Republic of the Congo (MONUC), the Interim Emergency Multinational Force deployed in Bunia and the integrated Congolese national army and police forces:

—Supplies of non-lethal military equipment intended solely for humanitarian or protective use, and related technical assistance and training as notified in advance to the Secretary-General through its Special Representative.

This amendment adds a new paragraph (i) at section 126.1 of the ITAR that modifies the policy to deny licenses, other approvals, exports and imports of defense articles and defense services, destined for or originating in the DRC. Consistent with UN Security Council Resolution 1493, a denial policy will remain for exports or imports of defense articles and defense services destined for or originating in the Democratic Republic of the Congo except, on a case-by-case basis, for (1) non-lethal equipment and training (lethal and non-lethal) to the MONUC, and the transitional National Unity Government of the Democratic Republic of the Congo, and the integrated Congolese national army and police forces; and (2) humanitarian or protective use, and related assistance and training as notified in advance to the UN.

Mirroring UN Security Council Resolution 1493, the amendment also imposes an arms embargo on certain groups operating in the territory of North and South Kivu and Ituri in the DRC and with respect to DRC groups not party to the Global and All-Inclusive Agreement.

### **Regulatory Analysis and Notices**

This amendment involves a foreign affairs function of the United States and therefore, is not subject to the procedures required by 5 U.S.C. 533 and 554. It is exempt from review under Executive Order 12866 but has been reviewed internally by the Department to ensure consistency with the purposes thereof. This rule does not require analysis under the Regulatory Flexibility Act or the Unfunded Mandates Reform Act.

It has been found not to be a major rule within the meaning of the Small Business Regulatory Enforcement Act of 1966. It will not have substantial direct effects on the States, the relationship between the National Government and the States, or on the distribution of power and responsibilities among the various levels of government. Therefore, it is determined that this rule does not have sufficient federalism implications to warrant application of the

consultation provisions of Executive Order Nos. 12372 and 13132.

#### List of Subjects in 22 CFR Part 126

Arms and munitions, Exports.

■ Accordingly, for the reasons set forth above, Title 22, Chapter I, Subchapter M, Part 126 is amended as follows:

# PART 126—GENERAL POLICIES AND PROVISIONS

■ 1. The authority citation for Part 126 continues to read as follows:

**Authority:** Secs. 2, 38, 40, 42, and 71, Pub. L. 90–629, 90 Stat. 744 (22 U.S.C. 2752, 2778, 2780, 2791, and 2797); 22 U.S.C. 2778; E.O. 11958, 42 FR 4311; 3 CFR, 1977 Comp., p. 79; 22 U.S.C. 2658; 22 U.S.C. 2658; 22 U.S.C. 287c; E.O. 12918, 59 FR 28205, 3 CFR, 1994 Comp., p. 899.

■ 2. Section 126.1 is amended by revising paragraph (a) and adding paragraph (i) to read as follows:

# §126.1 Prohibited exports and sales to certain countries.

(a) General. It is the policy of the United States to deny licenses and other approvals for exports and imports of defense articles and defense services, destined for or originating in certain countries. This policy applies to Belarus, Cuba, Iran, Libya, North Korea, Syria and Vietnam. This policy also applies to countries with respect to which the United States maintains an arms embargo (e.g., Burma, China, Haiti, Liberia, Somalia, and Sudan) or whenever an export would not otherwise be in furtherance of world peace and the security and foreign policy of the United States. Information regarding certain other embargoes appears elsewhere in this section. Comprehensive arms embargoes are normally the subject of a State Department notice published in the Federal Register. The exemptions provided in the regulations in this subchapter, except § 123.17 of this subchapter, do not apply with respect to articles originating in or for export to any proscribed countries, areas, or persons in this § 126.1.

(i) Democratic Republic of the Congo. It is the policy of the United States to deny licenses, other approvals, exports or imports of defense articles and defense services destined for or originating in the Democratic Republic of the Congo except for non-lethal equipment and training (lethal and non-lethal) to the United Nations Organization Mission in the Democratic Republic of the Congo (MONUC), and the transitional National Unity Government of the Democratic Republic

of the Congo, and the integrated Congolese national army and police forces, and humanitarian or protective use, and related assistance and training as notified in advance to the UN. An arms embargo exists with respect to all foreign and Congolese armed groups and militias operating in the territory of North and South Kivu and of Ituri, and to groups not party to the Global and All-inclusive Agreement, in the Democratic Republic of the Congo.

Dated: January 15, 2004.

#### John R. Bolton,

Under Secretary, Arms Control and International Security, Department of State. [FR Doc. 04–3383 Filed 2–13–04; 8:45 am] BILLING CODE 4710–25-P

#### **DEPARTMENT OF THE TREASURY**

**Internal Revenue Service** 

26 CFR Parts 1 and 602

[TD 9101]

RIN 1545-BC79

#### Information Reporting Relating to Taxable Stock Transactions; Correction

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

**ACTION:** Correction to temporary regulations.

**SUMMARY:** This document contains corrections to temporary regulations that were published in the **Federal Register** on Tuesday, December 30, 2003 (68 FR 75119) requiring information reporting by a corporation if control of the corporation is acquired or if the corporation has a recapitalization or other substantial change in capital structure.

**DATES:** This correction is effective December 30, 2003.

# **FOR FURTHER INFORMATION CONTACT:** Nancy Rose, (202) 622–4910 (not a toll-free number).

# SUPPLEMENTARY INFORMATION:

## Background

The temporary regulations (TD 9101) that are the subject of these corrections are under sections 6043(c) and 6045 of the Internal Revenue Code.

### **Need for Correction**

As published, the temporary regulations (TD 9101) contain errors that may prove to be misleading and are in need of clarification.

#### **Correction of Publication**

- Accordingly, the publication of the temporary regulations (TD 9101), that were the subject of FR Doc. 03–31361, is corrected as follows:
- 1. On page 75119, column 3, in the heading, the language, is corrected to read "26 CFR Parts 1 and 602".
- 2. On page 75122, column 1, in the preamble, the "List of Subjects" is corrected to read as follows:

## List of Subjects

26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

26 CFR Part 602

Reporting and recordkeeping requirements.

#### PART 1—[AMENDED]

■ 3. On page 75122, column 2, in the words of issuance, the language, "Accordingly, 26 CFR part 1 is amended" is corrected to read "Accordingly, 26 CFR parts 1 and 602 are amended".

#### §1.6045-3T [Corrected]

- 4. On page 75125, column 3, § 1.6045—3T(e), lines 1 and 2, the language, "(e) Furnishing of forms to actual owners. The Form 1099—B prepared for" is corrected to read "(e) Furnishing of forms to customers. The Form 1099—B prepared for".
- 5. On page 75126, column 1, the heading for Part 602 and amendments 4. and 5. are added following § 1.6045–3T to read as follows:

# PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT

■ Par. 4. The authority citation for part 602 continues to read in part as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*

■ Par. 5. In § 602.101, paragraph (b) is amended by removing the following entries in the table as follows:

#### § 602.101 OMB Control numbers

\* \* \* \* (b) \* \* \*

| * * * *                          | CFR part or section where identified and described |        |   |   |   | Current<br>OMB control<br>No. |
|----------------------------------|--|--------|---|---|---|-------------------------------|
| 1.6043–4T 1545–1812              | 1.6043-4   |        | * | * | * | *<br>1545–1812                |
| * * * * *<br>1.6045–3T 1545–1812 | 1 6045 3   | *<br>T | * |   | * | *<br>1545–1812                |

CFR part or section where identified and described

Current OMB control No.

#### Cynthia E. Grigsby,

Acting Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration).

[FR Doc. 04–3262 Filed 2–13–04; 8:45 am] BILLING CODE 4830–01–P

#### **DEPARTMENT OF LABOR**

# Occupational Safety and Health Administration

29 CFR Part 1910

[Docket No. S-550]

RIN 1218-AB97

## **Commercial Diving Operations**

**AGENCY:** Occupational Safety and Health Administration (OSHA), Department of Labor.

**ACTION:** Final rule.

**SUMMARY:** OSHA is issuing this final rule to amend its Commercial Diving Operations (CDO) standards. This final rule allows employers of recreational diving instructors and diving guides to comply with an alternative set of requirements instead of the decompression-chamber requirements in the current CDO standards. The final rule applies only when these employees engage in recreational diving instruction and diving-guide duties; use an opencircuit, a semi-closed-circuit, or a closed-circuit self-contained underwater-breathing apparatus supplied with a breathing gas that has a high percentage of oxygen mixed with nitrogen; dive to a maximum depth of 130 feet of sea water; and remain within the no-decompression limits specified for the partial pressure of nitrogen in the breathing-gas mixture. These alternate requirements essentially are the same as the terms of a variance granted by OSHA to Dixie Divers, Inc. in 1999.

**DATES:** This final rule becomes effective on March 18, 2004.

ADDRESSES: In compliance with 28 U.S.C. 2112(a), OSHA designates the Associate Solicitor of Labor for Occupational Safety and Health as the recipient of petitions for review of this final rule. Submit petitions of review to the Associate Solicitor at: Office of the Solicitor of Labor, Room S-4004, U.S. Department of Labor, 200 Constitution Avenue, NW., Washington, DC 20210.

FOR FURTHER INFORMATION CONTACT: For general information and press inquiries, contact Mr. George Shaw, Office of Communications, Room N–3647, OSHA, U.S. Department of Labor, 200 Constitution Avenue, NW., Washington, DC 20210; telephone (202) 693–1999. For technical inquiries, contact Mr. Robert Bell, Directorate of Standards and Guidance, Room N–3609, OSHA, U.S. Department of Labor, 200 Constitution Avenue, NW., Washington, DC 20210; telephone (202) 693–2053 or fax (202) 693–1663.

Copies of this **Federal Register** notice are available from the OSHA Office of Publications, Room N–3101, U.S. Department of Labor, 200 Constitution Avenue, NW., Washington DC 20210; telephone (202) 693–1888. For an electronic copy of this notice, go to OSHA's Web site (http://www.osha.gov), and select "**Federal Register**," "Date of Publication," and then "2003."

#### SUPPLEMENTARY INFORMATION:

#### **Table of Contents**

The following Table of Contents identifies the major sections under **SUPPLEMENTARY INFORMATION**, including a detailed summary and explanation of the final rule.

I. Background

II. Summary and Explanation of the Rule A. Final §§ 1910.401(a)(3) and 1910.402 ("Definitions")

B. Conditions Specified in Final Appendix

III. Legal Considerations

IV. Final Economic Analysis and Regulatory Flexibility Certification

V. Paperwork Reduction Act

VI. Federalism

VII. State Plans

VIII. Unfunded Mandates

IX. Applicability of Existing Consensus Standards

List of Subjects in 29 CFR Part 1910 X. Authority and Signature

# I. Background

In 1999, acting under section 6(d) of the Occupational Safety and Health Act of 1970 ("OSH Act" 29 U.S.C. 655), the Occupational Safety and Health Administration ("OSHA" or "the Agency") published an order granting a permanent variance to Dixie Divers, Inc. ("Dixie Divers") (Ex. 2–11). The permanent variance exempted Dixie Divers from OSHA's decompressionchamber requirements specified at § 1910.423(b)(2) and (c)(3)(iii), and § 1910.426(b)(1), when its recreational diving instructors and diving guides (hereafter, "divers") engage in underwater instructional and guiding operations.

The purpose of having a decompression chamber available and