

Notably, although all tests were conducted without reliance on a functioning ELR vehicle sensitive locking mechanism, affected vehicles do contain a functionally operable vehicle-sensitive locking mechanism which may slightly exceed the FMVSS 209 Paragraph 4.3(j)(2)(i) & (ii) requirements. Therefore, as installed in vehicles, the seat belt would likely perform better than the non-functioning units utilized for testing and analysis that form the basis for this petition.

(e) *Owner Contacts to Jaguar Land Rover Customer Relations*: Jaguar Land Rover Customer Relations has not received any contacts from vehicle owners regarding this issue.

(f) *Accidents/Injuries*: Jaguar Land Rover is not aware of any accidents or injuries that have occurred as a result of this issue.

(g) *Prior NHTSA Rulings re Manufacturer Petitions*: NHTSA has previously granted a petition from General Motors (GM) on a very similar issue. [69 FR 19897, Docket No. NHTSA-2002-12366, Apr 14, 2004]. GM provided test results and analyses indicating that while there existed a non-functional vehicle sensitive locking mechanism within the safety belt assembly ELR, the webbing sensitive locking mechanism provided comparable restraint performance to that of a fully functional vehicle sensitive locking mechanism.

In Jaguar Land Rover's case, the vehicle-sensitive locking mechanism is functional, but may slightly exceed the FMVSS 209 Sections 4.3(j)(2)(i) & (ii) requirements, and, also contains a webbing sensitive locking mechanism which provides comparable performance to that of a vehicle sensitive mechanism.

(h) *Vehicle Production*: Vehicle production has been corrected to fully conform to FMVSS 209 Sections 4.3(j)(2)(i) & (ii).

JLR concluded by expressing the belief that the subject noncompliance is inconsequential as it relates to motor vehicle safety, and that its petition to be exempted from providing notification of the noncompliance, as required by 49 U.S.C. 30118, and a remedy for the noncompliance, as required by 49 U.S.C. 30120, should be granted.

To view JLR's petition, test data and analyses in its entirety you can visit <https://www.regulations.gov> by following the online instructions for accessing the dockets and by using the docket ID number for this petition shown in the heading of this notice.

NHTSA notes that the statutory provisions (49 U.S.C. 30118(d) and 30120(h)) that permit manufacturers to

file petitions for a determination of inconsequentiality allow NHTSA to exempt manufacturers only from the duties found in sections 30118 and 30120, respectively, to notify owners, purchasers, and dealers of a defect or noncompliance and to remedy the defect or noncompliance. Therefore, any decision on this petition only applies to the subject vehicles that JLR no longer controlled at the time it determined that the noncompliance existed. However, any decision on this petition does not relieve vehicle distributors and dealers of the prohibitions on the sale, offer for sale, or introduction or delivery for introduction into interstate commerce of the noncompliant vehicles under their control after JLR notified them that the subject noncompliance existed.

**Authority**: (49 U.S.C. 30118, 30120; delegations of authority at 49 CFR 1.95 and 501.8).

**Jeffrey M. Giuseppe,**

*Director, Office of Vehicle Safety Compliance.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Certificate of Foreign Contracting Party Receiving Federal Procurement Payments

**AGENCY**: Internal Revenue Service (IRS), Treasury.

**ACTION**: Notice and request for comments.

**SUMMARY**: The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. Currently, the IRS is soliciting comments concerning Certificate of Foreign Contracting Party Receiving Federal Procurement Payments.

**DATES**: Written comments should be received on or before July 11, 2017 to be assured of consideration.

**ADDRESSES**: Direct all written comments to Laurie E. Brimmer, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224. Requests for additional information or copies of the form and instructions should be directed to Martha R. Brinson, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW.,

Washington, DC 20224, or through the Internet at [Martha.R.Brinson@irs.gov](mailto:Martha.R.Brinson@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title*: Certificate of Foreign Contracting Party Receiving Federal Procurement Payments.

*OMB Number*: 1545-2263.

*Form Number*: Form W-14.

*Abstract*: Tax on Certain Foreign Procurement, Notice of Purposed Rulemaking, contains proposed regulations under section 5000C of the Internal Revenue Code. The proposed regulations affect U.S. government acquiring agencies and foreign persons providing certain goods or services to the U.S. government pursuant to a contract. This document also contains proposed regulations under section 6114, with respect to foreign persons claiming an exemption from the tax under an income tax treaty. Section 5000C imposes a 2% tax on foreign persons (as defined in section 7701(a)(30)), that are parties to specified Federal procurement contracts with the U.S. government entered into on and after January 2, 2011. This tax is imposed on the gross amount of specified Federal procurement payments and is generally collected by increasing the amount withheld under chapter 3. A Form W-14 must be provided to the acquiring agency (U.S. government department, agency, independent establishment, or corporation) to: Establish that they are a foreign contracting party; and if applicable, claim an exemption from withholding based on an international agreement (such as a tax treaty); or Claim an exemption from withholding, in whole or in part, based on an international procurement agreement or because goods are produced, or services are performed in the United States. A Form W-14 must be provided to the acquiring agency if a foreign contracting party has been paid a specified Federal procurement payment and the foreign contracting party is seeking to claim an exemption (in whole or in part) from the tax imposed by section 5000C. Form W-14 must be submitted when requested by the acquiring agency, whether or not an exemption (in whole or in part) is claimed from withholding under section 5000C.

*Current Actions*: There are no changes being made to the form at this time.

*Type of Review*: Extension of a currently approved collection.

*Affected Public*: Federal government.

*Estimated Number of Annual Responses*: 2,000.

*Estimated Time per Response*: 5 hrs., 55 mins.

*Estimated Total Annual Burden Hours*: 11,840.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

*Request for Comments:* Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d)

ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: May 8, 2017.

**Laurie E. Brimmer,**  
*Senior Tax Analyst.*

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