

SEC. 1216. REQUIREMENT TO WITHHOLD DEPARTMENT OF DEFENSE ASSISTANCE TO AFGHANISTAN IN AMOUNT EQUIVALENT TO 100 PERCENT OF ALL TAXES ASSESSED BY AFGHANISTAN TO EXTENT SUCH TAXES ARE NOT REIMBURSED BY AFGHANISTAN.

(a) Requirement To Withhold Assistance to Afghanistan.--An amount equivalent to 100 percent of the total taxes assessed during fiscal year 2013 by the Government of Afghanistan on all Department of Defense assistance shall be withheld by the Secretary of Defense from obligation from funds appropriated for such assistance for fiscal year 2014 to the extent that the Secretary of Defense certifies and reports in writing to the Committees on Armed Services of the Senate and the House of Representatives that such taxes have not been reimbursed by the Government of Afghanistan to the Department of Defense or the grantee, contractor, or subcontractor concerned.

(b) Waiver Authority.--The Secretary of Defense may waive the requirement in subsection (a) if the Secretary determines that such a waiver is necessary to achieve United States goals in Afghanistan.

(c) Report.--Not later than 180 days after the date of the enactment of this Act, the Secretary of Defense shall submit to the Committees on Armed Services of the Senate and the House of Representatives a report on the total taxes assessed during fiscal year 2013 by the Government of Afghanistan on all Department of Defense assistance.

(d) Department of Defense Assistance Defined.--In this section, the term ``Department of Defense assistance'' means funds provided during fiscal year 2013 to Afghanistan by the Department of Defense, either directly or through grantees, contractors, or subcontractors.

(e) Termination.--This section shall terminate at the close of the date on which the Secretary of Defense submits to the Committees on Armed Services of the Senate and the House of Representatives a notification that the United States and Afghanistan have signed a bilateral security agreement and such agreement has entered into force.