For the Nuclear Regulatory Commission.

David L. Skeen,
Deputy Director, Office of International Programs.

[FR Doc. 2017–04290 Filed 3–3–17; 8:45 am]
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NUCLEAR REGULATORY COMMISSION

[NRC–2017–0054]

Request for a License To Export Radioactive Waste

AGENCY: Nuclear Regulatory Commission.

ACTION: Update of export license application and extension of comment period; correction.

SUMMARY: The U.S. Nuclear Regulatory Commission (NRC) is correcting a notice that was published in the Federal Register on February 16, 2017, regarding a request for a license to export radioactive waste. This action is necessary in order to provide the correct Agencywide Document Access and Management System accession number for the export license application.

DATES: The correction is effective March 6, 2017.

ADDRESSES: Please refer to Docket ID NRC–2017–0054 when contacting the NRC about the availability of information regarding this document. You may obtain publicly-available information related to this document using any of the following methods:

- Federal Rulemaking Web site: Go to http://www.regulations.gov and search for Docket ID NRC–2017–0054. Address questions about NRC dockets to Carol Gallagher; telephone: 301–415–3463; email: Carol.Gallagher@nrc.gov. For technical questions, contact the individual(s) listed in the FOR FURTHER INFORMATION CONTACT section of this document.

For problems with ADAMS, please contact the NRC’s Public Document Room (PDR) reference staff at 1–800–397–4209, 301–415–4737, or by email to pdr.resource@nrc.gov.

- NRC’s PDR: You may examine and purchase copies of public documents at the NRC’s PDR, Room O1–F21, One White Flint North, 11555 Rockville Pike, Rockville, Maryland 20852.


SUPPLEMENTARY INFORMATION: In the Federal Register on February 16, 2017, (82 FR 10919–10920), within the NRC Export License Application—ADAMS Accession No., correct “ML17024A266” to read “ML17024A270.”

Dated at Rockville, Maryland, this 27th day of February 2017.

For the Nuclear Regulatory Commission.

David L. Skeen,
Deputy Director, Office of International Programs.

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SECURITIES AND EXCHANGE COMMISSION

[Release Nos. 33–10320; 34–80128]

IFRS Taxonomy for Foreign Private Issuers That Prepare Their Financial Statements in Accordance With International Financial Reporting Standards as Issued by the International Accounting Standards Board

AGENCY: Securities and Exchange Commission.

ACTION: Notice of availability of IFRS Taxonomy.

SUMMARY: The Securities and Exchange Commission (“Commission”) is providing notice that the IFRS Taxonomy has been published on the Commission’s Web site as provided for by the EDGAR Filer Manual. Accordingly, the IFRS Taxonomy is available for foreign private issuers to submit their financial statements in XBRL.

DATES: The IFRS Taxonomy was published on the Commission’s Web site pursuant to Rule 405 of Regulation S–T on March 1, 2017.


FOR FURTHER INFORMATION CONTACT:

Mark W. Green, Senior Special Counsel (Regulatory Policy), Division of Corporation Finance, at (202) 551–3430; Robert Sledge or Kevin Vaughn, Office of the Chief Accountant, at (202) 551–5300; or Mike Willis, Assistant Director, Division of Economic and Risk Analysis, at (202) 551–6600, Securities and Exchange Commission, 100 F Street NE, Washington, DC 20549–7010.

SUPPLEMENTARY INFORMATION: On January 30, 2009, the Commission adopted rules to require domestic public companies and foreign private issuers1 that prepare their financial statements in accordance with U.S. generally accepted accounting principles (U.S. GAAP), and foreign private issuers that prepare their financial statements using International Financial Reporting Standards (IFRS) as issued by the International Accounting Standards Board (IASB), to provide their financial statements to the Commission and on their corporate Web sites, if any, in interactive data format using the eXtensible Business Reporting Language (XBRL).2 Among other things, the Commission adopted Rule 405 of Regulation S–T, requiring filers to prepare Interactive Data Files that comply with EDGAR Filer Manual requirements.3 Section 6.3.9 of Volume II of the EDGAR Filer Manual requires use of a taxonomy specified on the Commission’s Web site.

The Commission required foreign private issuers that prepare their financial statements in accordance with IFRS as issued by the IASB to begin their submissions in year three of a phase-in period.4 The Commission believed at that time that, by the phase-in date, the EDGAR system would be able to support an IFRS taxonomy and an IFRS taxonomy would be sufficiently advanced to require its use.5 Because the Commission had not specified on its Web site an IFRS taxonomy, foreign private issuers that use IFRS as issued by the IASB have not submitted their financial statement information to the Commission in XBRL. In recognition of the fact that it was not possible for foreign private issuers that use IFRS as issued by the IASB to comply with the Interactive Data File requirements until the Commission specified on its Web site a taxonomy for such use, in 2011 the Commission staff stated that foreign private issuers that prepare their financial statements in accordance with IFRS as issued by the IASB were not required to submit to the Commission and post on their corporate Web sites, if any, Interactive Data Files until the Commission specified on its Web site a taxonomy.

1 See 17 CFR 240.3b–4(c).


3 17 CFR 232.405.

4 See, e.g., 17 CFR 229.601(b)(10).

5 See XBRL Adoption Release, 74 FR at 6785–86.