

# 552.238-101 Foreign Taxes and Duties.

As prescribed in [538.273](#) (d)(25) insert the following clause:

Foreign Taxes and Duties (May 2019)

Prices offered must be net, delivered, f.o.b. to the destinations accepted by the Government.

(a) The Contractor warrants that such prices do not include any tax, duty, customs fees, or other foreign Governmental costs, assessments, or similar charges from which the U.S. Government is exempt.

(b) Standard commercial export packaging, including containerization, if necessary, packaging, preservation, and/or marking are included in the pricing offered and accepted by the Government.

(End of clause)

**Parent topic:** [552.238](#) [Reserved]