-81 Interchange 40 near Hazleton.
Vermont	
None.	

[FR Doc. 83-10847 Filed 4-21-83; 8:45 am]

BILLING CODE 4910-22-M

DEPARTMENT OF HOUSING AND
URBAN DEVELOPMENT

24 CFR Part 885

[Docket No. R-82-982]

Housing for the Elderly or
Handicapped; Amendment to
Implement Cost Savings Procedures;
CorrectionAGENCY: Office of the Assistant
Secretary for Housing—Federal Housing
Commissioner, HUD.

ACTION: Final rule; correction.

SUMMARY: This document makes three technical amendments. It corrects a dollar amount stated as the per-unit cost limit for one bedroom units in non-elevator buildings in the final rule published on March 18, 1983 (48 FR 11432). It adds the category of moderate rehabilitation contracts to the description of contracts between borrowers and general contractors required by § 885.415(m) to be furnished

before initial loan closing, consistent with a recent amendment to other provisions of Part 885 (47 FR 51565, November 16, 1982). It also adds one sentence to the paragraph concerning simplified cost certification to make it clear that verification by an independent Certified Public Accountant or an independent public accountant is necessary.

FOR FURTHER INFORMATION CONTACT: Grady J. Norris, Assistant General Counsel for Regulations, Department of Housing and Urban Development, Room 10276, 451 Seventh Street, SW., Washington, D.C. 20410. Telephone (202) 755-7055. (This is not a toll-free number.)

PART 885—[AMENDED]

Accordingly, the following corrections are made to FR Doc. 83-7090 appearing on 11432 in the issue of March 18, 1983:

§ 885.410 [Corrected]

1. On page 11435, column 2, in § 885.410(b)(2), "\$24,862" is corrected to read "\$24,662".

§ 885.415 [Corrected]

2. On page 11435, column 3, in § 885.415(m), "Construction or Substantial Rehabilitation Contract" is revised to read "Construction, Moderate Rehabilitation or Substantial Rehabilitation Contract."

3. On page 11436, column 2, paragraph (d) of § 885.425 is corrected to read as follows:

§ 885.425 Completion of acquisition with or without moderate rehabilitation, construction or substantial rehabilitation, execution of HAP contract, and cost certification and approvals by HUD.

(d) In lieu of the requirements set forth in paragraphs (c) (1) and (3) of this section, a simplified form of cost certification prescribed by the Secretary may be completed and submitted by the Borrower for projects with mortgages of \$500,000 or less. The simplified cost certification shall be verified by an independent Certified Public Accountant or an independent public accountant in a manner acceptable to the Secretary. (Approved by the Office of Management and Budget under OMB control number 2502-0044.)

Dated: April 18, 1983.

Grady J. Norris,

Assistant, General Counsel for Regulations.

[FR Doc. 83-10808 Filed 4-21-83; 8:45 am]

BILLING CODE 4210-27-M

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 145

[T.D. 7887]

Excise Taxes; Extension of Payment
Due Date for Certain Fuel TaxesAGENCY: Internal Revenue Service,
Treasury.

ACTION: Temporary regulations.

SUMMARY: This document provides temporary regulations with respect to the extension of payment due date for certain fuel taxes. Changes to the applicable law were made by the Highway Revenue Act of 1982. These regulations affect certain qualified people and provide them with the guidance needed to comply with the law.

DATE: The regulations apply to certain fuel taxes due after March 31, 1983.

FOR FURTHER INFORMATION CONTACT: Ada S. Rousso of the Legislation and Regulations Division, Office of the Chief Counsel, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, D.C. 20224 (Attention: CC:LR:T) (202-566-4336), not a toll-free call.

SUPPLEMENTARY INFORMATION:

Background

This document contains temporary regulations relating to the depositary requirements for fuel taxes paid by certain qualified persons under section 4081 of the Internal Revenue Code of 1954 (Code). These depositary requirements were amended by section 518 of the Highway Revenue Act of 1982 (Pub. L. 97-424, 96 Stat. 2097). The temporary regulations provided by this document will remain in effect until superseded by final regulations on this subject.

The Highway Revenue Act of 1982 (Act) was enacted as Title V of the Surface Transportation Assistance Act of 1982. Section 518(a) of the Act authorizes the Secretary to prescribe regulations which permit any qualified person whose liability for tax under section 4081 of the Code is payable with respect to semimonthly periods to have a due date of 14 days after the close of each semimonthly period if payment is made by wire transfer to any government depositary authorized under section 6302(c) of the Code.

Section 518(b) of the Act defines "qualified person" as (1) one whose average daily production of crude oil for the preceding calendar quarter does not