

public streets, roads, and highways.” See 49 U.S.C. 30102(a)(6). In filing the petition, US SPECS acknowledges 2012 Lita GLE-6 is manufactured primarily for use on public streets, roads and highways. If this were not the case, and the 2012 Lita GLE-6 was not manufactured primarily for highway use, then it is not a “motor vehicle” subject to the FMVSS, and there would be no reason to consider performing conformance modifications to ensure that the 2012 Lita GLE-complies with those standards.

Because there is no need to examine whether the 2012 Lita GLE-6 is a motor vehicle, the next question that arises is what class of vehicle is at issue in this petition. US SPECS contends that the 2012 Lita GLE-6 should be classified as a Low Speed Vehicle (LSV). NHTSA’s regulations at 49 CFR 571.3 define, among other things, the types of vehicles that are subject to the FMVSS. Those regulations state: “*Low-speed vehicle (LSV)* means a motor vehicle, (1) That is 4-wheeled, (2) Whose speed attainable in 1.6 km (1 mile) is more than 32 kilometers per hour (20 miles per hour) and not more than 40 kilometers per hour (25 miles per hour) on a paved level surface, and (3) Whose GVWR [gross vehicle weight rating] is less than 1,361 kilograms (3,000 pounds).” Requirements for LSVs are specified in FMVSS No. 500 *Low-Speed Vehicles*, at 49 CFR 571.500. The purpose of the standard is to ensure that low-speed vehicles operated on the public streets, roads, and highways are equipped with the minimum motor vehicle equipment appropriate for motor vehicle safety. The standard requires an LSV to be equipped with headlamps, front and rear turn signal lamps, taillamps, stop lamps, reflex reflectors, mirrors, a parking brake, a windshield that conforms to the FMVSS on glazing materials (49 CFR 571.205), a vehicle identification number or VIN that conforms to the requirements of 49 CFR part 565 *Vehicle Identification Number Requirements*, and a Type 1 or Type 2 seat belt assembly at each designated seating position that conforms to FMVSS No. 209 *Seat Belt Assemblies* (49 CFR 571.209).

Consistent with these requirements, US SPEC’s petition stated that the company would need to install headlights, turn signals, tail lights, a stop light, reflex reflectors, mirrors, a parking brake, and a compliant windshield, seat belts and VIN plate on the vehicle if it was not already so equipped. In addition, the petition stated that every vehicle must be weighed and “[a]ny vehicle not meeting the required GVWR for low speed

vehicle (sic) must have some of the seating removed to achieve the correct calculated GVWR.” This statement was made in reference to the requirements for calculating a vehicle’s GVWR that are found in NHTSA Certification regulations at 49 CFR part 567. Section 567.4(g)(3) of those regulations specifies that a vehicle’s stated GVWR “shall not be less than the sum of the unloaded vehicle weight, rated cargo load, and 150 pounds times the number of the vehicle’s designated seating positions.” Finally, the petition states: “Every vehicle must be checked to insure that it does not exceed the maximum (25 mph) and minimum (20 mph) speed requirement. We must reprogram any vehicle that is not within the required speed limits.”

Given the modifications that US SPECS described as potentially needing to be performed on the 2012 Lita GLE-6, a question can be raised as to whether the vehicle was originally manufactured as an LSV. If the 2012 Lita GLE-6, as originally manufactured, had the characteristics of LSV but also has a GVWR of 3,000 pounds or more, then it would need to be classified as a motor vehicle of some type other than a low speed vehicle, such as a passenger car, multipurpose passenger vehicle, or truck. If the vehicle met one of those classifications, it could not be modified and certified as a low speed vehicle by a registered importer, as a registered importer is not authorized to change a vehicle’s type classification to circumvent the need for bringing the vehicle into compliance with standards that would have applied to the vehicle had it been originally manufactured for sale in the United States.

By changing the vehicle’s minimum or maximum speed capability, by removing designated seating positions to justify a reduction in its GVWR, and by adding equipment items required by FMVSS No. 500 that were not installed on the vehicle as originally manufactured, US SPECS would not be conforming something originally manufactured as an LSV to applicable FMVSS, as RI’s are authorized to do, but would instead be converting a passenger car, multi-purpose vehicle, truck or bus into an LSV.

In view of these considerations, NHTSA has decided to deny the petition under 49 CFR 593.7(e). That section provides that a notice of denial must state that the Administrator will not consider a new petition covering the model that is the subject of the denial until at least 3 months from the date of the notice of denial. Because the 2012 Lita GLE-6 would not be classified as an LSV as originally manufactured,

NHTSA will not consider any further import eligibility petitions covering that vehicle as an LSV.

**Authority:** 49 U.S.C. 30141(a)(1)(B) and (b)(1); 49 CFR 593.7; delegations of authority at 49 CFR 1.95 and 501.8.

**Nancy Lummen Lewis,**  
*Associate Administrator for Enforcement.*

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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: December 2, 2014.

**Danielle Rolfes,**  
*International Tax Counsel (Tax Policy).*

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## DEPARTMENT OF THE TREASURY

### Office of Foreign Assets Control

#### Publication of Guidance Relating to the Provision of Certain Temporary Sanctions Relief, as Extended Through June 30, 2015

**AGENCY:** Office of Foreign Assets Control, Treasury.

**ACTION:** Notice, publication of guidance.

**SUMMARY:** The Department of the Treasury’s Office of Foreign Assets Control (OFAC) is publishing Guidance