

IRS Form W-14, Certificate of Foreign Contracting Party Receiving Federal Procurement Payments.

[62 FR 34125, June 24, 1997, 77 FR 19130, Mar. 30, 2012; 78 FR 37989, June 25, 2013; 78 FR 40043, July 3, 2013; 79 FR 58700, Sept. 30, 2014; 80 FR 81469, Dec. 30, 2015; 85 FR 74612, Nov. 23, 2020; 87 FR 65517, Oct. 28, 2022]

Subpart 229.70—Special Procedures for Overseas Contracts

SOURCE: 70 FR 6375, Feb. 7, 2005, unless otherwise noted.

NOTE: To obtain tax relief for overseas contracts, follow the procedures at PGI 229.70.

PART 230—COST ACCOUNTING STANDARDS ADMINISTRATION

Subpart 230.2—CAS Program Requirements

Sec.
230.201 Contract requirements.
230.201-5 Waiver.

AUTHORITY: 41 U.S.C. 1303 and 48 CFR chapter 1.

SOURCE: 56 FR 36406, July 31, 1991, unless otherwise noted.

Subpart 230.2—CAS Program Requirements

230.201 Contract requirements.

SOURCE: 88 FR 73237, Oct. 25, 2023, unless otherwise noted.

230.201-5 Waiver.

(a)(1)(A) The military departments and the Principal Director, Defense Pricing, Contracting, and Acquisition Policy (DPCAP), Office of the Under Secretary of Defense (Acquisition and Sustainment)—

(1) May grant CAS waivers that meet the conditions in FAR 30.201-5(b)(1); and

(2) May grant CAS waivers that meet the conditions in FAR 30.201-5(b)(2), provided the cognizant Federal agency official granting the waiver determines that—

(i) The property or services cannot reasonably be obtained under the contract, subcontract, or modification, as applicable, without granting the waiver;

(ii) The price can be determined to be fair and reasonable without the application of the Cost Accounting Standards; and

(iii) There are demonstrated benefits to granting the waiver.

(B) Follow the procedures at PGI 230.201-5(a)(1) for submitting waiver requests to the Principal Director, DPCAP.

(2) The military departments shall not delegate CAS waiver authority below the individual responsible for issuing contracting policy for the department.

(e) By November 30th of each year, the military departments shall provide a report to the Office of the Principal Director, DPCAP (Contract Policy) of all waivers granted under FAR 30.201-5(a), during the previous fiscal year, for any contract, subcontract, or modification expected to have a value of \$15 million or more. See PGI 230.201-5(e) for format and guidance for the report. The Principal Director, DPCAP, will submit a consolidated report to the CAS Board and the congressional defense committees.

[71 FR 69495, Dec. 1, 2006, as amended at 77 FR 52254, Aug. 29, 2012; 88 FR 73237, Oct. 25, 2023; 89 FR 60832, July 29, 2024]

PART 231—CONTRACT COST PRINCIPLES AND PROCEDURES

Subpart 231.1—Applicability

Sec.
231.100 Scope of subpart.
231.100-70 Contract clause.

Subpart 231.2—Contracts With Commercial Organizations

231.205 Selected costs.
231.205-1 Public relations and advertising costs.
231.205-6 Compensation for personal services.
231.205-18 Independent research and development and bid and proposal costs.
231.205-19 Insurance and indemnification.
231.205-22 Lobbying and political activity costs.
231.205-70 External restructuring costs.
231.205-71 Costs related to counterfeit electronic parts and suspect counterfeit electronic parts.