Mid-America, and Subaru South, Inc. Because there are no material differences between Petitioner and the aforementioned independent Subaru distributors for the purposes of this Petition, Petitioner, with the concurrence of these distributors, requests that the Commission consolidate this Petition with the aforementioned Petition of December 23, 1980 and issue its order exempting Petitioner from the Rule in accordance therewith.

Respectfully submitted,
Date: April 29, 1981.
Richard A. Whiting,
[FR Doc. 82-35132 Filed 11-19-82; 8:45 am]
BILLING CODE 8750-01-M

DEPARTMENT OF JUSTICE
Drug Enforcement Administration
21 CFR Part 1308
Schedules of Controlled Substances; Placement of Parahexyl into Schedule I

AGENCY: Drug Enforcement Administration, Justice.

ACTION: Final rule.

SUMMARY: This final rule is issued by the Acting Administrator of the Drug Enforcement Administration to place the substance, parahexyl, into Schedule I of the Controlled Substances Act (CSA) (21 U.S.C. 801 et seq.). This scheduling action is necessary for the United States to discharge its obligations under the Convention on Psychotropic Substances, 1971. As a result of this rule, the regulatory controls and criminal sanctions of Schedule I of the CSA will be applicable to the manufacturing, distribution and possession of parahexyl.

EFFECTIVE DATE: December 22, 1982.

FOR FURTHER INFORMATION CONTACT: Howard McClain, Jr., Chief, Drug Control Section, Drug Enforcement Administration, Washington, D.C. 20537, Telephone: (202) 633-1366.

SUPPLEMENTARY INFORMATION:
List of Subjects in 21 CFR Part 1308
Administrative practice and procedure, Drug traffic control, Narcotics, Prescription drugs.

On Thursday, August 5, 1982, a notice was published in the Federal Register (47 FR 33986–7) proposing to place the substance, parahexyl, into Schedule I of the CSA. The scheduling of parahexyl under the CSA is necessary for the United States to be in compliance with its international drug treaties, in this case, the Convention on Psychotropic Substances, 1971.

All interested persons were given until October 4, 1982, to submit any comments or objections regarding this proposal. No comments or objections were received in response to this proposal nor were there any requests for a hearing on this matter.

Parahexyl is a synthetic analog of delta-9-tetrahydro-cannabinol (THC), an active ingredient of cannabis. Chemically, parahexyl is 3/hexyl-1-hydroxy-7,8,9,10-tetrahydro-6,6,9-trimethyl-6H-dibenzo[b,d]pyran.

Parahexyl has no legitimate medical use in the United States at this time. In preclinical and clinical tests, parahexyl demonstrated effects consistent with those of psychoactive cannabinoids, including delta-9-THC, and can be considered a hallucinogenic substance.

Based on the scientific and medical evaluation and recommendation of the Assistant Secretary for Health, acting on behalf of the Secretary of Health and Human Services, and based on his independent evaluation in accordance with 21 U.S.C. 811(c), the Acting Administrator of DEA, pursuant to the provisions of 21 U.S.C. 811(a) and (b), finds that:
1. Based on information now available, parahexyl has a high potential for abuse;
2. Parahexyl currently has no accepted medical use in treatment in the United States; and
3. There is a lack of accepted safety for use of parahexyl under medical supervision.

The above findings are consistent with the placement of parahexyl into Schedule I of the CSA. All regulations applicable to parahexyl as a Schedule I substance are effective on December 22, 1982, and are as follows:
1. Registration. Any person who manufactures, distributes, delivers, imports or exports parahexyl, or who engages in research or conducts instructional activities with respect to this substance, or who proposes to engage in such activities, must be registered to conduct such activities in accordance with Parts 1301 and 1311 of Title 21 of the Code of Federal Regulations.
3. Labeling and Packaging. All labels and labeling for commercial containers of parahexyl must comply with the requirements of §§ 1302.03–1302.05, 1302.07, and 1302.08 of Title 21 of the Code of Federal Regulations.

4. Quotas. All persons required to obtain quotas on parahexyl shall submit applications pursuant to §§ 1303.12 and 1303.22 of Title 21 of the Code of Federal Regulations.
5. Inventory. Every registrant required to keep records who possesses any quantity of parahexyl shall take inventories, pursuant to §§ 1304.11–1304.19 of Title 21 of the Code of Federal Regulations, of all stocks of parahexyl on hand.
6. Records. All registrants required to keep records pursuant to §§ 1304.21–1304.27 of Title 21 of the Code of Federal Regulations shall do so regarding parahexyl.
7. Reports. All registrants required to submit reports pursuant to §§ 1304.37–1304.41 of Title 21 of the Code of Federal Regulations shall do so regarding parahexyl.
8. Order Forms. All registrants involved in the distribution of parahexyl shall comply with the order form requirements of §§ 1305.01–1305.16 of Title 21 of the Code of Federal Regulations.

9. Importation and Exportation. All importation and exportation of parahexyl shall be in compliance with Part 1312 of Title 21 of the Code of Federal Regulations.

10. Criminal Liability. The Acting Administrator, Drug Enforcement Administration, hereby orders that any activity with respect to parahexyl not authorized by, or in violation of, the Controlled Substances Act or the Controlled Substances Import and Export Act shall be unlawful, except that any person who is entitled to registration under such acts may continue to conduct normal business, research or professional practice with parahexyl between the date on which this order is published and the date on which he obtains or is denied registration: Provided, that application for such registration is submitted on or before December 22, 1982.

Pursuant to 5 U.S.C. 605(b), the Acting Administrator certifies that the placement of parahexyl into Schedule I of the Controlled Substances Act will have no impact upon small businesses or other entities whose interests must be considered under the Regulatory Flexibility Act (Pub. L. 96–354).

Parahexyl has no legitimate medical use or manufacturer in the United States. Control of parahexyl is required for the United States to meet its international treaty obligations.

In accordance with the provisions of 21 U.S.C. 811(a), this final rule placing parahexyl into Schedule I of the CSA is a formal rulemaking "on the record after
opportunity for a hearing.” Such proceedings are conducted pursuant to the provisions of 5 U.S.C. 556 and 557 and as such have been exempted from the consultation requirements of Executive Order 12291.

PART 1308—[AMENDED]

Under the authority vested in the Attorney General by Section 201(a) of the CSA (21 U.S.C. 811(a)) and delegated to the Acting Administrator of the Drug Enforcement Administration by the Department of Justice regulations (28 CFR 0.100), the Acting Administrator, hereby orders that 21 CFR 1308.11(d)(15)–(23) be redesignated as 21 CFR 1308.11(d)(16)–(24); and a new 21 CFR 1308.11(d)(15) be added to read as follows:

§1308.11 Schedule I.

(b) Para-phenylcyclohexanol—7374; some trade or other names: 3-Hexyl-1-hydroxy-7,8,9,10-tetrahydro-6,6,9-trimethyl-6H-dibenzox[b,d]pyran; Synhexyl.

Dated: November 9, 1982.
John C. Lawn,
Acting Administrator, Drug Enforcement Administration.

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 5f

[T.D. 7655]


AGENCY: Internal Revenue Service, Treasury.

ACTION: Temporary regulations.

SUMMARY: This document contains rules relating to certain elections under section 224 of the Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA). The temporary regulations extend the time for making certain elections under new section 338 of the Internal Revenue Code, as added by TEFRA, and provide rules for making section 338 elections subject to a special transitional rule. The temporary regulations provide guidance to taxpayers subject to the provisions of section 224 of TEFRA.

DATES: These temporary regulations are effective as of November 15, 1982, except that these temporary regulations are effective for transitional rule elections made before November 16, 1982.

FOR FURTHER INFORMATION CONTACT:


SUPPLEMENTARY INFORMATION:

Background

This document contains temporary rules relating to elections under section 338 of the Internal Revenue Code, as added by section 224 of TEFRA (Pub. L. 97–248; 96 Stat. 324). The extension of time for making certain section 338 elections contained in §5.338-1 of these temporary regulations was originally announced in a news release issued on November 15, 1982, IR–82–134 (Nov. 15, 1982), and will also appear as Announcement 82–148 in Internal Revenue Bulletin No. 1982–48. The provisions of §5.338–2, relating to elections under a special transitional rule, were contained in a news release issued on November 1, 1982, IR–82–124 (Nov. 1, 1982), and will also appear as Announcement 82–144 in Internal Revenue Bulletin No. 1982–48. These temporary regulations will remain in effect until superseded by later temporary or final regulations relating to these elections. These regulations are contained in 26 CFR Part 5f, Temporary Income Tax Regulations under the Tax Equity and Fiscal Responsibility Act of 1982 (Pub. L. 97–248).

Regulatory Flexibility Act and Executive Order 12291

No general notice of proposed rulemaking is required by 5 U.S.C. 553 (b) for temporary regulations. Accordingly, the Regulatory Flexibility Act does not apply and no Regulatory Flexibility Analysis is required for this rule. The Commissioner of Internal Revenue has determined that this temporary rule is not a major rule as defined in Executive Order 12291 and that a Regulatory Impact Analysis is therefore not required.

Drafting Information

The principal author of these temporary regulations is Duane H. Pellervo 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 regulations, both on matters of substance and style.

List of Subjects in 26 CFR Part 5f


Adoption of Temporary Regulations

PART 5f—[AMENDED]

The following new §§5.338–1 and 5.338–2 are added to 26 CFR Part 5f:

§5.338–1 Extension of time to make certain elections under section 338(g) of the Internal Revenue Code of 1954.

No election under section 338(g) [other than an election under section 224(d)(2) of the Tax Equity and Fiscal Responsibility Act of 1982] shall be due before January 3, 1983 or, if later, 30 days after regulations are published specifying the rules for making the election.

§5.338–2 Transitional rule elections.

(a) Scope. This section prescribes rules for making section 338 elections permitted by reason of section 224(d)(2) of the Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA) (transitional rule elections).

(b) Manner of making election. The purchasing corporation shall be considered to have made a transitional rule election only if it files a statement of election before November 16, 1982, with the Internal Revenue Service Center with which it files its annual income tax return.

(c) Statement of election. The heading of the statement of election should prominently identify the statement as a transitional rule election under section 338. The statement must—

(1) Contain the name, address, and employer identification number of the purchasing corporation and the target.

(2) Identify the election as an election under section 338(g) of the Code that is permitted by section 224(d)(2) of TEFRA, and

(3) Be signed by a person who states under penalties of perjury that he or she is authorized to make the election on behalf of the purchasing corporation.

(d) Copy of statement of election attached to return of target. A copy of the statement of election under the transitional rule must be attached to the income tax return for the target for its taxable year ending on the date of its deemed sale of assets. Failure to attach a copy of the statement to the return will not invalidate the election.

There is a need for immediate guidance with respect to the provisions contained in this Treasury decision. For this reason, it is found impracticable to issue it with notice and public procedure under subsection (b) of section 553 of