



## **PROCUREMENT MEMORANDUM 2025-15**

### **ACTION**

**MEMORANDUM FOR:** Senior Bureau Procurement Officials

**FROM:** Olivia J. Bradley  
Senior Procurement Executive and  
Director for Acquisition Management

**SUBJECT:** Federal Acquisition Regulation (FAR) Class Deviation for FAR Part 29 in Support of Executive Order on Restoring Common Sense to Federal Procurement

### **Background**

On May 2, 2025, the Federal Acquisition Regulatory Council (the Council) issued a memorandum entitled, "Deviation Guidance to Support the Overhaul of the Federal Acquisition Regulation," to provide guidance to agencies to support the issuance of FAR deviations to implement Executive Order 14275, "Restoring Common Sense to Federal Procurement," and OMB Memorandum M-25-25, "Overhauling the Federal Acquisition Regulation." This guidance states that agencies should issue agency-specific class deviations within 30 days after the Council has released class deviation text on [acquisition.gov](https://www.acquisition.gov). On July 17, 2025, the Council released deviated language for FAR Part 29.

FAR Part 29, Taxes, has been updated to be more direct, active, and accessible. The main objective was to rewrite the complex tax requirements in plain language, leading to an approximate 20% reduction in word count. Statutory requirements retained in the FAR Part 29 model deviation include, but are not limited to, the following:

- 26 U.S.C. § 4041, Imposition of tax
- 26 U.S.C. § 4053, Exemptions
- 26 U.S.C. § 4064, Gas guzzler tax
- 26 U.S.C. § 4221, Certain tax-free sales
- 26 U.S.C. § 4293 and § 4483, Tax exemptions
- 26 U.S.C. § 5000C, Imposition of tax on certain foreign procurement
- 10 U.S.C. § 402, Transportation of humanitarian relief supplies to foreign countries
- 10 U.S.C. § 404, Foreign disaster assistance
- 10 U.S.C. § 2557, Domestic emergency assistance
- 10 U.S.C. § 2561, Humanitarian assistance

**Purpose**

This class deviation is issued in accordance with FAR 1.304 and pursuant to the Council's memo entitled, "Deviation Guidance to Support the Overhaul of the Federal Acquisition Regulation," to provide contracting officers with revised FAR Part 29 language.

**Required Actions**

Effective immediately, contracting officers shall comply with the deviated FAR text found in Attachment A.

- A. When issuing new solicitations or contracts, contracting officers shall not include the following provisions and clauses:
  - 52.229-13, Taxes—Foreign Contracts in Afghanistan
  - 52.229-14, Taxes—Foreign Contracts in Afghanistan (North Atlantic Treaty Organization Status of Forces Agreement)
  - i. For open solicitations or awarded contracts, the Contracting Officer has discretion regarding the need to enforce or amend the provisions or clauses.

**Effective Date**

This deviation is effective immediately, and remains in effect until rescinded or incorporated into the FAR.

**Questions**

Please direct any questions regarding this Procurement Memorandum to OAM\_Mailbox@doc.gov.

Attachment A – FAR Deviation Text