



**U.S. FORCES FEDERAL REPUBLIC OF GERMANY**  
**Information on Tax-Relief in Germany for Hunting Activities**



1. The purpose of this letter is to inform eligible members of the U.S. Forces, the civilian component, and their family members on how to utilize tax-relief in conjunction with hunting activities.
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 for hunting activities and must be followed. Failure to do so will result in your transactions to be taxed without the means for corrections at a later time. There are two distinct procedures or purchases free of value-added tax:

Simplified Procedure	Standard Procedure
NF1 VAT Form	NF2 VAT Form
Up to €2499,99 (without tax)	€2500 or higher (without tax)

When eligible individuals intend to go on a hunt, many times a sign-up, registration, or guide fee is required. This fee is to be paid prior to the hunt when registering. The Federal Forest Office in Grafenwoehr for example charges approx. 700 Euros to sign up for a class 1 deer hunt. Normally the Forest Office is obligated to charge and collect VAT on this fee. Once a successful hunt is concluded the hunter will receive a second invoice with a cost based on the type of animal hunted, categorization, and trophy size/weight/points. This second invoice will normally have to have the tax applied to it as well. As you know, for certain animals the cost can be beyond €2500 Euros. Being able to use the tax-relief process will result in significant savings.

This is unfortunately a cumbersome and bureaucratic process but it must be done this way to be compliant with the directives of the Ministry of Finance. Look on the bright side, this bit of bureaucracy saves you €500 or more on high dollar hunts.

Make sure you ask the Forest Office, if they are willing and able to accept a VAT form and bill without VAT do this BEFORE you register for the hunt. They are not required to accept VAT forms. Inform them that you will provide 1 or two VAT forms, depending on the circumstances and that they should bill you without VAT.

Please ensure to follow the described process (Step 1+2 for hunts under €2500 / Step 1, 2, and 3 for hunts €2500 or higher):

1. For the Registration/Guide Fee, if there is one (as long as it is under €2500):
  - Obtain an NF1 (regular) VAT form from the VAT Office prior to registering for a hunt
  - Provide this VAT form to the registering Forest Office
  - Receive your copies of the completed VAT form from the Forest Office
  - Return the white copy to the VAT Office

2. For the actual Hunt

**under €2500** (you MUST do this prior to the hunt):

- Obtain an NF1 (regular) VAT form from the VAT Office prior to the hunt
- Provide this VAT form to the forest office prior to the hunt (don't forget to sign and date it)
- Go on your hunt
- Receive a tax-free bill from the forest office, together with your copies of the VAT form
- Return the white copy of the VAT form to the VAT Office

As long as the total of the above two amounts (registration fee and trophy fee) stay under €2500 without VAT, both could be added together on one VAT form.

**€2500 or higher** (you MUST do this prior to the hunt):

- Provide a copy of your registration document or registration invoice/receipt to the VAT Office in lieu of the normally required cost estimate
- Request an NF2 or "over €2500" VAT form
- Provide the VAT Office with a cashier's check as close as possible to your budgeted trophy amount (e.g. €2700 – we will correct the amount after the invoice becomes available)
- Ensure the cashier's check is payable to "CMWRF & the name of the forest office" or "USAFE Services & the name of the forest office", depending on which VAT Office you use.
- The VAT Office will generate the VAT NF2 form and endorse the check
- Go on your hunt

**IMPORTANT:** there are no refunds on VAT forms. That means once you pay the \$65 for the NF2 VAT form (€2500 or higher form) and you end up not being successful during the hunt or you cancel the hunt, the VAT Office will not be able to refund your \$65.



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#### 3. Corrective action after the hunt for €2500 or higher trophy fees:

- Once the hunt is concluded and the final amount is calculated you will receive an invoice without VAT
- Most likely this final amount will not match the amount on the VAT form and on your cashiers' check (trophy weight is unknown before hand)
- Take the invoice & entire VAT form to the VAT Office and ask for a corrected re-print of the VAT form
- VAT Office will correct the amount on the VAT form to match the actual invoice amount
- Ensure you have your cashier's check corrected to match the final amount (if invoice amount is lower than your initial estimated amount get the check changed at the bank, if the final amount is higher you either have the check changed or you get a second cashier's check for the difference)

In essence you will be using a total of 2 VAT forms for your hunt over €2500, one form for the registration and a second form for the actual hunt. For hunting this procedure is authorized and does not constitute a prohibited split transaction.

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

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

- a) if the registration for the hunt and the actual hunting day are not within the date range specified on the order form (Box 3 observe "Valid From" and "Valid Until" dates of the form)
- b) if the name on the form does not match the name on the ID card

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). The total invoice amount must match the total amount on the form. We do this by correcting the amount and issuing g are-print after the final amount is known.

**IMPORTANT:** there are no refunds on VAT forms. That means once you pay the \$65 for the NF2 VAT form (€2500 or higher form) and you end up not being successful during the hunt or you cancel the hunt, the VAT Office will not be able to refund your \$65.

#### 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 0611-143-544-9888 (DSN: 544-9888).