

## 29.402-3 Tax on certain foreign procurements.

(a) Insert the provision at 52.229-11, Tax on Certain Foreign *Procurements*—Notice and Representation, in *solicitations*, including *solicitations* using part 12 procedures for the *acquisition of commercial products and commercial services*, unless one of the following exceptions applies:

(1) *Acquisitions* using *simplified acquisition procedures* that do not exceed the *simplified acquisition threshold* (as defined in 2.101).

(2) *Emergency acquisitions* using the *emergency acquisition flexibilities* defined in part 18.

(3) *Acquisitions* using the unusual and compelling urgency authority per 6.303-2.

(4) Contracts with a single individual for personal services that will not exceed the *simplified acquisition threshold* on an annual calendar year basis for all years of the contract.

(5) *Acquisitions* if the requiring activity identifies that the requirement is for certain foreign humanitarian assistance contracts which are payments made by the U.S. Government agencies pursuant to a contract with a foreign *contracting* party to obtain goods or services described in or authorized under 7 U.S.C. 1691, et seq., 22 U.S.C. 2151, et seq., 22 U.S.C. 2601 et seq., 22 U.S.C. 5801 et seq., 22 U.S.C. 5401 et seq., 10 U.S.C. 402, 10 U.S.C. 404, 10 U.S.C. 407, 10 U.S.C. 2557, and 10 U.S.C. 2561.

(b) Insert the clause at 52.229-12, Tax on Certain Foreign *Procurements*, in—

(1) *Solicitations* that contain the provision at 52.229-11, Tax on Certain Foreign *Procurements*—Notice and Representation; and

(2) Resultant contracts in which the contractor has indicated that it was a foreign person in *solicitation* provision 52.229-11, Tax on Certain Foreign *Procurements*—Notice and Representation.

**Parent topic:** 29.402 Foreign contracts.