Army Regulation 27–70

Legal Services

Department of Defense Foreign Tax Relief Program

Headquarters
Department of the Army
Washington, DC
15 January 1980

UNCLASSIFIED

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***Army Regulation 27–70**

Effective 15 February 1980

Legal Services

Department of Defense Foreign Tax Relief Program

By Order of the Secretary of the Army:

E. C. MEYER
General, United States Army
Chief of Staff

Official:

J. C. PENNINGTON
Major General, United States Army
The Adjutant General

History. This UPDATE issue is a reprint of the original form of this regulation that was published on 15 January 1980. Since that time, no changes have been issued to amend the original.

Summary. This revision implements DOD Directive 5100.64.

Applicability. See paragraph 1–2.

Proponent and exception authority. Not applicable

Army management control process.
Supplementation. This regulation will be supplemented at the command level. HQDA agencies and major Army commands will furnish one copy of each supplement to the Office of The Judge Advocate General; other commands will furnish one copy of each to the next higher headquarters.

Interim changes. Interim changes are not official unless they are authenticated by The Adjutant General. Users will destroy interim changes on their expiration dates unless sooner superseded or rescinded.

Suggested improvements. The proponent agency of this regulation is the Office of The Judge Advocate General. Users are invited to send comments and suggested improvements on DA Form 2028 (Recommended Changes to Publications and Blank Forms) to HQDA (DAJA–KL), WASH DC 20310.

Distribution. Active Army, D; ARNG, None; USAR, None.

Contents (Listed by paragraph and page number)

Appendixes

*This regulation supersedes AR 27–70, 13 January 1971, including all changes.

1–1. Purpose

This regulation implements DOD Directive 5100.64 (app A).

1–2. Applicability

This regulation applies to the Active Army. It does not apply to the Army National Guard or the US Army Reserve.

1–3. Responsibilities

a. The Judge Advocate General is responsible for supervising and monitoring the implementation of the DOD Foreign Tax Relief Program within DA.

b. Designated commanding officer. In those geographical areas for which a unified command exists, the unified commander will designate a single commanding officer for all countries within his area of responsibility. Designated commanding officers are listed in appendix B. The designated commanding officer will—

(1) Make and maintain a current country tax law study. (See sec F, DOD Directive 5100.64.)

(2) Be the single point of contact for US contracting officers and activities for investigating and resolving matters that relate to the DOD Foreign Tax Relief Program.

(3) Forward major problems affecting that program to the DOD General Counsel.

(4) Provide liaison with the responsible US diplomatic mission and local foreign tax authorities on current tax relief problems.

Appendix A

Department of Defense
Directive

June 12, 1979
NUMBER 5100.64
GC, DOD

SUBJECT:
DoD Foreign Tax Relief Program

References:
(a) DoD Directive 5100.64, "Department of Defense Foreign Tax Relief Program," August 12, 1970 (hereby canceled)
(b) DoD Instruction 2050.1, "Delegated Approval Authority to Negotiate and Conclude International Agreements," July 6, 1977
(c) DoD Directive 5000.35, "Defense Acquisition Regulatory System," March 8, 1978
(d) DoD Directive 5525.1, "Status of Forces Policies and Information," January 20, 1966

Figure 1–1. Department of Defense Directive

Department of Defense Directive 5100.64

A. Reissuance and Purpose
This Directive (1) reissues reference (a), without substantive change, to correct superseded references; and (2) defines the tax relief policy of the Department of Defense, designates the organizational element which has continuing responsibility for the overall direction of the DoD Foreign Tax Relief Program, delineates the responsibilities of other organizational elements to implement and monitor the program, and requires the preparation and maintenance of specified foreign country tax law studies in order to facilitate the institution of statistical reporting procedures.

B. Applicability and Scope
1. This provisions of this Directive apply to the Office of the Secretary of Defense, the Military Departments, the Organization of the Joint Chiefs of Staff, the Unified Command, and the Defense Agencies (hereafter referred to as "DoD Components").

2. The policy set forth in this Directive applies to:

a. Military functions expenditures by the Department of Defense, and

b. Expenditures by nonappropriated fund activities of the Department of Defense that are subject to taxes imposed by:

(1) Foreign countries in which U.S. Military forces are regularly stationed (other than attache and other military personnel assigned to a U.S. diplomatic mission); and

(2) Any other foreign country in which all or most U.S. defense activities, in a collective sense, are conducted in the interest of the common defense or otherwise significantly improve the military security of that country.

3. The policy set forth in this Directive also applies to Military Assistance Program (MAP) expenditures in all countries.