



Value-Added Tax (VAT) Relief Program In Germany



US Forces Value-Added Tax (VAT) Relief Support program provides service to individual members of the US Forces. The program is authorized by the German government as a privilege to US Forces personnel. The service is not an entitlement or a right.

The intent and purpose of the program is to support eligible Soldiers and civilians for their personal purchases of materials and/or services that are for their own personal use. Use of this support by US Forces Soldiers and civilians is voluntary. Participation by German vendors is also voluntary. Forms issued may generally only be used with vendors inside of Germany.

The program permits US Forces members stationed in or TDY to Germany to make common purchases, for things such as groceries, clothing, furniture, light fixtures, electronics, car repairs without paying the Value-Added Tax. Unfortunately, many restrictions apply.

The program is based on rules that were provided to the US Forces by German government authorities. There are control procedures to ensure that eligible Soldiers and civilians follow the rules. Non-compliance with the rules results in loss of eligibility for VAT relief. Cases of non-compliance are referred to commanders, Military Police investigative authorities, and/or German authorities. In addition, non-compliance cases may result in disciplinary actions.

Please note that this program does not support official purchases. For tax relief on GPC credit card purchases and any other official purchase, please see the unit resource manager or official responsible for procurement.

Please become familiar with the following information before making use of the individual VAT relief program.

If there are any questions with any of the following information, please check with the nearest US Army Garrison or USAFE Tax Relief Office before making a VAT-free purchase.

Just because a vendor accepts a VAT form, this does not necessarily mean that the tax free purchase complied with the legal requirements.

NOTE: for purchases to be tax-free, the US Forces must make the purchase for you – meaning you must have authorization with you by way of the VAT Form when committing to or placing an order. Invoices (regardless of amount) **MUST** always be made out against the VAT Office, which issued the form (e.g. CMWRF, c/o Sgt Snuffy). The key date is always the order date (this includes binding reservations!), not when the product/service arrives, delivery happens, or when paying.

Within this information, US Forces personnel are referred to as “customers”.

A purchase and the VAT Relief transaction with the vendor must generally occur at the same time. The rules do not allow VAT Relief after making a purchase (e.g. by going back to the vendor the next day or even later with a VAT relief form). For repetitive purchases with the same vendor inside of one month check with VAT Office for details.

Non-official group functions (bus trips) or other group purchases (e.g. heating oil) are subject to Tax Relief Support, provided all members of the group are entitled to Tax Relief support. See the nearest Tax Relief office for details on groups that include non-eligible participants (e.g. weddings).

Participation in the Tax-Relief-Program by vendors is voluntary. Vendors are not legally required to accept VAT Relief Forms. Check with the vendor prior to making a purchase.

Customers are required to return the top (white) copy of the AE Form 215-6B to a Tax Relief office after making a purchase using such a VAT Relief Form (regardless of amount).

The NF-1 VAT form is only valid for a certain 2 year period and may only be used for purchases of less than €2,500 (without tax). Each VAT form has an issue and expiration date printed in the top right corner (AE Form 215-6B). Forms are only valid for orders placed during this period (when delivery happens is not relevant for tax-relief).

The NF-2 VAT form is to be used for purchases of €2,500 and more and is only valid for the specific purchase it was printed/issued for.

Customers may have no more than ten (10) NF-1 VAT forms outstanding at any time.

Tax relief offices may only issue NF-2 VAT forms one at a time. Customers must fully complete their NF-2 transaction and return the completed top (white) copy of the AE Form 215-6B to the tax relief office before the tax relief office may authorize another NF-2 transaction.

For VAT free firearm purchases, the order form must be completed to include make, model, caliber and, if available, the serial number of the firearm intended for purchase.

For all VAT free vehicle purchases, the order form must be completed to include make, model, model year and, if available, the vehicle identification number (VIN) of the vehicle. Tax-free vehicles must be registered with USAREUR-AF Registration of Motor Vehicles (RMV). Such vehicles must not be registered in the German system.

Purchases less than €2,500 (up to €2,499.99):

Using two or more NF-1 forms for a purchase totaling €2,500 or more from one vendor in one day is **not** permitted (splitting a single purchase across several forms). Meaning the total purchase from your vendor in one day, not per item.

The final or standard invoice or sales receipt after the transaction must be made out to CMWRF or USAFE Services (your name and address may follow underneath). This rule does not apply to smaller cash register transactions where only cash register tape is used as a sales receipt. Customers are obligated to ensure that the vendor makes out the standard invoice or sales receipt as described above. Invoices showing only the customer's name are not eligible for VAT Relief (even for NF-1).

All NF-1 transactions (less than €2,500) are paid by the customer directly to the vendor using cash, credit/debit cards, bank transfers, cashier's checks, etc. In essence, whatever the vendor is willing to accept.

Purchases of €2,500 or more:

The NF-2 VAT relief form is also called the "priced" tax relief form.

Customers who want to make VAT free purchases of € 2,500 or more are required to use the NF-2 VAT relief form.

For NF-2 purchases of €2,500 or more, customers must provide a proper cost estimate (Angebot/Kostenvoranschlag) from the vendor to the tax relief office **before** placing the order. Rules require the vendor to make out the cost estimate to the VAT Office ("CMWRF" or "USAFE Services") as the purchaser – your name and address may follow. Tax relief offices are not permitted to issue VAT forms based on final or standard invoices, order confirmations, or bills of sale. VAT forms can only be issued, if **no** order has been placed (yet). As the customer makes the VAT free purchase with the NF-2 form, the vendor must make out the final or standard invoice to the VAT Office ("CMWRF" or "USAFE Services" - customer's name and address may follow underneath). Invoices showing only the customer's name are not eligible for VAT Relief.

Some purchases over €2,500 (except for vehicles and furniture) require prior approval (check with your local Tax Relief Office).

All payments for NF-2 transactions (€2,500 and over) must be made by the VAT Relief Office to the vendor and must be cashless. Customers may **not pay the vendor directly** for any portion of NF-2 transactions. Most VAT Offices currently require that the customer present a cashier's check made payable to the respective VAT Office and the Vendor for the full purchase price without tax. In case of a down-payment requirement, the customer must obtain 2 cashier's checks (one for down-payment amount and a second cashier's check for the balance). Personal checks or money-orders are not acceptable.

In case of a loan (or partial loan) the customer must provide a letter from the bank stating that the loan for a certain amount has been approved (see separate hand-out on NF2 transactions).

Use of VAT Relief Forms is not authorized for:

- a) Business purposes (home based business, etc.);
- b) Purchases on behalf of, or for individuals not entitled to Tax Relief (e.g. German Neighbors);
- c) Purchases using payment plans or credit purchases offered by vendors;
- d) Situations involving long-term service contracts such as utilities (electricity, water/sewage, gas, LPG/Propane), telecommunication service based on long-term contracts, gym contracts etc.;
- e) Legal and other administrative fees in connection with purchase/sale of real estate;
- f) Costs associated with home construction, home improvement, renovation, or customized furnishings with the exception of minor repairs (e.g. painting, wall paper – check with VAT Office).
- g) High-value works of Art, precious metals (gold coins, gold, silver, platinum, etc.) – it is best to check with the Tax Relief Office prior to making such purchase;
- h) Vehicle purchases, if the car will not be registered in the USAREUR-AF vehicle registry

In case of kitchen purchases, tax relief offices will require customers to sign a “notification and release” (AER 215-6, Section 2-23) and provide the cost estimate for the kitchen to the tax relief office for review and approval before placing the order. Kitchens purchases may not exceed a value of €15,000 (excl. tax).

If the final amount for the purchase cannot be determined with certainty prior to the purchase (e.g. larger repairs, long term hotel stays, lengthy legal proceedings, wedding receptions etc.) or if the purchase funds are not fully available in case of a group purchase (e.g. unit events or balls) , check with the VAT Relief Office for instructions before placing orders or signing contracts.

If there are any questions regarding any of the above information, please check with the nearest US Army Garrison, USAFE Services, or NATO Tax Relief Office before placing an order or signing contracts.

Further details are available from your local Tax Relief Office at <https://www.europeafrica.army.mil/Garrisons/> - select your community then look for Tax Relief or VAT), or in AER 215-6 at <https://www.aepubs.eur.army.mil/AE-Regulations/>

Army Tax Relief Offices in Germany

Ansbach, GE	DSN 467-1780	09802-83-1780
Baumholder, GE	DSN 531-2896	0611-143-531-2896
Garmisch, GE	DSN 440-3711	08821-7503711
Grafenwoehr, GE	DSN 526-9031	09641-70-526-9031
Hohenfels, GE	DSN 522-1780	09472-708-1780
Kaiserslautern (Kleber), GE	DSN 541-9120	0611-143-541-9120
Kaiserslautern (ROB) GE	DSN 541-9089	0611-143-541-9089
Landstuhl, GE	DSN 541-9126	0611-143-541-9126
Stuttgart, GE	DSN 596-3678	09641-70-596-3678
Wiesbaden, GE	DSN 548-9107	0611-143-548-9107

Air Force/NATO Tax Relief Offices in Germany

Geilenkirchen, GE	DSN 458-4114	02451-9151-4114
Ramstein AB, GE	DSN 480-5309	06371-475309
Spangdahlem, GE	DSN 452-7801	06565-617801

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