REGULATION, OR THE DIVISION OF INVESTMENT MANAGEMENT.

§ 201.430 [Corrected]
3. On page 32814, in the first column, last line, in § 201.430(a) the reference to "200.30–17" is corrected to read "200.30–18".
4. On page 32814, in the second column, in § 201.430(c) the reference to "200.30–17" is corrected to read "200.30–18".

§ 201.431 [Corrected]
5. On page 32814, in the second column, in the sixth line of § 201.431(a) "200.30–17" is corrected to read "200.30–18".

By the Commission.
Margaret H. McFarland,
Deputy Secretary.
[FR Doc. 95–22110 Filed 9–6–95; 8:45 am]
BILLING CODE 8010–01–P

INTERNATIONAL TRADE COMMISSION

19 CFR Part 206

Implementing Rules for the Uruguay Round Agreements Act

AGENCY: International Trade Commission.

ACTION: Adoption of interim rules as final rules.


SUPPLEMENTARY INFORMATION:

Background
The interim rules were published in the Federal Register on January 3, 1995 (60 FR 10). The interim amendment to section 206.17 was effective January 3, 1995; all other amendments were effective January 1, 1995. Comments on the interim rules were required to be received on or before April 3, 1995. No comments were received.

Accordingly, the Commission has adopted as final rules, without change, the interim rules amending 19 CFR part 206 that were published at 60 FR 10 on January 3, 1995.

List of Subjects in 19 CFR Part 206
Administrative practice and procedure, Investigations, Imports.


By order of the Commission.
Issued: August 30, 1995.
Donna R. Koehnke,
Secretary.
[FR Doc. 95–22235 Filed 9–6–95; 8:45 am]
BILLING CODE 7020–02–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1, 4 and 602

[RIN 1545–AM15]

Definition of a Controlled Foreign Corporation, Foreign Base Company Income and Foreign Personal Holding Company Income of a Controlled Foreign Corporation

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations.

SUMMARY: This document contains final Income Tax Regulations governing the definition of a controlled foreign corporation and the definitions of foreign base company income and foreign personal holding company income of a controlled foreign corporation. These regulations are necessary because of changes made to the prior law by the Tax Reform Act of 1986, the Technical and Miscellaneous Revenue Act of 1988, the Revenue Reconciliation Act of 1989, and the Omnibus Budget Reconciliation Act of 1993. Certain conforming changes in the regulations were necessary because of changes made by the Deficit Reduction Act of 1984. The regulations will provide the public with the guidance to comply with those acts and will affect United States shareholders of controlled foreign corporations.

DATES: These regulations are effective September 7, 1995.
For dates of applicability, see § 1.954–0(a).


SUPPLEMENTARY INFORMATION:

Paperwork Reduction Act

The collection of information contained in these final regulations has been reviewed and approved by the Office of Management and Budget (OMB) in accordance with the Paperwork Reduction Act of 1980 (44 U.S.C. 3504(h)) under control number 1545–1068. The estimated average burden per respondent associated with the collection of information in this regulation is one hour.

Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be directed to the Internal Revenue Service, Attn: IRS Reports Clearance Officer, PC:FP, Washington, DC 20224, and to the Office of Management and Budget, Attn: Desk Officer for the Department of the Treasury, Office of Information and Regulatory Affairs, Washington, DC 20503.

Background

Temporary regulations (TD 8216) and a cross-referenced notice of proposed rulemaking (INTL–362–88) under sections 954 and 957 of the Code were published in the Federal Register on July 21, 1988 (53 FR 27489 and 53 FR 27532, respectively). Numerous written comments on the proposed and temporary regulations were received from the public. As explained below,