

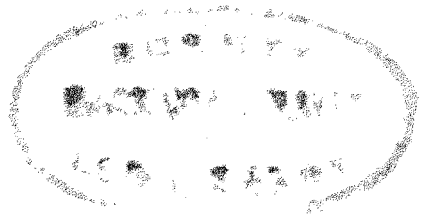
CODE OF FEDERAL REGULATIONS

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TITLE 30—TITLE 31

Subtitle A—Office of the Secretary of the Treasury

Part

- 1 Central office procedures.
- 3 Claims regulations.
- 10 Practice of attorneys and agents before the Treasury Department.
- 11 Customhouse brokers.
- 13 Procedures of the Committee on Practice—Availability of records.

CROSS REFERENCES: General Accounting Office: See 4 CFR Chapter I.
Bureau of the Comptroller of the Currency: See 12 CFR Chapter I.

Part 1—Central Office Procedures

Subpart A—Disclosure of Official Information and Testimony in Court

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Subpart B—Payments Under Judgments and Private Relief Acts

- 1.10 Judgments against the United States.
- 1.11 Payment of sums appropriated in private relief acts.

AUTHORITY: §§ 1.1 to 1.11 issued under R. S. 161; 5 U. S. C. 22.

SOURCE: §§ 1.1 to 1.11 appear at 13 F. R. 9328.

SUBPART A—DISCLOSURE OF OFFICIAL INFORMATION AND TESTIMONY IN COURT

§ 1.1 *Treasury records or other official documents not to be withdrawn.* No record, claim, account, document, or

other official instrument in writing, or any exhibit attached, or pertaining thereto, shall be withdrawn from the files of the Department by, or furnished to, any person not an officer or employee of the Department.

§ 1.2 *Rules governing access to final opinions or orders, to rules and to official records—(a) Availability of final opinions or orders and rules.* Except as hereinafter stated, all final opinions or orders in the adjudication of cases and all rules (other than those relating solely to the internal management of the Treasury Department) issued by the Office of the Secretary of the Treasury (including the Offices of the Under Secretary, the Assistant Secretaries, the Fiscal Assistant Secretary, the Assistants and Special Assistants to the Secretary, and the Administrative Assistant to the Secretary) are made available to public inspection at the Treasury Department, Washington 25, D. C. This provision shall not apply, however, to final opinions or orders which are not cited as precedents and which contain information held confidential for one or more of the good causes set forth in paragraph (e) of this section. In view

of the nature of their functions, the Office of the General Counsel, the Bureau of Engraving and Printing, the Office of International Finance, the Division of Personnel, the Office of the Technical Staff, the Division of Tax Research, the Office of Administrative Services, the United States Savings Bonds Division, the Office of the Tax Legislative Counsel, and the Office of the Chief Coordinator, Treasury Enforcement Agencies, do not issue any final opinions or orders in the adjudication of cases, nor do they issue any rules (other than those relating solely to the internal management of the Treasury Department).

(b) *Requests for final opinions or orders and rules.* Requests to examine the final opinions or orders and rules hereby made available for public inspection shall be addressed to the Administrative Assistant to the Secretary, Treasury Department, Washington 25, D. C. Copies of documents made available for public inspection may, in proper cases, be furnished on request.

(c) *Availability of official records.* Except as to official records relating solely to the internal management of the Treasury Department and except as to official records held confidential for one or more of the good causes set forth in paragraph (e) of this section, all matters of official record in the files of the Office of the Secretary of the Treasury (including the Offices of the Under Secretary, the Assistant Secretaries, the Fiscal Assistant Secretary, the Assistants and Special Assistants to the Secretary, and the Administrative Assistant to the Secretary), the Office of the General Counsel, the Bureau of Engraving and Printing, the Office of International Finance, the Division of Personnel, the Office of the Technical Staff, the Division of Tax Research, the Office of Administrative Services, the United States Savings Bonds Division, the Office of the Tax Legislative Counsel, and the Office of the Chief Coordinator, Treasury Enforcement Agencies, are made available to persons properly and directly concerned.

(d) *Classification of official records.* The official records made available by paragraph (c) of this section to persons properly and directly concerned may be classified as pertaining to the collection of taxes and the administration of the internal revenue laws, the collection of customs duties and the enforcement of

the customs laws, national banks, public debt, the coinage and printing of money, the procurement of Government supplies, finance, the Coast Guard, the disbursement of Government funds, savings bonds, gold, silver, banking, and other monetary matters, both domestic and international, and all other functions of the Treasury Department. In view of the many functions of the bureaus, divisions, and offices in question and in view of the numerous types of official records which are kept in connection with the performance of these functions, it is not practicable to list herein all types of official records in the files of these offices.

(e) *Confidential official records.* For one or more of the following good causes, certain information in the official records of the bureaus, divisions, and offices enumerated in paragraph (c) of this section is held confidential, and is not available to the public: (1) The information has been submitted in confidence to the Treasury Department; (2) the information relates to a financial matter or some other type of transaction between the Government and an individual or corporation, the disclosure of which would be prejudicial to the individual or corporation involved (such as by aiding a competitor) without furthering the public interest; (3) for security reasons, such as protection against counterfeiting; (4) the information pertains to negotiations with foreign countries, which information, because of its nature or because of an agreement between this Government and the foreign countries concerned, is required to be held confidential; (5) the material is made confidential by law, such as tax returns; or (6) the disclosure of the information would clearly be inimical to the public interest.

(f) *Application for information.* All requests for information contained in the official records of the bureaus, divisions, and offices enumerated in paragraph (c) of this section shall be addressed to the Administrative Assistant to the Secretary, Treasury Department, Washington 25, D. C. The request shall clearly state the information desired and must set forth the interest of the applicant in the subject matter and the purpose for which the information is desired. If the applicant is an agent or attorney acting for another, he will attach to the application evidence of his authority to act for his principal. If such evidence is satis-