Defense Acquisition Regulations System, DoD 252.229–7009

Spain, the contract will be exempt from the following excise, luxury, and transaction taxes:

(1) Derechos de Aduana (Customs Duties).
(2) Impuesto de Compensacion a la Importacion (Compensation Tax on Imports).
(3) Transmisiones Patrimoniales (Property Transfer Tax).
(4) Impuesto Sobre el Lujo (Luxury Tax).
(5) Actos Juridocos Documentados (Legal Official Transactions).
(6) Impuesto Sobre el Trafico de Empresas (Business Trade Tax).
(7) Impuestos Especiales de Fabricacion (Special Products Tax).
(8) Impuesto Sobre el Petroleo y Derivados (Tax on Petroleum and its By-Products).
(9) Impuesto sobre el Uso de Telefona (Telephone Tax).
(10) Impuesto General Sobre la Renta de Sociedades y demas Entidades Juridicas (General Corporation Income Tax).
(11) Impuesto Industrial (Industrial Tax).
(12) Impuesto de Rentas Sobre el Capital (Capital Gains Tax).
(13) Plus Vailia (Increase on Real Property).
(14) Contribucion Territorial Urbana (Metropolitan Real Estate Tax).
(15) Contribucion Territorial Rustica y Pecuaria (Farmland Real Estate Tax).
(16) Impuestos de la Diputacion (County Service Charges).
(17) Impuestos Municipal y Tasas Parafiscales (Municipal Tax and Charges).

(End of clause)

252.229–7007 Verification of United States receipt of goods.

As prescribed in 229.402–70(g), use the following clause:

VERIFICATION OF UNITED STATES RECEIPT OF GOODS (JUN 1997)

The Contractor shall insert the following statement on all Material Inspection and Receiving Reports (DD Form 250 series) for Contracting Officer approval: “I certify that the items listed on this invoice have been received by the United States.”

(End of clause)

252.229–7008 Relief from Import Duty (United Kingdom)

As prescribed in 229.402–70(h), use the following clause:

RELIEF FROM IMPORT DUTY (UNITED KINGDOM) (DEC 2011)

Any import dutiable articles, components, or raw materials supplied to the United States Government under this contract shall be exclusive of any United Kingdom import duties. Any imported items supplied for which import duty already has been paid will be supplied at a price exclusive of the amount of import duty paid. The Contractor is advised to contact Her Majesty's Revenue and Customs (HMRC) to obtain a refund upon completion of the contract (Reference HMRC Notice No. 431, entitled “Relief from Customs Duty and/or Value Added Tax on United States Government Expenditures in the United Kingdom”).

(End of clause)

252.229–7006 Value Added Tax Exclusion (United Kingdom)

As prescribed in 229.402–70(f), use the follow clause:

VALUE ADDED TAX EXCLUSION (UNITED KINGDOM) (DEC 2011)

The supplies or services identified in this contract are to be delivered at a price exclusive of value added tax under arrangements between the appropriate United States authorities and Her Majesty’s Revenue and Customs (HMRC) (Reference HMRC Notice 431, entitled “Relief from Customs Duty and/or Value Added Tax on United States Government Expenditures in the United Kingdom”). By executing this contract, the Contracting Officer certifies that these supplies or services are being purchased for United States Government official purposes only.

(End of clause)

252.229–7009 Relief from customs duty and value added tax on fuel (passenger vehicles) (United Kingdom).

As prescribed in 229.402–70(i), use the following clause:

RELIEF FROM CUSTOMS DUTY AND VALUE ADDED TAX ON FUEL (PASSENGER VEHICLES) (UNITED KINGDOM) (JUN 1997)

(a) Pursuant to an agreement between the United States Government and Her Majesty’s (HM) Customs and Excise, fuels and lubricants used by passenger vehicles (except taxis) in the performance of this contract will be exempt from customs duty and value added tax. Therefore, the procedures outlined in HM Customs and Excise Notice No.
431B, August 1982, and any amendment there-to, shall be used to obtain relief from both customs duty and value added tax for fuel used under the contract. These procedures shall apply to both loaded and unloaded miles. The unit prices shall be based on the recoupment by the Contractor of customs duty in accordance with the following allowances:

(1) Vehicles (except taxis) with a seating capacity of less than 29, one gallon for every 27 miles.

(2) Vehicles with a seating capacity of 29–53, one gallon for every 13 miles.

(3) Vehicles with a seating capacity of 54 or more, one gallon for every 10 miles.

(b) In the event the mileage of any route is increased or decreased within 10 percent, resulting in no change in route price, the customs duty shall be reclaimed from HM Customs and Excise on actual mileage performed.

(End of clause)


252.229–7010 Relief from customs duty on fuel (United Kingdom).

As prescribed in 229.402–70(j), use the following clause:

RELIEF FROM CUSTOMS DUTY ON FUEL (UNITED KINGDOM) (JUN 1997)

(a) Pursuant to an agreement between the United States Government and Her Maj- esty’s (HM) Customs and Excise, it is pos-sible to obtain relief from customs duty on fuels and lubricants used in support of certain contracts. If vehicle fuels and lubricants are used in support of this contract, the Con-tractor shall seek relief from customs duty in accordance with HM Customs Notice No. 431, February 1973, entitled “Relief from Cus-toms Duty and/or Value Added Tax on United States Government Expenditures in the United Kingdom.” Application should be sent to the Contractor’s local Customs and Excise Office.

(b) Specific information should be included in the request for tax relief, such as the number of vehicles involved, types of vehi-ciles, rating of vehicles, fuel consumption, es-timated mileage per contract period, and any other information that will assist HM Customs and Excise in determining the amount of relief to be granted.

(c) Within 30 days after the award of this contract, the Contractor shall provide the Contracting Officer with evidence that an attempt to obtain such relief has been initi-ated. In the event the Contractor does not attempt to obtain relief within the time specified, the Contracting Officer may de-duct from the contract price the amount of relief that would have been allowed if HM Customs and Excise had favorably considered the request for relief.

(d) The amount of any rebate granted by HM Customs and Excise shall be paid in full to the United States Government. Checks shall be made payable to the Treasurer of the United States and forwarded to the Ad-ministrative Contracting Officer.

(End of clause)


As prescribed in 229.170–4, use the fol-low­ing clause:

REPORTING OF FOREIGN TAXES—U.S. ASSISTANCE PROGRAMS (SEP 2005)

(a) Definition. Commodities, as used in this clause, means any materials, articles, sup-plies, goods, or equipment.

(b) Commodities acquired under this con-tract shall be exempt from all value added taxes and customs duties imposed by the re-cipient country. This exemption is in addi-tion to any other tax exemption provided through separate agreements or other means.

(c) The Contractor shall inform the foreign government of the tax exemption, as docu-mented in the Letter of Offer and Acceptance, country-to-country agreement, or interagency agreement.

(d) If the foreign government or entity nev-ertheless imposes taxes, the Contractor shall promptly notify the Contracting Officer and shall provide documentation showing that the foreign government was apprised of the tax exemption in accordance with paragraph (c) of this clause.

(e) The Contractor shall insert the sub-stance of this clause, including this para-graph (e), in all subcontracts for commod-ities that exceed $500.

(End of clause)

[70 FR 57192, Sept. 30, 2005]

252.229–7012 Tax exemptions (Italy)— representation.

As prescribed in 229.402–70(c)(2), use the following provision:

TAX EXEMPTIONS (ITALY)—REPRESENTATION (MAR 2012)

(a) Exemptions. The United States Govern-ment is exempt from payment of—

(1) Imposta Valore Aggiunto (IVA) tax in accordance with Article 72 of the IVA imple-menting decree on all supplies and services sold to United States Military Commands in Italy; and