PART 1329 - TAXES

Authority: 41 U.S.C. 414; 48 CFR 1.301-1.304.

Source: 75 FR 10570, Mar. 8, 2010, unless otherwise noted.

Subpart 1329.1 - General

1329.101 Resolving tax problems.

Subpart 1329.2 - Federal Excise Taxes

1329.203 Other Federal tax exemptions.

1329.203-70 DOC Federal tax exemption.

Subpart 1329.3 - State and Local Taxes

1329.303 Application of State and local taxes to government contractors and subcontractors.

Parent topic: SUBCHAPTER E - GENERAL CONTRACTING REQUIREMENTS

Subpart 1329.1 - General

1329.101 Resolving tax problems.

Legal questions relating to tax issues should be referred to the Procurement Counsel.

Subpart 1329.2 - Federal Excise Taxes

1329.203 Other Federal tax exemptions.

1329.203-70 DOC Federal tax exemption.

(a) The Office of Acquisition Management has obtained a permit from the U.S. Bureau of Alcohol, Tobacco, Firearms and Explosives enabling DOC and its contractors to purchase spirits (*e.g.,* specially denatured spirits) tax-free for non-beverage Government use.

(b) When purchasing spirits for non-beverage use by DOC personnel, the contracting officer shall attach a copy of the permit to the contract. Upon receipt of the spirits, the contractor shall return the permit to the contracting officer unless future orders are anticipated.

Subpart 1329.3 - State and Local Taxes

1329.303 Application of State and local taxes to government contractors and subcontractors.

The designee authorized to review a proposed designation of a contractor as an agent of the Government is set forth in CAM 1301.70.