

## 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](#).