

# **Subpart 1329.2 - Federal Excise Taxes**

**Parent topic:** [PART 1329 - TAXES](#)

## **1329.203 Other Federal tax exemptions.**

### **1329.203-70 DOC Federal tax exemption.**

(a) The Office of Acquisition Management has obtained a permit from the U.S. Bureau of Alcohol, Tobacco, Firearms and Explosives enabling DOC and its contractors to purchase spirits (*e.g.*, specially denatured spirits) tax-free for non-beverage Government use.

(b) When purchasing spirits for non-beverage use by DOC personnel, the contracting officer shall attach a copy of the permit to the contract. Upon receipt of the spirits, the contractor shall return the permit to the contracting officer unless future orders are anticipated.