

**1329.203**

**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.

**PART 1330—COST ACCOUNTING STANDARDS ADMINISTRATION**

**Subpart 1330.2—CAS Program Requirements**

Sec.

1330.201 Contract requirements.

1330.201-5 Waiver.

1330.202 Disclosure requirements.

1330.202-2 Impracticality of submission.

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

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

**Subpart 1330.2—CAS Program Requirements**

**1330.201 Contract requirements.**

**1330.201-5 Waiver.**

The designee authorized to waive the applicability of Cost Accounting

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Standards for a particular contract or subcontract is set forth in CAM 1301.70.

**1330.202 Disclosure requirements.**

**1330.202-2 Impracticality of submission.**

The DOC Head of Agency for Procurement is authorized to determine that it is impractical to secure a Disclosure Statement, although submission is required, and to authorize contract award without obtaining the Statement.

**PART 1331—CONTRACT COST PRINCIPLES AND PROCEDURES**

**Subpart 1331.1—Applicability**

Sec.

1331.101 Objectives.

**Subpart 1331.2—Contracts With Commercial Organizations**

1331.205 Selected costs.

1331.205-6 Compensation for personal services.

1331.205-32 Precontract costs.

1331.205-70 Duplication of effort.

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

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

**Subpart 1331.1—Applicability**

**1331.101 Objectives.**

The designee authorized to approve individual deviations concerning cost principles is set forth in CAM 1301.70.

**Subpart 1331.2—Contracts With Commercial Organizations**

**1331.205 Selected costs.**

**1331.205-6 Compensation for personal services.**

The designee authorized to waive cost allowability limitations under certain circumstances regarding compensation of foreign nationals is set forth in CAM 1301.70.

**1331.205-32 Precontract costs.**

If precontract costs are anticipated, pursuant to negotiations and in anticipation of contract award, insert clause