

remaining GRI's should be applied, specifically GRI 3.

GRI 3 states that when, by application of rule 2(b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:

(a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

(b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.

(c) When goods cannot be classified by reference to 3(a) or 3(b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.

After careful consideration of these comments, we believe they have merit. By application of GRI 1, headbands, ponytail holders and similar articles, of mixed construction, are classifiable in heading 6117 or 6217, HTSUS, and heading 9615, HTSUS, and therefore GRI 3 provides the relevant analysis.

GRI 3(a) does not apply when two or more headings each refer to part only of the materials in a good. Note 1 to Chapter 61, HTSUS, states that this chapter applies only to made up knitted or crocheted articles. Similarly, Note 1 to Chapter 62, HTSUS, states that this chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles. Thus, articles of headings 6117 and 6217, HTSUS, are textiles. These headings refer to only part of the good when it is made of mixed construction, e.g., textiles and plastics. Similarly, heading 9615, HTSUS, which according to the "Explanatory Notes" normally refers to goods made of plastics, ivory, bone, horn, tortoise-shell, metal, etc., refers to only part of the good when it is made of mixed construction, e.g., plastic and textiles. Thus, GRI 3(a) is inapplicable.

The subject goods of mixed construction, therefore, would be classifiable in accordance with GRI 3(b), and an essential character determination must be made. This would be done on a case by case basis. In many cases, we

believe that articles of mixed construction would remain classifiable in heading 9615, HTSUS. For example, a barrette or clasp of plastic or metal decorated or covered with textile material normally would be classified in heading 9615, HTSUS, since the essential character of the article is imparted by the base, which functions to hold the hair in place. There may be circumstances where neither the textile nor non-textile component imparts the essential character, in which case classification would be in accordance with GRI 3(c).

Conclusion

After careful analysis of the comments submitted and further study of this matter, Customs finds that textile headbands, ponytail holders and similar articles are classified as other clothing accessories of heading 6117 or 6217, HTSUS. Those articles of mixed construction, textiles and another material, e.g., plastics, will be classified in accordance with GRI 3.

To allow sufficient time for interested parties to be aware of this change and to make necessary arrangements, this change in classification is being delayed 90 days from the date of publication in the Federal Register.

George J. Weise,

Commissioner of Customs.

Approved: February 16, 1996.

John P. Simpson,

Deputy Assistant Secretary of the Treasury.

[FR Doc. 96-6144 Filed 3-14-96; 8:45 am]

BILLING CODE 4820-02-P

Internal Revenue Service

[EE-14-81]

Proposed Collection; Comment Request

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(C)(2)(a)). Currently, the IRS is soliciting comments concerning an existing notice of proposed rulemaking, EE-14-81, Deductions and Reductions in Earnings and Profits (or Accumulated

Profits) With Respect to Certain Foreign Deferred Compensation Plans Maintained by Certain Foreign Corporations or by Foreign Branches of Domestic Corporations (Regulation § 1.04A).

DATES: Written comments should be received on or before May 14, 1996 to be assured of consideration.

ADDRESSES: Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the information collection should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5569, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Deductions and Reductions in Earnings and Profits (or Accumulated Profits) With Respect to Certain Foreign Deferred Compensation Plans Maintained by Certain Foreign Corporations or by Foreign Branches of Domestic Corporations.

OMB Number: 1545-1393.

Regulation Project Number: EE-14-81 Notice of Proposed Rulemaking.

Abstract: The regulation provides guidance regarding the limitations on deductions and adjustments to earnings and profits (or accumulated profits) for certain foreign deferred compensation plans.

Current Actions: There is no change to this existing regulation.

Type of Review: Extension of OMB approval.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 1,250.

Estimated Time Per Respondent: The estimated annual reporting burden per respondent varies from 5 hours to 1,000 hours, depending on individual circumstances, with an estimated average of 507.56 hours.

Estimated Total Annual Burden Hours: 634,450 hours.

REQUEST FOR COMMENTS: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the

quality, utility, and clarity of the information to be collected; and (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology.

Approved: March 6, 1996.

Garrick R. Shear,

IRS Reports Clearance Officer.

[FR Doc. 96-6154 Filed 3-14-96; 8:45 am]

BILLING CODE 4830-01-U

**Art Advisory Panel of the
Commissioner of Internal Revenue;
Availability of Report of 1995 Closed
Meetings**

AGENCY: Internal Revenue Service,
Treasury.

ACTION: Notice of availability of report
on closed meetings of the Art Advisory
Panel.

SUMMARY: The report is now available.

Pursuant to 5 U.S.C. app. I section 10(d), of the Federal Advisory Committee Act; and 5 U.S.C. 552b, the Government in the Sunshine Act: A report summarizing the closed meeting activities of the Art Advisory Panel during 1995, has been prepared. A copy of this report has been filed with the

Assistant Secretary of the Treasury for Management and is now available for public inspection at: Internal Revenue Service, Freedom of Information Reading Room, Room 1621, 1111 Constitution Avenue, NW., Washington, DC 20224.

Requests for copies should be addressed to: Director, Disclosure Operations Division, Attn: FOI Reading Room, Box 388, Benjamin Franklin Station, Washington, DC 20224, Telephone (202) 622-5164, (Not a toll free telephone number).

The Commissioner of Internal Revenue has determined that this document is not a major rule as defined in Executive Order 12291 and that a regulatory impact analysis therefore is not required. Neither does this document constitute a rule subject to the Regulatory Flexibility Act (5 U.S.C. Chapter 6).

For further information contact: Karen Carolan, C:AP:AS:4, 901 D Street, SW. Room 224, Washington, DC 20024, Telephone (202) 401-4128, (Not a toll free telephone number).

Margaret Milner Richardson,

Commissioner of Internal Revenue.

[FR Doc. 96-6164 Filed 3-14-96; 8:45 am]

BILLING CODE 4830-01-U

**UNITED STATES INSTITUTE OF
PEACE**

Sunshine Act Meeting

AGENCY: United States Institute of Peace.

DATE/TIME: Thursday, March 21, 1996—
9:00 a.m.—5:00 p.m.

LOCATION: U.S. Institute of Peace, 1550
M Street, Lobby Conference Room,
Washington, DC 20005, (202) 457-1700.

STATUS: Open Session—Portions may be
closed pursuant to Subsection (c) of
Section 552(b) of Title 5, United States
Code, as provided in subsection
1706(h)(3) of the United States Institute
of Peace Act, Public Law 98-525.

AGENDA: March Board Meeting;
Approval of Minutes of the Seventy-
fourth Meeting of the Board of Directors;
Chairman's Report; President's Report;
Committee Reports; Approval of
Solicited Grant and Fellowship
Applications; Other General Issues.

CONTACT: Dr. Sheryl Brown, Director,
Office of Communications, Telephone:
(202) 457-1700.

Dated: March 12, 1996.

Charles E. Nelson,

*Vice President for Management and Finance,
United States Institute of Peace.*

[FR Doc. 96-6423 Filed 3-13-96; 2:36 pm]

BILLING CODE 6820-AR-M