

1 October 1991

General Counsel

DoD FOREIGN TAX RELIEF PROGRAM



BY ORDER OF THE DIRECTOR

WILLIAM J. FLANAGAN, JR
Colonel, USA
Chief of Staff

ROSITA O. PARKES
Director, Information Resources Management

AUTHORITY: Defense Commissary Agency Directives Management Program is established in compliance with DoD Directive 5105.55, Defense Commissary Agency (DeCA), November 1990.

HOW TO SUPPLEMENT: Lower echelon units may not supplement this directive.

HOW TO ORDER COPIES: Stores needing additional copies will submit requirements on DeCA Form 30-21 to Region/IM; Region/IM will consolidate Store and Region requirements on DeCA Form 30-21 and forward to HQ DeCA/IMSP.

SUMMARY: This directive assigns responsibilities and implements DoD Directive 5100.64, DoD Foreign Tax Relief Program.

OFFICE OF PRIMARY RESPONSIBILITY (OPR): HQ DeCA/GC
COORDINATORS: HQ DeCA/IR/DP/DO/IM/IG/RM/DF/PL/AM/PA/PM/CCE/LL
DISTRIBUTION: DeCA Directorates/Staff Offices
DeCA Regions
DeCA Service Centers
DeCA Commissaries

1. PURPOSE: To implement DoD Directive 5100-64, DoD Foreign Tax Relief program, which defines DoD policy on the DoD Foreign Tax Relief Program (hereinafter referred to as the program) and delineates the responsibilities of organizational elements to implement and monitor the program. This DeCAD is applicable to all DeCA activities.

2. RESPONSIBILITIES:

a. The General Counsel, HQ DeCA will:

(1) Supervise and monitor the implementation of the foreign tax relief program within DeCA.

(2) Disseminate information from tax law studies to DeCA activities as required.

(3) Maintain a central file of foreign tax studies. Requests for information from tax studies will be forwarded to HQ DeCA, General Counsel.

(4) Furnish the summary required by DoD Directive 5100.64, paragraph G2 to the General Counsel, DoD.

b. The DeCA Regional and Service Center Directors/Commanders will:

(1) Ascertain available information contained in the foreign tax law studies.

(2) Utilize such information in the pricing of contracts requiring performance overseas.

(3) Inform the General Counsel, HQ DeCA no later than 10 January each year, of any significant actions during the preceding calendar year relating to the program. For purposes of this paragraph, a referral to a designated Commanding Officer pursuant to DFARS 229.101-70(c) is a "significant event."

3. REPORTS: Report Control Symbol DDGC(A) 1198 has been assigned for this reporting requirement.