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holder shall maintain a copy of such label for each vehicle or engine in a file containing the records for that vehicle or engine. In each application for final admission of a vehicle or engine under §85.1505 or §85.1509, the certificate holder shall attest to compliance with the above labeling requirements.

- (e) Gas guzzler tax. (1) Certificate holders shall comply with any applicable provisions of the Energy Tax Act of 1978, 26 U.S.C. 4064, for every vehicle imported under §§ 85.1505 and 85.1509.
- (2) For vehicles not owned by the certificate holder, the certificate holder shall furnish to the vehicle owner applicable IRS forms (currently numbered 720 (Quarterly Federal Excise Tax) and 6197 (Fuel Economy Tax Computation Form)) which relate to the collection of the gas guzzler tax under the Energy Tax Act of 1978, 26 U.S.C. 4064
- (3) As part of the certificate holder's application to EPA for final admission of each vehicle imported under §85.1509, the certificate holder shall furnish any fuel economy data required by the Energy Tax Act of 1978, 15 U.S.C. 4064.
- (f) Corporate Average Fuel Economy (CAFE). (1) Certificate holders shall comply with any applicable CAFE requirements of the Energy Policy and Conservation Act, 15 U.S.C. 2001 et seq., and 40 CFR part 600, for all vehicles imported under §§ 85.1505 and 85.1509.

[52 FR 36156, Sept. 25, 1987, as amended at 64 FR 23919, May 4, 1999]

§85.1511 Exemptions and exclusions.

The exemption provisions of 40 CFR part 1068, subpart D, apply instead of the provisions of this section for heavy-duty motor vehicles and heavy-duty motor vehicle engines regulated under 40 CFR parts 86, subpart A, and 40 CFR parts 1036 and 1037. The following provisions apply for other motor vehicles and motor vehicle engines:

- (a) Individuals, as well as certificate holders, shall be eligible for importing vehicles into the United States under the provisions of this section, unless otherwise specified.
- (b) Notwithstanding any other requirements of this subpart, a motor vehicle or motor vehicle engine entitled to a temporary exemption under this paragraph (b) may be conditionally ad-

mitted into the United States if prior written approval for such conditional admission is obtained from the Administrator. Conditional admission shall be under bond. A written request for approval from the Administrator shall contain the identification required in (except §85.1504(a)(1) $\S85.1504(a)(1)(v)$) and information that indicates that the importer is entitled to the exemption. Noncompliance with provisions of this section may result in the forfeiture of the total amount of the bond or exportation of the vehicle or engine. The following temporary exemptions apply:

- (1) Exemption for repairs or alterations. Vehicles and engines may qualify for a temporary exemption under the provisions of 40 CFR 1068.325(a). Such vehicles or engines may not be registered or licensed in the United States for use on public roads and highways.
- (2) Testing exemption. Vehicles and engines may qualify for a temporary exemption under the provisions of 40 CFR 1068.325(b). Test vehicles or engines may be operated on and registered for use on public roads or highways provided that the operation is an integral part of the test.
- (3) Precertification exemption. Prototype vehicles for use in applying to EPA for certification may be imported by independent commercial importers subject to applicable provisions of \$85.1706 and the following requirements:
- (i) No more than one prototype vehicle for each engine family for which an independent commercial importer is seeking certification shall be imported by each independent commercial importer
- (ii) Unless a certificate of conformity is issued for the prototype vehicle, the total amount of the bond shall be forfeited or the vehicle must be exported within 180 days from the date of entry.
- (4) Display exemptions. Vehicles and engines may qualify for a temporary exemption under the provisions of 40 CFR 1068.325(c). Display vehicles or engines may not be registered or licensed for use or operated on public roads or highways in the United States, unless an applicable certificate of conformity has been received.

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- (5) Export exemption. Vehicles may qualify for a temporary exemption under the provisions of 40 CFR 1068.325(d).
- (c) Notwithstanding any other requirements of this subpart, a motor vehicle or motor vehicle engine may be finally admitted into the United States under this paragraph (c) if prior written approval for such final admission is obtained from the Administrator. Conditional admission of these vehicles is not permitted for the purpose of obtaining written approval from the Administrator. A request for approval shall contain the identification information required in §85,1504(a)(1) (except for §85.1504(a)(1)(v)) and information that indicates that the importer is entitled to the exemption or exclusion. The following exemptions or exclusions apply:
- (1) National security exemption. Vehicles may be imported under the national security exemption found at 40 CFR 1068.315(a). Only persons who are manufacturers may import a vehicle under a national security exemption.
- (2) Hardship exemption. The Administrator may exempt on a case-by-case basis certain motor vehicles from Federal emission requirements to accommodate unforeseen cases of extreme hardship or extraordinary circumstances. Some examples are as follows:
- (i) Handicapped individuals who need a special vehicle unavailable in a certified configuration:
- (ii) Individuals who purchase a vehicle in a foreign country where resale is prohibited upon the departure of such an individual;
- (iii) Individuals emigrating from a foreign country to the U.S. in circumstances of severe hardship.
- (d) Foreign diplomatic and military personnel may import nonconforming vehicles without bond. At the time of admission, the importer shall submit to the Administrator the written report required in §85.1504(a)(1) (except for information required by §85.1504(a)(1)(v)). Such vehicles may not be sold in the United States.
- (e) Racing vehicles may be imported by any person provided the vehicles meet one or more of the exclusion criteria specified in §85.1703. Racing vehi-

- cles may not be registered or licensed for use on or operated on public roads and highways in the United States.
- (f) The following exclusions and exemptions apply based on date of original manufacture:
- (1) Notwithstanding any other requirements of this subpart, the following motor vehicles or motor vehicle engines are excluded from the requirements of the Act in accordance with section 216(3) of the Act and may be imported by any person:
- (i) Gasoline-fueled light-duty vehicles and light-duty trucks originally manufactured prior to January 1, 1968.
- (ii) Diesel-fueled light-duty vehicles originally manufactured prior to January 1, 1975.
- (iii) Diesel-fueled light-duty trucks originally manufactured prior to January 1, 1976.
- (iv) Motorcycles originally manufactured prior to January 1, 1978.
- (v) Gasoline-fueled and diesel-fueled heavy-duty engines originally manufactured prior to January 1, 1970.
- (2) Notwithstanding any other requirements of this subpart, a motor vehicle or motor vehicle engine not subject to an exclusion under paragraph (f)(1) of this section but greater than twenty OP years old is entitled to an exemption from the requirements of the Act, provided that it is imported into the United States by a certificate holder. At the time of admission, the certificate holder shall submit to the Administrator the written report required in §85.1504(a)(1) (except for information required by §85.1504(a)(1)(v)).
- (g) Applications for exemptions and exclusions provided for in paragraphs (b) and (c) of this section shall be mailed to the Designated Compliance Officer (see 40 CFR 1068.30).
- (h) Vehicles conditionally or finally admitted under this section must still comply with all applicable requirements, if any, of the Energy Tax Act of 1978, the Energy Policy and Conservation Act and any other Federal or state requirements.

[76 FR 57373, Sept. 15, 2011, as amended at 86 FR 34363, June 29, 2021]