

232.7100

(b) Use the clause at 252.232-7006, Wide Area WorkFlow Payment Instructions, in solicitations and contracts, task orders, or delivery orders, including solicitations and contracts using FAR part 12 procedures for the acquisition of commercial products and commercial services, when 252.232-7003 is used and none of the exceptions at 232.7002(b)(1) apply. See PGI 232.7004 for instructions on completing the clause.

[83 FR 66063, Dec. 21, 2018, as amended at 88 FR 6587, Jan. 31, 2023]

Subpart 232.71—Levies on Contract Payments

SOURCE: 70 FR 52032, Sept. 1, 2005, unless otherwise noted.

232.7100 Scope of subpart.

This subpart prescribes policies and procedures concerning the effect of levies pursuant to 26 U.S.C. 6331(h) on contract payments. The Internal Revenue Service (IRS) is authorized to levy up to 100 percent of all payments made under a DoD contract, up to the amount of the tax debt.

232.7101 Policy and procedures.

(a) The contracting officer shall require the contractor to—

(1) Promptly notify the contracting officer when a levy may result in an inability to perform the contract; and

(2) Advise the contracting officer whether the inability to perform may adversely affect national security.

(b) The contracting officer shall promptly notify the Principal Director, Defense Pricing, Contracting, and Acquisition Policy (DPCAP), when the contractor's inability to perform will adversely affect national security or will result in significant additional costs to the Government. Follow the procedures at PGI 232.7101(b) for reviewing the contractor's rationale and submitting the required notification.

(c) The Principal Director, DPCAP, will promptly evaluate the contractor's rationale and will notify the IRS, the contracting officer, and the payment office, as appropriate, in accordance with the procedures at PGI 232.7101(c).

(d) The contracting officer shall then notify the contractor in accordance

48 CFR Ch. 2 (10-1-25 Edition)

with paragraph (c) of the clause at 252.232-7010 and in accordance with the procedures at PGI 232.7101(d).

[71 FR 69492, Dec. 1, 2006, as amended at 88 FR 73237, Oct. 25, 2023; 89 FR 60832, July 29, 2024]

232.7102 Contract clause.

Use the clause at 252.232-7010, Levies on Contract Payments, in all solicitations and contracts, including solicitations and contracts using FAR part 12 procedures for the acquisition of commercial products and commercial services.

[71 FR 69492, Dec. 1, 2006, as amended at 78 FR 37989, June 25, 2013; 88 FR 6587, Jan. 31, 2023]

Subpart 232.72 [Reserved]

PART 233—PROTESTS, DISPUTES, AND APPEALS

Subpart 233.1—Protests

Sec.

233.102 General.

233.104 Protests to GAO.

233.170 Briefing requirement for protested acquisitions valued at \$1 billion or more.

233.171 Reporting requirement for protests of solicitations or awards.

Subpart 233.2—Disputes and Appeals

233.204-70 Limitations on payment.

233.210 Contracting officer's authority.

233.215 Contract clauses.

233.215-70 Additional contract clause.

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

SOURCE: 56 FR 36416, July 31, 1991, unless otherwise noted.

Subpart 233.1—Protests

233.102 General.

If the Government exercises the authority provided in 239.7305(d) to limit disclosure of information, no action undertaken by the Government under such authority shall be subject to review in a bid protest before the GAO or in any Federal court (see subpart 239.73).

[78 FR 69271, Nov. 18, 2013, as amended at 87 FR 15811, Mar. 18, 2022]

233.104 Protests to GAO.

(c) *Protests after award.* (1) In lieu of the time periods in FAR 33.104(c)(1), contracting officers shall immediately suspend performance or terminate the awarded contract, task order, or delivery order upon notice from the GAO of a protest filed within the time periods listed in paragraphs (c)(1)(A) through (D) of this section, whichever is later, except as provided in FAR 33.104(c)(2) and (3)—

(A) Within 10 days after the date of contract award;

(B) Within 10 days after the date a task order or delivery order is issued, where the value exceeds \$25 million (10 U.S.C. 3406(f));

(C) Within 5 days after a debriefing date offered to the protestor under a timely debriefing request in accordance with FAR 15.506 regardless of whether the protestor rejected the offered debriefing date, unless an earlier debriefing date is negotiated as a result; or

(D) Within 5 days after a postaward debriefing under FAR 15.506 is concluded in accordance with 215.506–70(b).

[87 FR 15811, Mar. 18, 2022, as amended at 87 FR 76995, Dec. 16, 2022]

233.170 Briefing requirement for protested acquisitions valued at \$1 billion or more.

Follow the procedures at PGI 233.170 for briefing protested acquisitions valued at \$1 billion or more.

[76 FR 3537, Jan. 20, 2011]

233.171 Reporting requirement for protests of solicitations or awards.

Follow the procedures at PGI 233.171 for reporting information on protests involving the same contract award or proposed award that have been filed at both the GAO and the United States Court of Federal Claims.

[84 FR 25194, May 31, 2019, as amended at 87 FR 15811, Mar. 18, 2022]

Subpart 233.2—Disputes and Appeals

233.204–70 Limitations on payment.

See 10 U.S.C. 3862 for limitations on Congressionally directed payment of a claim under 41 U.S.C. chapter 71 (Contract Disputes), a request for equitable adjustment to contract terms, or a request for relief under Public Law 85–804.

[63 FR 11537, Mar. 9, 1998, as amended at 77 FR 35881, June 15, 2012; 87 FR 76995, Dec. 16, 2022]

233.210 Contracting officer's authority.

See PGI 233.210 for guidance on reviewing a contractor's claim.

[72 FR 6485, Feb. 12, 2007]

233.215 Contract clauses.

Use Alternate I of the clause at FAR 52.233–1, Disputes, when—

(1) The acquisition is for—

- (i) Aircraft
- (ii) Spacecraft and launch vehicles
- (iii) Naval vessels
- (iv) Missile systems
- (v) Tracked combat vehicles
- (vi) Related electronic systems;

(2) The contracting officer determines that continued performance is—

- (i) Vital to the national security, or
- (ii) Vital to the public health and welfare; or

(3) The head of the contracting activity determines that continued performance is necessary pending resolution of any claim that might arise under or be related to the contract.

[56 FR 36416, July 31, 1991. Redesignated at 62 FR 34126, June 24, 1997]

233.215–70 Additional contract clause.

Use the clause at 252.233–7001, Choice of Law (Overseas), in solicitations and contracts when contract performance will be outside the United States and its outlying areas, unless otherwise provided for in a government-to-government agreement.

[70 FR 35545, June 21, 2005]