



Over 2500.00 Euro's

The intent and purpose of the VAT Relief program is to support eligible soldiers and civilians for their personal purchases ONLY. *VAT Relief Support is a privilege, not a right.*

Your participation is voluntary. If you chose to utilize the program you must follow the rules. Cases of non-compliance will be referred to commanders and/or investigative authorities and may result in suspension of privileges and other disciplinary actions. Investigative authorities include MPI, Customs, CID, OSI, German Fiscal and Customs authorities, etc.

If a transaction is determined to be improper, you will at a minimum be liable for the VAT, you may lose VAT Relief privileges, and you may face other disciplinary actions.

See your procurement/contracting office for Tax Relief Support of official purchases (e.g. items for your office, official travel, etc.), official functions, etc.

A purchase and the VAT Relief transaction must occur on the same day. Do **NOT** attempt to obtain VAT Relief after having made 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 (e.g. weddings) or purchases (e.g. heating oil) are eligible for Tax Relief Support provided all members of the group are entitled to Tax Relief support. See you Tax Relief office for details on groups that include non-eligible participants.

Participation by vendors is voluntary; vendors are not required to accept VAT Relief Forms. Check with the vendor prior to making a purchase.

You are required to return the white copy of the AE Form 216-6 to a Tax Relief office after having made a purchase using such a VAT Relief Form (regardless of amount).

Using two or more NF-1 forms for a purchase totaling more than €2,499.99 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). Invoices showing only your name are not eligible for VAT Relief (even for NF-1). This rule does not apply to smaller cash register transactions where only cash register tape is used as a sales receipt.

Purchases over €2500 and Firearms:

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

1. Business purposes
2. Purchases on behalf or for individuals not entitled to Tax Relief (e.g. German Neighbors)
3. Utilities (electricity, water/sewage, gas)
4. Taxes on insurance
5. Legal and other administrative fees in connection with real estate transactions

6. Luxury, collector, and investment items (furs, jewelry, diamonds, gold coins, etc.)
7. Costs associated with home construction/improvement, exception: minor repairs (e.g. painting, wall papering). *Items that in a landlord-tenant relationship, that the landlord has to pay for!*
8. Purchases using payment plans or credit purchases offered by vendors

You must obtain a special **NF-2** or “**priced**” VAT Relief form for transactions €2500 and over!.
 You must obtain a special **NF-2** or “**priced**” VAT Relief form for firearms purchases.

NF-2, (\$6 each) also called “**priced**” VAT relief forms for purchases €2500 and over will only be issued if a proper cost estimate (Angebot/Kostenvoranschlag) or proforma invoice (Proforma Rechnung) is presented to the VAT Relief Office prior to the purchase. Final or standard invoices, orders, Bestellung, Lieferschein and or Bill of Sale/Receipt will not be accepted. Invoices showing only your name are **not** eligible for VAT Relief.

1. Receive cost estimate or price quote (**Angebot/Kostenvoranschlag**) or proforma invoice (Proforma Rechnung) listing total price WITH and WITHOUT TAX made out to CMWRF. *Per LAW, the VAT Office can not accept a Rechnung, Order, Bestellung, Invoice, Leiferschein or any other type of bill.*
2. Purchase **Cashiers Check** (for the total amount without Tax), made out to CMWRF.
3. **Both cost estimate and Check have to be made out to CMWRF** (your name and address may follow underneath).
4. **For Vehicle Purchases add:**
 - Make
 - Model
 - Year
 - Chassis #

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

Use of VAT Relief Forms regardless of amount is NOT permitted for:

1. Business purposes
2. Purchases on behalf or for individuals not entitled to Tax Relief (e.g. German Neighbors)
3. Utilities (electricity, water/sewage, gas – except propane tanks that are refilled)
4. Taxes on insurance
5. Legal and any other administrative fees in connection with real estate transactions
6. Luxury, collector, and investment items (furs, jewelry, diamonds, gold coins, etc. over €2,499.99)
7. Costs associated with home construction/improvement, exception: minor repairs (e.g. painting, wall papering). *Items that in a landlord-tenant relationship, that the landlord has to pay for!*
8. Purchases using payment plans or credit purchases offered by vendors

Participation by vendors is voluntary; vendors are not required to accept VAT Relief Forms. Check with the vendor *prior* to making a purchase/order.

You are required to return the **WHITE COPY** of the AE Form 216-6 to the VAT Office after having made a purchase.

See Army Europe Regulation 215-6 (dated 24 Jan 03) for a listing of all violations and other procedures.

For addition information please contact one of the following offices:

- Dexheim Outdoor Recreation/VAT Office at DSN 334-5818 or CIV 06133-69-818
- Wiesbaden Outdoor Recreation/VAT Office at DSN 337-5760 or CIV 0611-705-5760