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(c) Contractor must insert a clause similar to this clause in all subcontracts that require performance by contractor employees overseas.

[59 FR 33447, June 29, 1994, as amended at 72 FR 19669, Apr. 19, 2007; 79 FR 74988, 74999, Dec. 16, 2014]

752.229-70 Federal, state and local taxes.

For contracts involving performance overseas the clauses prescribed in (48 CFR) FAR 29.401-3 or 29.401-4 may be modified to specify that the taxes referred to are United States taxes.

[49 FR 13259, Apr. 3, 1984, as amended at 79 FR 74988, Dec. 16, 2014]

752.229-71 Reporting of foreign taxes.

As prescribed in (48 CFR) AIDAR 729.402-70, insert the following clause in section I of applicable solicitations and resulting contracts. The contracting officer must insert address and point of contact at the Embassy, Mission, or M/CFO/CMP as appropriate under paragraph (d) of this clause.

Reporting of Foreign Taxes (JUL 2007)

(a) The contractor must annually submit a report by April 16 of the next year.

(b) *Contents of report.* The report must contain:

(1) Contractor name.

(2) Contact name with phone, fax number and email address.

(3) Contract number(s).

(4) Amount of foreign taxes assessed by a foreign government [each foreign government must be listed separately] on commodity purchase transactions valued at \$500 or more financed with U.S. foreign assistance funds under this agreement during the prior U.S. fiscal year.

(5) Only foreign taxes assessed by the foreign government in the country receiving U.S. assistance are to be reported. Foreign taxes by a third party foreign government are not to be reported. For example, if a contractor performing in Lesotho using foreign assistance funds should purchase commodities in South Africa, any taxes imposed by South Africa would not be included in the report for Lesotho (or South Africa).

(6) Any reimbursements received by the contractor during the period in paragraph (b)(4) of this clause regardless of when the foreign tax was assessed and any reimbursements on the taxes reported in paragraph (b)(4) of this clause received through March 31.

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(7) Report is required even if the contractor did not pay any taxes during the reporting period.

(8) Cumulative reports may be provided if the contractor is implementing more than one program in a foreign country.

(c) *Definitions.* As used in this clause—

(1) *Agreement* includes USAID direct and country contracts, grants, cooperative agreements and interagency agreements.

(2) *Commodity* means any material, article, supply, goods, or equipment.

(3) *Foreign government* includes any foreign governmental entity.

(4) *Foreign taxes* means value-added taxes and customs duties assessed by a foreign government on a commodity. It does not include foreign sales taxes.

(d) *Where.* Submit the reports to: [contracting officer must insert address and point of contact at the Embassy, Mission, or CFO/CMP as appropriate].

(e) *Subagreements.* The contractor must include this reporting requirement in all applicable subcontracts and other subagreements.

(f) For further information see <http://2001-2009.state.gov/s/d/rm/c10443.htm>.

(End of clause)

[81 FR 48717, July 26, 2016]

752.231-71 Salary supplements for HG employees.

As prescribed in 731.205-71, for use in all contracts with a possible need or services of a HG employee. The clause should also be inserted in all subsequent sub-contracts.

SALARY SUPPLEMENTS FOR HG EMPLOYEES (MAR 2015)

(a) Salary supplements are payments made that augment an employee's base salary or premiums, overtime, extra payments, incentive payment and allowances for which the HG employee would qualify under HG rules or practice for the performance of his/hers regular duties or work performed during his/hers regular office hours. Per diem, invitational travel, honoraria and payment for work carried out outside of normal working hours are not considered to be salary supplements.

(b) Salary supplements to HG Employees are not allowable without the written approval of the contracting officer.

(c) The Contractor must insert a clause containing all the terms of this clause, including the requirement to obtain the written approval of the contracting officer for all salary supplements, in all subcontracts

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under this contract that may entail HG employee salary supplements.

[64 FR 16649, Apr. 6, 1999, as amended at 79 FR 74988, 74999, Dec. 16, 2014]

752.231-72 Conference planning and required approvals.

As prescribed in (48 CFR) AIDAR 731.205-43, insert the following clause in section I of all solicitations and resulting contracts anticipated to include a requirement for a USAID-funded conference, as defined in the clause.

CONFERENCE PLANNING AND REQUIRED APPROVALS (AUG 2013)

(a) *Definitions.* *Conference* means a seminar, meeting, retreat, symposium, workshop, training activity or other such event that requires temporary duty travel of USAID employees. For the purpose of this policy, an employee is defined as a U.S. direct hire; personal services contractor, including U.S. PSCs, Foreign Service National (FSN)/Cooperating Country National (CCN) and Third Country National (TCN); or a Federal employee detailed to USAID from another government agency.

(b) The contractor must obtain approval from the contracting officer or the contracting officer's representative (COR), if delegated in the Contracting Officer's Representative Designation Letter, as prescribed in 731.205-43, prior to committing costs related to conferences funded in whole or in part with USAID funds when:

(1) Twenty (20) or more USAID employees are expected to attend.

(2) The net conference expense funded by USAID will exceed \$100,000 (excluding salary of employees), regardless of the number of USAID participants.

(c) Conferences approved at the time of award will be incorporated into the award. Any subsequent requests for approval of conferences must be submitted by the contractor to the USAID contracting officer representative (COR). The contracting officer representative will obtain the required agency approvals and communicate such approvals to the contractor in writing.

(d) The request for conference approval must include:

(1) A brief summary of the proposed event;

(2) A justification for the conference and alternatives considered, *e.g.*, teleconferencing and videoconferencing;

(3) The estimated budget by line item (*e.g.*, travel and per diem, venue, facilitators, meals, equipment, printing, access fees, ground transportation);

(4) A list of USAID employees attending and a justification for each; and the number of other USAID-funded participants (*e.g.*, institutional contractors);

(5) The venues considered (including government-owned facility), cost comparison, and justification for venue selected if it is not the lowest cost option;

(6) If meals will be provided to local employees (a local employee would not be in travel status), a determination that the meals are a necessary expense for achieving Agency objectives; and

(7) A certification that strict fiscal responsibility has been exercised in making decisions regarding conference expenditures, the proposed costs are comprehensive and represent the greatest cost advantage to the U.S. Government, and that the proposed conference representation has been limited to the minimum number of attendees necessary to support the Agency's mission.

(End of clause)

[81 FR 48717, July 26, 2016]

752.232-70 Letter of credit advance payment.

As required by 732.406-73, insert the following clause in contracts being paid by Letter of Credit.

LETTER OF CREDIT ADVANCE PAYMENT (MAR 2015)

(a) Payment under this contract must be by means of a Letter of Credit (LOC) in accordance with the terms and conditions of the LOC and any instructions issued by the USAID, Bureau for Management, Office of the Chief Financial Officer, Cash Management and Payment Division (M/CFO/CMP).

(b) Immediately upon award, or as soon as the Letter of Credit payment method is approved by the contracting officer, contractors without an established LOC account must submit the following forms with original signatures, to the address specified below:

Forms:

(1) A signed original SF-1199A (Direct Deposit Sign-Up Form); and

(2) "Division of Payment Management Payment Management System Access Form" found at the Department of State and Human Services (DHHS) Web site.

Address:

ATTN: James DuBois,
U.S. Agency for International Development,
M/CFO/CMP—LOC Unit,
1300 Pennsylvania Ave. NW.,
SA-44, Room 430-J,
Washington, DC 20523-7700.

Contractors must also submit the forms specified above electronically to loc@usaid.gov.

(c) As long as the LOC is in effect, the terms and conditions of the LOC and any instructions issued by M/CFO/CMP constitute