

GSA ORDER

Subject: GSAR Case 2007-G505, Rewrite of GSAR Part 529, Taxes (Change 33)

1. Purpose. This order transmits a revision to the General Services Administration (GSAM).
2. Background. The General Services Administration amends the GSA Acquisition Manual (GSAM) to add coverage in GSAM Part 529, Taxes, to provide guidance in the areas of Policy and Application of State and local taxes to the Government. This guidance supplements the Federal Acquisition Regulation (FAR) coverage provided in FAR Part 29.
3. Effective date. June 15, 2009.
4. Explanation of changes. Subpart 529.1 – General, is added to direct contracting officers to FAR 29.101 (b) through (d) for the type of tax-related issues that require legal review. Additionally, it also directs contracting officers to the use of GSA Directive ADM 5000.4A, Legal Services, for legal reviews. Subpart 529.3 – State and Local Taxes, is added to direct contracting officers to the appropriate area to obtain tax exemption information for GSA.
5. Filing instructions. Insert the following pages to the GSAM:

Remove Pages

General Structure
pp. v and vi

Part 529 TOC
pp. 529-i and 529-ii
529-1 and 529-2

Insert Pages

General Structure
pp. v and vi

Part 529 TOC
pp. 529-i and 529-ii
529-1 and 529-2



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PART 516—TYPES OF CONTRACTS

- 516.2 Fixed Price Contracts
- 516.4 Incentive Contracts
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PART 517—SPECIAL CONTRACTING METHODS

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PART 518—[RESERVED]

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- 519.3 Determination of Small Business Status for Small Business Programs
- 519.4 Cooperation With the Small Business Administration
- 519.5 Set-asides for Small Business
- 519.6 Certificates of Competency and Determinations of Responsibility
- 519.7 The Small Business Subcontracting Program
- 519.8 Contracting With the Small Business Administration (The 8(a) Program)
- 519.10 Small Business Competitiveness Demonstration Program
- 519.11 [Reserved]
- 519.12 Small Disadvantaged Business Participation Program
- 519.13 Historically Underutilized Business Zone (HUBZone) Program
- 519.14 Service-Disabled Veteran-Owned Small Business Procurement Program
- Appendix 519A Small Business Subcontracting Plan Outline (Model)
- Appendix 519B Subcontracting Plan Evaluation Checklist
- Appendix 519C [Removed and Reserved]
- Appendix 519D [Removed and Reserved]
- Appendix 519E [Reserved]
- Appendix 519F GSA Acquisition Alert–Contract Bundling

PART 520—[RESERVED]

PART 521—[RESERVED]

PART 522—APPLICATION OF LABOR LAWS TO GOVERNMENT ACQUISITIONS

- 522.1 Basic Labor Policies
- 522.3 Contract Work Hours and Safety Standards Act
- 522.4 Labor Standards for Contracts Involving Construction
- 522.6 Walsh-Healey Public Contracts Act
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- 522.13 Special Disabled Veterans, Veterans of the Vietnam Era, and Other Eligible Veterans
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PART 524—PROTECTION OF PRIVACY AND FREEDOM OF INFORMATION

- 524.1 Protection of Individual Privacy
- 524.2 Freedom of Information Act

PART 525—FOREIGN ACQUISITION

- 525.1 Buy American Act—Supplies
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- 525.3 Balance of Payments Program
- 525.5 Evaluating Foreign Offers—Supply Contracts
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- 525.11 Solicitation Provisions and Contract Clauses

PART 526—OTHER SOCIOECONOMIC PROGRAMS [RESERVED]

SUBCHAPTER E—GENERAL CONTRACTING REQUIREMENTS

PART 527—PATENTS, DATA, AND COPYRIGHTS

- 527.4 Rights in Data and Copyrights

PART 528—BONDS AND INSURANCE

- 528.1 Bonds and Other Financial Protections
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PART 529—TAXES

- 529.1 General
- 529.3 State and Local Taxes
- 529.4 Contract Clauses

PART 530—COST ACCOUNTING STANDARDS ADMINISTRATION

- 530.2 Subpart 530.2 CAS Program Requirements

PART 531—CONTRACT COST PRINCIPLES AND PROCEDURES

- 531.1 Applicability

CHANGE 33, JUNE 15, 2009

PART 529—TAXES

Sec.

	Subpart 529.1—General		Subpart 529.4—Contract Clauses
529.101	Policy.	529.401	Domestic contracts.
	Subpart 529.3—State and Local Taxes	529.401-70	Purchases at or under the simplified acquisition threshold.
529.302	Application of State and local taxes to the Government.	529.401-71	Contracts for supplies and services usable by the DC Government.

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PART 529—TAXES

Subpart 529.1—General

529.101 Policy.

Action may not be taken on any matters involving taxes on Federal purchases or contracts without obtaining legal review. See ADM 5000.4A for the requirement to obtain legal review by the Office of General Counsel (OGC) for agency actions. See FAR 29.101 (b) through (d) for the type of tax-related issues that require legal review.

Subpart 529.3—State and Local Taxes

529.302 Application of State and local taxes to the Government.

If it has been determined that evidence of tax exemption is required, contracting officers shall follow the guidance as outlined on GSA Insite. Contracting officers shall input “Tax

Exemption Information” in the search tool and then select “Tax Exemption Information” from the results list for point of contact information and GSA’s tax exemption number.

Subpart 529.4—Contract Clauses

529.401 Domestic contracts.

529.401-70 Purchases at or under the simplified acquisition threshold.

Insert [552.229-70](#), Federal, State, and Local Taxes, in purchases and contracts estimated to exceed the micropurchase threshold, but not the simplified acquisition threshold.

529.401-71 Contracts for supplies and services usable by the DC Government.

Insert [552.229-71](#), Federal Excise Tax—DC Government, in solicitations and contracts that permit the District of Columbia Government to place orders.

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