

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.

631.101

Subpart 631.1—Applicability

631.101 Objectives.

The Procurement Executive is the agency head's designee for the purposes of FAR 31.101.

Subpart 631.2—Contracts with Commercial Organizations

631.205 Selected costs.

631.205-6 Compensation for personal services.

(g)(6) The head of the contracting activity is the agency head's designee for the purpose of FAR 31.205-6(g)(6).

[64 FR 43627, Aug. 11, 1999, as amended at 72 FR 45696, Aug. 15, 2007; 80 FR 6922, Feb. 9, 2015]

PART 632—CONTRACT FINANCING

Sec.

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

632.006-1 General.

632.006-2 Definitions.

632.006-3 Responsibilities.

632.006-4 Procedures.

Subpart 632.1—Non-Commercial Item Purchase Financing

632.114 Unusual contract financing.

Subpart 632.2—Commercial Item Purchase Financing

632.201 Statutory authority.

Subpart 632.4—Advance Payments for Non-Commercial Items

632.402 General.

632.404 Exclusions.

632.407 Interest.

Subpart 632.7—Contract Funding

632.702 Policy.

632.702-70 DOS policy.

632.703 Contract funding requirements.

632.703-3 Contracts crossing fiscal years.

632.706 Contract clauses.

632.706-70 DOSAR contract clause.

Subpart 632.8—Assignment of Claims

632.803 Policies.

Subpart 632.9—Prompt Payment

632.906 Making payments.

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632.908 Contract clauses.

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

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

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

632.006-1 General.

The Procurement Executive is the agency head for the purpose of FAR 32.006-1.

[64 FR 43627, Aug. 11, 1999]

632.006-2 Definitions.

Remedy coordination official means the Procurement Executive.

[64 FR 43627, Aug. 11, 1999, as amended at 69 FR 19336, Apr. 13, 2004]

632.006-3 Responsibilities.

(b) DOS personnel shall report immediately and in writing any apparent or suspected instances where the contractor's request for advance, partial, or progress payments is based on fraud. The report shall be made to the contracting officer and the Assistant Inspector General for Investigations. The report shall outline the events, acts, or conditions which indicate the apparent or suspected violation and include all pertinent documents. The Assistant Inspector General for Investigations will investigate, as appropriate. If appropriate, the Office of the Inspector General will provide a report to the Procurement Executive.

[80 FR 6922, Feb. 9, 2015]

632.006-4 Procedures.

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

[64 FR 43627, Aug. 11, 1999]

Subpart 632.1—Non-Commercial Item Purchase Financing

632.114 Unusual contract financing.

The Procurement Executive is the agency head for the purpose of FAR 32.114.

[64 FR 43627, Aug. 11, 1999]