

Department of Justice

2831.109

PART 2829—TAXES

Subpart 2829.3—State and Local Taxes

Sec.

2829.302 Application of State and local taxes to the Government.

2829.303 Application of State and local taxes to Government contractors and subcontractors.

AUTHORITY: 28 U.S.C. 510; 40 U.S.C. 486(c); 28 CFR 0.75(j) and 0.76(j).

SOURCE: 87 FR 47118, Aug. 2, 2022, unless otherwise noted.

Subpart 2829.3—State and Local Taxes

2829.302 Application of State and local taxes to the Government.

Generally, purchases and leases made by the Federal Government are immune from State and local taxation.

2829.303 Application of State and local taxes to Government contractors and subcontractors.

(a) It is DOJ policy that DOJ contracts shall not contain clauses expressly designating prime contractors as agents of the Government for the purpose of avoiding State and local taxes.

(b) A DOJ contracting activity may request to the CAO, through the HCA, that a contractor be considered an agent of the Government for the purpose of claiming immunity from State and local sales and use taxes. The CAO will review such requests to ensure compliance with DOJ policy and applicable law. Each case forwarded will be reviewed by the HCA or designee for approval before referral to the CAO.

PART 2830—COST ACCOUNTING STANDARDS ADMINISTRATION

Subpart 2830.2—CAS Program Requirements

Sec.

2830.201 Contract requirements.

2830.201-5 Waiver.

AUTHORITY: 28 U.S.C. 510; 40 U.S.C. 486(c); 28 CFR 0.75(j) and 0.76(j).

SOURCE: 87 FR 47118, Aug. 2, 2022, unless otherwise noted.

Subpart 2830.2—CAS Program Requirements

2830.201 Contract requirements.

2830.201-5 Waiver.

The SPE is the agency head for the purposes of FAR 30.201-5. Pursuant to FAR 30.201-5, this authority may not be delegated to any official in the agency below the senior contract policymaking level.

PART 2831—CONTRACT COST PRINCIPLES AND PROCEDURES

Subpart 2831.1—Applicability

Sec.

2831.101 Objectives.

2831.109 Advance agreements.

Subpart 2831.2—Contracts With Commercial Organizations

2831.205 Selected costs.

2831.205-6 Compensation for personal services.

AUTHORITY: 28 U.S.C. 510; 40 U.S.C. 486(c); 28 CFR 0.75(j) and 0.76(j).

SOURCE: 87 FR 47118, Aug. 2, 2022, unless otherwise noted.

Subpart 2831.1—Applicability

2831.101 Objectives.

(a) The SPE is the official authorized to grant individual deviations from the cost principles of FAR part 31.

(b) Requests for class deviations from the cost principles set forth in FAR part 31 will be forwarded through the SPE prior to submission to the CAAC.

2831.109 Advance agreements.

(a) DOJ and bureau contracting officers are encouraged to negotiate advance agreements concerning the treatment of special or unusual costs to avoid possible subsequent disputes or disallowance of costs based upon unreasonableness or nonallowability. All such agreements shall be negotiated in accordance with FAR 31.109, prior to the contractor incurring such costs.

(b) All determinations required by this subpart shall be reviewed and approved at a level above the contracting

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officer prior to negotiation of the proposed agreement. The approved determination shall be placed in the contract file.

(c) Advance agreements will be signed by both the contractor and the contracting officer, and made a part of the contract file. Copies of executed advance agreements will be distributed to the cognizant audit office, when applicable.

Subpart 2831.2—Contracts With Commercial Organizations

2831.205 Selected costs.

2831.205-6 Compensation for personal services.

The HCA or designee is the agency head for the purposes FAR 31.205-6(g)(6).

PART 2832—CONTRACT FINANCING

Sec.

2832.006 Reduction or suspension of contract payments upon finding of fraud.

2832.006-1 General.

2832.006-2 Definition.

2832.006-3 Responsibilities.

2832.006-4 Procedures.

Subpart 2832.1—Non-Commercial Item Purchase Financing

2832.114 Unusual contract financing.

Subpart 2832.2—Commercial Item Purchase Financing

2832.201 Statutory authority.

Subpart 2832.4—Advance Payments for Non-Commercial Items

2832.402 General.

2832.407 Interest.

Subpart 2832.5—Progress Payments Based on Costs

2832.502 Preaward matters.

2832.502-2 Contract finance office clearance.

2832.503 Postaward matters.

2832.503-6 Suspension or reduction of payments.

Subpart 2832.7—Contract Funding

2832.703 Contract funding requirements.

2832.703-3 Contracts crossing fiscal years.

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Subpart 2832.9—Prompt Payment

2832.903 Responsibilities.

Subpart 2832.11—Electronic Funds Transfer

2832.1110 Solicitation provision and contract clauses.

AUTHORITY: 28 U.S.C. 510; 40 U.S.C. 486(c); 28 CFR 0.75(j) and 0.76(j).

SOURCE: 87 FR 47118, Aug. 2, 2022, unless otherwise noted.

2832.006 Reduction or suspension of contract payments upon finding of fraud.

2832.006-1 General.

The SPE is the agency head for the purposes of FAR 32.006-1.

2832.006-2 Definition.

The SPE is the “Remedy coordination official” for the purposes of FAR 32.006-2.

2832.006-3 Responsibilities.

DOJ personnel shall immediately report, in writing, to the contracting officer and the OIG any apparent or suspected contractor request for advance, partial, or progress payments based on fraud.

2832.006-4 Procedures.

The SPE is the agency head for the purposes of FAR 32.006-4.

Subpart 2832.1—Non-Commercial Item Purchase Financing

2832.114 Unusual contract financing.

The HCA, or designee at a level at or above the BPC, is the official authorized to approve unusual contract financing as set forth in FAR 32.114.

Subpart 2832.2—Commercial Item Purchase Financing

2832.201 Statutory authority.

The HCA or designee is the agency head for the purposes of FAR 32.201.