HomeLand Security Department

Source: 75 FR 41099, July 15, 2010, unless otherwise note.

Subpart 3007.1—Acquisition Plans

3007.106 Additional Requirements for Major Systems.

3007.106–70 Limitations on Lead System Integrators.

See (HSAR) 48 CFR 3009.570 for policy applicable to acquisition strategies that consider the use of lead system integrators.

PART 3008—REQUIRED SOURCES OF SUPPLIES AND SERVICES [RESERVED]

PART 3009—CONTRACTOR QUALIFICATIONS

Subpart 3009.1—Responsible Prospective Contractors

Sec.

3009.108–70 Prohibition on contracts with corporate expatriates.

3009.108–7001 General.

Except as provided in (HSAR) 48 CFR 3009.570 for policy applicable to acquisition strategies that consider the use of lead system integrators.

3009.108–7002 Definitions.

As used in this subpart—

Expanded Affiliated Group means an affiliated group as defined in section 1504(a) of the Internal Revenue Code of 1986 (without regard to section 1504(b) of such Code), except that section 1504 of such Code shall be applied by substituting ‘more than 50 percent’ for ‘at least 80 percent’ each place it appears.

Foreign Incorporated Entity means any entity which is, or but for section 835(b) of the Homeland Security Act, 6 U.S.C. 395(b), would be, treated as a foreign corporation for purposes of the Internal Revenue Code of 1986.

Inverted Domestic Corporation means a foreign incorporated entity which is treated as an inverted domestic corporation under subsection (b) of section 835 of the Homeland Security Act, 6 U.S.C. 395(b), or any subsidiary of such an entity.

[76 FR 70661, Nov. 15, 2011]

3009.108–7002 Definitions.

As used in this subpart—

Expanded Affiliated Group means an affiliated group as defined in section 1504(a) of the Internal Revenue Code of 1986 (without regard to section 1504(b) of such Code), except that section 1504 of such Code shall be applied by substituting ‘more than 50 percent’ for ‘at least 80 percent’ each place it appears.

Foreign Incorporated Entity means any entity which is, or but for section 835(b) of the Homeland Security Act, 6 U.S.C. 395(b), would be, treated as a foreign corporation for purposes of the Internal Revenue Code of 1986.

Inverted Domestic Corporation means a foreign incorporated entity which is treated as an inverted domestic corporation if, pursuant to a plan (or a series of related transactions)—

(1) The entity completes the direct or indirect acquisition of substantially all of the properties held directly or indirectly by a domestic corporation or substantially all of the properties constituting a trade or business of a domestic partnership;

(2) After the acquisition at least 80 percent of the stock (by vote or value) of the entity is held—

(1) In the case of an acquisition with respect to a domestic corporation, by former shareholders of the domestic