Subpart 229.2 - FEDERAL EXCISE TAXES

Parent topic: Part 229 - TAXES

229.204 Federal excise tax on specific foreign contract payments.

The contracting officer shall not authorize the Governmentwide commercial purchase card as a method of payment during any contract period of performance if the contract includes the clause at FAR 52.229-12, Tax on Certain Foreign Procurements, unless the contract also includes the clause at 252.229-7014, Full Exemption from Two-Percent Excise Tax on Certain Foreign Procurements, indicating that the contractor is fully exempt from the tax.