

## **229.204 Federal excise tax on specific foreign contract payments.**

The contracting officer shall not authorize the Governmentwide commercial purchase card as a method of payment during any contract period of performance if the contract includes the clause at FAR 52.229-12, Tax on Certain Foreign Procurements, unless the contract also includes the clause at [252.229-7014](#), Full Exemption from Two-Percent Excise Tax on Certain Foreign Procurements, indicating that the contractor is fully exempt from the tax.

**Parent topic:** [Subpart 229.2 - FEDERAL EXCISE TAXES](#)