

# 252.229-7005 Tax Exemptions (Spain).

As prescribed in [229.402-70](#) (e)(1), use the following clause:

## TAX EXEMPTIONS (SPAIN) (MAR 2012)

(a) As the Contractor represented in its offer, the contract price, including the prices in subcontracts awarded under this contract, does not include taxes from which the United States Government is exempt.

(b) In accordance with tax relief agreements between the United States Government and the Spanish Government, and because the incumbent contract arises from the activities of the United States Forces in Spain, the contract will be exempt from the following excise, luxury, and transaction taxes:

- (1) Derechos de Aduana (Customs Duties).
  - (2) Impuesto de Compensacion a la Importacion (Compensation Tax on Imports).
  - (3) Transmisiones Patrimonialas (Property Transfer Tax).
  - (4) Impuesto Sobre el Lujo (Luxury Tax).
  - (5) Actos Juridicos Documentados (Legal Official Transactions).
  - (6) Impuesto Sobre el Trafico de Empresas (Business Trade Tax).
  - (7) Impuestos Especiales de Fabricacion (Special Products Tax).
  - (8) Impuesto Sobre el Petroleo y Derivados (Tax on Petroleum and its By-Products).
  - (9) Impuesto Sobre el Uso de Telefona (Telephone Tax).
  - (10) Impuesto General Sobre la Renta de Sociedades y demas Entidades Juridicas (General Corporation Income Tax).
  - (11) Impuesto Industrial (Industrial Tax).
  - (12) Impuesto de Rentas Sobre el Capital (Capital Gains Tax).
  - (13) Plus Vailia (Increase on Real Property).
  - (14) Contribucion Territorial Urbana (Metropolitan Real Estate Tax).
  - (15) Contribucion Territorial Rustica y Pecuaria (Farmland Real Estate Tax).
  - (16) Impuestos de la Diputacion (County Service Charges).
  - (17) Impuestos Municipal y Tasas Parafiscales (Municipal Tax and Charges).
- (End of clause)

**Parent topic:** [252.229 RESERVED](#)