252.229–7006

(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)


252.229–7006 Value Added Tax Exclusion (United Kingdom)

As prescribed in 229.402–70(f), use the following 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)


252.229–7007 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, 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 thereto, 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 29–55, one gallon for every 15 miles.