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Linda Daugherty,

Deputy Associate Administrator for Policy and Programs.

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DEPARTMENT OF THE TREASURY

Office of the Secretary

List of Countries Requiring Cooperation With an International Boycott

In accordance with section 999(a)(3) of the Internal Revenue Code of 1986,

the Department of the Treasury is publishing a current list of countries which require or may require participation in, or cooperation with, an international boycott (within the meaning of section 999(b)(3) of the Internal Revenue Code of 1986).

On the basis of the best information currently available to the Department of the Treasury, the following countries require or may require participation in, or cooperation with, an international boycott (within the meaning of section 999(b)(3) of the Internal Revenue Code of 1986).

Iraq Kuwait Lebanon Libya

Qatar

Saudi Arabia

Syria

United Arab Emirates

Yemen

Dated: May 20, 2013.

Danielle Rolfes,

International Tax Counsel, Tax Policy. [FR Doc. 2013–12415 Filed 5–24–13; 8:45 am]

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