

**628.309**

work on an intermittent or short-term basis. Waivers may be issued only for employees who are U.S. citizens and residents, and only where the contractor provides evidence of alternative workers' compensation coverage for those employees. Waivers may not be issued for local or third country nationals.

(2) The contractor shall submit waiver requests to the contracting officer. The request shall contain the following information:

- (i) Contract number;
- (ii) Name of contractor;
- (iii) Brief description of the services to be provided under the contract and country of performance;
- (iv) Name and position title of individual(s);
- (v) Nationality of individual(s) (must be U.S. citizen or resident);
- (vi) Dates (or timeframe) of performance at the overseas location; and
- (vii) Evidence of alternative workers' compensation coverage for these employees (e.g., evidence that the State workers' compensation program covers workers on short-term foreign assignments).

(3) The contracting officer shall review the request for completeness and accuracy. If the request is complete and accurate, the contracting officer shall forward the request to the Procurement Executive. If the contractor does not provide complete and accurate information, the contracting officer shall return the request to the contractor with an explanation as to what additional information is required.

(4) The Procurement Executive shall review requests for waiver forwarded by the contracting officer and either approve or disapprove the request. The Procurement Executive shall return the request indicating his/her approval or disapproval to the contracting officer. Any request that is not approved shall describe the reason(s) why the request was not approved. The contracting officer shall provide the contractor with the original of the approved or disapproved document and maintain a copy in the contract file.

[71 FR 34840, June 16, 2006, as amended at 80 FR 6922, Feb. 9, 2015]

**48 CFR Ch. 6 (10-1-25 Edition)**

**628.309 Contract clauses for workers' compensation insurance.**

**628.309-70 DOSAR provisions and clauses.**

(a) The contracting officer shall insert the provision at 652.228-70, Defense Base Act—Covered Contractor Employees, in all solicitations for services and construction to be performed outside of the United States.

(b) The contracting officer shall insert the clause at 652.228-71, Workers' Compensation Insurance (Defense Base Act)—Services, in solicitations and contracts for services to be performed outside of the United States when there is a reasonable expectation that offers will include covered contractor employees, as defined in 628.305(b). If the contracting officer is unsure as to whether offers will include covered contractor employees, the contracting officer shall insert the clause.

[71 FR 34840, June 16, 2006, as amended at 80 FR 6922, Feb. 9, 2015]

**PART 629—TAXES**

**Subpart 629.1—General**

Sec.  
629.101 Resolving tax problems.

**Subpart 629.2—Federal Excise Taxes**

629.202 General exemptions.  
629.202-70 Exemption from other Federal taxes.

**Subpart 629.3—State and Local Taxes**

629.302 Application of State and local taxes to the Government.  
629.303 Application of State and local taxes to Government contractors and subcontractors.

**Subpart 629.4—Contract Clauses**

629.401 Domestic contracts.  
629.401-70 DOSAR contract clause.  
629.402 Foreign contracts.  
629.402-1 Foreign fixed-price contracts.  
629.402-1-70 DOSAR contract clause.

AUTHORITY: 22 U.S.C. 2658; 40 U.S.C. 486(c); 48 CFR Subpart 1.3.

SOURCE: 53 FR 26173, July 11, 1988, unless otherwise noted.

**Subpart 629.1—General****629.101 Resolving tax problems.**

In certain instances, acquisitions by posts are exempt from various taxes in foreign countries. Contracting officers shall ascertain such exemptions and take maximum advantage of them.

**Subpart 629.2—Federal Excise Taxes****629.202 General exemptions.****629.202-70 Exemptions from other Federal taxes.**

Taxable articles purchased for presentation abroad as gifts to foreign dignitaries and taxable articles purchased for presentation as gifts to foreign dignitaries visiting in the United States but which are to be taken out of the United States may be exempt from retail taxes or manufacturers excise taxes, in accordance with the letter of October 18, 1963, from the Chief, Excise Tax Branch, Internal Revenue Service.

**Subpart 629.3—State and Local Taxes****629.302 Application of State and local taxes to the Government.**

The Office of the Legal Adviser is the agency-designated counsel for the purposes of FAR 29.302(a).

**629.303 Application of State and local taxes to Government contractors and subcontractors.**

The authority to make the determination prescribed in FAR 29.303(a) is delegated, without power of redelegation, to the head of the contracting activity (see 601.603-70). The Office of the Legal Adviser is the agency-designated counsel for the purposes of FAR 29.303(c).

**Subpart 629.4—Contract Clauses****629.401 Domestic contracts.****629.401-70 DOSAR contract clause.**

The contracting officer shall insert the clause at 652.229-71, Excise Tax Exemption Statement for Contractors Within the United States, in sollicita-

tions and contracts if the prospective contractor is located inside the United States and the acquisition involves export of supplies to an overseas post.

**629.402 Foreign contracts.****629.402-1 Foreign fixed-price contracts.****629.402-1-70 DOSAR contract clause.**

The contracting officer shall insert the clause at 652.229-71, Personal Property Disposition at Posts Abroad, in all solicitations and contracts performed overseas.

[64 FR 43627, Aug. 11, 1999]

**PART 630—COST ACCOUNTING STANDARDS ADMINISTRATION****Subpart 630.2—CAS Program Requirements**

Sec.

630.201 Contract requirements.

630.201-5 Waiver.

SOURCE: 69 FR 19336, Apr. 13, 2004, unless otherwise noted.

**Subpart 630.2—CAS Program Requirements****630.201 Contract requirements.****630.201-5 Waiver.**

(a) The Procurement Executive is the head of the agency for the purposes of FAR 30.201-5(a) and (b).

**PART 631—CONTRACT COST PRINCIPLES AND PROCEDURES****Subpart 631.1—Applicability**

Sec.

631.101 Objectives.

**Subpart 631.2—Contracts with Commercial Organizations**

631.205 Selected costs.

631.205-6 Compensation for personal services.

AUTHORITY: 22 U.S.C. 2651a, 40 U.S.C. 121(c) and 48 CFR chapter 1.

SOURCE: 59 FR 66764, Dec. 28, 1994, unless otherwise noted.