

WARNING: YOU MUST USE THE SEATBELT PROVIDED IN THIS VEHICLE. IT IS THE LAW. FAILURE TO USE THE SEATBELT COULD RESULT IN SERIOUS INJURY OR DEATH SINCE THIS CAR DOES NOT HAVE AN AIRBAG OR AUTOMATIC RESTRAINT SYSTEM.

Such a label should boost safety belt use by the drivers and passengers of the 59 JAC 427 Cobras, making the safety risk inconsequential by comparison to the safety risk associated with automobiles having automatic restraint systems.

No comments were received on the application.

As noted, the agency has granted Excalibur's application for temporary exemption, on grounds that immediate compliance would cause it substantial economic hardship. An additional finding was that the exemption would be consistent with the public interest and motor vehicle safety. This finding was reached in part on the limited number of vehicles that will be covered by the exemption during its life. Given the fact that there are far fewer vehicles covered by the application under consideration, and that the noncompliance apparently cannot be remedied by repair, the agency wishes to reach a decision that is consistent with that reached in granting the application for temporary exemption. Given the fact that there are 15 vehicles involved here, and that they comply with the requirements of FMVSS No. 208 that were once in effect, Excalibur's noncompliance may be deemed inconsequential to safety.

NHTSA concurs with Excalibur's plan to provide a warning label, but points out to Excalibur that not all States have mandatory seatbelt laws. Further, the label implies that it is not important to use the seatbelt if a vehicle does not have an airbag or other automatic restraint system. It is important to use the seatbelts regardless of whether there is an automatic restraint system. The agency calls this to the manufacturer's attention with the expectation that the label provided will be modified to reflect these comments.

In consideration of the foregoing, it is hereby found that the applicant has met its burden of persuasion that the noncompliance herein described is inconsequential to safety. Accordingly, its application is granted, and the applicant is exempted from providing the notification of the noncompliance that is required by 49 U.S.C. 30118, and from remedying the noncompliance, as required by 49 U.S.C. 30120.

(15 U.S.C. 1417; delegations of authority at 49 CFR 1.50 and 501.8)

Issued on: May 18, 1995.

**Barry Felrice,**

*Associate Administrator for Safety Performance Standards.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Tax on Certain Imported Substances (Polybutylene, et. al); Notice of Determinations

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

**ACTION:** Notice.

**SUMMARY:** This notice announces determinations, under Notice 89-61, that the list of taxable substances in section 4672(a)(3) will be modified to include polybutylene and polybutylene/ethylene.

**EFFECTIVE DATE:** This modification is effective July 1, 1990.

**FOR FURTHER INFORMATION CONTACT:** Ruth Hoffman, Office of Assistant Chief Counsel (Passthroughs and Special Industries), (202) 622-3130 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

Under section 4672(a), an importer or exporter of any substance may request that the Secretary determine whether the substance should be listed as a taxable substance. The Secretary shall add the substance to the list of taxable substances in section 4672(a)(3) if the Secretary determines that taxable chemicals constitute more than 50 percent of the weight, or more than 50 percent of the value, of the materials used to produce the substance. This determination is to be made on the basis of the predominant method of production. Notice 89-61, 1989-1 C.B. 717, sets forth the rules relating to the determination process.

##### Determination

On May 16, 1995, the Secretary determined that polybutylene and polybutylene/ethylene should be added to the list of taxable substances in section 4672(a)(3), effective July 1, 1990.

The rate of tax prescribed for polybutylene, under section 4671(b)(3), is \$4.70 per ton. This is based upon a conversion factor for butylene of 0.966.

The rate of tax prescribed for polybutylene/ethylene, under section 4671(b)(3), is \$4.86 per ton. This is based upon a combined conversion

factor for butylene and ethylene of 0.999.

The petitioner is Pecten Chemicals, a manufacturer and exporter of these substances. No material comments were received on these petitions. The following information is the basis for the determinations.

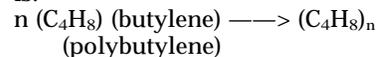
##### *Polybutylene*

HTS number: 3902.90.00.10

CAS number: 25036-29-7

Polybutylene is derived from the taxable chemical butylene. Polybutylene is a solid produced predominantly by the Zeigler-Nata Catalyzed, Bulk, Polymerization Process.

The stoichiometric material consumption formula for polybutylene is:



Polybutylene has been determined to be a taxable substance because a review of its stoichiometric material consumption formula shows that, based on the predominant method of production, taxable chemicals constitute 100 percent by weight of the materials used in its production.

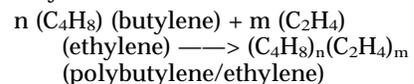
##### *Polybutylene/Ethylene*

HTS number: 3902.90.00.10

CAS number: 54570-68-2

Polybutylene/ethylene is derived from the taxable chemicals butylene and ethylene. Polybutylene/ethylene is a solid produced predominantly by the Zeigler-Nata Catalyzed, Bulk, Polymerization Process.

The stoichiometric material consumption formula for polybutylene/ethylene is:



Polybutylene/ethylene has been determined to be a taxable substance because a review of its stoichiometric material consumption formula shows that, based on the predominant method of production, taxable chemicals constitute 100 percent by weight of the materials used in its production.

**Dale D. Goode,**

*Federal Register Liaison Officer, Assistant Chief Counsel (Corporate).*

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#### Tax on Certain Imported Substances; Definition of Substance

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

**ACTION:** Notice.