

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]

**BILLING CODE 7590-01-P**

## 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](mailto:Carol.Gallagher@nrc.gov). For technical questions, contact the individual(s) listed in the **FOR FURTHER INFORMATION CONTACT** section of this document.

- *NRC's Agencywide Documents Access and Management System (ADAMS):* You may obtain publicly available documents online in the ADAMS Public Documents collection at <http://www.nrc.gov/reading-rm/adams.html>. To begin the search, select "ADAMS Public Documents" and then select "Begin Web-based ADAMS Search."

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](mailto: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.

#### FOR FURTHER INFORMATION CONTACT:

Andrea Jones, Office of International Programs, U.S. Nuclear Regulatory Commission, Washington DC 20555-0001; telephone: 301-287-9072, email: [Andrea.Jones2@nrc.gov](mailto:Andrea.Jones2@nrc.gov).

**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.

**ADDRESSES:** The IFRS Taxonomy is available on the Commission's Web site at <https://www.sec.gov/page/derataxonomies>.

#### 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 issuers<sup>1</sup> 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).<sup>2</sup> 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.<sup>3</sup> 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.<sup>4</sup> 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.<sup>5</sup> 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

<sup>1</sup> See 17 CFR 240.3b-4(c).

<sup>2</sup> See *Interactive Data To Improve Financial Reporting*, Release No. 33-9002 (Jan. 30, 2009), 74 FR 6776 (Feb. 10, 2009) ("XBRL Adopting Release").

<sup>3</sup> 17 CFR 232.405.

<sup>4</sup> See, e.g., 17 CFR 229.601(b)(101).

<sup>5</sup> See XBRL Adopting Release, 74 FR at 6785-86.

taxonomy for use by such foreign private issuers in preparing their Interactive Data Files.<sup>6</sup>

On March 1, 2017, the IFRS Taxonomy was specified on the Commission's Web site, as provided by the EDGAR Filer Manual.<sup>7</sup> Accordingly, foreign private issuers that prepare their financial statements in accordance with IFRS as issued by the IASB and are subject to Rule 405 may immediately begin submitting their financial statements in interactive data format. Although existing Rule 405 would require foreign private issuers that prepare their financial statements in accordance with IFRS as issued by the IASB to submit financial data in XBRL upon publication of the taxonomy, the Commission is providing notice that such issuers may first submit financial data in XBRL with their first annual report on Form 20-F or 40-F for a fiscal period ending on or after December 15, 2017.

By the Commission.

Dated: March 1, 2017.

**Brent J. Fields,**

*Secretary.*

[FR Doc. 2017-04241 Filed 3-3-17; 8:45 am]

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## SECURITIES AND EXCHANGE COMMISSION

[Release No. 34-80122; File No. SR-NYSE-2017-06]

### Self-Regulatory Organizations; New York Stock Exchange LLC; Notice of Filing and Immediate Effectiveness of Proposed Rule Change To Amend Rule 103B

February 28, 2017.

Pursuant to Section 19(b)(1)<sup>1</sup> of the Securities Exchange Act of 1934 (the "Act")<sup>2</sup> and Rule 19b-4 thereunder,<sup>3</sup> notice is hereby given that on February 22, 2017, New York Stock Exchange LLC ("NYSE" or the "Exchange") filed with the Securities and Exchange Commission (the "Commission") the proposed rule change as described in Items I and II below, which Items have been prepared by the self-regulatory

organization. The Commission is publishing this notice to solicit comments on the proposed rule change from interested persons.

#### I. Self-Regulatory Organization's Statement of the Terms of Substance of the Proposed Rule Change

The Exchange proposes to amend Rule 103B, which governs the allocation of securities to Designated Market Makers. The proposed rule change is available on the Exchange's Web site at [www.nyse.com](http://www.nyse.com), at the principal office of the Exchange, and at the Commission's Public Reference Room.

#### II. Self-Regulatory Organization's Statement of the Purpose of, and Statutory Basis for, the Proposed Rule Change

In its filing with the Commission, the self-regulatory organization included statements concerning the purpose of, and basis for, the proposed rule change and discussed any comments it received on the proposed rule change. The text of those statements may be examined at the places specified in Item IV below. The Exchange has prepared summaries, set forth in sections A, B, and C below, of the most significant parts of such statements.

##### A. Self-Regulatory Organization's Statement of the Purpose of, and the Statutory Basis for, the Proposed Rule Change

###### 1. Purpose

The Exchange proposes to amend Rule 103B, which governs the allocation of securities to DMMs, to streamline the allocation process and facilitate the selection of DMM units by issuers. Specifically, as described in more detail below, the Exchange proposes to:

- Amend Rule 103B(III)(A), which provides for issuer selection of DMM units, to require issuers select all DMM units to interview, permit senior officials at issuers to designate a representative to attend DMM interviews, and eliminate the cap on the number of DMM representatives that can participate in issuer interviews;
- amend Rule 103B(III)(B), which provides for selection of DMM units by the Exchange, to remove the requirement that the Exchange Selection Panel ("ESP") base its review only on information available to an issuer and reduce the size of the ESP to three Exchange employees designated by the Chief Executive Officer;
- renumber Rule 103B(III)(B)(2), which describes the DMM one year obligation, as new Rule 103B(III)(C) and make certain non-substantive changes to the existing rule text;

- renumber Rule 103B(III)(B)(3), which describes foreign listing considerations, as new Rule 103B(III)(D);
- amend Rule 103B(VI)(D) (1) and (3), governing listed company mergers, to make certain non-substantive changes;
- amend Rule 103B(VI)(F), governing allocation of closed-end management investment companies, to specify that the group of eligible DMM units an issuer listing additional funds can select from also includes DMM units the issuer "reviewed" during the initial allocation;
- amend Rule 103B(VI)(G), governing the allocation freeze policy, to replace references to "specialty stock" with "DMM interest"; and
- amend Rule 103B(VI)(H), setting forth the allocation sunset policy, to provide that allocation decisions remain effective for initial public offerings ("IPO") that list on the Exchange within eighteen months of such decision rather than the current twelve months and to specify that, in situations where the proposed individual DMM is no longer with the selected DMM unit, the company may choose to stay with the selected DMM or be referred to allocation and may interview a replacement individual DMM prior to making that decision.

##### Current Rule 103B

Rule 103B currently provides two options for the allocation of securities to DMMs: (1) The issuer selects the DMM unit; or (2) the issuer delegates selection of the DMM unit to the Exchange.

If the issuer proceeds under the first option, the listing company selects a minimum of four DMM units to interview.<sup>4</sup> A DMM unit's eligibility to participate in the allocation process is based on objective criteria and determined at the time the interview is scheduled. No more than three representatives of each DMM unit may currently participate in the interview, each of whom must be employees of the DMM unit.<sup>5</sup>

Within five business days after the issuer selects the DMM units to be interviewed, the issuer meets with representatives of each of the DMM units. At least one representative of the listing company must be a senior official of the rank of Corporate Secretary or above of that company. Additionally, no more than three representatives of each DMM unit may participate in the meeting, each of whom must be an employee of the DMM unit, and one of whom must be the individual DMM

<sup>6</sup> See SEC No-Action Letter from the Division of Corporation Finance and the Office of the Chief Accountant to the Center for Audit Quality (Apr. 8, 2011), available at <http://www.sec.gov/divisions/corpfin/cf-noaction/2011/caq040811.htm>. With the issuance of this notice and the posting of the IFRS taxonomy on the Commission's Web site, the letter is now moot.

<sup>7</sup> See Section 6.3.9 of Volume II of the EDGAR Filer Manual.

<sup>1</sup> 15 U.S.C. 78s(b)(1).

<sup>2</sup> 15 U.S.C. 78a.

<sup>3</sup> 17 CFR 240.19b-4.

<sup>4</sup> See Rule 103B(III)(A)(1).

<sup>5</sup> See Rule 103B(III)(A)(2)(b).