Part 5129 - Taxes

The official AFARS regulation resides on the Army's Knowledge Management Portal PAM. If you do not have CAC access to PAM, please visit the Army Contracting Enterprise's public facing website "Army Connect" at https://www.army.mil/armycontracting#org-afars. The AFARS will return to Acquisition.gov upon completion of the RFO.

(Revised 01 October 2024)

Subpart 5129.1 - General

5129.101 Resolving tax problems.

Subpart 5129.2 - Federal Excise Taxes

5129.201 General.

Subpart 5129.3 - State and Local Taxes

5129.303 Application of state and local taxes to government contractors and subcontractors.

Subpart 5129.1 - General

5129.101 Resolving tax problems.

(a) The Contracting officer shall provide to the legal counsel a comprehensive statement of facts and issues supported by –

(i) Copies of correspondence and documents needed to understand the problem;

(ii) A copy of the contract or relevant portion; and

(iii) The comments and recommendations of the Contracting officer, the reviewer and local counsel at each echelon of command through which the correspondence passes.

Subpart 5129.2 - Federal Excise Taxes

5129.201 General.

(b) Process applications to the Bureau of Alcohol, Tobacco, and Firearms for permits to procure alcohol free of tax pursuant to guidance at Title 27 Code of Federal Regulations, Section 22.172 Application and permit. The Assistant Secretary of the Army (Acquisition, Logistics and Technology) has signature authority. See Appendix GG for further delegation.

Alcohol and Tobacco Tax and Trade Bureau Director National Revenue Center

550 Main Street, Suite 8002,

Cincinnati, Ohio 45202-5215.

Subpart 5129.3 - State and Local Taxes

5129.303 Application of state and local taxes to government contractors and subcontractors.

(a) The Assistant Secretary of the Army (Acquisition, Logistics and Technology) shall perform the review as set forth in FAR 29.303(a). See Appendix GG for further delegation.