Area A. That airspace extending upward from the surface to and including 4,000 feet MSL within a 5-mile radius of the Palm Beach International Airport, excluding that airspace within a 2-mile radius of the Palm Beach County Park Airport.

Area B. That airspace extending upward from 1,600 feet MSL to and including 4,000 feet MSL within an area bounded on the north by a line direct from the intersection of the Florida Turnpike (highway 91) and Lantana Road to the intersection of a 5-mile radius of the Palm Beach International Airport and a 2-mile radius east of the Palm Beach County Park Airport and a 2-mile radius north of the Palm Beach County Park Airport, on the east by a line direct from the intersection of a 5-mile radius of the Palm Beach International Airport and a 2-mile radius east of the Palm Beach County Park Airport to the intersection of a 10-mile radius of the Palm Beach International Airport and US 1, on the south by a 10-mile radius of the Palm Beach International Airport, and on the west by the Florida Turnpike.

Issued in Washington, DC, on July 13, 2023.
Karen L. Chiodini,
Acting Manager, Airspace Rules and Regulations.

Effective date: July 18, 2023. The Adoption of Updated EDGAR Filer Manual is approved by the Commission.

SECURITIES AND EXCHANGE COMMISSION

17 CFR Part 232

Adoption of Updated EDGAR Filer Manual

AGENCY: Securities and Exchange Commission.

ACTION: Final rule.


DATES: Effective date: July 18, 2023. The incorporation by reference of the revised Filer Manual is approved by the Director of the Federal Register as of July 18, 2023.

FOR FURTHER INFORMATION CONTACT: For questions regarding the amendments to Volume II of the Filer Manual and related rules, please contact Rosemary Filou, Deputy Director and Chief Counsel, or Jane Patterson, Senior Special Counsel, in the EDGAR Business Office at (202) 551–3900. For questions regarding the Forms SD and SD/A new exhibit types, please contact Christian Windsor, Senior Special Counsel, in the Division of Corporation Finance at (202) 551–3419 and Elliott Staffin, Special Counsel, in the Division of Corporation Finance at (202) 551–3243. For questions concerning taxonomies or schemas, please contact the Office of Structured Disclosure in the Division of Economic and Risk Analysis at (202) 551–5494.


I. Background

The Filer Manual contains information needed for filers to make submissions on EDGAR. Filers must comply with the applicable provisions of the Filer Manual in order to assure the timely acceptance and processing of filings made in electronic format.1 Filers must consult the Filer Manual in conjunction with our rules governing mandated electronic filings when preparing documents for electronic submission.

II. EDGAR System Changes and Associated Modifications to Volume II of the Filer Manual

EDGAR is being updated in EDGAR Release 23.2, and corresponding amendments to Volume II of the Filer Manual are being made to reflect these changes, as described below.2

On December 16, 2020, the Commission adopted 17 CFR 240.13q–1 ("Rule 13q–1") and an amendment to Form SD pursuant to section 13(q) of the Exchange Act,3 which directs the Commission to issue rules requiring resource extraction issuers to include in their annual report, submitted in an interactive data format, information relating to payments made to a foreign government or the Federal Government for the purpose of the commercial development of oil, natural gas, or minerals.4

In accordance with Rule 13q–1 as amended, Forms SD and SD/A will be updated to allow filers to submit two new exhibit types: Exhibit 2.01—Resource Extraction Payment Report, as required by Item 2.01 of this Form; and Exhibit 3.01—Opinion of Counsel, as required by Rule 13q–1(d)(1) or (2).5

Pursuant to the rules, EDGAR requires an Exhibit 2.01 in order to accept a Form SD submission unless a resource extraction issuer is controlled by another resource extraction issuer that has submitted a Form SD disclosing the information required by Item 2.01 for the controlled entity, and the controlled entity submits a notice on Form SD identifying the controlling entity and the date it submitted the disclosure. In such cases, the reporting controlling entity must note that it is submitting the required disclosure for a controlled entity and must identify the controlled entity on its Form SD submission.

In conjunction with the amendment, the taxonomy for Resource Extraction Payments (RXP) and Sub-national Jurisdiction (SNJ) for Form SD is updated to address the new tagging requirements.6

EDGAR Release 23.2 also makes general functional enhancements to EDGAR, for which revisions are made to the Filer Manual as described below.

The EDGAR system is being updated to support the 2023 versions of the following taxonomies:

• Open End Fund (OEF) for Forms N–CSR, N–CSRS, and N–1A;7
• International Financial Reporting Standards (IFRS);8
• U.S. Generally Accepted Accounting Principles (GAAP) Financial Reporting;
• SEC Reporting taxonomy; and
• Other XBRL taxonomies accepted in EDGAR.8

EDGAR will no longer accept the 2021 versions of taxonomies (all taxonomies currently accepted in EDGAR including the quarterly releases in 2021). Further, the version of all taxonomies within a submission must now be from the same year (including quarterly releases).

In addition, as part of the upcoming EDGAR Release 23.2, we plan to remove the following content from Volume II of the Filer Manual:

• List of prior EDGAR releases (pp. xvi to xxvi of the current version)—this information is available on the SEC’s Rulemaking Index on SEC.gov at https://

1 See Rule 301 of Regulation S–T.
2 EDGAR Release 23.2 will be deployed on June 20, 2023.
3 17 CFR 240.13q–1(d)(1) or (2).
IV. Administrative Law Matters

Because the Filer Manual and rule amendments relate solely to agency procedures or practice and do not substantially alter the rights and obligations of non-agency parties, publication for notice and comment is not required under the Administrative Procedure Act ("APA"). It follows that the amendments do not require analysis under requirements of the Regulatory Flexibility Act or a report to Congress under the Small Business Regulatory Enforcement Fairness Act of 1996.

The effective date for the updated Filer Manual and related rule amendments is July 18, 2023. In accordance with the APA, we find that there is good cause to establish an effective date less than 30 days after publication of these rules. The Commission believes that establishing an effective date less than 30 days after publication of these rules is necessary to coordinate the effectiveness of the updated Filer Manual with the related system upgrades.

V. Statutory Basis

We are adopting the amendments to Regulation S–T under the authority in sections 7, 8, 10, 19(a) of the Securities Act of 1933, sections 3, 12, 13, 14, 15B, 23 and 35A of the Securities Exchange Act of 1934, section 319 of the Trust Indenture Act of 1939, and sections 8, 30, 31, and 38 of the Investment Company Act of 1940.

List of Subjects in 17 CFR Part 232

Corporation by reference, Reporting and recordkeeping requirements, Securities.

Text of the Amendments

In accordance with the foregoing, title 17, chapter II of the Code of Federal Regulations is amended as follows:

PART 232—REGULATION S–T—GENERAL RULES AND REGULATIONS FOR ELECTRONIC FILINGS


Filers must prepare electronic filings in the manner prescribed by the EDGAR Filer Manual, promulgated by the Commission, which sets forth the technical formatting requirements for electronic submissions. The requirements for becoming an EDGAR Filer and updating company data are set forth in the EDGAR Filer Manual, Volume I: “General Information,” Version 41 (December 2022). The requirements for filing on EDGAR are set forth in the updated EDGAR Filer Manual, Volume II: “EDGAR Filing,” Version 66 (June 2023). All of these provisions have been incorporated by reference into the Code of Federal Regulations, which action was approved by the Director of the Federal Register in accordance with 5 U.S.C. 552(a) and 1 CFR part 51. You must comply with these requirements in order for documents to be timely received and accepted. The EDGAR Filer Manual is available for inspection at the Commission and at the National Archives and Records Administration (NARA). The EDGAR Filer Manual is available for website viewing and printing in the Commission’s Public Reference Room, 100 F Street NE, Washington, DC 20549, on official business days between the hours of 10 a.m. and 3 p.m. Operating conditions may limit access to the Commission’s Public Reference Room. For information on the availability of the EDGAR Filer Manual at NARA, visit www.archives.gov/federal-register/cfr/ibr-locations.html or email fr.inspection@nara.gov. The EDGAR Filer Manual may also be obtained from https://www.sec.gov/edgar/filerinformation/current-edgar-filer-manual.

By the Commission.


J. Matthew DeLosDernier,
Deputy Secretary.

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BILLING CODE 8011–01–P

9 This minor update was made in EDGAR Release 23.1.1 on Apr. 17, 2023.
10 Technical corrections to Volume II were made in EDGAR Update 23.0.1 on Feb. 16, 2023.
11 Text corrections to Volume II were made in EDGAR Release 23.1.1 on Apr. 17, 2023.