

29.402-3 Tax on certain foreign procurements.

(a) Insert the provision at [52.229-11](#), Tax on Certain Foreign *Procurements*—Notice and Representation, in *solicitations*, including *solicitations* using [part 12](#) procedures for the *acquisition* of *commercial products* and *commercial services*, unless one of the following exceptions applies:

(1) *Acquisitions* using *simplified acquisition procedures* that do not exceed the *simplified acquisition threshold* (as defined in [2.101](#)).

(2) *Emergency acquisitions* using the *emergency acquisition* flexibilities defined in [part 18](#).

(3) *Acquisitions* using the unusual and compelling urgency authority per [6.303-2](#).

(4) Contracts with a single individual for personal services that will not exceed the *simplified acquisition threshold* on an annual calendar year basis for all years of the contract.

(5) *Acquisitions* if the requiring activity identifies that the requirement is for certain foreign humanitarian assistance contracts which are payments made by the U.S. Government agencies pursuant to a contract with a foreign *contracting* party to obtain goods or services described in or authorized under [7 U.S.C. 1691](#), et seq., [22 U.S.C. 2151](#), et seq., [22 U.S.C. 2601](#) et seq., [22 U.S.C. 5801](#) et seq., [22 U.S.C. 5401](#) et seq., [10 U.S.C. 402](#), [10 U.S.C. 404](#), [10 U.S.C. 407](#), [10 U.S.C. 2557](#), and [10 U.S.C. 2561](#).

(b) Insert the clause at [52.229-12](#), Tax on Certain Foreign *Procurements*, in—

(1) *Solicitations* that contain the provision at [52.229-11](#), Tax on Certain Foreign *Procurements*—Notice and Representation; and

(2) Resultant contracts in which the contractor has indicated that it was a foreign person in *solicitation* provision [52.229-11](#), Tax on Certain Foreign *Procurements*—Notice and Representation.

Parent topic: [29.402 Foreign contracts](#).