~~(k)) shall apply with respect to taxable years beginning after December 31, 1966.~~

~~(2) The amendments made by subsection (h) shall apply with respect to payments occurring after December 31, 1966.~~

~~(3) The amendments made by subsection (k) shall apply with respect to remuneration paid after December 31, 1966.~~

~~SEC. 4. FOREIGN CORPORATIONS.~~

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

~~"SEC. 881. INCOME OF FOREIGN CORPORATIONS NOT CONNECTED WITH UNITED STATES BUSINESS.~~

~~"(a) IMPOSITION OF TAX.—There is hereby imposed for each taxable year a tax of 30 percent of the amount received from sources within the United States by a foreign corporation as—~~

~~"(1) interest, dividends, rents, salaries, wages, premiums, annuities, compensations, remunerations, emoluments, and other fixed or determinable annual or periodical gains, profits, and income,~~

~~"(2) gains described in section 631 (b) or (c), and~~

~~"(3) amounts which under section 341, or under~~