

announcing NHTSA's tentative conclusion that Lamborghini and Vector should be exempted from the MY 1998 and 1999 passenger automobile average fuel economy standard of 27.5 mpg, and that alternative standards of 12.4 mpg for MYs 1998 and 1999 be established for Lamborghini and Vector (63 FR 5774; February 4, 1998). Thereafter, on July 24, 1998, Audi AG, a wholly owned subsidiary of Volkswagen, acquired full ownership of Lamborghini. This acquisition causes Lamborghini to be ineligible for an exemption under 49 U.S.C. Section 32902(d) for MYs 1998 and 1999. However, Vector remains eligible for an exemption from the generally applicable average fuel

economy standard. A final decision will be issued in early 1999.

NHTSA also witnessed the acquisition of another low volume manufacturer by an import manufacturer. On July 3, 1998, Volkswagen AG (Volkswagen) purchased Rolls-Royce Motor Cars. Volkswagen's acquisition of Rolls-Royce renders this low volume manufacturer ineligible for an exemption under 49 U.S.C. Section 32902(d) for MY 1998 and thereafter. Together, Audi and Volkswagen have an annual worldwide production of more than 10,000 vehicles.

C. Enforcement

49 U.S.C. 32912(b) imposes a civil penalty of \$5.50 for each tenth of a mpg

by which a manufacturer's CAFE level falls short of the standard, multiplied by the total number of passenger automobiles or light trucks produced by the manufacturer in that model year. Credits earned for exceeding the standard in any of the three model years immediately prior to or subsequent to the model years in question can be used to offset the penalty.

Table III-1 shows CAFE fines paid by manufacturers in calendar year 1998. In calendar year 1998, manufacturers paid civil penalties totaling \$55,293,202 for failing to comply with the fuel economy standards of 27.5 mpg for passenger cars in MYs 1996 and 1997.

TABLE III-1.—CAFE FINES COLLECTED DURING CALENDAR YEAR 1998

Model year	Manufacturer	Amount fined	Date paid
1996	BMW	\$289,840	11/98
	Fiat	194,480	10/98
	Mercedes-Benz	6,825,610	11/98
	Porsche	2,127,600	11/98
	Land Rover	4,329,850	11/98
	Volvo	5,534,550	11/98
1997	BMW	11,834,910	11/98
	Fiat	542,340	10/98
	Mercedes-Benz	11,731,035	11/98
	Porsche	2,525,820	11/98
	Land Rover	4,195,032	11/98
	Volvo	5,162,135	11/98

D. Contract Activities

- Database Maintenance: Products and Production Capabilities of North American Automobile Manufacturing Plants.

This program was initiated to provide NHTSA with reliable information on industry product development and financing to assist in the analysis of fuel economy rulemaking activities. After calendar year 1998, NHTSA will terminate its contract for the maintenance of the database. This is because of funding reductions. In FY 1999, NHTSA will compile and maintain some of this information in-house. The agency has requested funds in the FY 2000 budget to restore contract support for maintenance of the database.

- Technology Study of Fuel Economy Benefits of Continuously Variable Transmissions (CVTs).

In fiscal year 1997, NHTSA initiated a study with a consultant to the Volpe National Transportation Systems Center to evaluate the fuel economy and emissions benefits and cost implications of continuously variable transmissions that may be feasible for vehicles larger than those vehicles that are currently

employing this technology (e.g., mid-size passenger cars and compact light trucks with an equivalent test weight of 3,625 pounds and a 3-liter engine). The study concluded that such an application would improve the vehicle fuel economy by 6 to 11 percent with no increase in cost or weight over a conventional 4-speed automatic transmission with lockup torque converter. The NO_x emissions, however, would be higher. The final report will be published in early 1999.

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DEPARTMENT OF THE TREASURY

Customs Service

[T.D. 99-41]

Revocation of Customs Broker's License

AGENCY: U.S. Customs Service, Department of the Treasury.

ACTION: Broker's license revocation.

I, as Commissioner, hereby pursuant to section 641(b)(5), Tariff Act of 1930,

as amended (19 U.S.C. 1641(b)(5)) and section 111.45(a) of the Customs Regulations (19 CFR 111.45(a)), revoke the following Customs broker license.

Port	Individual	License No.
New York	Trimodal International, Inc.	7405

Dated: April 21, 1999.

Raymond W. Kelly,
Commissioner.

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DEPARTMENT OF THE TREASURY

Customs Service

[T.D. 99-42]

Cancellations of Customs Brokers' Licenses

AGENCY: U.S. Customs Service, Department of the Treasury.

ACTION: Brokers' Licenses Cancellations.

I, as Commissioner, hereby pursuant to section 641(f), Tariff Act of 1930, as

amended (19 U.S.C. 1641(f)) and § 111.51(a) of the Customs Regulations (19 CFR 111.51(a)), cancel the following Customs brokers' licenses without prejudice.

Port	Individual	License No.
New York	World Freight Forwarders, Inc.	13055
New York	A F International—A Division of Big Apple Customs Brokers, Inc.	9568
New York	Person & Weidhorn, Inc.	3661
New York	Leyden Customs Expeditors, Inc.	3149
Wilmington ...	Janice Carter Wilson.	7440
Los Angeles	Pui Ching Company, Inc.	16232

Dated: April 21, 1999.

Raymond W. Kelly,

Commissioner.

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DEPARTMENT OF THE TREASURY

Customs Service

Quarterly IRS Interest Rates Used in Calculating Interest on Overdue Accounts and Refunds on Customs Duties

AGENCY: Customs Service, Treasury.

ACTION: General notice.

SUMMARY: This notice advises the public of the quarterly Internal Revenue

Service interest rates used to calculate interest on overdue accounts (underpayments) and refunds (overpayments) of Customs duties. Due to recent legislation, the interest rate applicable to overpayments by corporations is now different than the interest rate for overpayments by non-corporations. For the quarter beginning April 1, 1999, the interest rates for overpayments will be 7 percent for corporations and 8 percent for non-corporations, and the interest rate for underpayments will be 8 percent. This notice is published for the convenience of the importing public and Customs personnel.

EFFECTIVE DATE: April 1, 1999.

FOR FURTHER INFORMATION CONTACT: Ronald Wyman, Accounting Services Division, Accounts Receivable Group, 6026 Lakeside Boulevard, Indianapolis, Indiana 46278, (317) 298-1200, extension 1349.

SUPPLEMENTARY INFORMATION:

Background

Pursuant to 19 U.S.C. 1505 and Treasury Decision 85-93, published in the **Federal Register** on May 29, 1985 (50 FR 21832), the interest rate paid on applicable overpayments or underpayments of Customs duties shall be in accordance with the Internal Revenue Code rate established under 26 U.S.C. 6621 and 6622. Section 6621 was recently amended (at paragraph (a)(1)(B) by the Internal Revenue Service Restructuring and Reform Act of 1998, Pub.L. 105-206, 112 Stat. 685) to provide different interest rates applicable to overpayments: one for

corporations and one for non-corporations. The interest rate applicable to underpayments is not so bifurcated.

The interest rates are based on the short-term Federal rate and determined by the Internal Revenue Service (IRS) on behalf of the Secretary of the Treasury on a quarterly basis. The rates effective for a quarter are determined during the first-month period of the previous quarter.

In Revenue Ruling 99-16 (see, 1999-13 IRB 5, dated March 29, 1999), the IRS determined the rates of interest for the third quarter of fiscal year (FY) 1999 (the period of April 1—June 30, 1999). The interest rate paid to the Treasury for underpayments will be the short-term Federal rate (5%) plus three percentage points (3%) for a total of eight percent (8%). For corporate overpayments, the rate is the Federal short-term rate (5%) plus two percentagepoints (2%) for a total of seven percent (7%). For overpayments made by non-corporations, the rate is the Federal short-term rate (5%) plus three percentage points (3%) for a total of eight percent (8%). These interest rates are subject to change for the fourth quarter of FY-1999 (the period of July 1—September 30, 1999).

For the convenience of the importing public and Customs personnel the following list of Internal Revenue Service interest rates used, covering the period from before July of 1974 to date, to calculate interest on overdue accounts and refunds of Customs duties, is published in summary format.

Beginning date	Ending date	Underpayments (percent)	Overpayments (percent)	Corporate Overpay-ments (Eff. 1-1-99) (percent)
Prior to:				
070174	063075	6	6	.....
070175	013176	9	9	.....
020176	013178	7	7	.....
020178	013180	6	6	.....
020180	013182	12	12	.....
020182	123182	20	20	.....
010183	063083	16	16	.....
070183	123184	11	11	.....
010185	063085	13	13	.....
070185	123185	11	11	.....
010186	063086	10	10	.....
070186	123186	9	9	.....
010187	093087	9	8	.....
100187	123187	10	9	.....
010188	033188	11	10	.....
040188	093088	10	9	.....
100188	033189	11	10	.....
040189	093089	12	11	.....
100189	033191	11	10	.....
040191	123191	10	9	.....
010192	033192	9	8	.....
040192	093092	8	7	.....