



**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-added 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.** Simply viewing the ID card and comparing the name to the name in boxes 6 or 9 on the VAT form will be sufficient. 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, order form, or order confirmation until you receive the official order from the appropriate Tax Relief 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.**



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**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, water, or telecommunication services (based on long-term contracts)
- f) Multiple purchases can be (but don't have to be) combined on one form but only inside of one month. At the end of the respective month all transactions have to be completed/closed (e.g. all receipts from May have to be taken care of NLT 31 May). Collecting receipts across months, per quarter, or annually is not permitted.

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