



## 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.**

**The program permits US Forces members 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 IMPAC 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 participating in the individual VAT relief program.**

If there are any questions with any of the following information, please check with the nearest US Army Garrison 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.

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

A purchase and the VAT Relief transaction with the vendor must generally occur on the same day. 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).

Non-official group functions (bus trips) or group purchases (e.g. heating oil) are eligible for 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 by vendors is voluntary. Vendors are not 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 (smaller form) 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. Each VAT form has an expiration date printed in the top right corner (AE Form 215-6B) this date minus 2 years is the issue/print date. Forms are only valid for purchases during this period.

The NF-2 VAT form is only valid for the specific purchase it was printed/issued for.

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

Tax relief offices may 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 (smaller form) to the tax relief office. After receiving the completed form, the tax relief office may help the customer begin another NF-2 transaction.

#### **Payment for Purchases:**

All NF-1 transactions (€2499.99 and less) 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.

All NF-2 transaction (€2500 and over) payments must be made by the VAT Relief Office to the vendor and must be cashless. Customers may not pay the vendor directly for NF-2 transactions. Customers have the following payment options (check with VAT Office):

- a) Cash for the full amount of the purchase. After receiving the cash, MWR issues a check to the customer that is payable to the vendor.
- b) A cashier's check made out to CMWRF and the vendor (if the bank permits this). The Tax Relief Office will then either issue a MWR check for the vendor or endorse the cashier's check (making it payable to the vendor).
- c) A cashier's check made out to the customer and CMWRF. The Tax Relief Office will then either issue a MWR check for the vendor or endorse the cashier's check (making it payable to the vendor).

NOTE: Service Federal Credit Union allows non-member ID card holders to draw US dollar cash advances on VISA credit cards. Customers may use this kind of cash advance for a no-fee conversion to Euro cash at Community Banks.

#### **Purchases less than €2500 (up to €2499.99):**

Customers may not use NF-1 or "unpriced" VAT Relief Forms for:

- a) Purchases of € 2500 or more (even if combining 2 or 3 forms)
- b) Purchases of firearms (regardless of cost)
- c) Business purposes (home based business, etc.)

- d) Purchases on behalf of, or for individuals not entitled to Tax Relief (e.g. German Neighbors)
- e) Purchases using payment plans or credit purchases offered by vendors
- f) Utilities (electricity, water/sewage, gas, telephone service)
- g) Legal and other administrative fees in connection with purchase/sale of real estate.
- h) Vehicle purchases if the car will not be registered into the USAREUR vehicle registry.

Using two or more NF-1 forms for a purchase totaling € 2500 or more (splitting a single purchase across several forms) is not permitted.

The final or standard invoice or sales receipt after the transaction must be made out to CMWRF (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 customers name are not eligible for VAT Relief (even for NF-1).

### **Purchases of €2500 or more and Firearms:**

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

Customers who want to make VAT free purchases of € 2500 or more are required to use the NF-2 VAT relief form. Customers who want to make VAT free purchase of firearms (at any cost) are also required to use the NF-2 VAT relief form.

To gain NF-2 support for purchases of € 2500 or more, customers must provide a proper advance cost estimate (Angebot/Kostenvoranschlag) from the vendor to the tax relief office before making the purchase. Rules require the vendor to make out the cost estimate with “CMWRF” as the purchaser. Tax relief offices will not issue VAT forms for final or standard invoices. As the customer makes the VAT free purchase with the NF-2 form, the vendor must make out the final or standard invoice to CMWRF (customer’s name and address may follow underneath). Invoices showing only the customer’s name are not eligible for VAT Relief.

To gain individual VAT relief on any firearms purchase (any value), customers must use the NF-2 VAT Relief form. Advance cost estimate must include make, model, caliber, and serial number of the firearm intended for purchase.

For all VAT free vehicle purchases, the advance cost estimate must include make, model and vehicle identification number (VIN) of the vehicle.

Some purchases over €7,500 (except for vehicles and furniture) require garrison commander’s approval (check with your local Tax Relief Office).

### **Use of “priced” or NF-2 VAT Relief Forms is not authorized for:**

- a) Business purposes (home based business, etc.)
- b) Purchases on behalf or for individuals not entitled to Tax Relief (e.g. German Neighbors)
- c) Utilities (electricity, water/sewage, gas, telephone service)
- d) Legal and other administrative fees in connection with purchase/sale of real estate.
- e) Works of Art, precious metals (gold coins, gold, silver, platinum, etc.) – it is best to check with the Tax Relief Office prior to making that purchase.

- f) Costs associated with home construction, home improvement, renovation, or customized furnishings with the exception of minor repairs (e.g. painting, wall paper).
- g) Purchases using payment plans or credit purchases offered by vendors
- h) Vehicle purchases if the car will not be registered into the USAREUR 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 advance cost estimate for the kitchen to the tax relief office for review and advance approval.

If the final amount is not known ahead of time (e.g. wedding receptions, larger car repairs, long term hotel stays, etc.) check with the VAT Relief Office for instructions.

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

Further details are available from your local Tax Relief Office, the AE Regulation 215-6, or [https://public.euromwr.army.mil/MWR\\_tax.htm](https://public.euromwr.army.mil/MWR_tax.htm)

**Army Tax Relief Offices in Europe**

Ansbach, GE	DSN 468-1780	09802-831780
Babenhausen, GE	DSN 348-3655	06073-6880400
Bamberg, GE	DSN 469-1780	0951-300-1780
Baumholder, GE	DSN 485-1780	06783-61780
Budingen, GE	DSN 321-4755	06042-80-845
Darmstadt, GE	DSN 348-1700/7520	06151-6019333
Dexheim, GE	DSN 334-5818	06133-69-818
Friedberg, GE	DSN 324-3266	06031-813266
Garmisch, GE	DSN 442-2711	08821-759711
Giessen, GE	DSN 343-6445	0641-4026445
Grafenwoehr, GE	DSN 475-1780	09641-831780
Hanau, GE	DSN 322-9615/9616	06181-571-044
Heidelberg, GE	DSN 370-1780	06221-57-1780
Hohenfels, GE	DSN 466-1780	09472-831780
Illesheim, GE	DSN 467-4553	09841-83553
Kaiserslautern, GE	DSN 483-7813	0631-5367813
Kitzingen, GE	DSN 355-3249	09321-7023249
Landstuhl, GE	DSN 486-1780	06371-861780
Livorno, Italy	DSN 633-7549	(+39) 05054-7549
Mannheim, GE	DSN 380-1780/385-3616	0621-730-1780
Miesau, GE	DSN 486-3852	06372-842852
Oberammergau, GE		08822-94813100
Schinnen, NL	DSN 360-1780	(+31)-46-4437178
Schweinfurt, GE	DSN 354-1780	09721-96-1780
SHAPE, Belgium	DSN 423-5142	(+32)-65-320427
Stuttgart, GE	DSN 430-4061	0711-6804061
Vicenza, Italy	DSN 634-708	(+39) 0444-71-7080
Vilseck, GE	DSN 476-1780	09662-831780
Wiesbaden, GE	DSN 338-7392	0611-3807392
Würzburg, GE	DSN 350-1780	0931-889-1780

**Air Force Tax Relief Offices in Germany**

Geilenkirchen, GE	DSN 458-6104	02451-632258
Ramstein AB, GE	DSN 480-5309	06371-475309
Rhein Main, GE	Closed	
Spangdahlem, GE	DSN 452-7801	065-65617801
Sembach, GE	DSN 496-7310	06302-677310