

## 25.1003 Tax on certain foreign procurements.

See [29.204](#) for the imposition of the tax on certain foreign *procurements* pursuant to the James Zadroga 9/11 Health and Compensation Act of 2010 ([Pub. L. 111-347](#)), [26 U.S.C. 5000 C](#), and its implementing regulations at 26 CFR 1.5000C-1 through 1.5000C-7.

**Parent topic:** [Subpart 25.10 - Additional Foreign Acquisition Regulations](#)