

Gifts to non-members of the forces

U.S. Forces personnel and their dependents stationed in Germany may face certain problems when giving gifts to non-members of the forces. Items bought in U.S. Forces sales facilities or bought on the economy using the VAT relief system (i.e. using a "VAT-Form") are duty and tax free, and therefore generally NOT transferable to people without SOFA status. On the other hand, items acquired on the local economy without tax exemption may be given as gifts to people without SOFA status without restrictions.

Nevertheless, it is possible to give certain duty and tax free items as gifts, but restrictions apply. Items may never be given as a form of payment, in return for services, as a source supply or on a continued basis. You may give duty and tax free items as gifts to non-members of the U.S. Forces on traditional gift-giving occasions ONLY, e.g. on birthdays, anniversaries, Christmas, etc.. The following restrictions need to be complied with in these cases:

Rationed Items:

Tobacco products: 25 cigarettes or 10 cigars or 60 grams of smoking tobacco (approx. 2.1 oz)

Coffee: 500 grams (approx. 17.6 oz) of coffee or 125 grams (approx. 4.4 oz) of

coffee extract

Spirits: 1 bottle, not to exceed 1.2 liters (approx. 1 quart)

Non-rationed Items:

Customary gifts of non-rationed items may be made to non-authorized personnel if the goods are:

- for the recipient's personal use;
- not purchased from a commissary; military clothing sales outlet or QM store;
- not in commercial quantities;
- do not constitute payment for services.

Goods for personal or domestic use or consumption not exceeding the equivalent of €25 in value may be given as gifts or prizes to unauthorized personnel without customs clearance during special events like office parties or raffles.

Gifts and prizes may not be bought at a commissary, and may not include tobacco products, coffee or spirits.

Regardless of the occasion, non-customary gifts may not be given, unless you first obtain an AE Form 550-175B (Permit to Transfer) from a Military Customs office and clear German Customs. More information on AE Form 550-175B (Permit to Transfer) can be found on USFC-E/CEA's Info sheet for

this form (Selling/Giving away personal property the legal way). Please also contact your local military customs office for further guidance and information.

Non-customary gifts include:

- All types of machinery (e.g. motor vehicles)
- Electrical appliances
- Office equipment
- Major household appliances
- Serial numbered items (e.g. firearms).

For further assistance and information on any topic presented on this info sheet, please contact your local military customs office.



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<http://www.hqusareur.army.mil/opm/customs.htm>

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