

## SUBCHAPTER E—GENERAL CONTRACTING REQUIREMENTS

### PART 2928—BONDS AND INSURANCE

AUTHORITY: 5 U.S.C. 301; 40 U.S.C. 486(c).

#### Subpart 2928.2—Sureties

##### 2928.203 Options in lieu of sureties.

Upon receipt of any of the types of securities listed in FAR 28.203-1 (except bonds or notes received in the District of Columbia) or FAR 28.203-2, the contracting officer shall turn the securities over to the finance office.

[50 FR 8935, Mar. 5, 1985]

### PART 2929—TAXES

#### Subpart 2929.1—General

Sec.

2929.101 Resolving tax problems.

#### Subpart 2929.3—State and Local Taxes

2929.303 Applications of State and local taxes to Government contractors and subcontractors.

AUTHORITY: 5 U.S.C. 301; 40 U.S.C. 486(c).

#### Subpart 2929.1—General

##### 2929.101 Resolving tax problems.

Contract tax problems or questions shall be referred by the contracting officer to the Office of the Solicitor for resolution.

[50 FR 8935, Mar. 5, 1985]

#### Subpart 2929.3—State and Local Taxes

2929.303 Applications of State and local taxes to Government contractors and subcontractors.

(a) Contractors to be treated as agents of the Government for the purposes set forth in FAR 29.303(a) shall require the written review and approval of the Assistant Secretary for Administration and Management.

(b) Requests for approval under paragraph (a) of this section shall be submitted by the Head of the Contracting

Activity, through the Office of the Solicitor, to the Director, Directorate of Procurement and Grant Management, for further action.

[50 FR 8935, Mar. 5, 1985]

### PART 2930—COST ACCOUNTING STANDARDS

AUTHORITY: 5 U.S.C. 301; 40 U.S.C. 486(c).

#### Subpart 2930.3—CAS Contract Requirements

##### 2930.304 Waiver.

(a) The Director, Directorate of Procurement and Grant Management, is authorized to waive CASB requirements as provided in FAR 30.304(c).

(b) Requests for waivers under paragraph (a) of this section shall be prepared by the contracting officer as prescribed in FAR 30.304(a) and submitted by the Head of the Contracting Activity.

[50 FR 8935, Mar. 5, 1985]

### PART 2931—CONTRACT COST PRINCIPLES AND PROCEDURES

AUTHORITY: 5 U.S.C. 301; 40 U.S.C. 486(c).

#### Subpart 2931.1—Applicability

##### 2931.101 Objectives.

Individual and class deviations concerning cost principles in FAR part 31 shall be processed as prescribed in subpart 2901.4.

[50 FR 8935, Mar. 5, 1985]

### PART 2932—CONTRACT FINANCING

#### Subpart 2932.1—General

Sec.

2932.102 Description of contract financing methods.

#### Subpart 2932.4—Advance Payments

2932.402 General.