

RULES AND REGULATIONS

customs Form 4449 showing the name of the airport, date and time of arrival, date and time of departure and purpose of the visit. The permit shall be surrendered to the collector of customs at the port of final clearance for a foreign destination, who shall satisfy himself prior to the issuance of clearance that the aircraft received proper customs treatment while in this country. The permit shall then be returned to the collector of customs at the port of issue.

(2) A copy of the permit shall be retained by the collector at the port where issued. If within 60 days after the issuance of such permit the said collector does not receive a report of the outward clearance of the aircraft covered thereby, the matter shall be reported to the supervising customs agent for investigation.

(3) Civil aircraft registered in the United States arriving from a foreign country with passengers carried for hire or merchandise, after proper customs treatment of their cargo (passengers carried for hire or merchandise), may be allowed to proceed upon their identity being established.

This order shall become effective on the date of its publication in the FEDERAL REGISTER.

(R. S. 161, sec. 23, 24 Stat. 892, as amended, sec. 24, 43 Stat. 163, R. S. 261, secs. 624, 644, 48 Stat. 759, 761, sec. 201, 387, 58 Stat. 583, 706, sec. 7, 44 Stat. 574, as amended; 5 U. S. C. 22, 8 U. S. C. 162, 232, 9 U. S. C. 66, 1624, 1644, 42 U. S. C. 202, 270, 49 U. S. C. 177)

[SEAL] **D. L. STRUBINGER,**
Acting Commissioner of Customs.
JOHN S. GRAHAM,
Acting Secretary of the Treasury.
W. F. DEARING,
Acting Surgeon General,
U. S. Public Health Service.
JOHN L. THURSTON,
Acting Federal Security Administrator.
PHILIP B. PERLMAN,
Acting Attorney General.

JULY 17, 1952.

[F. R. Doc. 52-8054; Filed, July 22, 1952; 8:55 a. m.]

[T. D. 53048]

PART 10—ARTICLES CONDITIONALLY FREE, SUBJECT TO A REDUCED RATE, ETC.

SUPPLIES FOR VESSELS OF WAR

The Department of State has furnished the Treasury Department an up-to-date list of countries which permit the withdrawal of supplies free of duty and tax by vessels of war of the United States while in ports of those countries. Therefore, § 10.59 (d), Customs Regulations of 1943 (19 CFR 10.59 (d)), containing a list of countries whose vessels of war shall be accorded the privilege of withdrawing supplies free of customs duties and internal-revenue tax while in ports of the United States, as provided for in section 309 (a), Tariff Act of 1930, as amended, is further amended to read as follows:

§ 10.59 *Exemption from customs duties and internal revenue tax.* . . .

(d) The privilege shall be accorded to vessels of war of the following countries:

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|-------------------------|------------------------|
| Argentina. | Ireland. |
| Australia. | Mexico. |
| Belgium. | The Netherlands. |
| Brazil. | New Zealand. |
| Canada. | Nicaragua. |
| Chile. | Norway. |
| Colombia. | Panama. |
| Cuba. | The Philippines. |
| Denmark. | El Salvador. |
| The Dominican Republic. | Spain. |
| Ethiopia. | Sweden. |
| Finland. | Thailand. |
| France. | Turkey. |
| Great Britain. | Union of South Africa. |
| Greece. | Uruguay. |
| Haiti. | Venezuela. |
| India. | |

(Sec. 5, 52 Stat. 1020; 19 U. S. C. 1309)

[SEAL] **FRANK DOW,**
Commissioner of Customs.

Approved: July 16, 1952.

JOHN S. GRAHAM,
Acting Secretary of the Treasury.

[F. R. Doc. 52-8025; Filed, July 22, 1952; 8:48 a. m.]

TITLE 21—FOOD AND DRUGS

Chapter I—Food and Drug Administration, Federal Security Agency

PART 3—STATEMENTS OF GENERAL POLICY OR INTERPRETATION

FLUORIDATED WATER AND PROCESSED FOODS CONTAINING FLUORIDATED WATER

Pursuant to section 3 of the Administrative Procedure Act (50 Stat. 237, 238; 5 U. S. C. 1002), the following statement of policy is issued:

§ 3.27 *Status of fluoridated water and foods prepared with fluoridated water under the Federal Food, Drug, and Cosmetic Act.* (a) The program for fluoridation of public water supplies recommended by the Federal Security Agency, through the Public Health Service, contemplates the controlled addition of fluorine at a level optimum for the prevention of dental caries.

(b) Public water supplies do not ordinarily come under the provisions of the Federal Food, Drug, and Cosmetic Act. Nevertheless, a substantial number of inquiries have been received concerning the status of such water under the provisions of the act and the status, in interstate commerce, of commercially prepared foods in which fluoridated water has been used.

(c) The Federal Security Agency will regard water supplies containing fluorine; within the limitations recommended by the Public Health Service, as not actionable under the Federal Food, Drug, and Cosmetic Act. Similarly, commercially prepared foods within the jurisdiction of the act, in which a fluoridated water supply has been used in the processing operation, will not be regarded as actionable under the Federal law because of the fluorine content of the water so used, unless the process involves a significant concentration of fluorine from the water. In the latter instance the

facts with respect to the particular case will be controlling.

(Sec. 701, 52 Stat. 1055; 21 U. S. C. 371)

Dated: July 17, 1952.

[SEAL] **JOHN L. THURSTON,**
Acting Administrator.

[F. R. Doc. 52-8041; Filed, July 22, 1952; 8:50 a. m.]

TITLE 26—INTERNAL REVENUE

Chapter I—Bureau of Internal Revenue, Department of the Treasury

Subchapter C—Miscellaneous Excise Taxes
[T. D. 5920; Regs. 132]

PART 32—EXCISE AND SPECIAL TAX ON WAGERING

REGISTRY, RETURN AND PAYMENT OF TAX

Regulations 132 amended to require persons liable for special (occupational) wagering tax to file returns and pay tax before commencing taxable activity and to file supplemental returns advising of all agents or employees engaged to receive wagers or with respect to all persons for whom wagers are received.

On June 3, 1952, notice of proposed rule making regarding amendment of § 325.50 of Regulations 132 was published in the FEDERAL REGISTER (17 F. R. 4988). No objection to the rules proposed having been received, § 325.50 of Regulations 132 is amended to read as follows:

§ 325.50 *Registry, return, and payment of tax.* (a) No person shall engage in the business of accepting wagers subject to the 10 percent excise tax imposed by section 3273 of the Internal Revenue Code (see § 325.24) until he has filed a return on Form 11-C and paid the special tax imposed by section 3290. Likewise, no person shall engage in receiving wagers for or on behalf of any person engaged in such business until he has filed a return on Form 11-C and paid the special tax imposed by section 3290 of the Internal Revenue Code. Filing of successive applications and payment of tax by such persons are required on or before July 1 of each year thereafter during which taxable activity continues. The return, with remittance, shall be filed with the collector of internal revenue for the district in which is located the taxpayer's office or principal place of business. If such taxpayer resides in the United States, but has no office or principal place of business in the United States, the return shall be filed with the collector of internal revenue for the district in which he resides. If the taxpayer has no office, residence, or principal place of business in the United States, the return shall be filed with the Collector of Internal Revenue, Baltimore, Maryland. The collector, upon request, will furnish the taxpayer proper forms which shall be filled out and signed as indicated therein.

(b) Each return shall show the taxpayer's full name. A person doing business under an alias, style, or trade name shall give his true name, followed by his alias, style, or trade name. In the case of a partnership, association, firm,