

## 229.170-3 Reports.

The contracting officer shall submit a report to the designated Security Assistance Office when a foreign government or entity imposes tax or customs duties on commodities acquired under contracts or subcontracts meeting the criteria of [229.170-2](#) (b)(1). Follow the procedures at PGI [229.170-3](#) for submission of reports.

**Parent topic:** [229.170 Reporting of foreign taxation on U.S. assistance programs.](#)