

1 *dividual who is a citizen of any possession of the United*
 2 *States (but not otherwise a citizen of the United States)*
 3 *and who is not a resident of the United States shall be sub-*
 4 *ject to taxation under this subtitle in the same manner and*
 5 *subject to the same conditions as in the case of a nonresident*
 6 *alien individual."*

7 (n) *EFFECTIVE DATES.—*

8 (1) *The amendments made by this section (other*
 9 *than the amendments made by subsections (h), (i), and*
 10 *(k)) shall apply with respect to taxable years beginning*
 11 *after December 31, 1966.*

12 (2) *The amendments made by subsection (h) shall*
 13 *apply with respect to payments made in taxable years*
 14 *of recipients beginning after December 31, 1966.*

15 (3) *The amendments made by subsection (i) shall*
 16 *apply with respect to payments occurring after Decem-*
 17 *ber 31, 1966.*

18 (4) *The amendments made by subsection (k) shall*
 19 *apply with respect to remuneration paid after Decem-*
 20 *ber 31, 1966.*

21 **SEC. 104. FOREIGN CORPORATIONS.**

22 (a) **TAX ON INCOME NOT CONNECTED WITH**
 23 **UNITED STATES BUSINESS.—***Section 881 (relating to tax*
 24 *on foreign corporations not engaged in business in the United*
 25 *States) is amended to read as follows:*