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)

[76 FR 76320, Dec. 7, 2011]

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, it is possible 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 Contractor shall seek relief from customs duty in accordance with HM Customs Notice No. 431, February 1973, entitled “Relief from Customs 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 vehicles, rating of vehicles, fuel consumption, estimated 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 initiated. In the event the Contractor does not attempt to obtain relief within the time specified, the Contracting Officer may deduct from the contract price the amount of relief that would have been allowed if HM customs-duty
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 Administrative Contracting Officer.

(End of clause)


As prescribed in 229.170–4, use the following clause:

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

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

(b) Commodities acquired under this contract shall be exempt from all value added taxes and customs duties imposed by the recipient country. This exemption is in addition 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 documented in the Letter of Offer and Acceptance, country-to-country agreement, or interagency agreement.

(d) If the foreign government or entity nevertheless 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 substance of this clause, including this paragraph (e), in all subcontracts for commodities 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(e)(2), use the following provision:

TAX EXEMPTIONS (ITALY)—REPRESENTATION (MAR 2012)

(a) Exemptions. In accordance with tax relief agreements between the United States Government and the Spanish Government, and because the resultant contract arises from the activities of the United States Forces in Spain, the contract will be exempt from the excise, luxury, and transaction taxes listed in paragraph (b) of the clause DFARS 252.229–7005, Tax Exemptions (Spain).

(b) Representation. By submission of its offer, the offeror represents that the offered price, including the prices of subcontracts to be awarded under the contract, does not include the taxes identified herein, or any other taxes from which the United States Government is exempt.

(End of provision)


252.231–7000 Supplemental cost principles.

As prescribed in 231.100–70, use the following clause:

SUPPLEMENTAL COST PRINCIPLES (DEC 1991)

When the allowability of costs under this contract is determined in accordance with part 31 of the Federal Acquisition Regulation (FAR), allowability shall also be determined in accordance with part 231 of the Defense FAR Supplement, in effect on the date of this contract.

(End of clause)

[70 FR 57192, Sept. 30, 2005]

252.232–7000 Advance payment pool.

As prescribed in 232.412–70(a), use the following clause: