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Final regulations: Annual fee imposed on manufacturers, importers of branded prescription drugs

The U.S. Treasury Department and IRS late this afternoon released for publication in the Federal Register final regulations concerning the annual fee imposed on covered entities engaged in the business of manufacturing or importing branded prescription drugs.

The regulations concern the definition of "controlled group" for purposes of the branded prescription drug fee.

Proposed regulations, and by cross-reference, temporary regulations were issued in July 2014. The preamble to today's release explains that these [final regulations](#) [PDF 215 KB] "adopt without change" the regulations that were proposed in 2014, and remove the corresponding temporary regulations.

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