

## 29.402-2 Foreign cost-reimbursement contracts.

(a) The *contracting officer shall* insert the clause at [52.229-8](#), Taxes-Foreign Cost-Reimbursement Contracts, in *solicitations* and contracts when a cost-reimbursement contract is contemplated and the contract is to be performed wholly or partly in a foreign country, unless it is contemplated that the contract will be with a foreign government.

(b) The *contracting officer shall* insert the clause at [52.229-9](#), Taxes-Cost-Reimbursement Contracts with Foreign Governments, in *solicitations* and contracts when a cost-reimbursement contract with a foreign government is contemplated.

**Parent topic:** [29.402 Foreign contracts.](#)