

see section 2 of Pub. L. 89-384, set out as an Effective Date note under section 1351 of this title.

#### EFFECTIVE DATE OF 1964 AMENDMENT

Amendment by Pub. L. 88-272 applicable to taxable years beginning after Dec. 31, 1963, see section 207(c) of Pub. L. 88-272, set out as a note under section 164 of this title.

#### EFFECTIVE DATE OF 1962 AMENDMENT

Amendment by section 9(d)(3) of Pub. L. 87-834 applicable in respect of any distribution received by a domestic corporation after Dec. 31, 1964, and in respect of any distribution received by a domestic corporation before Jan. 1, 1965, in a taxable year of such corporation beginning after Dec. 31, 1962, but only to the extent that such distribution is made out of the accumulated profits of a foreign corporation for a taxable year (of such foreign corporation) beginning after Dec. 31, 1962, see section 9(e) of Pub. L. 87-834, set out as an Effective Date note under section 78 of this title.

Amendment by section 12(b)(1) of Pub. L. 87-834 applicable with respect to taxable years of foreign corporations beginning after Dec. 31, 1962, and to taxable years of United States shareholders within which or with which such taxable years of such foreign corporations end, see section 12(c) of Pub. L. 87-834, set out as an Effective Date note under section 951 of this title.

#### EFFECTIVE DATE OF 1960 AMENDMENT

Amendment by section 3(a) of Pub. L. 86-780 applicable to taxable years beginning after Dec. 31, 1960, and amendment by section 3(b) of Pub. L. 86-780 applicable to taxable years beginning after Dec. 31, 1953, and ending after Aug. 16, 1954, see section 4 of Pub. L. 86-780, set out as a note under section 904 of this title.

#### EFFECT OF AMENDMENT BY PUB. L. 103-149 ON REVENUE RULING 92-62

Amendment by section 4(b)(8)(A) of Pub. L. 103-149 not to be construed as affecting any of the transitional rules contained in Revenue Ruling 92-62 which apply by reason of the termination of the period for which subsec. (j) of this section was applicable to South Africa, see section 4(b)(8)(B) of Pub. L. 103-149 set out in a Repeal of Chapter; South African Democratic Transition Support note under section 5001 of Title 22, Foreign Relations and Intercourse.

#### SAVINGS PROVISION

For provisions that nothing in amendment by Pub. L. 115-141 be construed to affect treatment of certain transactions occurring, property acquired, or items of income, loss, deduction, or credit taken into account prior to Mar. 23, 2018, for purposes of determining liability for tax for periods ending after Mar. 23, 2018, see section 401(e) of Pub. L. 115-141, set out as a note under section 23 of this title.

#### PLAN AMENDMENTS NOT REQUIRED UNTIL JANUARY 1, 1989

For provisions directing that if any amendments made by subtitle A or subtitle C of title XI [§§ 1101-1147 and 1171-1177] or title XVIII [§§ 1800-1899A] of Pub. L. 99-514 require an amendment to any plan, such plan amendment shall not be required to be made before the first plan year beginning on or after Jan. 1, 1989, see section 1140 of Pub. L. 99-514, as amended, set out as a note under section 401 of this title.

### [§ 902. Repealed. Pub. L. 115-97, title I, § 14301(a), Dec. 22, 2017, 131 Stat. 2221]

Section, act Aug. 16, 1954, ch. 736, 68A Stat. 286; Pub. L. 86-780, § 6(b)(2), Sept. 14, 1960, 74 Stat. 1016; Pub. L. 87-834, § 9(a), Oct. 16, 1962, 76 Stat. 999; Pub. L. 91-684, § 1, 2, Jan. 12, 1971, 84 Stat. 2068, 2069; Pub. L. 94-12, title VI, § 602(c)(6), Mar. 29, 1975, 89 Stat. 59; Pub. L.

94-455, title X, § 1033(a), Oct. 4, 1976, 90 Stat. 1626; Pub. L. 99-514, title XII, § 1202(a), Oct. 22, 1986, 100 Stat. 2528; Pub. L. 100-647, title I, § 1012(b)(1), (2), Nov. 10, 1988, 102 Stat. 3496; Pub. L. 105-34, title XI, §§ 1113(a), 1163(a), Aug. 5, 1997, 111 Stat. 970, 987; Pub. L. 108-357, title IV, § 405(a), Oct. 22, 2004, 118 Stat. 1498, related to deemed paid credit where domestic corporation owns 10 percent or more of voting stock of foreign corporation.

#### Statutory Notes and Related Subsidiaries

##### EFFECTIVE DATE OF REPEAL

Repeal applicable to taxable years of foreign corporations beginning after Dec. 31, 2017, and to taxable years of United States shareholders in which or with which such taxable years of foreign corporations end, see section 14301(d) of Pub. L. 115-97, set out as an Effective Date of 2017 Amendment note under section 78 of this title.

### § 903. Credit for taxes in lieu of income, etc., taxes

For purposes of this part and of sections 164(a) and 275(a), the term “income, war profits, and excess profits taxes” shall include a tax paid in lieu of a tax on income, war profits, or excess profits otherwise generally imposed by any foreign country or by any possession of the United States.

(Aug. 16, 1954, ch. 736, 68A Stat. 287; Pub. L. 88-272, title II, § 207(b)(8), Feb. 26, 1964, 78 Stat. 42; Pub. L. 100-647, title I, § 1012(v)(9), Nov. 10, 1988, 102 Stat. 3530; Pub. L. 106-519, § 4(4), Nov. 15, 2000, 114 Stat. 2433; Pub. L. 108-357, title I, § 101(b)(7), Oct. 22, 2004, 118 Stat. 1423.)

#### Editorial Notes

##### AMENDMENTS

2004—Pub. L. 108-357 substituted “164(a)” for “114, 164(a),”.

2000—Pub. L. 106-519 substituted “114, 164(a),” for “164(a)”.

1988—Pub. L. 100-647 substituted “this part” for “this subpart”.

1964—Pub. L. 88-272 substituted “sections 164(a) and 275(a)” for “section 164(b)”.

#### Statutory Notes and Related Subsidiaries

##### EFFECTIVE DATE OF 2004 AMENDMENT

Amendment by Pub. L. 108-357 applicable to transactions after Dec. 31, 2004, see section 101(c) of Pub. L. 108-357, set out as a note under section 56 of this title.

##### EFFECTIVE DATE OF 2000 AMENDMENT

Amendment by Pub. L. 106-519 applicable to transactions after Sept. 30, 2000, with special rules relating to existing foreign sales corporations, see section 5 of Pub. L. 106-519, set out as a note under section 56 of this title.

##### EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by Pub. L. 100-647 effective, except as otherwise provided, as if included in the provision of the Tax Reform Act of 1986, Pub. L. 99-514, to which such amendment relates, see section 1019(a) of Pub. L. 100-647, set out as a note under section 1 of this title.

##### EFFECTIVE DATE OF 1964 AMENDMENT

Amendment by Pub. L. 88-272 applicable to taxable years beginning after Dec. 31, 1963, see section 207(c) of Pub. L. 88-272, set out as a note under section 164 of this title.