

DEPARTMENT OF THE ARMY

CENTCOM JOINT THEATER SUPPORT CONTRACTING COMMAND

REGIONAL CONTRACTING CENTER - SHANK

FORWARD OPERATING BASE SHANK, AFGHANISTAN

APO AE 09364

RCC-x 11 October 2011

Ministry of Finance

Large/Medium/Small Tax Payer Office

Department of Revenue

Kabul, Afghanistan

SUBJECT**:** Confirmation Memo for Tax Exemption, Name of Company, Contract Awards with the United States Military

1. The purpose of this memorandum is to confirm that (name of company) has been doing business with the United States Government (USG) in support of the activities of the United States of America for Operation Enduring Freedom and in support of activities of the International Security Assistance Force and the United States Forces-Afghanistan (USFOR-A).

2. The USG has contracted with (company name as stated on their AISA or MoCI license to include their license number, tax identification number, and JCCS ID), (state if the company was a prime and did the prime utilize subcontractors) (if so, identify subcontractors the prime subcontracted to) under contract number (state and list contract number(s)). The period of performance for this contract is (describe contract start and end date). The price of this contract is (state the contract value); (state that the price depends upon the orders made under the contract); (the income of which is claimed to be exempt from taxes); (description of services rendered).

3. Please assist (Company Name), (state local or foreign contractor (domestic or international)) and its local contractor and/or foreign employees (refer to the proposal and SPOT to attach the list of contractor employees) in obtaining the benefits described in the 2011 COMISAF Letter of Interpretation, dated 9 March 2011, which states a **local contractor** is **no** longer tax exempt for profits earned from NATO/ISAF contracts as of **21 March 2011**. A local contractor **retains** tax exemption status for tax or duties, sales or other taxes, import fees, or fees of any kind on the goods, materials, supplies acquired and services provided for the use of NATO/ISAF, NATO member States, and non-NATO member States participating in the International Security Assistance Force. Any **Afghan citizen** employed by NATO/ISAF contractors or local contractors is **no** longer tax exempt and may be taxed according to Afghan tax law as of **21 March 2011**.

4. I thank you for your assistance in these matters. The undersigned is the (procuring)(administrative) contracting officer for this contract. If you would like to contact me, please (add contact information).

RCC Chief’s name

Contracting Officer

RCC xxx