



## **Value-Added Tax (VAT) Relief Program In Germany**



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

**The intent and purpose of the program is to support eligible Soldiers and civilians for their personal purchases of materials and/or services that are for their own personal use.**

**Use of this support by US Forces Soldiers and civilians is voluntary. Participation by German vendors is also voluntary.**

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

**The program is based on rules that were provided to the US Forces by German government authorities. There are control procedures to ensure that eligible Soldiers and civilians follow the rules.**

**Non-compliance with the rules results in loss of eligibility for VAT relief. Cases of non-compliance are referred to commanders, Military Police investigative authorities, and/or German authorities. In addition, non-compliance cases may result in disciplinary actions.**

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

**Please become familiar with the following information before participating in the individual VAT relief program.**

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

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

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

A purchase and the VAT Relief transaction with the vendor must generally occur on the same day. The rules do not allow VAT Relief after making a purchase (e.g. by going back to the vendor the next day or even later with a VAT relief form).

Non-official group functions (bus trips) or group purchases (e.g. heating oil) are eligible for Tax Relief Support provided all members of the group are entitled to Tax Relief support. See the

nearest Tax Relief office for details on groups that include non-eligible participants (e.g. weddings).

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

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

The NF-1 VAT form is only valid for a certain 2 year period. Each VAT form has an issue and expiration date printed in the top right corner (AE Form 215-6B). Forms are only valid for purchases during this period.

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

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

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

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

For all VAT free vehicle purchases, the order form must be completed to include make, model, model year, and vehicle identification number (VIN) of the vehicle.

### **Payment for Purchases:**

All NF-1 transactions (€2499.99 and less) are paid by the customer directly to the vendor using cash, credit/debit cards, bank transfers, cashier's checks, etc. In essence, whatever the vendor is willing to accept.

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

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

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

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

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

- a) Purchases of €2500 or more (even if combining 2 or 3 forms)
- b) Business purposes (home based business, etc.)
- c) Purchases on behalf of, or for individuals not entitled to Tax Relief (e.g. German Neighbors)
- d) Purchases using payment plans or credit purchases offered by vendors
- e) Utilities (electricity, water/sewage, gas, telephone service)
- f) Legal and other administrative fees in connection with purchase/sale of real estate.
- g) Vehicle purchases if the car will not be registered into the USAREUR vehicle registry.

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

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

### **Purchases of €2500 or more:**

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

Customers who want to make VAT free purchases of €2500 or more are required to use the NF-2 VAT relief form.

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

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

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

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

f) Costs associated with home construction, home improvement, renovation, or customized furnishings with the exception of minor repairs (e.g. painting, wall paper).

h) Vehicle purchases if the car will not be registered into the USAREUR vehicle registry.

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

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

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

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

**Army Tax Relief Offices in Europe**

Ansbach, GE	DSN 468-1780	09802-831780
Babenhausen, GE	CLOSED	
Bamberg, GE	DSN 469-1780	0951-300-1780
Baumholder, GE	DSN 485-1780	06783-61780
Budingen, GE	CLOSED	
Darmstadt, GE	CLOSED	
Dexheim, GE	CLOSED	
Friedberg, GE	CLOSED	
Garmisch, GE	DSN 440-3711	08821-7503711
Giessen, GE	CLOSED	
Grafenwoehr, GE	DSN 475-1780	09641-831780
Hanau, GE	CLOSED	
Heidelberg, GE	DSN 388-9586	06221-338-9586
Hohenfels, GE	DSN 466-1780	09472-831780
Illesheim, GE	DSN 467-4553	09841-83553
Kaiserslautern, GE	DSN 483-1780	0631-411-1780
Kitzingen, GE	CLOSED	
Landstuhl, GE	DSN 486-1780	06371-86-1780
Livorno, Italy	DSN 633-7549	(+39) 05054-7549
Mannheim, GE	DSN 380-1780	0621-730-1780
Miesau, GE	DSN 481-3852	06372-8423852
Oberammergau, GE (NATO)		08822-94813100
Pulaski (Kaiserslautern) GE	DSN 493-4035	0631-3406-4035
Schinnen, NL	DSN 360-1780	(+31)-46-4437221
Schweinfurt, GE	DSN 354-1780	09721-96-1780
SHAPE, Belgium	DSN 423-5142	(+32)-65-320427
Stuttgart, GE	DSN 431-3368	07031-15-3368
Vicenza, Italy	DSN 634-708	(+39) 0444-71-7080
Vilseck, GE	DSN 476-1780	09662-83-1780
Wiesbaden, GE	DSN 337-7456	0611-705-7456
Würzburg, GE	CLOSED	

**Air Force Tax Relief Offices in Germany**

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

POC: Rafael Wunsch, IMCOM-Europe, Tax Relief Program Manager, DSN 370-7503, Com: 06221-57-7503, Email: rafael.wunsch@eur.army.mil.



**U.S. FORCES FEDERAL REPUBLIC OF GERMANY**  
**Information on Tax-Relief for Merchants in Germany**  
**according to the NATO SOFA/SA**



1. The purpose of this letter is to inform you of the tax-relief program administered by the CMWRF Single and Oversight Fund and USAFE Services Fund to enable members of the U.S. Forces, the civilian component, and their family members to make tax-free purchases.
2. In accordance with Article 67 of the Supplementary Agreement to the NATO Status of Forces Agreement (SOFA), the goods and services may be purchased by an official procurement agency of a force free of value-add tax (VAT). The CMWRF and USAFE Services Funds are the authorized contracting agencies to transact such purchases. Purchases of goods and services by these funds are exempt from the *Mehrwertsteuer* (VAT) by authority of the Federal Ministry of Finance letter (IV A 6 – S7492-13/04) dated 22 December 2004.
3. The instructions below are intended to acquaint you with procedures for tax-free sales. If you are willing to accept an *Abwicklungsschein* from the CMWRF or the USAFE Services Fund for such a purchase, the following information will assist you in the sale. There are two distinct basic procedures for purchases free of value-added tax:

a. For purchases up to €2,499.99:

- (1) The customer is the purchasing agent for goods and services for up to €2,499.99.
- (2) The merchant receives from the customer, who verifies his identity by presenting a valid identity document, an “unpriced purchase order” (*AE Form 215-6B*) that designates the customer as a member of the U.S. Forces and authorized to receive goods or services tax-free. Making a copy of the ID card is not required by the German side and not desired by the US Forces. The unpriced purchase order shows the customer’s name, organization, date of issue, and expiration date of the order form.
- (3) Processing the transaction:
  - (a) The customer gives you the original documentation authenticated by the CMWRF or USAFE Services Fund with stamp and signature (no copies). Please verify the individual is an authorized purchasing agent by comparing the information on the documents with the individual’s identification card.
  - (b) Authorized forms of payment include cash, personal or certified check, Euro check, EC- or credit card, whichever is acceptable to you.
  - (c) After you receive payment, please complete the unpriced purchase order and *Abwicklungsschein* indicating the goods or service provided and the net amount (without tax). You then stamp and sign the documents and return the original and the pink copies of the AE Form 215-6B to the customer. The original (white copy) must be returned to the tax-relief office by the customer.
  - (d) The last (yellow) copy of the AE Form 215-6B and the *Abwicklungsschein* are for your tax records.

b. For purchases of €2,500 or above:

- (1) After the customer selects the goods or services to be purchased, please provide the customer with a written offer or cost estimate showing the net amount (without tax) for goods or services over €2,500. Address the offer or cost estimate to the CMWRF or USAFE Services Fund; otherwise the invoice cannot be accepted. (Please do not make out an invoice until you receive the official order from the appropriate Fund office).
- (2) On receipt of this offer or estimate, the CMWRF or USAFE Services Office will process a “priced purchase order” on behalf of the customer. The customer will return to you with a check from the CMWRF or USAFE Services Fund or with a check endorsed by CMWRF or USAFE Services Fund with a purchase order and the *Abwicklungsschein*.
- (3) To complete your transaction with the customer, please stamp and sign the priced purchase order and return the original and the pink copy of the AE Form 215-6B to the customer. The original (white copy) must be returned to the Tax-Relief Office by the customer. The yellow copy and the *Abwicklungsschein* are for your tax records.

**Please note the information on filling out the forms on the back page of this document.**



## U.S. FORCES FEDERAL REPUBLIC OF GERMANY

### Information on Tax-Relief for Merchants in Germany according to the NATO SOFA/SA



**NOTE:** This procedure may not be used:

- a) if the purchase is not within the date range specified on the order form (Box 3)
- b) if the name on the form does not match the name on the ID card
- c) for expenses related to the purchase or sale of real estate or land
- d) for products or services in conjunction with construction or larger repairs
- e) for deliveries of electricity, gas (except one time deliveries, such as propane), water, or telecommunication services.

Not more than one form may be used per transaction (e.g. it is not permitted to use one form for 2300 € and a second form for 1000 € to cover a total invoice amount of 3300 € for a single purchase or delivery). The total invoice amount must match the total amount on the forms.

### Filling Out the Order Form (AE Form 215-6B)

1. Check the date range this form is valid for in block Nr. 3 of the order form
2. Amounts:
  - a) For purchases up to 2499.99 € enter the net amount (without tax) in block 4.
  - b) For purchases of 2500 € or more the net amount (without tax) will be pre-printed in block 5 of the form. This amount is based on the offer or cost estimate from the vendor.
3. Check the name(s) in block 6 or 9. One name must correspond to the name on the ID card. Making a copy of the ID card is not required by the German side and not desired by the US Forces.
4. The customer signs in block 7 or 10
5. The date of the purchase must be entered in block 8 or 11
6. The description of the purchased product or service must be entered in block 12
7. In block 13 the vendor must sign, affix his stamp, and enter the date.
8. The first two sheets (original/white and pink) remain with the customer; the yellow copy is for the vendor's records.
9. The customer is required to turn in the original order form (white copy) to the Tax Relief Office.

### Filling Out the Abwicklungsschein

1. The columns in block 1 must be filled in according to their labels (date, description, quantity, price (without tax), the total amount of multiple items is entered in the last line.
2. In block 2 (page 2) the total amount and the means of payment (check, bank transfer, cash, credit card) must be entered.

This document (Abwicklungsschein) with all copies remains with the vendor for tax purposes and proves to the German fiscal authorities that no tax was collected.

In case of questions feel free to call us at 06221-57-7503 (DSN: 370-7503).



## US-Streitkräfte Bundesrepublik Deutschland



### Unternehmerinformationen zur Mehrwertsteuerbefreiung gemäß dem NATO Truppenstatut Zusatzabkommen

1. Mit diesem Schreiben möchten wir Sie über ein von dem CMWRF Single and Oversight Fund bzw. USAFE Services Fund durchgeführtes Programm informieren, im Rahmen dessen Mitglieder der US-Streitkräfte, des zivilen Gefolges und ihre Angehörigen in Deutschland Lieferungen und sonstige Leistungen mehrwertsteuerfrei beziehen können.
2. Gemäß Artikel 67 Abs. 3 des Zusatzabkommens zum NATO-Truppenstatut kann bei der Beschaffung von Lieferungen und sonstigen Leistungen eine Umsatzsteuerbefreiung gewährt werden, wenn die Beschaffung durch eine amtliche Beschaffungsstelle der Truppe erfolgt. CMWRF und USAFE Services Fund sind die dazu autorisierten amtlichen Beschaffungsstellen. Gemäß dem Schreiben des Bundesministeriums der Finanzen vom 22. Dezember 2004 (IV A 6 – S7492-13/04) sind bei Vorlage entsprechender amtlicher Dokumente, die von diesen Stellen ausgegeben werden, die bezogenen Warenlieferungen und sonstige Leistungen von der Mehrwertsteuer befreit.
3. Nachfolgende Hinweise sollen Ihnen als Information über die Verfahren zur steuerfreien Beschaffung dienen. Sind Sie bereit, einen Abwicklungsschein des CMWRF bzw. USAFE Services Fund zu akzeptieren, beachten Sie bitte Folgendes: Grundsätzlich ist zwischen zwei Verfahren zu unterscheiden:

#### a. Lieferungen und sonstige Leistungen bis zu einem Betrag von 2.499,99 €

(1) Die Beschaffung von Waren und sonstigen Leistungen bis zu einem Betrag von 2.499,99 € erfolgt direkt durch den Kunden als Beschaffungsbeauftragten der amtlichen Beschaffungsstelle.

(2) Der Kunde erteilt dem Händler bzw. Unternehmer einen Kaufauftrag unter Vorlage des Dienstausweises und des Formblatts AE Form 215-6B (ohne Preisangabe). Dieses weist den Kunden als Angehörigen der US-Streitkräfte aus und berechtigt ihn dazu, Lieferungen und sonstige Leistungen steuerfrei im Namen des CMWRF bzw. USAFE Services Fund zu erwerben. Kopieren des Dienstausweises durch den Unternehmer wird von deutscher Seite nicht vorgeschrieben und von den U.S. Streitkräften nicht gewünscht. Aus dem Kaufauftrag haben Name des Kunden, Dienststelle bzw. Einheit, Datum der Ausstellung und Gültigkeitsdauer des Formblatts hervorzugehen.

#### (3) Kaufabwicklung:

(a) Vom Kunden sind nur Originaldokumente vorzulegen, die vom CMWRF bzw. USAFE Services Fund mit einem amtlichen Stempel bzw. Siegel und einer Unterschrift versehen wurden (keine Kopien). Bitte versichern Sie sich durch einen Vergleich der Personenangaben auf dem Kaufauftrag mit denen auf dem Militärausweis des Kunden, dass dieser ein Mitglied der US-Streitkräfte, des zivilen Gefolges oder ein Angehöriger und damit zum Erwerb steuerfreier Waren und sonstiger Leistungen berechtigt ist.

(b) Die Bezahlung kann bar, mit Scheck, oder mit EC- oder Kreditkarte erfolgen.

(c) Nach erfolgter Bezahlung füllen Sie bitte den Kaufauftrag und Abwicklungsschein aus und geben dabei die bereitgestellten Waren und sonstigen Leistungen sowie den Nettopreis (nach Abzug der Mehrwertsteuer) an. Anschließend ist das Formular mit Ihrem Geschäftsstempel zu versehen und zu unterschreiben. Den Originalkaufauftrag (Formblatt AE Form 215-6B) sowie den rosa Durchschlag erhält der Kunde. Den Originalkaufauftrag muss der Kunde beim CMWRF bzw. USAFE Services Fund einreichen.

(d) Der gelbe Durchschlag ist für Ihre Steuerunterlagen bestimmt. Der Abwicklungsschein ist ebenfalls zu Ihren Steuerunterlagen zu nehmen.

#### b. Lieferungen und sonstige Leistungen ab einem Betrag von 2.500 €

(1) Nach Auswahl der Ware bzw. der sonstigen Leistung durch den Kunden unterbreiten Sie diesem bitte ein schriftliches Angebot bzw. einen Kostenvoranschlag unter Angabe der zu beziehenden Ware oder sonstigen Leistungen sowie des Nettopreises (ohne Mehrwertsteuer). Richten Sie das Angebot bzw. den Kostenvoranschlag bitte an den CMWRF bzw. USAFE Services Fund, da sonst die spätere Rechnung nicht anerkannt werden kann. (Bitte stellen Sie erst nach Auftragserteilung durch den CMWRF bzw. USAFE Services Fund eine endgültige Rechnung aus.)

(2) Der Kunde muss das Angebot bzw. den Kostenvoranschlag dem CMWRF bzw. USAFE Services Fund vorlegen. Nach Erhalt Ihres Angebots bzw. des Kostenvoranschlags stellt der CMWRF bzw. USAFE Services Fund einen amtlichen Kaufauftrag (mit Preisangabe) aus. Dieser amtliche Kaufauftrag wird Ihnen vom Kunden zusammen mit einem Abwicklungsschein und einem vom CMWRF bzw. USAFE Services Fund ausgestellten bzw. indossierten Scheck vorgelegt.

(3) Der amtliche Kaufauftrag ist mit Ihrem Geschäftsstempel zu versehen und von Ihnen zu unterschreiben. Den Originalkaufauftrag (Formblatt AE Form 215-6B) sowie den rosa Durchschlag erhält der Kunde. Den Originalkaufauftrag muss der Kunde beim CMWRF bzw. USAFE Services Fund einreichen. Der gelbe Durchschlag ist für Ihre Steuerunterlagen bestimmt. Der Abwicklungsschein ist ebenfalls zu Ihren Steuerunterlagen zu nehmen.

**Bitte beachten Sie die Rückseite mit Hinweisen zum Ausfüllen der Formulare**



## US-Streitkräfte Bundesrepublik Deutschland



### Unternehmerinformationen zur Mehrwertsteuerbefreiung gemäß dem NATO Truppenstatut Zusatzabkommen

**HINWEIS:** Dieses Verfahren darf nicht angewendet werden:

- a) wenn der Verkauf nicht innerhalb des Gültigkeitsdatums des Bestellformulars erfolgt (Feld 3)
- b) wenn der Name auf dem Formular nicht mit dem Namen auf dem Dienstaussweis übereinstimmt
- c) beim Erwerb von unbebauten oder bebauten Immobilien
- d) bei Warenlieferungen und sonstigen Leistungen in Zusammenhang mit Baumassnahmen oder grösseren Reparaturen
- e) bei der Lieferung von Elektrizität, Gas (ausgenommen einmalige Lieferungen wie z.B. Propan), Wasser oder Telekommunikationsleistungen.

Es darf nicht mehr als ein Bestellformular pro Transaktion verwendet werden (z.B. ist es unzulässig, ein Formular über 2300 € und ein zweites Formular über 1000 € auszustellen, um einen Rechnungsbetrag von 3300 € für eine einheitliche Warenlieferung bzw. sonstige Leistung abzudecken). Der Gesamtbetrag der Rechnung muss mit dem Gesamtbetrag auf dem Bestellformular bzw. Abwicklungsschein übereinstimmen.

### Ausfüllen des Bestellformulars (AE Form 215-6B)

1. Prüfen Sie das Gültigkeitsdatum in Feld Nr. 3 des Bestellformulars
2. Beträge:
  - a) Bei Einkäufen bis zu einem Betrag von 2499.99 € tragen Sie bitte den Nettobetrag (ohne MWSt.) in Feld Nr. 4 ein.
  - b) Bei Einkäufen ab dem Betrag von 2500.00 € ist der Nettobetrag (ohne MWSt.) schon in Feld Nr. 5 eingedruckt. Dieser Betrag wurde dem von Ihnen unterbreiteten Angebot bzw. Kostenvoranschlag entnommen.
3. Prüfen Sie die Namen in Feld Nr. 6 bzw. Nr. 9. Diese Namen müssen mit dem Namen auf dem Dienstaussweis übereinstimmen. Kopieren des Dienstaussweises durch den Unternehmer wird von deutscher Seite nicht vorgeschrieben und von den U.S. Streitkräften nicht gewünscht.
4. In Feld Nr. 7 bzw. Nr.10 unterschreibt der Kunde
5. In Feld Nr. 8 bzw. Nr. 11 ist das Kaufdatum einzutragen
6. In Feld Nr. 12 ist die Bezeichnung der gekauften Waren oder Leistungen einzutragen
7. In Feld Nr. 13 muss der Unternehmer unterschreiben, seinen Firmenstempel anbringen und das Datum eintragen
8. Die ersten beiden Blätter (original/weiss und rosa) verbleiben beim Kunden, der gelbe Durchschlag ist als Belegnachweis für die Unterlagen des Unternehmers bestimmt
9. Der Kunde ist verpflichtet, das Original des Bestellformulars (weiss) bei unserer Beschaffungsstelle einzureichen.

### Ausfüllen des Abwicklungsscheins

1. Unter Nr. 1 sind die Spalten laut Beschriftung auszufüllen (Datum, Bezeichnung, Menge, Preis (ohne MWSt.)), der Gesamtbetrag verschiedener Artikel wird in die letzte Zeile eingetragen.
2. Unter Nr. 2 (Seite 2) muss der Gesamtbetrag (Netto) und die Art der Zahlung (Scheck, Überweisung, Barzahlung, Kreditkarte) eingetragen werden.

Dieses Dokument (Abwicklungsschein) mit allen Durchschlägen verbleibt für steuerliche Zwecke bei Ihnen und bestätigt dem Finanzamt, dass Sie keine Mehrwertsteuer einbehalten haben.

Bei Rückfragen stehen wir Ihnen gerne telefonisch unter 06221-57-7503 zur Verfügung.





## Procedures for Purchases of €2500 or More in Germany



### For all transactions:

Individual brings a properly addressed cost estimate to a VAT office. That means the cost estimate must be addressed to **CMWRF or USAFE Services** with the name of the customer and his or her address following below. It cannot be an invoice, bill of sale, order, order confirmation, etc. – it **must** be a cost estimate, cost proposal or **proforma** invoice. Customers are **not** authorized to place orders or sign bills of sale until they have the specific VAT form in hand. Customers are not authorized to make payment directly to a vendor for purchases of €2500 (without VAT tax) or more (no cash, bank transfer, credit card, EC card, personal check, etc). The money must be “run” through a VAT office. For such purchases the following procedures are available:

### Payment in Full:

Needed is/are one or more cashier’s checks made payable to “Vendor Name” **and** “CMWRF” (or USAFE 86<sup>th</sup> Services). In case there are multiple checks, the total of all checks must match the cost estimate amount. In case the bank insists on a 3-party check (CMWRF, Vendor, Customer Name) that is OK as well.

### Full Financing:

Individual brings a loan approval letter from the bank stating that a loan in a specific amount has been approved. This letter must be dated and cannot be older than 4 weeks. The VAT office prepares a “dual-letter of assignment”, then prints the NF2 form, gives the dual-letter of assignment and the VAT form to the customer and files a copy of the bank letter and dual letter of assignment. In this case there will normally NOT be a check. Some banks in the US will not provide a letter but a check instead. In that case a dual letter of assignment is needed, if CMWRF is not on the “payable to” line.

### Partial Financing:

If the customer finances only a portion of the total cost and has the remainder in cash, the customer will have to obtain a cashier’s check (payable to Vendor Name and CMWRF) for the portion he is paying for. In addition the customer must provide a loan approval letter from the bank for the amount to be financed (or the bank check, see above). Both items (letter and/or check(s)) will have to match the total on the cost estimate. A “dual-letter of assignment” is needed for the financed amount (see above).

Reminder: Checks must always be cashier’s checks and made payable to “CMWRF and the Vendor’s Name” (adding the customer as a third party is also OK) or, in the case of loan checks a dual letter of assignment is needed. Multiple checks are permitted.

### Trade-in’s:

A trade-in usually happens with vehicles and can be handled in one of two ways.

- The customer sells the vehicle to the vendor and receives the money, which is then turned into a cashier’s check for the purchase of another vehicle. No mention of the old vehicle is made on the cost estimate.
- The vendor lists the trade-in value of the old vehicle on the cost estimate for the new vehicle. This will reduce the balance due by the customer. In this case all payment instruments combined (trade-in value, loan amount, checks) will have to match the purchase price of the car.

**Down-Payments:**

Customers are not authorized to make down-payments without having a VAT form for the purchase in their hands. In such cases the customer must obtain a VAT form by submitting a cost-estimate together with multiple cashier's checks. One of the checks may be used as a down-payment as long as the vendor is provided with the VAT form at the same time.

In case a small payment was used to "hold" an item, it cannot be applied towards the total cost. Such funds must be returned by the vendor to the customer after the transaction was properly completed. The customer must always provide full payment to the VAT office (in form of cashier's checks or loan approval letters).

**Terminology describing cost estimates are:** Kostenvoranschlag (cost proposal/estimate), Angebot (offer), Proforma-Rechnung (proforma invoice). After-the-fact transactions are prohibited. Terminology that indicate after-the-fact transactions are: Rechnung (invoice), Bestellung (order), Auftrag (order), Auftragsbestaetigung (order confirmation), Kaufvertrag (bill of sale), Quittung (receipt).

**Vehicle Accidents and payment by Insurance Companies:**

In case a US Forces member receives damage repair to his vehicle that is paid by an insurance company or a US Forces member's insurance has to pay for damages of someone else's vehicle tax-relief can be used. In both cases the insurance has to request that the US Forces member obtain a VAT form prior to the repair taking place. The US Forces member has to provide the VAT office with both of the following:

1. a proper cost estimate from the repair shop
2. Copy of the coverage statement of the insurance company (Kostenübernahmeerklärung)

Once both documents are provided to the Tax-relief office we can issue the appropriate VAT form. The VAT office will also fill out one additional document together with you that must be signed (dual letter of assignment).

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

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

POC: Rafael Wunsch, IMCOM-Europe, Tax Relief Program Manager, DSN 370-7503, Com: 06221-57-7503, Email: rafael.wunsch@eur.army.mil.

# SAVE when calling home

**To save money while you are making phone calls to family and friends back home, consider using a 'dial thru' or 'call-by-call' service, or the AT&T pre-paid calling cards available at AAFES.**

Call-by-Call services are available to all who have home-phone service from Deutsche Telekom or from TKS. A known savings from a "dial thru" service (for example: 01058, 01051, 01077, etc.) is from €0.13 per minute down to €0.02 per minute, depending on the weekday and time of the phone call.

An advantage of Call-by-Call is that you can select the most affordable service provider for each individual call and there is no prior registration required. The following websites compare several services by cost per minute:

<http://www.telefontest.de/telefontarife.html>

<http://www.verivox.de/Fixed/output.asp?Destination=001&cc=on>

<http://www.billig-tarife.de/partner/koop/tel/liste.php?partner=bt>

<http://www.teltarif.de/db/res.html?019x=0&kurz=ja&takt=61&ve=1&ziel=USA+%28haupt%29>

To use the "dial-thru" services: Go to the websites and take a look at who has the best rate for the different times of the day, then dial the access code listed and follow with the phone number you are trying to reach. The charge for these telephone calls will be listed separately on your Deutsche Telekom/TKS monthly statements.

The Exchange AT&T prepaid phone cards offer consumers a calling alternative by accessing a toll free number to place international calls. Depending on the card denomination, calls to the U.S. range from 12 to 15 cents and not subject to tax or any other hidden charges. The Tele2 call rates, to the U.S. are 6 cents from Germany, 6.5 cents from UK or Italy, 8.5 cents from Netherlands, and 9.5 cents from Belgium.

The pre-paid phone cards are available at AAFES calling card machines and select vending machine locations throughout Europe.

**Happy Savings and Happy Calling!**



[WWW.MWR-EUROPE.COM](http://WWW.MWR-EUROPE.COM)

\*Please note that these websites are in the German language, and our advisory is not an endorsement for any specific telephone service provider.