

§ 600.301-95

40 CFR Ch. I (7-1-00 Edition)

those sections pertaining specifically to electric vehicles.

(2) Manufacturers with worldwide production (excluding electric vehicle production) of less than 10,000 gasoline-fueled and/or diesel powered passenger automobiles and light trucks may optionally comply with the electric vehicle requirements in this subpart.

[49 FR 13850, Apr. 6, 1984]

§ 600.301-95 General applicability.

(a) The provisions of this subpart are applicable to 1995 and later model year gasoline-fueled, diesel-fueled, alcohol-fueled, natural gas-fueled, alcohol dual fuel, and natural gas dual fuel automobiles.

(b)(1) Manufacturers that produce only electric vehicles are exempt from the requirement of this subpart, except with regard to the requirements in those sections pertaining specifically to electric vehicles.

(2) Manufacturers with worldwide production (excluding electric vehicle production) of less than 10,000 gasoline-fueled and/or diesel powered passenger automobiles and light trucks may optionally comply with the electric vehicle requirements in this subpart.

[59 FR 39657, Aug. 3, 1994]

§ 600.302-77 Definitions.

The definitions in § 600.002 apply to this subpart.

§ 600.303-77 Abbreviations.

The abbreviations in § 600.003 apply to this subpart.

§ 600.304-77 Section numbering, construction.

The section numbering procedure set forth in § 600.004 applies to this subpart.

§ 600.305-77 Recordkeeping.

The recordkeeping requirements set forth in § 600.005 apply to this subpart.

§ 600.306-86 Labeling requirements.

(a) Prior to being offered for sale, each manufacturer shall affix or cause to be affixed and each dealer shall maintain or cause to be maintained on each automobile:

(1) A general fuel economy label (initial, or updated as required in § 600.314) as described in § 600.307(c) or:

(2) A specific label, as described in § 600.307(d), for those automobiles manufactured or imported before the date that occurs 15 days after general labels have been determined by the manufacturer.

(i) If the manufacturer elects to use a specific label within a model type (as defined in § 600.002(a)(19)), he shall also affix specific labels on all automobiles within this model type, except on those automobiles manufactured or imported before the date that labels are required to bear range values as required by paragraph (b) of this section, or determined by the Administrator, or as permitted under § 600.310.

(ii) If a manufacturer elects to change from general to specific labels or vice versa within a model type, the manufacturer shall, within five calendar days, initiate or discontinue as applicable, the use of specific labels on all vehicles within a model type at all facilities where labels are affixed.

(3) For any vehicle for which a specific label is requested which has a combined unadjusted fuel economy value at or below the minimum tax-free value, the following statement must appear on the specific label:

[Manufacturer's name] may have to pay IRS a Gas Guzzler Tax on this vehicle because of the low fuel economy.

(4)(i) At the time a general fuel economy value is determined for a model type, a manufacturer shall, except as provided in paragraph (a)(4)(ii) of this section, relabel, or cause to be relabeled, vehicles which:

(A) Have not been delivered to the ultimate purchaser, and

(B) Have a combined model type fuel economy value of 0.1 mpg or more below the lowest fuel economy value at which a Gas Guzzler Tax of \$0 is to be assessed.

(ii) The manufacturer has the option of relabeling vehicles during the first five working days after the general label value is known.

(iii) For those vehicle model types which have been issued a specific label and are subsequently found to have tax liability, the manufacturer is responsible for the tax liability regardless of