II. Proceedings in the Investigation

On June 2, 2020, the U.S. Trade Representative initiated an investigation of the United Kingdom’s DST pursuant to section 302(b)(1)(A) of the Trade Act of 1974, as amended (Trade Act). 85 FR 34709 (June 5, 2020) (notice of initiation). The notice of initiation solicited written comments on, inter alia, the following aspects of the United Kingdom’s DST: discrimination against U.S. companies; retroactivity; and possibly unreasonable tax policy. With respect to tax policy, USTR solicited comments on, inter alia, whether the DST diverged from principles reflected in the U.S. and international tax systems including extraterritoriality; taxing revenue not income; and a purpose of penalizing particular technology companies for their commercial success.

Interested persons filed over 380 written submissions in response to the notice of initiation. The public submissions are available on www.regulations.gov in docket number USTR—2020–0022.

Under Section 303 of the Trade Act, the U.S. Trade Representative requested consultations with the Government of the United Kingdom regarding the issues involved in the investigation. Consultations were held on December 4, 2020.

As noted, based on information obtained during the investigation, USTR has prepared and published the UK DST Report, which includes a comprehensive discussion on whether the acts, policies, and practices under investigation are actionable under Section 301(b) of the Trade Act. The UK DST Report supports findings that the United Kingdom’s DST is unreasonable or discriminatory and burdens or restricts U.S. commerce.

III. Determination on the Act, Policy, or Practice Under Investigation

Based on the information obtained during the investigation, and taking account of public comments and the advice of the Section 301 Committee and advisory committees, the U.S. Trade Representative has made the following determination under sections 301(b) and 304(a) of the Trade Act (19 U.S.C. 2411(b) and 2414(a)): the act, policy, or practice covered in the investigation, namely the United Kingdom’s DST, is unreasonable or discriminatory and burdens or restricts U.S. commerce, and thus is actionable under section 301(b) of the Trade Act. In particular:

1. The United Kingdom’s DST, by its structure and operation, discriminates against U.S. digital companies, including due to the selection of covered services and the revenue thresholds.

2. The United Kingdom’s DST is unreasonable because it is inconsistent with principles of international taxation, including due to application to revenue rather than income, extraterritoriality, and retroactivity.

3. The United Kingdom’s DST burdens or restricts U.S. commerce.

IV. Further Proceedings

Sections 301(b) and 304(a)(1)(B) of the Trade Act provides that if the U.S. Trade Representative determines that an act, policy, or practice of a foreign country is unreasonable or discriminatory and burdens or restricts United States commerce, the U.S. Trade Representative shall determine what action, if any, to take under Section 301(b). These matters will be addressed in subsequent proceedings under Section 301.

Joseph Barloon,

General Counsel, Office of the United States Trade Representative.

[FR Doc. 2021–01174 Filed 1–19–21; 8:45 am]

BILLING CODE 3290–F0–P
principles reflected in the U.S. and international tax systems including extraterritoriality, taxing revenue not income, and a purpose of penalizing particular technology companies for their commercial success.


Under Section 303 of the Trade Act, the U.S. Trade Representative requested consultations with the Government of Spain regarding the issues involved in the investigation. Consultations were held on December 17, 2020.

As noted, based on information obtained during the investigation, USTR has prepared and published the Spain DST Report, which includes a comprehensive discussion on whether the acts, policies, and practices under investigation are actionable under Section 301(b) of the Trade Act. The Spain DST Report supports findings that Spain’s DST is unreasonable or discriminatory and burdens or restricts U.S. commerce.

III. Determination on the Act, Policy, or Practice Under Investigation

Based on the information obtained during the investigation, and taking account of public comments and the advice of the Section 301 Committee and advisory committees, the U.S. Trade Representative has made the following determination under sections 301(b) and 304(a) of the Trade Act (19 U.S.C. 2411(b) and 2414(a)): the act, policy, or practice covered in the investigation, namely Spain’s DST, is unreasonable or discriminatory and burdens or restricts U.S. commerce, and thus is actionable under section 301(b) of the Trade Act. In particular:

1. Spain’s DST, by its structure and operation, discriminates against U.S. digital companies, including due to the selection of covered services and the revenue thresholds.
2. Spain’s DST is unreasonable because it is inconsistent with principles of international taxation.
3. Spain’s DST burdens or restricts U.S. commerce.

IV. Further Proceedings

Sections 301(b) and 304(a)(1)(B) of the Trade Act provide that if the U.S. Trade Representative determines that an act, policy, or practice of a foreign country is unreasonable or discriminatory and burdens or restricts United States commerce, the U.S. Trade Representative shall determine what action, if any, to take under Section 301(b). These matters will be addressed in subsequent proceedings under Section 301.

Joseph Barloon,
General Counsel, Office of the United States Trade Representative.

[F.R Doc. 2021–01171 Filed 1–19–21; 8:45 am]
BILLING CODE 3290–F0–P

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

[Summary Notice No. 2016–XXXX]

Petition for Exemption; Summary of Petition Received; Southern Seaplane, Inc.

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Notice.

SUMMARY: This notice contains a summary of a petition seeking relief from specified requirements of Federal Aviation Regulations. The purpose of this notice is to improve the public’s awareness of, and participation in, the FAA’s exemption process. Neither publication of this notice nor the inclusion or omission of information in the summary is intended to affect the legal status of the petition or its final disposition.

DATES: Comments on this petition must identify the petition docket number and must be received on or before February 10, 2021.

ADDRESSES: Send comments identified by docket number FAA–2020–1043 using any of the following methods:

• Federal eRulemaking Portal: Go to http://www.regulations.gov and follow the online instructions for sending your comments electronically.

• Mail: Send comments to Docket Operations, M–30; U.S. Department of Transportation (DOT), 1200 New Jersey Avenue SE, Room W12–140, West Building Ground Floor, Washington, DC 20590–0001.

• Hand Delivery or Courier: Take comments to Docket Operations in Room W12–140 of the West Building Ground Floor at 1200 New Jersey Avenue SE, Washington, DC, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.

• Fax: Fax comments to Docket Operations at 202–493–2251.

Privacy: In accordance with 5 U.S.C. 553(c), DOT solicits comments from the public to better inform its rulemaking process. DOT posts these comments, without edit, including any personal information the commenter provides, to http://www.regulations.gov, as described in the system of records notice (DOT/ALL–14 FDMS), which can be reviewed at http://www.dot.gov/privacy.

Docket: Background documents or comments received may be read at http://www.regulations.gov at any time. Follow the online instructions for accessing the docket or go to the Docket Operations in Room W12–140 of the West Building Ground Floor at 1200 New Jersey Avenue SE, Washington, DC, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.


This notice is published pursuant to 14 CFR 11.85.

Issued in Washington, DC.

Timothy R. Adams,
Deputy Executive Director, Office of Rulemaking.

Petition for Exemption


Petitioner: Southern Seaplane, Inc., seeks relief from Appendix I, paragraph 4(j)(2)(iii) and (iv) of Title 14 of the Code of Federal Regulations which requires one 2-hour cross country flight during daytime conditions and one 2-hour cross country flight during nighttime conditions.

Southern Seaplane, Inc., wishes to omit these requirements because they are a prerequisite for enrollment into its course.

[F.R Doc. 2021–01223 Filed 1–19–21; 8:45 am]
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DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

[Docket No. FAA–2020–0016]

Agency Information Collection Activities: Requests for Comments; Clearance of a Renewed Approval of Information Collection: Certification Procedures for Products and Parts

AGENCY: Federal Aviation Administration (FAA), Department of Transportation (DOT).

ACTION: Notice and request for comments.

SUMMARY: In accordance with the Paperwork Reduction Act of 1995, the FAA invites public comments about our