

Headquarters  
United States Army Europe  
United States Army Installation Management Command  
Europe Region  
Heidelberg, Germany

Army in Europe  
Regulation 215-6\*

Headquarters  
United States Air Forces in Europe  
Ramstein, Germany

USAFE  
Instruction 34-102\*

24 November 2009

Morale, Welfare, and Recreation  
Individual Tax-Relief Program

---

\*This publication supersedes AE Regulation 215-6/USAFE Instruction 34-102, 3 August 2009.

---

For the Commander:

BYRON S. BAGBY  
*Major General, US Army*  
*Chief of Staff*

ROGER E. BRADY  
*General, USAF*  
*Commander*

Official:



DWAYNE J. VIERGUTZ  
*Chief, Army in Europe*  
*Document Management*



JOHNNIE SEWARD  
*Colonel, USAF*  
*Acting Director, Personnel and Manpower*

---

**Summary.** This publication provides policy and procedures for administering tax-free purchases of goods and services in Germany.

**Summary of Change.** This revision—

- Replaces *560th Military Police Company* with *United States Forces Customs - Europe* throughout.
- Adds information about the management of tax relief in Belgium (para 8b).
- Expands the Utility-Tax Avoidance Program to include the Netherlands (app C).

**Applicability.** This publication applies to authorized members of the U.S. Forces and other Sending States with NATO status who are entitled to tax relief through IMCOM-Europe Community Morale, Welfare, and Recreation Fund (CMWRF) and USAFE Services Fund activities.

**For Air Force Users:** This publication implements Air Force Policy Directive 34-1 and applies to active-duty and U.S. civilian Air Force employees assigned in the theater. It may also apply to members of the U.S. Air Force Reserve and Air National Guard and units deployed to the theater, based on coordination with their counterparts at the Air Force Reserve Command and Air National Guard.

**Supplementation.** Organizations will not supplement this publication without Host Nation Liaison Field Operating Activity (HNLFOA), IMCOM-Europe (IMEU-HG), approval.

**Forms.** This publication prescribes AE Form 215-6A, AE Form 215-6B, and the German tax-relief document (*Abwicklungsschein*). AE and higher level forms are available through the Army in Europe Publishing System (AEPUBS).

**Records Management.** Records created as a result of processes prescribed by this publication must be identified, maintained, and disposed of by—

- Army in Europe units according to AR 25-400-2. Record titles and descriptions are available on the Army Records Information Management System website at <https://www.arims.army.mil>.
- USAFE units according to AFM 33-363. Records must be disposed of according to the Air Force Records Disposition Schedule.

**Suggested Improvements.** The proponent of this publication is the HNLFOA (IMEU-HG, DSN 370-7503). Users may suggest improvements to this publication by sending DA Form 2028 to the HNLFOA (IMEU-HG), Unit 29351, APO AE 09014-9351.

**Distribution.** B (AEPUBS).

---

## CONTENTS

### SECTION I GENERAL

1. Purpose
2. References
3. Explanation of Abbreviations and Terms
4. Scope
5. Authorization
6. Participation in the U.S. Forces Tax-Relief Program
7. Official Procurement Agencies
8. Responsibilities
9. Verification
10. Eligibility
11. Ineligible Individuals and Organizations
12. Violations

## **SECTION II TRANSACTIONS**

13. Advertising
14. After-the-Fact Purchases—VAT Refunds
15. Vendor Claims and Final Decisions
16. Vehicles (Repairs and Purchases)
17. Business Activities
18. Collectibles and Valuables
19. Concessionaire Contracts
20. Fuel Oil, Mineral Oil, and Gas
21. Funerals
22. Gifts and Resale
23. Group Purchases
24. Lodging
25. Insurance
26. Jewelry
27. Legal Fees
28. Meals (Restaurants)
29. Medical
30. Prohibited Transactions
31. Recreational Activities
32. Real Estate
33. Rentals
34. Repairs, Maintenance, and Renovations
35. Kitchen and Other Furniture and Appliance Purchases
36. Services
37. Television, Internet, and Telephone Service
38. Travel (Individual and Group)
39. Trade-Ins
40. Utilities
41. Weapons
42. Weddings
43. Auctions

## **SECTION III ADMINISTRATIVE PROCEDURES**

44. General
45. Unpriced Purchase Orders
46. Priced Purchase Orders
47. Authentication
48. Merchant Cost Estimates, Special Offers, and Invoices
49. Methods of Payment
50. Tax-Relief Records
51. Appointment
52. Employee Administration and Bonding
53. Audits
54. Minimum Purchases
55. Service Charges

- 56. “Hold-Harmless” Clause
- 57. Inquires
- 58. Personally Identifiable Information
- 59. Internal Controls
- 60. Customer and Vendor Information

**SECTION IV**  
**TAX-RELIEF PROGRAM FOR TOURISTS**

- 61. General
- 62. Refund Procedures
- 63. Additional Information

**Appendixes**

- A. References
- B. United States Forces Customs Field Offices
- C. Utility-Tax Avoidance Program
- D. Instructions for Completing AE Form 215-6B

**Tables**

- 1. Cost for Unpriced Purchase Orders
- 2. Charges for Other Tax-Relief Services
- D-1. Instructions for Completing AE Form 215-6B

**Figures**

- 1. Notification of First Suspected Violation of Tax-Relief Policy
- 2. Notification of Second Suspected Violation of Tax-Relief Policy
- 3. Notification of Third Suspected Violation of Tax-Relief Policy
- 4. Format for Reporting Lost Forms
- 5. Notification of Excess Number of Outstanding Forms
- 6. Statement of Assignment for the Financing Source (English)
- 7. Statement of Assignment for the Financing Source (German)
- 8. Statement of Assignment for the U.S. Forces Member (English)
- 9. Statement of Assignment for the U.S. Forces Member (German)
- 10. Required Statement for Group Tax-Exempt Purchases
- 11. Official Embossing Stamp
- 12. Sample Address to Use for Cost Estimates, Offers, and Invoices
- 13. Delegation of Authority
- 14. Hold-Harmless Clause
- C-1. Sample UTAP Request
- C-2. Sample Utility Contract (English)
- C-3. Sample Utility Contract (German)

**Glossary**

## **SECTION I GENERAL**

### **1. PURPOSE**

This publication prescribes policy and procedures for managing, operating, and applying fiscal control of tax relief to authorized members of the U.S. Forces and other Sending States that signed the Supplementary Agreement to the NATO Status of Forces Agreement (SA NATO SOFA) (Belgium, Canada, France, the Netherlands, and the United Kingdom) with Germany. This publication covers only individual tax relief and the requirement to use official procurement agencies. It does not cover official procurement (appropriated fund (APF) or nonappropriated fund (NAF)).

### **2. REFERENCES**

Appendix A lists references.

### **3. EXPLANATION OF ABBREVIATIONS AND TERMS**

The glossary defines abbreviations and terms.

### **4. SCOPE**

a. Tax relief for the purchase of goods and services in local German communities is provided by international agreement to official U.S. Forces procurement agencies, but not to individuals.

(1) When individual U.S. Forces members buy commercial goods and services in Germany, they are subject to the value-added tax (VAT) or *Mehrwertsteuer (MwSt)*. IMCOM-Europe Community Morale, Welfare, and Recreation Fund (CMWRF) and USAFE Services Fund activities, as official procurement agencies, are able to provide exemption from the VAT when they act as a purchasing activity on behalf of authorized members of the U.S. Forces and the civilian component.

(2) When a German merchant agrees to participate in the tax-relief program, goods and services may be procured through IMCOM-Europe CMWRF and USAFE Services Fund operations and will not be subject to the VAT when both of the following conditions are met:

(a) The transaction is conducted properly.

(b) The purchase is not a prohibited transaction.

b. Sending States (para 1) are exempt from European Union (EU) requirements to use a VAT identification (ID) number to identify tax-free commerce (including individual purchases) between EU countries. Council Directive 2006/112/EC, Article 151, paragraph 1c, is the authority for VAT-free delivery of goods (except for new vehicles) and services to forces of NATO member States, except for forces of the State of destination, when these deliveries are designated for the use of the force or its accompanying civilian staff.

c. VAT percentages in Germany may vary based on the materials, services, or other goods being purchased. (Currently the tax is 19 percent for most products and 7 percent for most food items, books, and transportation services.)

## 5. AUTHORIZATION

a. Eligibility for individual tax relief is derived from the SA NATO SOFA, Article 67, paragraph 3. This article provides for the privilege for the U.S. Forces to procure goods and services tax-exempt for use or consumption by members of the force, the civilian component, and their dependent Family members. Tax relief is authorized only when goods and services are—

- (1) Procured through an official U.S. Forces procurement agency.
- (2) For the personal use of eligible individuals (para 10).

b. DOD, Army, and Air Force regulations, directives, and instructions on NAF contracting do not apply to purchases under the U.S. Forces individual tax-relief program.

## 6. PARTICIPATION IN THE U.S. FORCES TAX-RELIEF PROGRAM

a. Participation by German merchants and individual members of the U.S. Forces is voluntary. However, for cases involving third-party liability claims, German insurance companies underwriting automobile repair or replacement costs will reimburse costs without VAT only to members of the U.S. Forces (paras 16, 25, and 48). To avoid financial loss, members of the Force in this case should use the tax-relief program.

b. Some vendors may establish a minimum purchase amount or a nominal service charge before they are willing to participate in the program. In such cases, individuals must meet the minimum purchase condition or pay the service charge to receive tax relief.

c. When individuals register for tax relief, tax-relief office (TRO) personnel will provide instructions on how to acquire tax relief and the procedures that must be followed. Individuals will provide a copy of the information in figures 1 and 2 to the vendor to ensure that the vendor is familiar with the provisions of the German tax-relief program for members of the U.S. Forces.

## 7. OFFICIAL PROCUREMENT AGENCIES

a. The CG, USAREUR, and the Commander, USAFE (COMUSAFE), will designate organizations and activities as official procurement agencies of the U.S. Forces to provide—

- (1) Individual tax relief to members of the U.S. Forces.
- (2) Tax-exempt acquisition of goods and services to support organizational missions.

b. The IMCOM-Europe CMWRF and its affiliated TROs at the garrison level, and the USAFE Services Fund and its affiliated TROs at Air Force bases have been designated as the only procurement agencies authorized to provide individual tax relief to members of the U.S. Forces and other Sending States.

c. A list of TROs that have been reported to the German Government as official procurement agencies as of February 2008 is available at [http://www.bundesfinanzministerium.de/nn\\_372/DE/BMF\\_\\_Startseite/Aktuelles/BMF\\_\\_Schreiben/Veroffentlichungen\\_\\_zu\\_\\_Steuerarten/umsatzsteuer/208\\_\\_Umsatzsteuerverg\\_C3\\_BCnstigungen,templateId=raw,property=publicationFile.pdf](http://www.bundesfinanzministerium.de/nn_372/DE/BMF__Startseite/Aktuelles/BMF__Schreiben/Veroffentlichungen__zu__Steuerarten/umsatzsteuer/208__Umsatzsteuerverg_C3_BCnstigungen,templateId=raw,property=publicationFile.pdf).

d. The establishment of new TROs or additional locations requires coordination with and approval by the Host Nation Liaison Field Operating Activity (HNLFOA), IMCOM-Europe (IMEU-HG).

## 8. RESPONSIBILITIES

a. USEUCOM Directive 45-8 appoints the following as designated military commanders responsible for tax relief in the countries shown:

(1) CG, USAREUR: Belgium, Bulgaria, the Czech Republic, Germany, the Netherlands, Poland, and Romania.

(2) CNE-C6F: Greece, Italy, and Spain.

(3) COMUSAFE: Greenland, Israel, Norway, Portugal (including the Azores), Tunisia, Turkey, and the United Kingdom.

b. The Director, IMCOM-Europe, will administer tax-relief policy, procedures, and pricing in Belgium, Germany, and the Netherlands. Tax relief in Belgium is being managed by the Belgian host-nation fiscal authorities. Proponent offices will review purchase requests made to TROs and coordinate with the Office of the Judge Advocate (OJA), HQ USAREUR, for legal review of the following:

(1) Repairs, renovations, and additions to real estate (including apartments) with a value of €2,500 or more.

(2) Collectibles, valuables, and jewelry with a value of €2,500 or more.

(3) Products and services (except for vehicles and kitchens) with a value of €7,500 or more.

(4) U.S. or German investigative inquiries and responses to German investigative inquiries.

c. The Chief of Services, USNAVEUR, will administer tax-relief support for Greece, Italy, and Spain.

d. The Director of Services, USAFE, will administer tax-relief support for Greenland, Israel, Norway, Portugal (including the Azores), Tunisia, Turkey, and the United Kingdom.

e. Direct-report garrison commanders and USAFE base commanders will—

(1) Provide tax-relief support to meet the needs of all eligible U.S. Forces personnel and their Families.

(2) Ensure the policy and procedures in this publication and other guidance provided by the Director, IMCOM-Europe, are enforced.

(3) Ensure management and internal controls are established and enforced according to applicable Army and Air Force management and internal control policy.

(4) Maintain a fee structure as established by the proponent office (para 55).

(5) Ensure appropriate measures are implemented and followed to protect personally identifiable information (para 58).

f. Direct- and indirect-report garrison commanders and USAFE base commanders will—

(1) Establish TROs.

(2) Ensure that Army Community Service provides consumer-affairs assistance and orientation briefings to new arrivals in the community (garrison commanders only). These briefings will include appropriate information on tax-relief programs.

(3) Provide one-stop tax-relief support to authorized patrons.

(4) Sign and send notification letters to individuals suspected of two or more violations of tax-relief policy (para 12f(1) through (3)).

g. Directors of Family and morale, welfare, and recreation (FMWR) and chiefs of USAFE Services will—

(1) Administer and operate the tax-relief program for garrisons and bases.

(2) Appoint an assistant fund manager (h below) for each TRO. Appointments will be in writing and include instructions that specify the authority of the assistant fund manager (para 51).

(3) Establish management and internal control procedures according to AR 11-2 and this publication, paragraph 59; or appropriate Air Force publications to prevent fraud, waste, and abuse.

(4) Ensure that assigned TRO personnel are scheduled to attend the first available tax-relief training. This training is mandatory and provides certification on program policy, procedures, fiscal-management responsibilities, management and internal controls, and administrative and automation programs.

(5) Initiate formal investigations when incidents of tax-relief program fraud, waste, or abuse occur or are suspected. Appendix B provides contact information for United States Forces Customs - Europe (USFC-E) field offices.

(6) Notify the proponent office ((7) below) of cases of suspected fraud, waste, or abuse of the tax-relief program.

(7) Send investigative results ((5) above) to the proponent office (IMCOM-Europe (IMEU-ZA), Unit 29353, Box 200, APO AE 09014-0200)).

h. Assistant fund managers will—

(1) Exercise administrative and fiscal control of local tax-relief programs according to this publication, AR 25-1 and AR 215-1 (for U.S. Army), and applicable Service-specific guidance.

(2) If determined to be feasible, open a bank account with checking services at the servicing military community bank to administer tax-relief services.

(3) Provide security for checks, cash, controlled forms, and sensitive documents.



(4) Review and be the approval authority for the tax relief for goods or services (except for repairs and renovations) to be purchased with a value from €2,500 to €7,499.99, or vehicles of any value. This approval authority may be delegated to a TRO manager (in writing).

(5) Supervise day-to-day TRO support and ensure TRO reporting is accurate.

(6) Request management and internal control reviews.

(7) Request United States Army Criminal Investigation Command crime-prevention surveys and equivalent material or services from the equivalent Air Force agency, as appropriate, to ensure the integrity of TRO operations and to prevent fraud, waste, and abuse.

(8) Inform the proponent office of address and telephone number changes of their respective garrison TROs.

(9) Ensure that every employee who uses the Internet Tax-Relief Automated Assistance Center (iTRAAC) software has proper log-in credentials.

(10) Notify the proponent office when employees who have log-in credentials leave.

(11) Notify the garrison FMWR director or USAFE Services chief about suspected cases of fraud, waste, or abuse involving the tax-relief program.

**NOTE:** Assistant fund managers will decide on the feasibility of offering check-printing capabilities at TROs. Check-printing capabilities will enable customers to pay the TRO for priced purchase-order purchases using cash. If check-printing capabilities are not offered, customers must obtain cashier's checks from banks for priced purchase-order purchases.

i. Tax-relief administrators will—

(1) Provide tax-relief support according to the policy and procedures in this publication.

(2) Report known or suspected irregularities or incidents of fraud, waste, or abuse of the tax-relief program to the assistant fund manager (or equivalent).

(3) Verify individual eligibility for tax relief by reviewing the individual's ID and validating that the person is an authorized member of the U.S. Forces, an authorized U.S. Forces dependent Family member, or a member of the Sending States.

(4) Ensure that AE Form 215-6A is properly filled out, signed, and on file for each U.S. Forces member seeking tax relief.

(5) Process and maintain control of tax-relief documents used in processing tax-exempt transactions.

(6) Maintain files according to command records management directives and paragraph 50. Air Force users will follow the guidance in AFI 33-360.

(7) Provide customers an explanation of program rules and handouts approved by the proponent.

(8) Provide expedient customer assistance and information on tax relief.

(9) Generate and release notification letters to customers on suspected violations of program rules.

(10) Cooperate with U.S. investigative, German *Steuerfahndung* (tax investigation), and German *Zollfahndung* (customs investigation) officials during investigations and audits of TRO records.

(11) Notify the assistant fund manager and the proponent of this publication of any U.S. or German investigative inquiry.

(12) Coordinate responses to German investigative inquiries with their FMWR director or USAFE Services chief and the proponent of this publication.

(13) Obtain proper login credentials for the iTRAAC.

(14) Obtain approval from the assistant fund manager (h4 above) for goods or services (excluding repairs and renovations) to be purchased with a value from €2,500 to €7,499.99, or vehicles of any value.

(15) Obtain approval for requests of the following from proponent offices:

(a) Repairs, maintenance, and renovation of real estate.

(b) Collectibles, valuables, and jewelry costing €2,500 or more.

(c) Products or services (except vehicles and kitchens) costing €7,500 or more.

(16) Provide tax-relief services for kitchen purchases of up to €15,000 (excluding tax).

(17) Ensure personally identifiable information is appropriately protected at all times (para 58).

## **9. VERIFICATION**

Individuals must provide proof of eligibility to receive tax-relief documents from TROs. Authorized personnel (para 10)—

a. Stationed in Germany will show a valid ID and privilege card as proof of eligibility.

b. On temporary duty (TDY) in USEUCOM will show a valid ID card and a copy of the TDY orders showing temporary assignment in the command.

## **10. ELIGIBILITY**

According to agreements with Germany, the following individuals are authorized tax relief in Germany:

a. U.S. Forces active-duty military personnel (including U.S. military Reservists on active duty), military personnel in a drilling individual mobilization augmentation (IMA) or battle assembly (BA) status, and U.S. civilian employees qualifying as members of the civilian component of the U.S. Forces. This includes personnel who are—

(1) Stationed in Germany.

(2) On TDY in Germany.

(3) On documented leave or pass from a duty station in another European country or North Africa.

b. Civilian employees with status under the SA NATO SOFA, Articles 71, 72, or 73. This includes—

(1) Employees of accredited Article 71 organizations.

(2) DOD contractor employees who have been accredited as technical experts under Article 73 and the 27 March 1998 Exchange of Notes implementing the provisions of Article 73. These employees must have a current DOD common access card (CAC) indicating their authorization for privileges and be employed in Germany. For clarification, DOD contractor employees accredited according to provisions of Article 73 are authorized only “individual tax-relief support” and, therefore, are not authorized to purchase supplies, services, or equipment to support contractor organizations.

(3) Contractor personnel who do not fall within the categories in (1) or (2) above are not eligible for individual tax-relief support.

c. Active-duty military and civilian personnel assigned to international military headquarters in Germany when their sending nations are NATO members and have acceded to the Paris Protocol. This does not apply to personnel who are citizens of the country in which tax relief is sought unless they are specifically authorized by host-country authorities to use the individual tax-relief program. Countries meeting these criteria are Belgium, Bulgaria, Canada, the Czech Republic, Denmark, Estonia, France, Germany, Greece, Hungary, Iceland, Italy, Latvia, Lithuania, Luxembourg, the Netherlands, Norway, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Turkey, the United Kingdom, and the United States.

d. The following individuals as identified in AE Regulation 600-700:

(1) Members of household (applicable in Germany only).

(2) Full-time, paid Red Cross employees.

(3) United Service Organizations area executives, center directors, and assistant directors.

(4) United Seamen's Service personnel.

(5) Accredited foreign liaison personnel of the Commander, USEUCOM; the CG, USAREUR; and the Commander, USAFE.

(6) Credit union employees.

**NOTE:** Personnel identified in subparagraph d above are issued various forms of identification cards. These include DD Form 2764, DD Form 2765, and AE Form 600-700A. AE Regulation 600-700 prescribes the specific ID card issued to these personnel.

e. Dependent Family members of personnel listed in subparagraphs a through c and d(2) through (5), above, regardless of nationality.

## **11. INELIGIBLE INDIVIDUALS AND ORGANIZATIONS**

The following are not authorized tax relief:

a. Retirees not employed by either the U.S. Forces or a U.S. contractor and not authorized individual logistic support based on that employment.

b. German citizens who are not authorized dependents (AR 600-8-14/AFI 36-3026(I)) of U.S. military or civilian members of the U.S. Forces stationed in Germany and are not otherwise authorized according to paragraph 10c.

c. Local national employees who are not otherwise authorized according to paragraph 10c.

d. Consulate and embassy personnel (for example, State Department employees serving in Germany).

e. U.S. military Reservists not serving in an active-duty, IMA, or BA status (AE Reg 600-700, chap 4)

f. Employees of noncommercial organizations and commercial enterprises with U.S. Government contracts unless specifically authorized tax relief (para 10b(1) and (2)).

## **12. VIOLATIONS**

Direct- and indirect-report garrison commanders and USAFE base commanders will ensure a formal investigation is initiated on every violation of this publication and every incident involving alleged fraud, waste, or abuse of the U.S. Forces tax-relief program.

a. Individuals who circumvent or attempt to circumvent this publication will be subject to administrative action. This may include the loss or suspension of tax-relief support and result in the obligation to pay the VAT for the transaction in question.

b. Individuals using tax-relief support for private-business purposes or for the benefit of individuals who are not authorized tax relief will be subject to prosecution under host-nation laws for violating German laws on tax evasion. This may include the loss or suspension of tax-relief support.

c. Officials responsible for the operation and administration of tax-relief programs will report all violations of this publication to the appropriate garrison or base commander and the proponent office. In case of tax and customs fraud, the local USFC-E field office (app B) will be also be contacted.

d. The garrison or base commander or the proponent office will suspend the individual tax-relief support of individuals or parties found guilty of violating the provisions of this publication or who are involved in fraud, waste, or abuse.

e. Individuals who are suspended from receiving tax-relief support will have their account temporarily suspended or barred in the iTRAAC software. The central database of the iTRAAC software will not permit tax-relief support of barred individuals at any TRO location.

f. Violations or suspected violations of tax-relief program rules by individuals will be handled as follows:

(1) On discovery of a first-time suspected violation, the tax-relief administrator will—

(a) Send a notification letter to the individual (fig 1).

(b) Temporarily suspend the individual's tax-relief account.

(c) Brief the individual on the rules of tax relief.

(d) Ask the individual to fill out and sign AE Form 215-6A (to be placed in the individual's file).

(e) Remove the temporary suspension from the individual's account (see m through o below).

(2) On discovery of a second suspected violation, the tax-relief administrator will—

(a) Provide a notification letter for the garrison or base commander's signature to be sent to the individual (fig 2).

(b) Temporarily suspend the individual's tax-relief account.

(c) Brief the individual on the rules of tax relief.

(d) Ask the individual to fill out and sign AE Form 215-6A (to be placed in the individual's file).

(e) Remove the temporary suspension from the individual's account (see m through o below).

**NOTE:** Garrison and base commanders may delegate authority to sign letters for second-time suspected violations to FMWR directors or USAFE Services chiefs.

(3) On discovery of a third-time suspected violation, the tax-relief administrator will—

(a) Provide a notification letter for the garrison or base commander's signature to be sent to the individual (fig 3).

(b) Temporarily suspend the individual's tax-relief account.

(c) Brief the individual on the rules of tax relief.

(d) Ask the individual to fill out and sign AE Form 215-6A (to be placed in the individual's file).

(e) Provide the commander or the proponent office all documentation on the individual for use in deciding whether or not to permanently bar the individual (including the individual's sponsor and Family members, if applicable) from receiving tax-relief privileges (see m through o below).

g. The loss of unused VAT-relief forms will be treated as a violation unless customers can produce the pink copy from their records or a copy of the used form from vendor files. The customer is responsible for contacting the vendor to obtain a copy of this documentation. The customer will be required to fill out and sign a “lost forms memorandum” (fig 4). The loss will not be treated as a violation if the customer was not at fault and is able to provide appropriate written documentation (for example, a police report on a home burglary).

h. If a decision has been made to bar an individual from receiving tax-relief privileges, the bar will remain in effect for at least 12 months. In cases involving severe abuse, permanently barring the individual from receiving tax-relief privileges may be warranted.

i. Individuals may send requests for removal of a bar to the proponent in writing, provided they have obtained an endorsement by their commander. The proponent office may consider such requests for reinstatement.

j. If an individual or a Family has more than one NF-2 priced or 10 NF-1 unpriced purchase orders outstanding, the TRO will notify and try to have the customer return the excess forms as soon as possible. TROs that need to notify a customer in writing may do so using the format in figure 5.

k. Figures 1 through 5 may be obtained in Word format from the iTRAAC website (at <https://public.euromwr.army.mil/itraac/downloads.htm>) and the iTRAAC software.

l. Incomplete VAT-relief forms will be returned to the customer for completion and will not be cleared from the customer’s account. Forms with illegible data will be treated as incomplete. The following must be provided:

- (1) The signature of the eligible purchaser.
- (2) The date that the order was placed.
- (3) A description of the goods or services
- (4) The vendor’s name, address, and signature.
- (5) The date of purchase (stamped or hand-written).

m. If it is determined that a transaction did not violate individual tax-relief rules, the suspension or bar will be lifted to reactivate the customer’s account.

n. If the garrison commander or the proponent determines that the transaction violated individual tax-relief rules, the customer will be required to pay the VAT amount to the vendor and provide the TRO documented proof of the payment (for example, invoice, receipt). Any bar or suspension will remain in effect at least until proof has been provided to the TRO.

o. On three consecutive violations within a 3-year period or on one serious violation, the customer account will be barred for at least 12 months depending on severity of the violation and at the discretion of the garrison commander or proponent.

---

From \_\_\_\_\_ Tax-Relief Office

Date

*(Customer's name)*

*(Customer's unit)*

*(Customer's APO address)*

Dear *(customer's name)*:

Because of an apparent violation of U.S. Forces individual tax-relief policy as prescribed by AE Regulation 215-6/USAFE Instruction 34-102, this office is temporarily suspending your privileges for individual tax relief.

Based on the severity of the suspected violation, this office may ask for assistance from law-enforcement personnel, U.S. Customs officials, or both. The status of your tax-relief privileges may remain suspended until the outcome of the applicable legal review.

This office encourages you to visit the tax-relief office to discuss this matter for resolution.

The POC is the undersigned at DSN \_\_\_\_\_ or civilian \_\_\_\_\_.

*Signature block of  
TRO manager*

---

**Figure 1. Notification of First Suspected Violation of Tax-Relief Policy**

---

**ORGANIZATIONAL LETTERHEAD**

*OFFICE SYMBOL*

*Date*

*(Customer's name)*

*(Customer's unit)*

*(Customer's APO address)*

Dear *(customer's name)*:

Because of a second suspected violation of U.S. Forces individual tax-relief policy as prescribed by AE Regulation 215-6/USAFE Instruction 34-102, I am temporarily suspending your privileges for individual tax relief.

Based on the severity of the suspected violation, I may authorize a thorough investigation, and the status of your tax-relief privileges may remain suspended until an applicable legal review is conducted.

I encourage you to respond directly to my office with any information that may have a bearing on the outcome of this action.

My POC is \_\_\_\_\_, Tax-Relief Office Manager, DSN \_\_\_\_\_ or civilian \_\_\_\_\_.

*Signature block of  
garrison or base commander*

CF: *(XYZ Garrison)* Installation Tax-Relief Office

---

**Figure 2. Notification of Second Suspected Violation of Tax-Relief Policy**



---

**ORGANIZATIONAL LETTERHEAD**

*OFFICE SYMBOL*

*Date*

*(Customer's name)*

*(Customer's unit)*

*(Customer's APO address)*

Dear *(customer's name)*:

Because of a third suspected violation of U.S. Forces individual tax-relief policy as prescribed by AE Regulation 215-6/USAFE Instruction 34-102, I am suspending your privileges for individual tax relief for an unlimited period.

Based on the severity of the suspected violation, I may authorize a thorough investigation, and the status of your tax-relief privileges will remain suspended until an applicable legal review is conducted.

I encourage you to respond directly to my office with any information that may have a bearing on the outcome of this action.

My POC is \_\_\_\_\_, Tax-Relief Office Manager, DSN \_\_\_\_\_ or civilian \_\_\_\_\_.

*Signature block of  
garrison or base commander*

CF: *(XYZ Garrison)* Installation Tax-Relief Office

---

**Figure 3. Notification of Third Suspected Violation of Tax-Relief Policy**

Customer #: \_\_\_\_\_

I, \_\_\_\_\_, am reporting the loss of the following:

Single VAT-relief form

Multiple VAT-relief forms (quantity: \_\_\_\_\_)

on or about \_\_\_\_\_ *date* \_\_\_\_\_ with the following serial numbers:

1.	2.
3.	4.
5.	6.
7.	8.
9.	10.

The lost VAT-relief forms were unused.

The lost VAT-relief forms were used at the following establishments for the purposes indicated:

1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	

Description of the circumstances of the loss:

---

---

---

I understand that this loss will become part of my record with the tax-relief office and may result in the suspension of my VAT-relief privileges, and that further losses will result in my commander being notified.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Customer signature

\_\_\_\_\_  
VAT clerk name

\_\_\_\_\_  
VAT clerk signature

**Figure 4. Format for Reporting Lost Forms**

---

## ORGANIZATIONAL LETTERHEAD

OFFICE SYMBOL

Date

(Customer's name)

(Customer's unit)

(Customer's APO address)

Dear (customer's name):

It appears that your household has obtained more than the 10 unpriced VAT-relief forms authorized. Please contact our office as soon as possible for resolution and to avoid further action.

My POC is \_\_\_\_\_, Tax-Relief Office Manager, DSN \_\_\_\_\_ or  
civilian \_\_\_\_\_.

*Signature block of  
garrison or base commander*

CF: (XYZ Garrison) Installation Tax-Relief Office

---

### Figure 5. Notification of Excess Number of Outstanding Forms

## SECTION II TRANSACTIONS

### 13. ADVERTISING

Tax relief is—

- a. Authorized to pay for advertising when the advertisement is noncommercial in nature.
- b. Not authorized for advertising that relates to any aspect of a business enterprise (for example, sales or purchases of products or services) or real-estate (land, buildings) transactions.

### 14. AFTER-THE-FACT PURCHASES—VAT REFUNDS

Processing a request for tax relief (submitting an unpriced or priced purchase order) after an individual has ordered, received, or paid (including partial downpayment) for an item or service is considered an “improper corrective action” and not authorized. There are no provisions for vendor refunds of VAT after a purchase has been ordered, invoiced, or billed by the vendor or paid for by the customer (including partial downpayment). The tax-relief process may be used only in direct conjunction with a purchase. The only exceptions are as follows:

- a. Occupying hotel accommodations or obtaining a rental vehicle immediately on arrival in Germany. In such cases—

(1) Travel orders must be presented to the TRO to document and justify the “retroactive” request for tax relief.

(2) The individual concerned must obtain the appropriate VAT-relief forms within 7 days. (Paragraphs 24 and 33 provide more information.)

b. Repetitive purchases (for example, groceries from the same vendor) only when the following conditions are met:

(1) The vendor agrees ahead of time to process tax relief.

(2) Purchases are consolidated for tax-relief purposes and processed before the end of each calendar month.

(3) Tax-relief documents (VAT-relief forms) used by the customer have been issued before or in conjunction with the earliest receipt or invoice.

(4) The total of the invoice and receipt consolidation does not exceed €2,499.99 (excluding VAT).

(5) All other provisions of this publication are complied with.

## **15. VENDOR CLAIMS AND FINAL DECISIONS**

a. Vendors are not necessarily familiar with all the intricacies of proper tax-relief procedures and may knowingly or unknowingly attempt to use or recommend using improper procedures. U.S. Forces members are strongly encouraged to follow the guidelines of this publication to prevent tax liabilities and demands by German fiscal authorities. If a tax-relief transaction is found to have been improperly completed, the U.S. Forces member may be faced with vendor claims for settlement of such tax claims (regardless of any statements the vendor may have made). Appropriate vendor handouts are available from the proponent of this publication in English and German. Customers should take these handouts to vendors to ensure vendors are aware of and follow proper procedures (app D, paras D-3 and D-4).

b. Final determinations on the validity and scope of tax-relief transactions are made by the proponent of this publication in conjunction with the OJA and are binding. The only exception permissible is a written statement from the German fiscal authorities (the *Betriebsstättenfinanzamt*) that a vendor in question reports to specifically permitting tax relief to be used in a particular case. Such written statements must be obtained before products or services are ordered, received, and paid for and must be submitted to the proponent for review.

## **16. VEHICLES (REPAIRS AND PURCHASES)**

### **a. Repair Services.**

(1) Priced and unpriced purchase orders, depending on the costs involved, may be used to acquire tax-exempt repairs and services on automobiles, except if the vehicle is intended for resale (paras 45 and 46).

(2) Paragraph 25 explains tax relief for automobile repairs when a third party is responsible for the damages (for example, accident-repair coverage through insurance).

## **b. Purchases.**

(1) Tax-exempt purchases of new and used automobiles are authorized except for new vehicles in EU member States where U.S. Forces personnel normally are not exempt from turnover tax. The term “vehicles” includes boats, cars, motorcycles, motor homes, all-terrain vehicles, and trailers.

(2) Financing may be used only if both of the following conditions are met:

(a) The financing source or the vendor (if the vendor is financing the purchase) issues a check for the full net amount made payable to the customer and the appropriate fund (CMWRF or USAFE Services Fund). The TRO may endorse the check to the vendor or deposit the check in the Fund and issue a Fund check payable to the vendor.

(b) The customer provides proof of loan approval and obtains the required signatures on the statement of assignment (figs 6 and 7). A copy of the executed statement must be placed in the customer file at the TRO and a copy attached to the VAT-relief form for the vendor’s records. If the statement of assignment is used, properly completed, and submitted with the cost estimate, the financing source will be permitted to pay the vendor directly for the product or service (without routing the actual funds through the TRO).

(3) Tax relief on purchases of used, non-U.S.-registered automobiles that are repaired (for example, at an FMWR auto hobby shop) and resold is strictly prohibited. This activity is considered to be “trading in the commercial sector” and is not authorized, regardless of who the buyer of the vehicle is.

(4) Normal purchase procedures involving priced or unpriced purchase orders and a German tax-relief document will be used to purchase vehicles from local German dealerships (if the VAT can still be deducted).

(5) As with any transaction with a value of €2,500 or more (without taxes), customers are not authorized to sign an order form or bill of sale unless they have submitted a cost estimate to the TRO and have obtained the appropriate NF-2 VAT form. Signing an order form or a bill of sale before obtaining the appropriate VAT form is a violation and will void the tax-relief process.

(6) Vehicles to be imported into Germany or purchased from a customs-bonded warehouse (*Zollager*) require AE Form 550-175A to properly clear customs and enable members of the U.S. Forces to register the vehicle with the U.S. Forces Vehicle Registry.

(7) The purchase of a used vehicle that is privately owned by a German citizen is not subject to VAT. VAT may, however, be applicable to purchases of used vehicles from dealers or companies. If so, members of the U.S. Forces may apply for tax relief (unpriced or priced purchase orders).

---

**STATEMENT OF ASSIGNMENT**

I, \_\_\_\_\_ (*name*), \_\_\_\_\_ (*grade*), \_\_\_\_\_ (*address*)  
\_\_\_\_\_ (*address*), hereby assign the payment claim based on the loan  
contract of \_\_\_\_\_ *date* \_\_\_\_\_ with \_\_\_\_\_ (*name of bank*) \_\_\_\_\_ to the  
\_\_\_\_\_ (*name of VAT-relief office*) \_\_\_\_\_.

Location, date: \_\_\_\_\_  
\_\_\_\_\_ Customer signature

---

**STATEMENT OF ASSIGNMENT**

The payment claim based on the loan contract specified above that was assigned to us by the above  
statement of assignment is hereby assigned to \_\_\_\_\_ (*name of vendor*) \_\_\_\_\_.

At the same time, the \_\_\_\_\_ (*name of bank*) \_\_\_\_\_ is instructed after delivery  
of the vehicle:

Make: \_\_\_\_\_

Type/model: \_\_\_\_\_

Chassis number: \_\_\_\_\_

to the borrower: \_\_\_\_\_ (*name, grade*) \_\_\_\_\_ to transfer the amount

of the loan to the vendor: \_\_\_\_\_ (*name of vendor*) \_\_\_\_\_ to his/her

account: \_\_\_\_\_ (*account number*) \_\_\_\_\_ at the \_\_\_\_\_ (*name of bank*) \_\_\_\_\_.

Location, date: \_\_\_\_\_  
\_\_\_\_\_ VAT office signature, stamp/seal

---

**Figure 6. Statement of Assignment for the Financing Source (English)**

---

### ABTRETUNGSERKLÄRUNG

Hiermit trete ich, \_\_\_\_\_ (*Name*), \_\_\_\_\_ (*Dienstgrad*), \_\_\_\_\_ (*Anschrift*)  
\_\_\_\_\_ (*Anschrift*), den Auszahlungsanspruch aus dem Darlehensvertrag  
vom \_\_\_\_\_ (*Datum*) mit der \_\_\_\_\_ (*Bank*) an das  
\_\_\_\_\_ (*VAT-Relief Office*) ab.

Ort, Datum: \_\_\_\_\_  
\_\_\_\_\_ Unterschrift (Kunde)

---

### ABTRETUNGSERKLÄRUNG

Hiermit treten wir den mit obiger Abtretungserklärung an uns abgetretenen Auszahlungsanspruch aus  
dem oben näher bezeichneten Darlehensvertrag an die Firma \_\_\_\_\_ ab.

Gleichzeitig weisen wir die \_\_\_\_\_ (*Bank*) an, den Darlehensbetrag  
nach erfolgter Übergabe des Fahrzeugs

Marke: \_\_\_\_\_

Typ/Modell: \_\_\_\_\_

Fahrgestellnummer: \_\_\_\_\_

an den Darlehensnehmer \_\_\_\_\_ (*Name, Dienstgrad*)

an die Firma \_\_\_\_\_ auf deren

Konto bei der \_\_\_\_\_ (*Bank*),

Kontonummer \_\_\_\_\_ zu überweisen.

Ort, Datum: \_\_\_\_\_  
\_\_\_\_\_ VAT Büro Unterschrift, Stempel/Siegel

---

**Figure 7. Statement of Assignment for the Financing Source (German)**

(8) TROs may help arrange for title clearance and registration with the U.S. Forces Vehicle Registry. Special service charges will be collected when this service is provided (table 2).

(9) Tax relief will not be granted for purchasing new or used vehicles if the authorized individual intends to register the vehicle under the German vehicle registration system (*Kraftfahrzeug (Kfz) Zulassung*).

**NOTE:** Cost estimates for vehicles (required if the cost is €2,500 or more) must include the vehicle make, model, year, and purchase price (excluding tax). Vehicle identification numbers (VINs) may be omitted on the cost estimate, since they may not be available until after the vehicle is delivered. Customers must provide this information when returning the white copy of the order form.

**c. Transfer of Ownership.** If a VAT-relief form is used to conduct a purchase, the VAT office is the title holder for the item being purchased (usually vehicles). In other words, the VAT office is the owner of the vehicle instead of the U.S. Forces member. VAT offices will print the statement of assignment (figs 8 and 9) on garrison letterhead and execute the statement with and for the U.S. Forces member to assign all claims and responsibilities of the item (usually vehicles) to the U.S. Forces member (also referred to as transfer of ownership). Third-party claims (claims to the title by financing organizations or banks) are not affected by this assignment.

## **17. BUSINESS ACTIVITIES**

Tax relief will not be granted on purchases that will be used to support business activities. These include but are not limited to the following:

- a. Audio equipment (including tapes and CDs) for commercial use (for example, for disk-jockey use).
- b. Musical instruments used to perform regularly in paid performances.
- c. Photographic equipment (cameras, film, and film processing) to support commercial photography services performed for a fee.
- d. Vehicles used for commercial activities (for example, construction work, cartage, sales activities).

## **18. COLLECTIBLES AND VALUABLES**

a. Tax relief is permitted to buy collectibles and higher value items (for example, precious metals (bullion, bars, and coins such as the Krugerrand and maple leaf), art objects, stamps, jewelry, precious stones) if the items purchased have a value of €2,499.99 or less and are being collected by and are for the sole use of the eligible individual.

b. Tax relief will not be granted when the items are being purchased as gifts for ineligible individuals or for the purpose of speculation or with intent of resale (para 22).

c. Tax-free purchase of collectibles and valuables worth €2,500 or more require approval by an approving official (para 8b(2)).



---

**STATEMENT OF ASSIGNMENT**

The Community Morale, Welfare, and Recreation or USAFE Services Fund of the \_\_\_\_\_  
Tax-Relief Office, as the formal (*garrison or base name*) buyer of the vehicle or item  
\_\_\_\_\_  
*(make)* \_\_\_\_\_, \_\_\_\_\_ *(model)* \_\_\_\_\_, \_\_\_\_\_ *(chassis number)* \_\_\_\_\_,  
hereby assigns all rights from the sales contract with \_\_\_\_\_ *(name and address of dealer)* \_\_\_\_\_  
\_\_\_\_\_ *(name and address of dealer)* \_\_\_\_\_ of \_\_\_\_\_ *(date)* \_\_\_\_\_, particularly but not exclusively the  
warranty claims to \_\_\_\_\_ *(name of customer)* \_\_\_\_\_ to whose benefit the sales contract has been  
concluded under the program of turnover tax-exempt procurements in accordance with Article 67,  
paragraph 3, of the Supplementary Agreement to the NATO Status of Forces Agreement. The vehicle or  
item may be turned over by \_\_\_\_\_ *(name of dealer)* \_\_\_\_\_ directly to \_\_\_\_\_ *(name of customer)* \_\_\_\_\_.  
Existing third-party reservations of the title will remain unaffected by this assignment.

*Location, date*

\_\_\_\_\_  
*(Name)*  
Chief, USAG or Base \_\_\_\_\_, Funds Control

I accept the statement of assignment.

*Location, date*

\_\_\_\_\_  
*(Name of customer)*

---

**Figure 8. Statement of Assignment for the U.S. Forces Member (English)**

---

## ABTRETUNGSERKLÄRUNG

Hiermit tritt der Community Morale, Welfare and Recreation Fund oder USAFE Services Fund der \_\_\_\_\_ Tax-Relief Office als formeller (*garrison or base name*) Käufer des Pkw oder anderen Gegenstands \_\_\_\_\_ (*Marke*), \_\_\_\_\_ (*Modell*), \_\_\_\_\_ (*Fahrgestellnummer*) sämtliche Rechte aus dem Kaufvertrag mit \_\_\_\_\_ (*Name des Händlers und Adresse*) vom \_\_\_\_\_ (*Datum*), insbesondere, aber nicht ausschliesslich, die Gewährleistungsansprüche an \_\_\_\_\_ (*Name des Kunden*) ab, zu dessen Gunsten der Kaufvertrag im Rahmen des Programms über umsatzsteuerfreie Beschaffungen gemäß Artikel 67 Abs. 3 des Zusatzabkommens zum NATO Truppenstatut abgeschlossen worden ist. Das Fahrzeug oder der andere Gegenstand darf durch \_\_\_\_\_ (*Name des Händlers*) direkt an \_\_\_\_\_ (*Name des Kunden*) ausgeliefert werden.

Von dieser Abtretung werden bereits vorbehaltenene Eigentumsrechte Dritter nicht berührt.

*Ort, Datum*

\_\_\_\_\_  
(*Name*)  
Chief, USAG or Base \_\_\_\_\_, Funds Control

Ich nehme die Abtretungserklärung an

*Ort, Datum*

\_\_\_\_\_  
(*Name des Kunden*)

---

**Figure 9. Statement of Assignment for the U.S. Forces Member (German)**

## 19. CONCESSIONAIRE CONTRACTS

Members of the U.S. Forces will be invoiced or billed tax-free by concessionaire contractors. The respective office administering the contract (for example, FMWR Contracting, Army and Air Force Exchange Service) will give the appropriate tax-relief documentation to the concessionaire contractor according to guidelines provided by the German Federal Ministry of Finance and arrangements made with the *Betriebsstättenfinanzamt* of the concessionaire contractor.

## 20. FUEL OIL, MINERAL OIL, AND GAS

a. Tax relief may be granted for fuel oil or gas when the oil or gas is to be used exclusively and personally by eligible individuals. If two or more eligible individuals buy the oil or gas together to reduce costs, the transaction will be handled as a group purchase (para 23).

b. The purchase of fuel oil and gas is not authorized when the fuel oil or gas will also be used by non-ID-cardholders (for example, landlords or tenants without privileged status, such as non-ID card holders in an apartment complex) or tenants of U.S. Forces members (regardless of status).

c. Prohibitions do not apply to members of the U.S. Forces who join others in the neighborhood to arrange for a mutual delivery date of fuel oil or gas when the cost of the fuel oil or gas is billed separately to individual occupants.

d. Mineral-oil tax (an additional German tax that is charged by the liter) may be deducted using the same tax-relief form.

e. Individual tax-relief forms may be used for purchases of fuel oil, mineral oil, and gas by U.S. Forces members only for one-time deliveries (for example, to fill an oil or propane tank). Paragraph 40 provides policy for permanent supply arrangements based on long-term delivery contracts.

## 21. FUNERALS

Tax relief may be granted to pay for funeral expenses and tombstones of persons authorized tax relief and of deceased persons not authorized tax relief, provided the U.S. Forces member has a legal obligation to take care of the funeral (generally non-ID-cardholder Family members or in-laws). Tax relief is also authorized for the cost of leased burial plots. Tax relief is not authorized for purchased burial plots.

## 22. GIFTS AND RESALE

a. Goods and services for which tax relief has been obtained may normally not be donated or given to persons not authorized tax relief, except as authorized by AE Regulation 550-175/USNAVEUR Instruction 5840.1E/USAFE Instruction 51-702, paragraph 11.

**NOTE:** This provision is based on paragraph 6 of the Forces' Customs Ordinance (*Truppenzollordnung 1963*), which permits members of the U.S. Forces to give customary gifts of a personal nature to other persons without tax or duties. High-value items (for example, binoculars, cameras, jewelry, watches) and items in commercial quantities or commercial in nature (for example, machinery) are not considered customary gifts. If a member of the U.S. Forces wants to buy a high-value item in order to give it to a non-ID-cardholder as a gift in commemoration of a special event (for example, engagement or wedding ring), the assistant fund manager will obtain the approval of the proponent who will, if appropriate, obtain the concurrence of NATO/SOFA Customs Branch, Provost Marshal Division, Office of the Deputy Chief of Staff, G3, HQ USAREUR.

b. Members of the U.S. Forces who intend to sell items or donate used, noncustomary gift items (for example, electronic devices) to non-ID-cardholders that they acquired under tax-exempt conditions must—

(1) Have possessed the item for at least 6 months.

(2) Obtain approval from their local German customs office through the USFC-E field office before the sale. This authorization will be obtained on AE Form 550-175B or an equivalent Air Force form (a above).

c. Members of the U.S. Forces who intend to donate gifts or sell items to ID-cardholders that they acquired under tax-exempt conditions may do so, provided the transaction remains noncommercial in nature.

## **23. GROUP PURCHASES**

a. An eligible individual of any group may be designated by that group to collect money from other eligible individuals in the group (for example, boat rides, bus tours, hotel accommodations, parties) to pay a single group bill (for example, secretary of a bowling league purchasing trophies for the bowling league).

(1) One member will act for the entire group in obtaining tax relief.

(2) Everyone in the group must be eligible for tax relief. If the group includes individuals who are not authorized tax relief, the ineligible individuals will obtain a separate bill that includes taxes. The TRO will require a list of the names, organizations, and ID card or social security numbers of all eligible members who are part of the group purchase.

(3) Group representatives may not profit from the transaction. The transaction must remain noncommercial in nature.

b. Authorized individuals may obtain tax relief for expenses related to a party or a dinner that they host, even if guests who are ineligible for tax relief attend, when—

(1) The eligible person pays for the party or dinner.

(2) The party or dinner is for the eligible person's benefit (for example, the wedding reception of a U.S. Forces member who invites German neighbors).

c. When a group includes ID- and non-ID-cardholders, two separate invoices will be required: one invoice showing the tax-free billing for SOFA-status personnel and a second for non-SOFA-status personnel (except for b above).

d. The TRO will obtain the statement shown in figure 10 when a group makes a tax-exempt purchase.

---

TO: (IMCOM-Europe or USAFE TRO)

I certify that the purchases of tax-free goods and services described on the attached application are for  
\_\_\_\_\_ (name or description of organization or group) \_\_\_\_\_

and that all recipients qualify for tax relief under AE Regulation 215-6/USAFE Instruction 34-102, paragraph 10.

\_\_\_\_\_ (typed name)

\_\_\_\_\_ (military address)

\_\_\_\_\_ (telephone number)

\_\_\_\_\_ (signature of group official and date)

---

### Figure 10. Required Statement for Group Tax-Exempt Purchases

#### 24. LODGING

a. Tax relief is authorized for individual and group requirements of eligible personnel for hotel accommodations and services, regardless of whether or not eligible individuals are in a leave, TDY, or temporary lodging allowance (TLA) status.

(1) Individual purchases of hotel accommodations and services are limited to €2,499.99 using an unpriced purchase order. Individuals who expect a bill of €2,500 or higher (requires prior cost estimate) must process a priced purchase order. Individuals are encouraged to “check out” of the hotel periodically and have the hotel provide separate bills that remain below the €2,499.99 threshold.

(2) An authorized member of a group may make group purchases for U.S. Forces special events, club activities, and conferences. The procedures in paragraph 23 will be used for group purchases of hotel or lodging accommodations with the following exceptions:

(a) Only the German tax-relief document (*Abwicklungsschein*) must be submitted when a Government purchase card is used to pay and the invoice amount is €2,499.99 or less.

(b) For invoices totaling €2,500 or more, an order form (for example, AE Form 215-6B) must be submitted with the *Abwicklungsschein* or a contract must be in place, even if a Government purchase card is used.

(c) Use of the Government purchase card is considered to be a contracting transaction. The responsible APF- or NAF-issuing authority must be contacted for specific guidance and to obtain VAT-relief forms from the APF- or NAF-contracting authority (not the TRO) before the hotel stay.

b. Individuals in TDY or TLA travel status who obtain a priced or unpriced tax-relief order form after they acquire hotel accommodations (but within 7 days after initial occupancy) must present a copy of their travel documentation to the TRO as evidence that they have just arrived in the command and were unable to obtain tax-relief documents before occupancy. TROs will keep copies of individual travel documents to document and justify after-the-fact, tax-exempt lodging rental services (para 14).

(1) Tax relief is authorized for amounts of up to €2,499.99 when U.S. Government finance offices process individual or group TDY or TLA lodging bills and reimburse the individual with a check (up to €2,499.99). The individual will endorse the check to the TRO, which will endorse it to the German lodging merchant.

(2) When TDY or TLA accommodations cost €2,500 or more, the individual must process a priced purchase order before arranging lodging (requires a cost estimate). After receiving reimbursement, the individual will endorse the finance check to the TRO. The TRO will endorse the check to the hotel for amounts of €2,500 or more. Individuals are encouraged to “check out” of the hotel periodically and have the hotel provide separate bills that remain below the €2,499.99 threshold.

c. All individual and group transactions for tax-exempt lodging accommodations and services are subject to CMWRF and USAFE Services Fund charges.

## **25. INSURANCE**

Members of the U.S. Forces may be asked by third-party insurance companies to obtain tax relief for insurance settlements for automobile accidents when they are not at fault. Repairs will be underwritten by the other driver’s insurance underwriter as a third-party liability claim.

a. Tax relief is authorized only for members of the U.S. Forces involved in automobile accidents, regardless of who is at fault or how severely the vehicle is damaged.

b. Tax relief on insurance premiums is not authorized, since VAT is not imposed on insurance. An insurance tax is imposed instead. U.S. Forces members are not exempt from paying insurance taxes.

c. Claims, damages, and repairs covered by vehicle insurance are authorized to be settled using tax-relief procedures under the following conditions:

(1) Members of the U.S. Forces are not directed to obtain their repair services from a company chosen by the third party or third party’s insurance company. In other words, members of the U.S. Forces will determine where they have repairs made on their damaged vehicle.

(2) Cost estimates for repair services without VAT are submitted by members of the U.S. Forces to the third party for processing by insurance underwriters of the third party.

(3) Insurance companies execute tax-exempt check payments and issue these payments to the CMWRF or USAFE Services Fund for endorsement of payment to the repair facility chosen by the U.S. Forces member. These payments must be accompanied by the individual’s application for tax relief and the cost estimate. The TRO will then process the payment to the repair facility. As an alternative, the TRO will issue a tax-relief form if the insurance company provides a coverage statement (*Kostenübernahmeerklärung*) to the TRO.

(4) If an insurance agency insists on paying the repair facility directly, the customer must assign his or her payment claim in writing to the CMWRF or USAFE Services Fund and the TRO assigns the payment to the repair facility. The formats in figures 6 and 7 will be used for this purpose.

## **26. JEWELRY**

Tax relief may be granted to buy jewelry for personal use or as a gift for eligible individuals. Jewelry is considered to be a high-value item and may not be given as a gift to ineligible individuals (para 22). Paragraph 8 prescribes the approval authority for tax-free purchase of jewelry costing €2,500 or more. Purchases of jewelry costing less than €2,500 do not require approval.

## **27. LEGAL FEES**

Tax relief may be granted for legal fees, except when the fees are related to the purchase or sale of land or real estate, or the construction of real estate.

## **28. MEALS (RESTAURANTS)**

Tax relief on meals in restaurants is authorized for individuals and groups.

## **29. MEDICAL**

There is generally no VAT charge for medical services. Individuals may obtain tax relief on VAT charges on materials received and used as part of medical services provided by hospitals, clinics, and dental clinics (for example, gold or porcelain fillings, artificial limbs, implants). Special procedures apply if the medical supply or service is based on a prescription and the cost is covered by TRICARE. In this case, the patient may not use a VAT-relief form issued by the VAT office. The patient should see the managed-care division of the health clinic for further advice.

## **30. PROHIBITED TRANSACTIONS**

TROs will exercise necessary precautions in the day-to-day administration of the tax-relief program to prevent violations. As a minimum, the following prohibited transactions will be denied tax relief and the procedures for handling violations will be followed (para 12):

- a. Using unpriced purchase orders (NF-1) for any amount of €2,500 or more.
- b. Using priced or unpriced purchase orders for purchases that are outside the *Valid From* and *Valid Until* date range on the AE Form 215-6B.
- c. Splitting invoice amounts between two unpriced purchase (NF-1) orders to avoid using a priced purchase order for an amount of €2,500 or more.
- d. Purchasing goods (other than customary gifts) or services for the benefit of ineligible persons.
- e. Buying used automobiles using tax relief, then repairing them for resale. This is considered a business activity and is illegal, regardless of who buys the automobile.
- f. Buying new or used automobiles tax-free for registration in the German vehicle registration system (*Kfz-Zulassung*).
- g. Buying, selling, constructing, renovating, or repairing real estate without the approval of the proponent of this publication or the appropriate German fiscal authorities (paras 32 and 34).
- h. Buying kitchens costing more than €15,000 (excluding tax).

i. Using priced or unpriced purchase orders for utilities (for example, electricity, water, gas, heat) or telecommunications (for example, landline telephones, cell telephones (except prepaid), Internet service) unless (in exceptional cases) authorized on an individual basis.

j. Using priced or unpriced purchase orders for real-estate leases (for example, apartments, stables, garages, houses).

k. Using priced purchase orders for auctions (only auctions of €2,500 or more are prohibited) (para 43).

l. Making purchases involving contractual agreements or leases exceeding 30 days (for example, for cell phone, utilities, garages, Internet service).

m. Making other purchases that are prohibited by this publication.

### **31. RECREATIONAL ACTIVITIES**

Tax relief is authorized for individual and group participation in recreational activities. Paragraph 23 provides information on tax relief for groups.

### **32. REAL ESTATE**

a. Tax relief is not authorized for—

(1) Buying, renting, selling, or making additions to real estate. This includes but is not limited to apartments, barns, carports, garages, houses, sheds, and *Wintergärten*.

(2) Costs related to the purchase or sale of real estate (for example, legal or real-estate agent services).

b. Paragraph 34 provides information on obtaining tax relief for costs associated with the repair, maintenance, renovation, and decoration of real estate.

### **33. RENTALS**

Rental fees for apartments, garages, houses, stables, and similar facilities are not granted tax relief. The following are examples of related fees that may be authorized tax relief:

a. Rental-agent fees (“finder’s” fees (*Makler Courtage*)) relating to a rented apartment or house.

b. Short- or long-term rental of vehicles, regardless of whether the rental is for personal or official use by the eligible individual.

(1) Individuals in TDY or TLA status who acquire tax-exempt vehicle-rental services immediately on arrival in the command (for example, at the airport) may obtain an unpriced or priced purchase order for such service if—

(a) The application is processed within 7 days after the date on the rental contract.

(b) The individual provides a copy of travel documentation (travel orders) to the TRO when submitting the application for tax relief.



(2) Individual rentals are limited to €2,499.99 using unpriced purchase orders. Personnel who expect a bill of €2,500 or more must process priced purchase orders. Personnel who rent vehicles are encouraged to terminate their rental agreement periodically and have the rental agency generate a new rental agreement with separate bills that remain below €2,500.

(3) TROs will keep copies of individual travel documents to document and justify after-the-fact, tax-exempt vehicle-rental services (para 14).

c. Fees for the rental of tools, equipment, and household appliances for noncommercial use only.

### **34. REPAIRS, MAINTENANCE, AND RENOVATIONS**

a. Tax relief is permitted to pay for the repair and maintenance of appliances, equipment, furniture, vehicles, and similar items (noncommercial personal use only). It may also be granted for minor repair and maintenance on apartments, houses, and other real estate when authorized purchases are made and the procedures in this publication are followed.

b. The German Federal Ministry of Finance defines minor repair of real estate as repairs and maintenance for which a tenant would normally be responsible (regardless of whether or not the U.S. Forces member owns the real estate). The renovation of apartments, houses, and other real estate is generally not permitted unless the work can be considered minor repairs. Tax relief for repairs that could be considered renovation, that increase the value of the property, or that are intended to preserve the basic structure of a dwelling are not authorized. If a tenant causes serious damage to rental property and the property requires major repair, the proponent of this publication must be contacted for approval before any work is conducted.

c. Minor repairs (not replacements) generally are—

- (1) Cosmetic in nature.
- (2) On the existing interior or exterior of the premises.

d. The following are examples of authorized minor-repair purchases using tax relief:

- (1) Minor repairs (not replacements) of the following:
  - (a) Carports.
  - (b) Doors.
  - (c) Driveways.
  - (d) Electrical systems
  - (e) Fences.
  - (f) Garages.
  - (g) Heating systems.
  - (h) Pavement.

- (i) Plumbing.
- (j) Roofing.
- (k) Sidewalks.
- (l) Windows.

(2) The repair or replacement of broken glass or individual floor tiles, individual shutters, or individual doors. If the Servicemember as a tenant is responsible for damage to several doors and replacement is cheaper than repair, the replacement of several doors may also be permitted.

(3) Paint or wallpaper and its application or installation.

e. Extensions to, additions to, and the construction of buildings and structures are considered “new construction.” VAT relief is therefore not authorized by German fiscal authorities. Examples of unauthorized construction include but are not limited to the following:

(1) The purchase or construction of permanent structures (for example, barns, built-in hot tubs, built-in ovens or heating devices, carports, fireplaces, garages, houses, toolsheds, saunas, solar systems).

(2) The purchase or construction of additions. Glass-enclosed rooms (also known as sunrooms, Arizona rooms, Florida rooms, and *Wintergärten*) are considered permanent additions or new structures and are not authorized for VAT relief.

(3) The purchase of materials that will be used to construct a new house, addition, or permanent structure.

(4) The purchase of materials or the installation of prefabricated structures.

(5) Fees relating to the planning, purchase, or building of items in (1) through (4) above. Examples are legal fees, architect fees, and agent or notary fees.

(6) The replacement of doors, electrical or plumbing systems, sections of roofs, shutters, windows, and similar items.

(7) Costs related to the preservation of the basic structure of real estate (for example, carpentry work on roofs, mold and mildew preventive maintenance or removal, replacing or adding stairwells or staircases, roof replacement, waterproofing of walls).

(8) Costs related to work or items that become a permanent part of the real estate that are not considered minor.

f. All other provisions of this publication must be followed.

g. U.S. Forces members will obtain approval for repairs, maintenance, and renovation of real estate that cost €2,500 or more by submitting appropriate cost proposals to the TRO for forwarding to the proponent of this publication for approval. U.S. Forces members intending to do repairs, maintenance, or renovations of real estate that cost less than €2,500 may do so using unpriced VAT-relief forms, provided the work is permitted according to subparagraph d above and is not otherwise prohibited.

h. Individuals who receive tax exemptions for replacements, maintenance, or renovations on their personally owned home and later sell their home must report the improvements to local German customs authorities. The German customs authorities will determine whether or not taxes or duties are owed.

i. Personnel in Government-leased quarters will follow the procedures in AE Regulation 550-175/USNAVEUR Instruction 5840.1E/USAFE Instruction 51-702, paragraph 11c, when returning leased quarters (including kitchen items procured without VAT) to a German landlord.

### **35. KITCHEN AND OTHER FURNITURE AND APPLIANCE PURCHASES**

a. According to European cultural norms, particularly in Germany, occupants of a house or apartment are expected to provide their own furniture, cabinets, light fixtures, and appliances when they move in. This includes taking furniture, cabinets, light fixtures, and appliances with them when they move out.

b. Furnishings generally are in one of two categories: built-in and not built-in. Built-in items such as cabinets fitted to a slanted ceiling are customized to a particular dwelling and will most likely not be removed when moving. In other words, these items become part of the dwelling. Built-in and custom-fitted items may not be purchased using tax relief. The only exceptions to this are kitchens that can be built in but are often removed when moving.

c. U.S. Forces members are authorized to purchase kitchens (stand-alone and built-in) using tax relief up to a value of €15,000 (excluding tax).

d. All other provisions of this publication must be followed.

e. Personnel in Government-leased quarters will follow the procedures in AE Regulation 550-175/USNAVEUR Instruction 5840.1E/USAFE Instruction 51-702, paragraph 11c, when returning leased quarters (including kitchen items procured without VAT) to a German landlord.

### **36. SERVICES**

a. Tax relief will be granted to pay for most services (for example, moving, cleaning, consulting, gardening, certain legal work).

b. Tax relief is not authorized for services that relate to the purchase, sale, construction, expansion, addition to, or renovation of real estate or any type of commercial or business purposes.

c. Tax relief is authorized for garden work (maintenance) on existing gardens and to purchase seeds, flowers, shrubs, and hedges. Tax relief is not authorized to purchase or install fences or in-ground sprinkler or watering systems, or to purchase or plant trees.

d. All other provisions of this publication must be followed.

### **37. TELEVISION, INTERNET, AND TELEPHONE SERVICE**

**a. Cable Television (CATV).** Tax-exempt delivery of CATV services is provided through the Army and Air Force Exchange Service, Europe. Tax relief for CATV for individuals occupying Government quarters (Family housing, single Soldier (dormitory) quarters, and Government-leased housing) may be granted depending on the community location. The submission of tax-relief documents is not required for individuals acquiring CATV services through the Army and Air Force Exchange Service, Europe.

**b. Other Television Reception.** U.S. Forces personnel living in Germany (not on military installations) may choose to connect to standard German cable or satellite television. Tax relief may not be used for German CATV service (for example, to pay monthly bills from Premiere, Kabel-Deutschland, or BW-Kabel).

**c. *Gebühreneinzugszentrale* Fees.** The German Government assesses fees to finance public broadcasts (radio and public television). The agency collecting these fees is called *Gebühreneinzugszentrale* (GEZ). U.S. Forces members are exempt from these fees. No tax-relief documentation is required to have a particular U.S. Forces household exempt from billing. Generally, showing the agency representatives a U.S. Forces ID card is sufficient. U.S. Forces personnel who are contacted in writing should obtain an appropriate employment verification letter from their personnel or legal office and forward this letter to the agency.

**d. Internet Services.** Internet services in Germany are generally based on long-term contracts (1 or 2 years) and are therefore normally not authorized tax relief, regardless of whether the service is based on so-called flat-rates or standard monthly usage billing.

**e. Telephone Services.** Telephone services (landline, cellular, Internet protocol (IP) telephony) that are obtained in Germany are generally based on long-term contracts (1 or 2 years). They are therefore not authorized tax relief using individual tax-relief forms, regardless whether the service is based on so-called flat rates or standard monthly billing. The only exception is prepaid cellular service (prepaid cell phones and telephone cards that are purchased to “charge up” a cell phone). In the case of prepaid cellular service, all other provisions of this publication must be followed.

### **38. TRAVEL (INDIVIDUAL AND GROUP)**

Tax relief is authorized to eligible members of the U.S. Forces for individual and group travel. Paragraph 23a provides guidance on group travel.

### **39. TRADE-INS**

Most trade-in transactions involve automobiles, but may involve other items. Cost estimates by vendors must indicate the full net-purchase amount, the item traded in with its value, and the net amount due (net minus the trade-in value). Tax-relief documentation must indicate the full net-purchase amount. The payment (usually by check) will be the net-purchase amount less the value for the traded-in item. Military police customs regulations must be observed if surrendering tax-free purchased items to German vendors or private parties. Customers must check with their servicing USFC-E field office before conducting such transactions.

### **40. UTILITIES**

In general, the use of tax-relief documents (VAT-relief forms) by U.S. Forces members to avoid taxes on subscription-style utilities for permanent deliveries of energy is prohibited. Tax relief for utilities (such as electricity, gas, and water) is authorized only when individuals participate in the Utility-Tax Avoidance Program (UTAP). To receive tax-free billing of utilities, the TRO must directly participate in the initial ordering process of such utilities. Orders for utilities by U.S. Forces members directly with utility providers without the direct participation of a TRO do not qualify for tax relief. Appendix C explains how to register in the UTAP. The UTAP may not be available in every community, since some utility providers chose not to enter into “master delivery agreements” or contracts with TROs. Such agreements are mandated by the German Federal Ministry of Finance and the responsible Dutch authorities before tax relief on utilities may take effect. For communities that are able to offer UTAP—

a. The UTAP provides a way for individuals to acquire tax relief for permanent delivery of energy to off-base individual housing not administered under the Government-leased housing program.

b. The UTAP does not apply to one-time deliveries of energy (oil or gas delivered to tanks). In these cases, regular tax-relief documents may be used (para 20).

c. All U.S. Forces members who receive deliveries of energy or water at off-base individual housing not administered under the Government-leased housing program are highly encouraged to join the UTAP if available. The registration fee should be claimed by U.S. Forces members with their miscellaneous moving expense allowance during their initial move to Germany or the Netherlands.

d. The UTAP applies to all forms of energy sources (including electricity, oil, water, and gas) if the authorized customer receives those materials or services in a subscription-style, recurring basis over several months or years and the TRO has a contract with the utilities service provider.

e. Individuals may obtain tax relief on the delivery of utilities to their place of residence only if they have a separate metering device and are billed in their own names. Tax relief may not be provided if utilities are included in the rent, the utility invoices are made out to the landlord, or the landlord or other unauthorized tenants share energy or water from the same source as used by U.S. Forces personnel.

f. A one-time, nonreimbursable service charge must be paid to the NAF to begin tax-exempt deliveries. Utilities will then be delivered without VAT, energy tax, or environmental tax.

#### **41. WEAPONS**

Tax relief is authorized for the purchase of privately owned firearms. Eligible customers must comply with the requirements in AE Regulation 190-6/CNE-C6F Instruction 5300.15P/USAFE Instruction 31-205 when purchasing and registering firearms.

a. Firearm purchases may be made using NF-1 or NF-2 VAT-relief forms, depending on the cost of the firearm.

b. All other provisions of this publication must be followed.

#### **42. WEDDINGS**

a. Tax relief may be granted to pay for wedding expenses of an eligible individual or dependent Family member who will be married in Germany, regardless of the nationality or the eligibility of the betrothed.

b. All other provisions of this publication must be followed.

#### **43. AUCTIONS**

Tax relief for auction purchases is permitted only for purchases of up to €2,499.99. Auction purchases costing €2,500 or more are not permitted, because it is impossible to obtain proper cost estimates before the purchase (bidding) for such auctions.

## SECTION III ADMINISTRATIVE PROCEDURES

### 44. GENERAL

a. Individuals applying for tax relief must complete and sign AE Form 215-6A one time for NF-1 VAT-relief forms and each time for NF-2 VAT-relief forms. The form includes an explanation of tax-relief restrictions, the mandatory Privacy Act statement, and a hold-harmless clause as a condition to receive tax relief through the U.S. Forces. TROs will keep the form on file to authenticate eligibility, individual acknowledgement, and compliance with command policy, German laws, and EU directives. Once registered at one TRO, U.S. Forces members may obtain purchase orders from any TRO. All records and transactions are managed from a central database and are accessible by all TROs. After making a purchase using tax-relief documents, the customer must return the white (top) copy of the order form (AE Form 215-6B) to any TRO for processing. There is no time requirement for the return. However, customers must return all TRO-issued forms to a TRO on departure (for example, permanent change of station) from Germany.

b. Tax-relief procedures consist of using unpriced and priced purchase orders. Both purchase order types are issued by TROs to eligible individuals according to this publication.

(1) Unpriced purchase orders do not have specific values imprinted on them and may be used for authorized purchases in conjunction with payment (for example, cash, credit card, bank transfer) by eligible personnel directly to a vendor up to an amount not exceeding €2,499.99.

(2) Priced purchase orders are generated based on a specific cost proposal obtained from a vendor by U.S. Forces members for specific items and services. Payment for products and services to be obtained with priced purchase orders must be made cashless by the TRO to the vendor. Payment for products or services in conjunction with priced purchase orders from individuals directly to a vendor is not authorized. AE Form 215-6B will be used for this purpose in conjunction with a German tax-relief document (*Abwicklungsschein*). Appendix D provides instructions for completing AE Form 215-6B.

(3) AE Form 215-6B and German tax-relief documents may be issued to customers only if they are completed using the IMCOM-Europe-supplied iTRAAC software. Forms completed by hand or typewriter are not authorized for issue to customers.

(4) Form fields to be completed by vendors or customers may be completed by hand (in ink) or typewriter.

c. When using unpriced or priced purchase orders and *Abwicklungsscheine*, it is imperative that the forms be completed properly and legibly, including stamps, dates, signatures, description of goods, and purchase amounts. In cases of noncompliance, TROs will refuse to accept the forms or will mail them back to the customer for completion. Incomplete copies of VAT-relief forms will not be cleared off the customer's account.

d. Each AE Form 215-6B consists of multiple copies (white, pink, and yellow). White copies must be returned to the TRO to clear the U.S. Forces member's record, pink copies are for the customer's personal files, and yellow copies are to remain with the vendor. Pink copies may also serve as back-up copies to be turned into a TRO in case the U.S. Forces member has lost the white copy. Individuals designated as primary purchasing agents (sponsors) are responsible for returning properly completed and signed white copies (1st copy) of the AE Form 215-6B to a TRO (any TRO). A purchase order is considered outstanding until properly completed and the signed white copies of the AE Form 215-6B are returned to the TRO. Improperly completed forms will not be accepted for turn-in at TROs.

e. Each *Abwicklungsschein* remains with the vendor (all copies).

f. Issue and expiration dates of purchase orders must be observed. Purchases must be made only if the order and invoice or billing date fall between the issue and expiration date of purchase orders. Using purchase orders for purchases before the issue date or after the expiration date of the order is prohibited. Noncompliance will be treated as a violation (para 12).

g. Individuals may turn in unused, expired purchase orders for replacement within 30 days after they expire. Individuals are subject to paying a reduced service fee for replacements. Purchase orders that are more than 30 days past their expiration must be returned to a TRO but cannot be exchanged for a reduced-fee replacement.

h. If an unpriced purchase order is partially completed and the customer or vendor decides not to complete a transaction, the TRO may reprint the AE Form 215-6B and the *Abwicklungsschein*, and issue these replacement documents to the customer. Replacements may be issued only if all copies of the AE Form 215-6B and the *Abwicklungsschein* are returned to the TRO. Individuals will be charged a reduced service fee for these replacements. Priced purchase orders may be reprinted for the same product or service for a reduced service fee. These orders may be exchanged for forms to purchase a different product or service and are not refundable.

i. There are no refunds for service fees of unused purchase orders, regardless of whether they are expired or not. In case of returned unused priced purchase orders (where the U.S. Forces member has paid the TRO for a planned purchase of €2,500 or more), the payment for the product or service made by the U.S. Forces member will be returned in full. Modifications to issued purchase orders may not be made. The TRO may issue replacement purchase orders in case modifications are necessary (for example, the make or model was incorrect) provided the customer returns the complete and unused purchase order that was issued previously. Exchanges of this nature are assessed a reduced fee.

j. Purchase orders are not transferable. Only individuals whose names appear on purchase orders are authorized to use the purchase order.

k. Before leaving Europe, designated purchasing agents (customers) must return unused tax-relief forms and white copies of used tax-relief forms (AE Form 215-6B) to the TRO. Failure to return unused tax-relief forms that later result in unauthorized use will subject the designated purchasing agent (customer) to possible prosecution by U.S. and German authorities.

l. On use or expiration of purchase order documents, the U.S. Forces member must turn in these documents to any TRO (need not be the issuing TRO). The receiving TRO will clear the customer's record for the specific purchase order returned and mail the purchase order documents to the issuing TRO for final processing.

#### **45. UNPRICED PURCHASE ORDERS**

German Government authorities have authorized the IMCOM-Europe CMWRF and USAFE Services Fund to designate individual U.S. Forces members as agents to make tax-exempt purchases on behalf of the U.S. Forces at cash registers. Unpriced purchase orders may be used at the individual's discretion for invoices not to exceed €2,499.99 (excluding tax). Using unpriced purchase orders for amounts exceeding €2,499.99 is a violation of U.S. and German policy (para 12) and may result in loss of privileges and tax liabilities for the entire purchase (and other punishment or fines). Simplified tax-relief policy and procedures for unpriced purchase orders are as follows:

a. An individual or Family is authorized to have a combined maximum of 10 unpriced purchase orders (AE Form 215-6B and *Abwicklungsscheine*) at any one time (para 55) for simplified tax-relief purchases. Each form issued to eligible U.S. Forces members is considered an outstanding purchase order. A new form may be issued for each form returned to the TRO after use.

b. Simplified tax-exempt purchases are limited to transactions of up to €2,499.99.

c. Customers may not use two or more unpriced purchase orders to purchase goods or services totaling more than €2,499.99. Priced purchase orders must be used for any amount totaling €2,500 or more (para 46).

d. Splitting invoices totaling €2,500 or more into two invoices to circumvent priced purchase-order procedures is prohibited and will be treated as a violation (para 12).

e. Unpriced purchase orders are valid for up to 2 years after the date of issue and may be used only if the purchase date falls between the issue and expiration dates of the form.

#### **46. PRICED PURCHASE ORDERS**

a. For intended purchases with a cost of €2,500 or more, members of the U.S. Forces must use priced purchase orders. Using unpriced purchase orders for such purchases is prohibited (paras 12 and 30). No more than one priced purchase order may be outstanding or issued at any one time per U.S. Forces member or Family. Priced purchase orders are valid for 90 days. A planned purchase must take place between the issue and expiration dates of the priced purchase order.

b. Garrison or base assistant fund managers are authorized to open the appropriate dollar and euro bank accounts with military community banks to administer TRO customer services (for example, check-printing). The procedures for purchases of €2,500 or more are as follows:

(1) U.S. Forces members must first obtain a cost estimate (*Kostenvoranschlag*), an offer (*Angebot*), or a proforma invoice (*Proforma-Rechnung*) from the merchant made out to the CMWRF or USAFE Services Fund for the particular service or item (para 48). Under no circumstances may a priced purchase order be issued if an order has already been placed (for example, bill of sale, contract, order confirmation) with a vendor by a U.S. Forces member or if an invoice has already been issued. This would constitute an after-the-fact transaction (para 14).

(2) The cost estimate, offer, or proforma invoice must include the following as a minimum:

(a) The vendor's name and address.

(b) The date that the offer was made.

(c) CMWRF or USAFE Services Fund (as applicable) and the name and address of the U.S. Forces member.

(d) An itemized and accurate description of the intended purchase.

(e) The net price (excluding tax).

(f) For vehicle purchases, the vehicle make, model, and model year.

(g) For firearms purchases, the firearm make and model.



**NOTE:** The serial number or VIN may be entered when the transaction is completed (when the customer returns the white copy of the order form), since sometimes these numbers are not known until the product is delivered. Customers must provide this information when returning the white copy of the order form to the TRO.

(3) U.S. Forces members must present the cost estimate, offer, or proforma invoice from the vendor along with the full payment amount (in the form of a cashier's check, cash, or a loan approval document in conjunction with a letter of assignment) for the intended purchase to the TRO for processing.

(4) The following are accepted means of payment for the full purchase amount:

(a) Cash (only if the VAT office offers check-printing capability).

(b) Cashier's (bank) checks made out to the CMWRF or USAFE Services Fund.

(c) Cashier's (bank) checks made out to the CMWRF or USAFE Services Fund and the customer.

(d) Cashier's (bank) checks made out to the CMWRF or USAFE Services Fund and the vendor.

(5) Personal checks or *Verrechnungsschecks* are not authorized, because they are not guaranteed payment instruments.

**NOTE:** Paragraph 49 provides additional details regarding payments for products or services to be purchased.

(6) U.S. Forces members are not authorized to pay vendors directly (for example, by bank transfer, credit card, personal check) for the full or partial purchase amount. The TRO must effect payment to the vendor.

(7) The TRO will verify the eligibility of the U.S. Forces member, ensure the intended purchase is authorized tax relief, and ensure that the vendor documentation is properly completed. If the TRO is not able to determine if a transaction qualifies for tax relief, the proponent of the publication will be consulted (para 15b).

(8) The TRO will prepare the priced purchase order, the German *Abwicklungsschein*, and the check for the vendor. To do this, the TRO will—

(a) Enter the appropriate customer, vendor, and product or service information into the iTRAAC system and print one AE Form 215-6B and one *Abwicklungsschein*.

(b) Enter the method of payment and check number if payment is made by check. Authenticate, sign, and date the *Abwicklungsschein* (to designate the receipt of goods or services).

(c) Stamp the back of the check and endorse the check to the vendor, or deposit the check in the CMWRF or USAFE Services Fund account and issue a VAT check payable to the vendor.

(d) Keep a copy of the cost proposal, AE Form 215-6B, the *Abwicklungsschein*, and the check (front and back).

(e) Collect the appropriate service charge from the customer in exchange for the tax-relief documents.

(9) Customers will deliver the tax-relief documents to the vendor and ensure the purchase order and *Abwicklungsschein* are properly completed (app D).

(10) After the transaction is completed, the customer will return the white copy of the purchase order to the TRO. The TRO will file it with copies of the customer application (AE Form 215-6A), cost estimate, special offer or invoice, and a copy of the check ((8)(d) above).

c. Duties must be appropriately separated to prevent an employee from preparing, authorizing, and signing checks for payments to vendors. FMWR directors will ensure these functions are performed by at least two different employees.

d. TROs will work with the servicing FMWR director to develop a standing operating procedure for the accountability and control of cash, deposits, checks, daily activity reports, AE Form 215-6B, and *Abwicklungsscheine*.

#### **47. AUTHENTICATION**

TROs will authenticate all unpriced purchase orders, priced purchase orders, and German *Abwicklungsscheine* with a “U.S. Forces Official” embossing stamp at the time of the transaction with the tax-relief customer. The standard “U.S. Forces Official” stamp, coordinated with the German Government, is shown in figure 11. The name of the community appears beneath the word OFFICIAL on the stamp. TROs must replace the embossing seal and rubber stamp if they become illegible or otherwise worn.



**Figure 11. Official Embossing Stamp**

#### **48. MERCHANT COST ESTIMATES, SPECIAL OFFERS, AND INVOICES**

All cost estimates (*Kostenvoranschlag*), offers (*Angebot*), proforma invoices (*Proforma-Rechnung*), and invoices (*Rechnung*) may be made in euro (€) or U.S. dollar (U.S. \$) currency and must be addressed as shown in figure 12.

---

CMWRF (*garrison name*) (for example, Heidelberg)

*or*

USAFE Services Fund (*base location*) (for example, Ramstein)

Name and address of the Servicemember (for example, John Smith)

5602 Liberty Drive, PHV Housing

69000 Heidelberg

---

**Figure 12. Sample Address to Use for Cost Estimates, Offers, and Invoices**

## 49. METHODS OF PAYMENT

a. Customers may pay for TRO service charges using cash, checks, or credit cards (except to purchase priced purchase orders (paras 46b(4) and c below). TROs will charge customers for dishonored personal checks according to CMWRF or USAFE Services Fund directives. Customers who fail to pay applicable charges for dishonored personal checks will be denied further tax relief until the personal liability is resolved. Customer reimbursement will cover all Fund costs incurred. Similar charges will be applied to individuals for dishonored personal checks written to German vendors if the vendor demands payment for VAT transactions from the CMWRF or USAFE Services Fund or requests assistance to collect payment.

b. Customers may pay vendors directly for products and services costing up to €2,499.99 using any payment means acceptable to the vendor (for example, cash, credit card, check, bank transfer) (para 44b).

c. Customers are not authorized to pay vendors directly for products or services costing €2,500 or more. These payments must be made cashless by the TRO to the vendor (para 44c). Payment will be effected as follows:

**(1) Check.** Only certified bank checks payable in U.S. dollars or euros will be accepted for priced purchase orders. Checks must be drawn from military or commercial banking institutions (German or U.S.). TROs will either endorse the bank check to the vendor or issue a new CMWRF or USAFE Services Fund check payable to the vendor. Checks must be made payable to either of the following:

(a) IMCOM-Europe CMWRF or USAFE Services Fund (as applicable).

(b) IMCOM-Europe CMWRF or USAFE Services Fund (as applicable) and the customer.

(c) IMCOM-Europe CMWRF or USAFE Services Fund (as applicable) and the vendor.

**(2) Cash (Dollar or Euro).** TROs with check-writing capabilities will issue a CMWRF or USAFE Services Fund check to the customer payable to the vendor after receiving cash or a cashier's check from the customer. TROs without check-writing capabilities will refer the customer to banking institutions to obtain a certified bank check ((1) above).

**(3) Credit Card.** The use of customer credit cards is subject to the following conditions:

(a) Local policy allows TROs to process customer credit cards for purchases other than TRO service fees.

(b) When the TRO accepts customer credit-card payment for purchases and issues a CMWRF or USAFE Services Fund check payable to the vendor, the TRO may add a fee of up to 3.5 percent of the net amount of the purchase to cover bona fide administrative costs for the credit-card transaction.

(c) CMWRF and USAFE Services Funds will not participate in or offer credit or installment plans.

d. Customers may finance a tax-relief purchase of any amount or participate in installment plans using only the following procedures:

(1) The financing source (for example, bank, car dealer) must issue a check for the full purchase amount (excluding VAT) made payable to the CMWRF or USAFE Services Fund and the customer.

(2) The TRO will endorse the check back to the vendor or issue a CMWRF or USAFE Services Fund check made payable to the vendor.

e. Financing companies and institutions may not normally issue payment directly to vendors for tax-relief purchases. If they do, the vendor must make the funds available to the TRO for processing and returning to the vendor. The TRO is required by law to pay the vendor for the customer.

**NOTE:** If the appropriate assignment forms (figs 6 and 7) are used, properly completed, and submitted with a cost estimate, the financing source may pay the vendor directly for the product or service without routing the funds through the TRO.

## **50. TAX-RELIEF RECORDS**

Army TRO records will be managed according to AR 25-400-2 and filed under file number 215-5c. Air Force TROs will maintain and dispose of records according to AFM 33-363. Hard-copy tax-relief records will be kept for at least 5 years. Electronic tax-relief records (iTRAAC database) will be kept for at least 10 years.

## **51. APPOINTMENT**

FMWR directors and chiefs of USAFE Services will appoint TRO employees in writing to authorize them to approve tax-relief forms. Copies of appointments must be kept in the policy and precedence file and made available to IMCOM-Europe, USAFE, military, and German auditor officials for review on request. Figure 13 shows the format.

## **52. EMPLOYEE ADMINISTRATION AND BONDING**

a. TRO employees will be assigned to CMWRF or USAFE Services Fund financial-management activities of the community.

b. Army TRO employees who collect funds must be bonded according to AR 215-1, paragraph 14-5.

MEMORANDUM FOR RECORD

SUBJECT: Delegation of Authority

1. Effective \_\_\_\_\_ (*date*), \_\_\_\_\_ (*name*) is authorized in accordance with AE Regulation 215-6/USAFE Instruction 34-102 to sign and approve the following documents for the garrison:

- a. Unpriced purchase orders (AE Form 215-6B).
- b. Priced purchase orders (AE Form 215-6B).
- c. German tax-relief documents (*Abwicklungsscheine*).
- d. (*List any other specific documents the designee is authorized to sign*).

2. This order revokes the previous authorization for \_\_\_\_\_ (*name*) issued on \_\_\_\_\_ (*date*).

3. Signature authority is effective until \_\_\_\_\_ (*date*) or until revoked.

*Signature block of  
Director, FMWR, or  
Chief, USAFE Services*

---

**Figure 13. Delegation of Authority**

**53. AUDITS**

a. TROs are subject to periodic audits by program management, internal-management control, military law-enforcement, and German tax-investigation personnel (German *Steuerfahndung* and NATO *Prüfgruppe*).

(1) TRO personnel must be thorough when issuing and receiving tax-relief documents. TRO records (electronic and paper) must be made available for review by military and German law-enforcement personnel, and by program management during official audits. TROs will obtain a written receipt for all documents provided to auditors or law-enforcement officials. The HNLFOA (IMEU-HG) tax-relief program management must be informed immediately (DSN 370-7503, fax 370-3276) about any request by German tax-investigation authorities for audits and unannounced search and seizure actions.

(2) German tax-investigation authorities and military law-enforcement personnel may take appropriate action if an administrative irregularity is found during an audit. Findings of irregularities will be reported by the TRO to the HNLFOA (IMEU-HG) tax-relief program management, and the Customs Executive Agency (ECJ1-CEA), HQ USAREUR, Unit 29931, Box 153, APO AE 09086-0153.

(3) Tax-relief documents will be stored, maintained, and accounted for according to paragraph 50.

b. Various transaction reports generated by the iTRAAC system may be made available to TROs, program management, internal and management control, military law-enforcement personnel, and German tax-investigation personnel (German *Steuerfahndung* and NATO *Prüfgruppe*) for the purpose of detecting irregularities.

#### **54. MINIMUM PURCHASES**

There is no set minimum purchase amount to qualify for tax relief. Vendors, however, may require a minimum purchase amount or charge a service fee for their participation in the U.S. Forces tax-relief program. Since one VAT-relief form costs \$4, it may not be practical to use VAT-relief forms for purchases of less than €50.

#### **55. SERVICE CHARGES**

a. Tax relief will be provided to authorized customers on a fee basis to cover program operating and administrative costs and to pay for program equipment (for example, copiers, fax machines, telephones).

b. TROs will post tax-relief service charges as shown in tables 1 and 2 in customer-service areas.

<b>Table 1 Cost for Unpriced Purchase Orders</b>	
<b>Number of Forms</b>	<b>Cost</b>
1	\$4
2	\$8
3	\$12
4	\$16
5	\$20
6	\$22
7	\$24
8	\$26
9	\$28
10	\$30

<b>Table 2 Charges for Other Tax-Relief Services</b>	
NF-2 (priced purchase orders of €2,500 or more)	\$6
NF-2 (includes registration, customs, and title assistance)	\$15
Replacement of valid forms (NF-1 or NF-2)	\$2
Replacement of expired forms (within 30 days)	\$2
Other authorized reprints of issued forms	\$2
Replacement of expired forms (more than 30 days)	Full Price
UTAP enrollment fee	\$77

**NOTE:** Regional contracting offices (NAF and APF) are responsible for issuing or making available *Abwicklungsscheine* and for issuing guidance to agencies or NAF and APF activities for mission purchases and use in conjunction with the official Government purchase card, blanket purchase agreements, or contracts.

**56. “HOLD-HARMLESS” CLAUSE**

Customers must register with TROs to become eligible for tax-relief services from the U.S. Forces. Registration includes completing a registration form (AE Form 215-6A) with a “hold-harmless” clause as a requirement to qualify for tax relief. The hold-harmless clause in figure 14 is on the customer registration form.

The undersigned acknowledges responsibility for the cost of any goods or services purchased with tax-relief documents obtained from the U.S. Forces CMWRF/Services Fund and agrees to hold harmless the U.S. Government and the CMWRF/Services Fund from any suit, liability, claim, action, or loss as a result of the purchase of such goods or services. The undersigned further understands and agrees to advise the CMWRF/Services Fund immediately if any part of the transaction cannot be completed and also agrees to return the white copy of AE Form 215-6B to a tax-relief office when the tax-exempt transaction has been completed. The undersigned further understands and agrees to safeguard all tax-relief documents, preclude unauthorized use by non-ID-card personnel, return unused documents to tax-relief offices before departing the command, and not exceed the €2,499.99 limit on unpriced purchases.

**Figure 14. Hold-Harmless Clause**

**57. INQUIRES**

a. Questions about eligibility, transaction validity, and how or where specific individuals or groups should process tax relief should be addressed through the local chain of command. If a local determination cannot be obtained, the question or problem should be forwarded through command channels to the proponent of this publication (IMCOM-Europe (IMEU-ZA), Unit 29055, APO AE 09081-9055).

b. Requests for assistance must include the following:

(1) A copy of the cost estimate, invoice, bill, or statement that includes the vendor's name and address, an itemized description of the goods or services, and the related amount.

(2) A brief statement from the person applying for the tax relief explaining the purpose or intended use of the goods or services to be purchased.

(3) An application for tax relief.

(4) Any other details or information relating to the proposed transaction that may be of importance.

#### **58. PERSONALLY IDENTIFIABLE INFORMATION**

All personnel handling personally identifiable information will take appropriate measures to prevent disclosure of such information to unauthorized individuals or organizations. This information includes but is not limited to tax-relief forms, social security numbers, names, addresses, telephone numbers, e-mail addresses, types of purchases, purchase behavior or patterns, the structure of the iTRAAC database, computer names, and IP addresses. Garrison, base, and installation commanders or their delegates will ensure compliance.

#### **59. INTERNAL CONTROLS**

Internal controls are a vital part of the tax-relief program. Such controls will prevent abuse and ensure compliance with program provisions and guidance from the German Federal Ministry of Finance. Garrison, base, and installation commanders or their delegates will ensure the internal-control checklist is reviewed and completed at least annually. The completed checklist must be provided to the HNLFOA (IMEU-HG) after completion. Garrison, base, and installation commanders or their delegates will ensure that any detected deficiencies are appropriately addressed and corrected in a timely manner. The internal-control checklist is an automated document in Excel format and may be downloaded from the iTRAAC website at <https://public.euromwr.army.mil/itraac/downloads.htm>.

#### **60. CUSTOMER AND VENDOR INFORMATION**

TROs will provide only handouts and other informational documents approved by the proponent office (app D, paras D-3 and D-4) to customers and vendors.

### **SECTION IV**

#### **TAX-RELIEF PROGRAM FOR TOURISTS**

#### **61. GENERAL**

U.S. tourists and military personnel and their Family members stationed in the continental United States or other duty locations outside of Europe and North Africa who are on leave in Europe are eligible for tax relief under the EU Tourist Tax Refund Program. Information about the EU Tourist Tax Refund Program can be obtained from Tourist Tax Refund Program offices at airports and other points of entry and exit in European countries. U.S. Forces personnel and their dependent Family members stationed in Germany or on authorized leave from a duty station in Europe or North Africa cannot receive tax relief under this tourist program since they have status under international agreements and fall under the U.S. Forces Tax-Relief Program.



## 62. REFUND PROCEDURES

a. After shopping in European stores, visiting tourists should inquire at customer-service counters about the EU Tourist Tax Refund Program. If the store participates in the program, the tourist may request a refund check and a refund envelope. The original copy of the bill and the cash receipt must be attached to the refund check.

b. At international borders, tourists should present their purchased items to customs officials. The customs officials will stamp the refund check obtained while purchasing the item with an official customs stamp. A refund is not possible without this stamp or a consular confirmation. Individuals leaving Germany through a different EU country should request an export (customs) stamp at the last point of departure from the EU.

c. Tourists should present their customs-stamped refund check at one of the refund desks located at airports (generally after passport control in the duty-free zone), at the outer borders of the EU, on ferries, and at railway stations.

d. In exceptional cases, tourists may obtain a confirmation of export from a German consulate in their home country.

e. Tourists who prefer to receive a refund by mail may request a credit-card or bank-check refund by sending the stamped refund check to the address listed on the check.

f. USFC-E personnel and German customs personnel in Germany at border-crossing points between EU countries do not stamp refund paperwork.

## 63. ADDITIONAL INFORMATION

Tourists visiting Germany or other EU countries may acquire additional information on tourist tax-relief procedures by inquiring at—

a. Stores where they are shopping to find out the store's particular tourist tax-free procedures and to obtain appropriate forms for tourist refunds.

b. Local German customs offices (*Zollamt*).

c. Various refund agencies (for example, Global Refund Deutschland (telephone (0211) 616801-0, fax (0211) 616801-38), Global Refund Austria, Global Refund, Italy).

## **APPENDIX A REFERENCES**

### **SECTION I PUBLICATIONS**

Value Added Tax/Turnover Tax Relief Under Article 67, paragraph 3, of the Supplementary Agreement to the NATO Status of Forces Agreement (SA NATO SOFA), 22 December 2004 (IV A 6 - S 7492 - 13/04)/*Umsatzsteuervergünstigungen auf Grund Art. 67 Abs. 3 des Zusatzabkommens zum NATO-Truppenstatut (NATO-ZAbk), 22. Dezember 2004 (IV A 6 - S 7492 - 13/04)*)

Council Directive 2006/112/EC, Articles 143 and 151  
(<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2006:347:0001:01:EN:HTML>)

SA NATO SOFA, Article 67, Tax Treatment of a Force and of a Civilian Component

SA NATO SOFA, Article 71, Treatment of Non-German Non-Commercial Organizations

SA NATO SOFA, Article 72, Treatment of Non-German Non-Commercial Enterprise

SA NATO SOFA, Article 73, Treatment of Technical Experts

USEUCOM Directive 45-8, Foreign Tax Relief Program

AR 11-2, Management Control

AR 25-1, Army Information Management and Information Technology

AR 25-400-2, The Army Records Information Management System (ARIMS)

AR 215-1, Military Morale, Welfare, and Recreation Programs and Nonappropriated Fund Instrumentalities

AR 600-8-14/AFI 36-3026(I), Identification Cards for Members of the Uniformed Services, Their Family Members, and Other Eligible Personnel

AFI 33-360, Publications and Forms Management

AFI 34-202, Protecting Nonappropriated Fund Assets

AFM 33-363, Management of Records

AFPD 34-1, Air Force Services Combat Support Programs

AE Regulation 190-6/CNE-C6F Instruction 5300.15P/USAFE Instruction 31-205, Registration and Control of Privately Owned Firearms and Other Weapons in Germany

AE Regulation 550-175/USNAVEUR Instruction 5840.1E/USAFE Instruction 51-702, U.S. Forces Customs Controls in Germany

AE Regulation 600-700, Identification Cards and Individual Logistic Support

## **SECTION II FORMS**

DD Form 1173, United States Uniformed Services Identification and Privilege Card (Dependent)

DD Form 2764 United States DOD/Uniformed Services Civilian Geneva Conventions Identification Card

DD Form 2765 Department of Defense/Uniformed Services Identification and Privilege Card

DA Form 2028, Recommended Changes to Publications and Blank Forms

AE Form 215-6A, Individual Registration and Application for Tax-Relief Services in Germany

AE Form 215-6B, U.S. Forces Order Form for German Value-Added Tax-Free Merchandise and Services/*Bestellung für Mehrwertsteuer befreite Deutsche Waren/Dienstleistungen*

AE Form 550-175A, Application for Import/Export Certificate/Purchase Permit

AE Form 550-175B, Permit to Transfer/*Veräußerungsgenehmigung*

AE Form 600-700A, Army in Europe Privilege and Identification Card

German tax-relief document (*Abwicklungsschein*)

**APPENDIX B**  
**UNITED STATES FORCES CUSTOMS FIELD OFFICES**

<b>Ansbach</b>	Ansbach Field Office United States Forces Customs - Europe Barton Barracks, building 5251 Unit 28614 APO AE 09177-8614	<b>Mannheim</b>	Mannheim Field Office United States Forces Customs - Europe Sullivan Barracks, building 255 Unit 29929 APO AE 09086-9929
<b>Bamberg</b>	Bamberg Field Office United States Forces Customs - Europe Warner Kaserne, building 7011 Unit 27535 APO AE 09139-7535	<b>Ramstein</b>	Ramstein Field Office United States Forces Customs - Europe Kaiserstraße 36-52/Einsiedlerhof 86 67877 Ramstein-Miesenbach
<b>Baumholder</b>	Baumholder Field Office United States Forces Customs - Europe Smith Barracks, building 8724 Unit 23746 APO AE 09034-3746	<b>Ramstein Air Terminal</b>	Ramstein Field Office United States Forces Customs - Europe Ramstein Air Force Base Building 3333 APO AE 09057-7420
<b>Garmisch</b>	Garmisch Field Office United States Forces Customs - Europe Artillery Kaserne, MP Station Unit 24515 APO AE 09053-4515	<b>Schweinfurt</b>	Schweinfurt Field Office United States Forces Customs - Europe Conn Barracks, building 2 CMR 457 APO AE 09033
<b>Geilenkirchen</b>	Geilenkirchen Field Office United States Forces Customs - Europe NATO Air Base, building 87 APO AE 09104-3285	<b>Spangdahlem</b>	Spangdahlem Field Office United States Forces Customs - Europe Spangdahlem Air Base Building 128, room 207a APO AE 09126-3720
<b>Grafenwöhr</b>	Grafenwöhr Field Office United States Forces Customs - Europe Building 244, room 240 Unit 28130 APO AE 09114-8130	<b>Stuttgart</b>	Stuttgart Field Office United States Forces Customs - Europe Panzer Kaserne (Böblingen) Building 2913 CMR 423 APO AE 09131
<b>Heidelberg</b>	Heidelberg Field Office United States Forces Customs - Europe Shopping Center, building 3850 Unit 29929 APO AE 09086-9929	<b>Vilseck</b>	Vilseck Field Office United States Forces Customs - Europe Rose Barracks, building 700 Unit 28038 APO AE 09112-8038
<b>Hohenfels</b>	Hohenfels Field Office United States Forces Customs - Europe Training Area, building 10 Unit 28216 APO AE 09173-8216	<b>Wiesbaden</b>	Wiesbaden Field Office United States Forces Customs - Europe Air Base, building 1038 Unit 29623 APO AE 09096-9623
<b>Kaiserslautern</b>	Kaiserslautern Field Office United States Forces Customs - Europe Training Area, building 10 Unit 23152 APO AE 09227-3152		

**APPENDIX C  
UTILITY-TAX AVOIDANCE PROGRAM**

**C-1. GENERAL**

a. Several military communities in the Army in Europe and USAFE have tax-relief offices (TROs) that provide value-added tax (VAT) relief on utilities to active-duty military and authorized civilian members of the U.S. armed forces who live in private rentals.

b. The procedures in this appendix will be adhered to in Germany and the Netherlands for utilities tax relief. Utilities tax relief in the Netherlands also requires coordination with the Northern Law Center, especially for the adaptation of agreement with the utility vendor. That document must be in compliance with the written guidance of each host nation.

**C-2. PROGRAM PROVISIONS**

a. The Utility-Tax Avoidance Program (UTAP) provides an opportunity to obtain tax relief on individual utility bills. VAT rates as currently set by the German Government for various utilities are as follows (rates may differ in the Netherlands):

Electricity	19 percent
Natural Gas	19 percent
Water	7 percent

b. Electricity (*Strom*) tax and natural gas tax (tax rates between 8 and 12 percent depending on the price per unit) can be avoided by joining UTAP.

c. The delivery of tax-free utilities in Germany and the Netherlands can be arranged by an IMCOM-Europe Family Morale, Welfare, and Recreation (FMWR) or USAFE Services office subject to the following conditions:

(1) The utility provider is willing to enter into a delivery agreement with the local TRO.

(2) Utilities are delivered and billed to authorized members of the U.S. Forces. Tax exemption is not authorized if the bill is made out to a person who does not have privileges (for example, a German or Dutch landlord).

(3) U.S. Forces members do not order utilities on their own without the participation of the tax-relief and UTAP office. The use of individual tax-relief VAT-relief forms is prohibited.

(4) Billing adjustments and credits are made no later than the end of the billing year.

**NOTE:** Security deposits previously made by members of the U.S. Forces to utility companies will be refunded no later than the end of the current billing year. Newly arriving personnel are not required to pay a deposit if they enroll in the UTAP.

d. Customers must establish automatic utility-bill payments through the community bank, a German or Dutch bank, or a credit union. The banking institution will provide an eight-digit bank code to avoid late transfers.

e. Most utility companies will determine an estimated (or prorated) monthly payment amount (*Abschlag* in Germany) for a dwelling.

f. At the end of each annual billing period, utility companies will inform users whether they consumed more or less than the estimated consumption amount. If they have consumed more, an additional payment will be required and added to the next bill. If they have consumed less, they will receive a credit against the next billing period. A reconciliation will also be made when services are terminated.

g. Not later than 4 weeks before vacating privately rented housing, the customer must notify the TRO and the utility company to make an appointment for conducting a final meter reading. Failure to do so may result in fines and penalties being levied against the customer by the utility company, TRO, or both. Customers who change residences or utility providers must inform the TRO to receive continued tax-free support for utilities. Customers who do not provide this information to the TRO will not receive tax exemption.

h. An enrollment fee of \$77 will be charged to cover administrative costs. This fee covers the entire duration of service during an assignment or tour with the same German or Dutch address. This fee is due at each VAT office where U.S. Forces members request UTAP service and when the address of the U.S. Forces member changes (for example, the member moves from one dwelling to another). Military members and DOD employees should include this fee as a part of their housing and move-in expenses on appropriate claims and reimbursement forms.

### **C-3. REGISTRATION REQUIREMENTS**

To be eligible for the UTAP, the following must be presented to the TRO:

- a. Active duty or DOD civilian ID card.
- b. Official orders (active duty only).
- c. Signed rental agreement from the housing referral office or landlord, or proof of home ownership.
- d. Utility company billing information for each utility company used by the Servicemember.
- e. A \$77 registration fee. This may be paid by cash, check, money order, credit card, or travelers check.
- f. Spouse's name and social security number (if applicable).
- g. UTAP registration form filled out by the customer.

### **C-4. UTAP REQUESTS AND CONTRACTS**

a. To participate in the UTAP, personnel should request utility-tax relief. Figure C-1 is a sample request. Local TROs will provide copies of these requests and information on where to send them.

b. When a request is approved, the TRO will coordinate with participating utility companies to provide tax-free utilities. Figures C-2 and C-3 are standard UTAP contracts to be entered into by TROs with utility providers.

c. TROs will help customers by answering utility-related questions, translating documents, determining and explaining bill rates, and handling other utility-related problems.

---

## ORGANIZATIONAL LETTERHEAD

OFFICE SYMBOL

date

MEMORANDUM FOR Tax-Relief Office \_\_\_\_\_ (name and address)

SUBJECT: Request for Utility-Tax Relief

1. I request that the Community Morale, Welfare, and Recreation Fund (CMWRF) *or* USAFE Services Fund enroll me in the Utility-Tax Avoidance Program (UTAP).

a. I agree to pay a fee of \$77 to the CMWRF *or* USAFE Services Fund to cover administrative costs for enrolling in the UTAP.

b. I understand that the CMWRF *or* USAFE Services Fund will arrange with the servicing utility company to bill me without taxes.

c. I understand that the CMWRF *or* USAFE Services Fund is acting as my agent and is not responsible for paying my bills. I further understand that I am responsible for such bills and agree to make timely payments to the utility company in accordance with its invoicing policy and FMWR SOP 13-98.

d. I understand that I will be held liable for payment of penalty charges or administrative costs to the utility company caused by late payments. In the event of my indebtedness, I voluntarily consent to collection from my basic pay and entitlements any amount owned to the utility company or the CMWRF *or* USAFE Services Fund for enrolling in this program.

e. I certify that I am not currently indebted to any utility company or any other agency providing the services for which I seek tax relief. I also certify the tax-free delivery of services is for my or my Family's use and that such delivery will not benefit any other individual or business. Tax relief on utilities is subject to inspection by U.S. and host-nation tax and customs officials.

f. I understand that it is my responsibility to notify the CMWRF *or* USAFE Services Fund (in other words, the tax-relief office) at least 4 weeks before vacating my privately rented quarters.

2. Data required by the Privacy Act of 1974 (5 USC 5522):

**a. Authority:** 10 USC 3012; Supplementary Agreement to the NATO SOFA, Article 67, paragraph 3a(a)(I); and AE Regulation 215-6/USAFE Instruction 34-102.

**b. Principal Purposes:** For the fund manager to verify eligibility of the applicant, obtain requested tax relief, and to provide utility company with necessary information about a new customer.

**c. Routine Uses:** To provide information needed to process documents for tax relief on utility bills.

**d. Mandatory or Voluntary Disclosure and Effect of Not Providing Information:** Disclosure of information is voluntary. Tax relief, however, cannot be provided without the requested information.

---

### FOR OFFICIAL USE ONLY

**Figure C-1. Sample UTAP Request**

---

3. The following personal data is provided in accordance with paragraph 2:

**PLEASE PRINT ALL INFORMATION CLEARLY**

Sponsor's Name \_\_\_\_\_  
Last, First, MI

SSN \_\_\_\_ - \_\_\_\_ - \_\_\_\_ Grade \_\_\_\_\_

Spouse's Name \_\_\_\_\_  
Last, First, MI

SSN \_\_\_\_ - \_\_\_\_ - \_\_\_\_ Grade \_\_\_\_\_

**SPONSOR'S INFORMATION**

Branch of Service \_\_\_\_\_ DEROS \_\_\_\_\_

Retired military Y N (circle one) If yes, branch of Service \_\_\_\_\_

Unit/organization \_\_\_\_\_

Mailing address \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Duty telephone \_\_\_\_\_ Alternate \_\_\_\_\_

Home telephone \_\_\_\_\_ Cell phone \_\_\_\_\_

Home address \_\_\_\_\_  
Name  
\_\_\_\_\_  
Street and house number  
\_\_\_\_\_  
Postal code and town

**BANK INFORMATION TO ESTABLISH AUTOMATIC BILL PAYMENT**

\_\_\_\_\_ Bank \_\_\_\_\_ *BLZ*/routing no. \_\_\_\_\_ *Konto*/account no. \_\_\_\_\_

\_\_\_\_\_ Effective date \_\_\_\_\_ Signature \_\_\_\_\_ Today's date \_\_\_\_\_

-----  
\_\_\_\_\_  
Signature of applicant

\_\_\_\_\_  
Date

**FOR OFFICIAL USE ONLY**

---

**Figure C-1. Sample UTAP Request—Continued**



---

**FOR CMWRF OR USAFE SERVICES FUND USE ONLY**

<i>Strom</i> /Electric Co	Customer No.
<i>Zähler</i> /Meter No.	<i>Stand</i> /Reading
<i>Gas</i> /Gas Co	Customer No.
<i>Zähler</i> /Meter No.	<i>Stand</i> /Reading
<i>Wasser</i> /Water Co	Customer No.
<i>Zähler</i> /Meter No.	<i>Stand</i> /Reading
Other Co	Customer No.
<i>Zähler</i> /Meter No.	<i>Stand</i> /Reading

**NOTE:** For additional information or assistance, call your UTAP coordinator at

DSN \_\_\_\_\_, civilian \_\_\_\_\_; or

fax \_\_\_\_\_, civilian \_\_\_\_\_.

\_\_\_\_\_  
Signature of TRO representative

**FOR OFFICIAL USE ONLY**

---

**Figure C-1. Sample UTAP Request—Continued**

---

## STANDARD CONTRACT FOR TAX-FREE DELIVERY OF UTILITIES TO MEMBERS OF THE U.S. FORCES

**1. Reference.** Letter, Federal Minister of Finance, of 22 December 2004, subject: Turnover Tax Relief Pursuant to Article 67, Paragraph 3, Supplementary Agreement to the NATO Status of Forces Agreement (NATO SOFA SA).

### **2. General.**

a. This agreement is concluded in accordance with the authorization referenced above between the IMCOM-Europe CMWRF Tax-Relief Office/USAG \_\_\_\_\_ Tax-Relief Office and \_\_\_\_\_ (*name of the utilities company*) (hereafter referred to as the “Contractor”) for the tax-free delivery of utilities and water to members of the U.S. Forces. The IMCOM-Europe CMWRF Tax-Relief Office/USAG \_\_\_\_\_ Tax-Relief Office (hereafter referred to as the “Customer”), which is registered on the List of Official Procurement Agencies and Organizations of the Foreign Armed Forces Entitled to Effect Purchases Subject to Tax Relief (Status: February 2008), will be the exclusive contracting party to the Contractor.

b. In acknowledgement of the following:

- The *Stromgrundversorgungsverordnung (StromGVV)* (Ordinance Concerning the Basic Power Supply) and the *Niederspannungsanschlussverordnung (NAV)* (Ordinance Concerning the Supply of Low-Voltage Electrical Energy) for the supply of electrical energy from the low-voltage network of the Contractor.
- The *Gasgrundversorgungsverordnung (GasGVV)* (Ordinance Concerning the Basic Gas Supply) and the *Niederdruckanschlussverordnung (NDAV)* (Ordinance Concerning Low Pressure Supply) for the supply of gas by the Contractor.
- The *Verordnung über Allgemeine Bedingungen für die Versorgung mit Wasser (AVBWasserV)* (General Conditions for Water Supply) for the supply of water by the Contractor, and the *Verordnung über Allgemeine Bedingungen für die Versorgung mit Fernwärme (AVBFernwärmeV)* (General Conditions for the Supply of District Heat).
- The special conditions of the Contractor with respect to the above-mentioned regulations, which were brought to the attention of the Customer.
- The *Ökosteuer* (so-called Environmental Tax).
- The applicable general tariffs and prices of the Contractor.

The Customer (being the party to this agreement) will—

(1) Procure utilities exempt from turnover tax, energy tax, and gas tax for military and civilian members of the U.S. Forces and their dependents (hereafter referred to as “Users”). Users must be registered with and administrated by the Customer pursuant to the *IMCOM-Europe Utility-Tax Avoidance Program* and this agreement. Delivery of the utilities will be made directly to the User residences to be specified.

---

### Figure C-2. Sample Utility Contract (English)

---

(2) Take over contracts already existing between the User and the Contractor. The Customer will not be liable for claims against the User that arose before acceptance of the contract.

(3) Procure for the User utilities subject to turnover tax relief and deliverable to the User residences to be specified, based on “special agreements on collective heating systems (gas) and heating storage (electricity)” (*Sondervereinbarungen Sammelheizungsanlage (Gas) und Speicherheizungsanlage (Strom)*) to be concluded in the future. The Customer will take over such *Sondervereinbarungen Sammelheizungsanlage (Gas) und Speicherheizungsanlage (Strom)* already existing between the User and the Contractor.

(4) Not be liable for claims against the User that arose before acceptance of the contract. The invoice will be mailed directly to the User on behalf and by order of the Customer. Users will pay the Contractor directly for the tax-free utilities supplied pursuant to this agreement on behalf and by order of the Customer (that is, with the effect of discharging the Customer from any obligation). If Users do not pay or do not pay in a timely manner, the Customer will pay partial and final invoices immediately pursuant to the provisions established in paragraphs 3b and c.

c. The Contractor agrees to supply tax-free utilities (electricity, gas, water, district heat) to the Customer authorized under this agreement pursuant to the terms of this contract, as long as this is permitted by law or by the local authorities.

### **3. Terms and Conditions.**

#### **a. Initial Registration and Confirmation.**

(1) **Registration.** Authorized U.S. Forces members not residing in U.S. housing areas will make the necessary arrangements with the Customer for the delivery of utilities to the User’s residence.

#### **(2) Confirmation.**

(a) The Customer will confirm to the Contractor that the User wants to participate in the IMCOM-Europe *Utility-Tax Avoidance Program* and that the User is a member of the U.S. Forces.

(b) The Customer will forward to the Contractor on a continuous basis a list of all authorized Users, which will be updated no later than the 15th of each month and signed by a representative of the Customer.

(3) (a) The Customer will not be charged by the Contractor for turnover tax or energy tax pursuant to the Energy Tax Law or natural gas tax.

(b) Security deposits held by the Contractor at the time of the conclusion of this agreement for Users authorized under this agreement will be refunded once all debts and obligations resulting from the previous contract relationship with the User have been settled.

---

### **Figure C-2. Sample Utility Contract (English)—Continued**

---

**b. Payment of Utility Bills.**

(1) The method of payment will be determined by the Contractor, who will inform the Customer and the User of the billing procedure and method of payment.

(a) Partial and final invoices will be made out to the Customer and, on behalf and by order of the Customer, mailed to the Users directly for payment. Invoices must include the Customer identification in front of the User's name.

(b) For suspense purposes, the Users will be identified with the letter "U" (USAREUR). On preparation of the invoice, the Contractor will send to the Customer (IMCOM-Europe) a copy of the invoice and a VAT-relief form (*Abwicklungsschein*) (three copies) for processing. The *Abwicklungsschein* must be returned to the Contractor (three copies).

(2) The Customer will ensure that partial and final invoices are paid within the period of time specified by the Contractor.

**c. Late Payments.**

(1) The Contractor will notify the Customer as soon as the User's payment is overdue by forwarding copies of the reminder and dunning notices. If the User fails to pay despite reminder and dunning notices, the Contractor will issue a special payment request to the Customer 14 days after sending the second dunning notice.

(2) The Customer will pay final and partial invoices within 14 days after receipt of a special payment request from the Contractor. This request for payment will be forwarded to the Customer exclusively.

**d. Yearend Invoice.**

(1) Yearend invoices will not include turnover tax, energy tax, or natural gas tax.

(2) The Customer will receive from the Contractor accounting documentation showing the amounts charged for the energy supply.

(3) If the individual yearend invoice amount is higher or lower than the sum of the partial payments received, the difference will be paid by the User immediately or set off with the next partial payment. If the difference cannot be credited, the amount will be refunded.

(4) The Customer will ensure that the User notifies the Contractor as well as the Customer if the User departs before the end of the respective invoicing period. The Contractor must be notified 2 weeks before the user moves and will then issue the final invoice in accordance with standard Contractor procedures.

---

**Figure C-2. Sample Utility Contract (English)—Continued**

---

**4. Effectiveness/Amendments/Termination.**

- a. This agreement will take effect on signature by both parties.
- b. The terms of this agreement may be changed by mutual consent of the Contractor and the Customer on written request.
- c. This agreement will remain in effect for an indefinite period subject to cancellation by both parties 9 months before the end of the calendar year (or the Contractor’s fiscal year in case of divergence).
- d. The Customer will ensure that Users consent to their personal data being forwarded to and processed by the Contractor.

_____ Official (Utility Company)	_____ Official (IMCOM-Europe CMWRF/ USAFE Services)
_____ date	_____ date
<i>Stamp</i>	<i>Stamp</i>

---

**Figure C-2. Sample Utility Contract (English)—Continued**

---

## STANDARD VEREINBARUNG ÜBER DIE STEUER- UND ABGABENFREIE ENERGIE- UND WASSERVERSORGUNG VON MITGLIEDERN DER US-STREITKRÄFTE

### 1. Bezug

Schreiben des Bundesministers der Finanzen vom 22. Dez. 2004, Betr.: Umsatzsteuervergünstigungen gemäß Art. 67 Abs. 3 des Zusatzabkommens zum NATO-Truppenstatut (ZA NTS).

### 2. Allgemeines

a. Diese Vereinbarung wird gemäß der in vorstehendem Schreiben gegebenen Befugnis zwischen IMCOM-Europe *CMWRF Tax-Relief Office/USAG* \_\_\_\_\_ *Tax-Relief Office* und \_\_\_\_\_ (Name des Versorgungsunternehmens) (im folgenden als „Auftragnehmer“ bezeichnet) über die steuer- und abgabenfreie Energie- und Wasserversorgung von Mitgliedern der US-Streitkräfte abgeschlossen. Alleiniger Vertragspartner des Auftragnehmers wird IMCOM-Europe *CMWRF Tax-Relief Office/USAG* \_\_\_\_\_ *VAT Office* (im folgenden als „Kunde“ bezeichnet), welches in die *List of Official Procurement Agencies and Organizations of the Foreign Armed Forces Entitled to Effect Purchases Subject to Tax Relief* (Liste der amtlichen Beschaffungsstellen und Organisationen der ausländischen Streitkräfte, die zur Erteilung von Aufträgen auf Abgabenbegünstigte Leistungen berechtigt sind) (Stand Februar 2008) aufgenommen wurde.

#### b. Unter Anerkennung

- der Stromgrundversorgungsverordnung (StromGVV) und der Niederspannungsanschlussverordnung (NAV) für die Versorgung mit Strom aus dem Niederspannungsnetz der Auftragnehmer,
- der Gasgrundversorgungsverordnung (GasGVV) und der Niederdruckanschlussverordnung (NDAV) für die Versorgung mit Gas durch den Auftragnehmer,
- der Verordnung über Allgemeine Bedingungen für die Versorgung mit Wasser (AVBWasserV) für die Versorgung mit Wasser durch den Auftragnehmer sowie der Verordnung über Allgemeine Bedingungen für die Versorgung mit Fernwärme (AVBFernwärmeV) für die Versorgung mit Fernwärme durch den Auftragnehmer,
- sowie der dem Kunden mitgeteilten Besonderen Bedingungen des Auftragnehmers zu den vorgenannten Vorschriften,
- der sogenannten Ökosteuer,
- als auch der Allgemeinen Tarife und Preise der Auftragnehmer

wird der Kunde (als Vertragspartner)

(1) für die anzugebenden Verbrauchsstellen der Nutzer umsatz-, strom- und gassteuerfreie Versorgungsleistungen für solche militärische und zivile Angehörige der US-Streitkräfte und deren Familien (im folgenden als „Nutzer“ bezeichnet) beziehen, die nach dem IMCOM-Europe *Utility-Tax Avoidance Program* und dieser Vereinbarung beim Kunden registriert sind und von diesem verwaltet werden. Die Versorgungsleistungen werden an den von den Nutzern näher bezeichneten Verbrauchsstellen erbracht.

---

### Figure C-3. Sample Utility Contract (German)

---

(2) in bereits zwischen den Nutzern und dem Auftragnehmer bestehende Verträge eintreten. Für Forderungen, die gegenüber dem Nutzer vor Vertragseintritt entstanden sind, haftet der Kunde nicht.

(3) für die anzugebenden Verbrauchsstellen der Nutzer umsatzsteuerfreie Versorgungsleistungen für diese aufgrund noch abzuschließender Sondervereinbarungen Sammelheizungsanlage (Gas) und Speicherheizungsanlage (Strom) beziehen. Der Kunde tritt in bereits zwischen Nutzern und Auftragnehmer bestehende Sondervereinbarungen Sammelheizungsanlage (Gas) und Speicherheizungsanlage (Strom) ein.

(4) für Forderungen, die gegenüber dem Nutzer vor Vertragseintritt entstanden sind, nicht haften. Die Rechnung wird im Namen und im Auftrag des Kunden den Nutzern direkt zugesandt. Die Nutzer zahlen die Kosten für die steuerfreien Versorgungsleistungen, die sie nach dieser Vereinbarung erhalten, im Namen und im Auftrag des Kunden (d. h. mit befreiender Wirkung für den Kunden) direkt an den Auftragnehmer. Falls der Nutzer nicht oder nicht rechtzeitig zahlt, ist der Abschlags- und/oder Rechnungsbetrag nach Maßgabe der in nachstehendem Abs. 3b und c getroffenen Regelungen unmittelbar durch den Kunden zu begleichen.

c. Der Auftragnehmer erklärt sich damit einverstanden, an den nach dieser Vereinbarung berechtigten Kunden steuerfreie Versorgungsleistungen (Strom, Gas, Wasser und Fernwärme) gem. dieses Vertrags zu erbringen, solange es gesetzlich oder behördlich zulässig ist.

### **3. Bestimmungen und Bedingungen**

#### **a. Erstregistrierung und Bestätigung**

(1) **Registrierung:** Berechtigte Angehörige der US-Streitkräfte, die nicht in amerikanischen Wohnsiedlungen leben, haben beim Kunden Versorgungsleistungen zu veranlassen.

#### **(2) Bestätigung**

(a) Der Kunde bestätigt dem Auftragnehmer, dass der Nutzer an dem IMCOM-Europe *Utility-Tax Avoidance Program* teilnehmen will und er ein Mitglied der US-Streitkräfte ist.

(b) Der Auftragnehmer erhält vom Kunden kontinuierlich bis zum 15. eines jeden Monats eine aktualisierte Aufstellung aller berechtigten Nutzer, die von einem Vertreter des Kunden unterschrieben ist.

(3) (a) Umsatzsteuer, Stromsteuer nach dem Stromsteuergesetz sowie Erdgassteuer werden dem Kunden vom Auftragnehmer nicht in Rechnung gestellt.

(b) Sicherheitsleistungen, die beim Abschluss dieser Vereinbarung von den aus dieser Vereinbarung berechtigten Nutzern noch beim Auftragnehmer hinterlegt sind, werden nach Abwicklung sämtlicher sich aus dem bisherigen Vertragsverhältnis mit dem Nutzer ergebender Ansprüche und Verpflichtungen zurückerstattet.

---

### **Figure C-3. Sample Utility Contract (German)—Continued**

---

## **b. Bezahlung der Rechnungen für Versorgungsleistungen**

(1) Der Auftragnehmer bestimmt das Abrechnungsverfahren und teilt dem Kunden und dem Nutzer Abrechnungs- und Zahlungsmodus mit.

(a) Abschlagsforderungen/Rechnungen werden auf den Kunden ausgestellt und dem Nutzer im Namen und im Auftrag des Kunden zur Begleichung direkt zugesandt. Auf der Rechnung muss der Kunde vor dem Namen des Nutzers aufgeführt sein.

(b) Die Nutzer werden mit dem Wiedervorlagekennzeichen U gekennzeichnet. Bei Ausstellung der Rechnung wird eine Rechnungskopie erstellt, die dem Kunden (IMCOM-Europe) zur weiteren Bearbeitung zusammen mit einem Abwicklungsschein in dreifacher Ausfertigung übersandt wird. Der Kunde hat dem Auftragnehmer den Abwicklungsschein in dreifacher Ausfertigung zurückzusenden.

(2) Der Kunde hat dafür zu sorgen, dass die Abschlagsforderungen/Rechnungen innerhalb der vom Auftragnehmer festgesetzten Frist beglichen werden.

## **c. Zahlungsverzug**

(1) Der Auftragnehmer benachrichtigt den Kunden, sobald der Nutzer mit seinen Zahlungen im Rückstand ist. Dies erfolgt durch Übersendung von Kopien der Zahlungserinnerung und Mahnungen. Zahlt der Nutzer trotz Zahlungserinnerung und Mahnungen nicht, ergeht 14 Tage nach Versendung der 2. Mahnung eine besondere Zahlungsaufforderung an den Kunden.

(2) Der Kunde bezahlt die Abschlagsforderung/Rechnung innerhalb von 14 Tagen nach Erhalt einer besonderen Zahlungsaufforderung des Auftragnehmers. Diese Zahlungsaufforderung wird ausschließlich dem Kunden zugesandt.

## **d. Jahresrechnung**

(1) Die Jahresabrechnungen werden ohne Umsatz-, Strom- und Erdgassteuer erstellt.

(2) Der Kunde erhält vom Auftragnehmer einen Abrechnungsnachweis über die Rechnungsbeträge für Energielieferungen.

(3) Ist der jeweilige Rechnungsbetrag höher als die Summe der vereinnahmten Abschlagszahlungen, wird der Differenzbetrag vom Nutzer unverzüglich beglichen; ist der Betrag niedriger, wird der Differenzbetrag mit der nächsten Abschlagszahlung verrechnet. Ist eine Verrechnung nicht möglich, wird der Betrag erstattet.

(4) Der Kunde hat dafür Sorge zu tragen, dass der Nutzer bei Auszug vor dem Ende des jeweiligen Abrechnungszeitraumes sowohl den Auftragnehmer als auch den Kunden benachrichtigt. Die Benachrichtigung des Auftragnehmers hat 2 Wochen vor dem Auszug zu erfolgen. Der Auftragnehmer erstellt daraufhin in üblicher Weise die Schlussrechnung.

---

### **Figure C-3. Sample Utility Contract (German)—Continued**



---

#### 4. Inkrafttreten/Änderung/Kündigung

- a. Diese Vereinbarung tritt mit der Unterzeichnung durch die Vertragsparteien in Kraft.
- b. Die Bestimmungen der Vereinbarung können auf schriftlichen Antrag einer der Vertragsparteien in gegenseitigem Einvernehmen geändert werden.
- c. Diese Vereinbarung ist unbefristet gültig und kann von beiden Vertragsparteien mit einer Frist von 9 Monaten zum Ende des Kalenderjahres (bei Abweichung gegebenenfalls zum Ende des Geschäftsjahres des Auftragnehmers) gekündigt werden.
- d. Der Kunde sorgt dafür, dass sich die Nutzer mit der Weitergabe ihrer Daten an und der Verarbeitung ihrer Daten durch den Auftragnehmer einverstanden erklären.

_____ Bevollmächtigter (Versorgungsunternehmen)	_____ Bevollmächtigter (IMCOM-Europe CMWRF/ USAFE Services)
_____ Datum	_____ Datum
<i>Stempel</i>	<i>Stempel</i>

---

**Figure C-3. Sample Utility Contract (German)—Continued**

**APPENDIX D**  
**INSTRUCTIONS FOR COMPLETING AE FORM 215-6B**

**D-1. TABLE D-1**

Table D-1 provides instructions for completing AE Form 215-6B. All items to be completed by the tax-relief office (TRO) will be typed or entered using the Internet Tax-Relief Automation Assistance Center (iTRAAC) system, which provides automated printing. The glossary defines abbreviations used in the table.

<b>Table D-1</b>		
<b>Instructions for Completing AE Form 215-6B</b>		
<b>Block</b>	<b>Instructions</b>	<b>Who Completes</b>
1	Enter the TRO designation and APO address as reported to the German Government and listed in the <i>BMF</i> Protocol List. Enter the civilian area code and telephone number of the TRO.	iTRAAC/TRO
2	Type the full name and title of the tax-relief official. The tax-relief official will sign.	iTRAAC/TRO
3	Enter the TRO order number according to paragraph D-2, the issue and expiration dates (no more than 2 years after the date of issue for NF-1 or 90 days for NF-2 forms), and the official TRO seal (and rubber stamp on the first copy).	iTRAAC/TRO
4	If box 4 is used (NF-1), box 5 will be crossed out. The TRO will mark the box to authorize the agent (customer) to make purchases of up to €2,499.99 (excluding VAT). The vendor will enter the purchase price (minus VAT) when the purchase is made.	iTRAAC/TRO and vendor or customer
5	If box 5 is used (NF-2), box 4 will be crossed out. The TRO will mark the box to authorize the applicant to make purchases of €2,500 or more (excluding VAT). The TRO will enter the purchase price (minus VAT) based on the vendor cost estimate provided by the customer.	iTRAAC/TRO
6	Type the full name of the sponsor.	iTRAAC/TRO
7	The sponsor will sign this block when a purchase is made.	Sponsor
8	Enter the date when the purchase is made.	Sponsor
9	Type the full name of the Family member (if applicable) authorized to use the form in place of the sponsor.	iTRAAC/TRO
10	The authorized Family member (block 9) will sign this block when a purchase is made.	Family member
11	Enter the date when the purchase is made.	Family member
12	If block 4 is used (NF-1), the vendor will enter a description of the goods or services. If block 5 is used (NF-2), the TRO will enter a description of the goods or services. This description may be in German or English.	Vendor or iTRAAC/TRO
13	The vendor will stamp this block, sign it, and enter the date of the purchase.	Vendor
	TROs may print additional information within the bottom margin.	iTRAAC/TRO

**D-2. ORDER NUMBERS**

TROs will sequentially number each AE Form 215-6B, block 3, with a number showing the iTRAAC program code, TRO city code, calendar year, and sequential number. For example, the order number *NF1-HD-09-00001* means the following:

- iTRAAC program code: NF1 (for unpriced purchase orders of up to €2,499.99 (*NF2* would be used for priced purchase orders of €2,500 or more))
- TRO city code: HD (for Heidelberg)
- Calendar year: 09 (for 2009)
- Sequential number: 0001 (indicates this is the first form issued in that year)

City and garrison codes are as follows:

Tax Office City	Tax Office Abbreviation	Tax Office City	Tax Office Abbreviation
Bamberg	BA	Mannheim	MA
Baumholder	BR	Miesau	MI
Dexheim	DX	Oberammergau	OB
Garmisch	GA	Pulaski	PU
Geilenkirchen	GE	Ramstein	RA
Grafenwöhr	GR	Schinnen	SN
Heidelberg	HD	Schweinfurt	SF
Hohenfels	HO	Sembach	SE
Illesheim	IL	Spangdahlem	SP
Kaiserslautern	KL	Stuttgart	ST
Katterbach	KA	Vilseck	VI
Landstuhl	LU	Wiesbaden	WI

**D-3. VENDOR INFORMATION HANDOUT**

The Vendor Information Handout is available in English and German as a PDF download from the iTRAAC website (<https://public.euomwr.army.mil/itraac/downloads.htm>) and from the iTRAAC software. This handout may be reproduced locally.

**D-4. CUSTOMER INFORMATION HANDOUT**

The Customer Information Handout is available as a PDF download from the iTRAAC website (<https://public.euomwr.army.mil/itraac/downloads.htm>) and from the iTRAAC software. This handout may be reproduced locally.

## GLOSSARY

### SECTION I ABBREVIATIONS

AFI	Air Force instruction
AFM	Air Force manual
AFPD	Air Force policy directive
APF	appropriated fund
AR	Army regulation
BA	battle assembly
<i>BLZ</i>	<i>Bankleitzahl</i>
<i>BMF</i>	<i>Bundesministerium der Finanzen</i>
CATV	cable television
CD	compact disk
CG, USAREUR	Commanding General, United States Army Europe
CMWRF	Community Morale, Welfare, and Recreation Fund
CNE-C6F	Commander, U.S. Naval Forces Europe/Commander, U.S. Sixth Fleet
COMUSAFE	Commander, United States Air Forces in Europe
DEROS	date eligible for return from overseas
DOD	Department of Defense
EU	European Union
FMWR	Family and morale, welfare, and recreation
<i>GEZ</i>	<i>Gebühreneinzugszentrale</i>
HNLFOA	Host Nation Liaison Field Operating Activity, United States Army Installation Management Command, Europe Region
HQ USAREUR	Headquarters, United States Army Europe
ID	identification
IMA	individual mobilization augmentation
IMCOM-Europe	United States Army Installation Management Command, Europe Region
IP	Internet protocol
iTRAAC	Internet Tax-Relief Automation Assistance Center
<i>Kfz</i>	<i>Kraftfahrzeug</i>
MP	military police
<i>MwSt</i>	<i>Mehrwertsteuer</i>
NAF	nonappropriated fund
NATO	North Atlantic Treaty Organization
no.	number
OJA	Office of the Judge Advocate, Headquarters, United States Army Europe
SA NATO SOFA	Supplementary Agreement to the North Atlantic Treaty Organization Status of Forces Agreement
TDY	temporary duty
TLA	temporary lodging allowance
TRO	tax-relief office
U.S.	United States
USAFE	United States Air Forces in Europe
USAG	United States Army garrison
USAREUR	United States Army Europe
USEUCOM	United States European Command
USFC-E	United States Forces Customs - Europe

USNAVEUR	United States Naval Forces, Europe
UTAP	Utility-Tax Avoidance Program
VAT	value-added tax
VIN	vehicle identification number

## **SECTION II TERMS**

### **dependent Family member**

- The lawful spouse, legitimate unmarried children and stepchildren under age 21, and unmarried illegitimate children and stepchildren under age 21 whose paternity has been judicially determined, or who live with and receive more than 50 percent of their support from the sponsor.
- Parents, parents-in-law, adoptive parents, adoptive parents-in-law, and unmarried children over 21 years old who are mentally or physically incapacitated and whose incapacitation began before their 21st birthday.
- Unmarried children age 21 or 22 whose sponsors are U.S. military members or DOD civilian employees and who are attending an accredited institution of higher learning in a full-time status.
- Family members of DOD civilians, accredited contractors, and foreign military and civilian personnel who reside in the same household as their sponsor unless the sponsor is required because of official duty to reside in a separate household. Children must be unmarried and meet the age or student requirements (or both) as indicated above.

### ***NATO Prüfgruppe***

German Tax Audit Group responsible for Baden-Württemberg, Bavaria, Hessen, and Rheinland-Pfalz.

### **proforma invoice**

An invoice that commits a seller to sell goods or services to a buyer at a specified price and according to specified terms.

## **SECTION III GERMAN TERMS**

### ***Abwicklungsschein***

German tax-relief document certifying value-added tax exempt delivery to and receipt by U.S. Forces entities

### ***Angebot***

offer

### ***Betriebsstättenfinanzamt***

commercial finance office

### ***Gebühreneinzugszentrale der öffentlich-rechtlichen Rundfunkanstalten in der Bundesrepublik Deutschland***

An agency collecting fees to finance public broadcasts (radio and public television).

***Kostenübernahmeerklärung***

coverage statement

***Kostenvoranschlag***

cost estimate

***Kraftfahrzeug (Kfz) Zulassung***

German motor-vehicle registration

***Makler Courtage***

rental-agent fees (“finder’s” fees)

***Mehrwertsteuer***

value-added tax

***Proforma-Rechnung***

proforma invoice

***Rechnung***

invoice

***Steuerfahndung***

tax investigation

***Truppenzollordnung***

Forces’ Customs Ordinance

***Wintergarten***

sun room

***Zollamt***

customs office

***Zollfahndung***

customs investigation<sup>60</sup>