## **12.214 Cost Accounting Standards.**

Cost Accounting Standards (CAS) do not apply to contracts and *subcontracts* for the *acquisition* of *commercial products* or *commercial services* when these contracts and *subcontracts* are firm-fixed-price or fixed-price with economic price adjustment (provided that the price adjustment is not based on actual costs incurred). See <u>30.201-1</u> for CAS applicability to fixed-price with economic price adjustment contracts and *subcontracts* for *commercial products* or *commercial services* when the price adjustment is based on actual costs incurred. When CAS applies, the *contracting officer shall* insert the appropriate provisions and clauses as prescribed in <u>30.201</u>.

**Parent topic:** <u>Subpart 12.2</u> - <u>Special Requirements for the Acquisition of Commercial Products and</u> <u>Commercial Services</u>