



ACQUISITION,
TECHNOLOGY
AND LOGISTICS

OFFICE OF THE UNDER SECRETARY OF DEFENSE

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APR 22 2013

MEMORANDUM FOR COMMANDER, UNITED STATES SPECIAL OPERATIONS
COMMAND (ATTN: ACQUISITION EXECUTIVE)
COMMANDER, UNITED STATES TRANSPORTATION
COMMAND (ATTN: ACQUISITION EXECUTIVE)
DEPUTY ASSISTANT SECRETARY OF THE ARMY
(PROCUREMENT)
DEPUTY ASSISTANT SECRETARY OF THE NAVY
(ACQUISITION & PROCUREMENT)
DEPUTY ASSISTANT SECRETARY OF THE AIR FORCE
(CONTRACTING)
DIRECTORS OF THE DEFENSE AGENCIES
DIRECTORS OF THE DOD FIELD ACTIVITIES

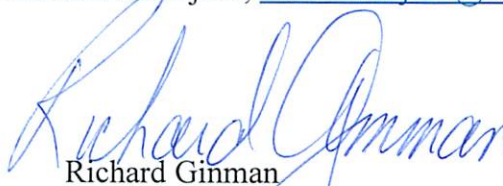
SUBJECT: Amplifying Guidance on Contractor Taxation - Performance in Afghanistan

This memorandum provides amplifying guidance on taxation to Department of Defense (DoD) Contracting Activities who currently have contracts, or will award contracts, with performance in Afghanistan.

DoD contracts executed for performance in Afghanistan should continue to comply with the Federal Acquisition Regulation (FAR) part 29 and Defense FAR Supplement (DFARS) part 229, Taxes, as applicable. Further, DFARS 225.7401, requires DoD contracting officers to follow the Theater Business Clearance/Contract Administration Delegation for the CENTCOM Area of Responsibility which can be found on the CENTCOM Operational Contract Support webpage at: <http://www2.centcom.mil/sites/contracts/Pages/Default.aspx>.

When specific tax questions arise, contracting officers should request assistance from their agency-designated legal counsel. The guidance included in the Deputy General Counsel for International Affairs memorandum dated March 29, 2011, "Contractors in Afghanistan and Iraq – Assistance in Responding to Questions Regarding Taxation under the Respective Status of Forces Agreement," (at <http://www.acq.osd.mil/dpap/pacc/cc/index.html>, under Hot Topics) continues to be applicable. It is noted that the 2008 Iraq Security Agreement has expired, and is no longer applicable to DoD contracting in Iraq.

My point of contact for this effort is Barbara J. Trujillo, barbara.trujillo@osd.mil, 571-256-7010.


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