

## UTAP

(Utility Tax Avoidance Program)

The **UTAP program** is designed to provide active duty military members and authorized civilians tax-relief services on their **electric, heat, and gas** bills while living on the German economy. By registering for the program, you can **save up to 19%** on your electric, heat, and gas bills. This program is administered by 52 FSS Value Added Tax (VAT) Office, which acts as your security guarantor with the utility companies.

### To sign up for the UTAP program, SPONSOR will need:

1. \$99 Fee (cash, credit or debit)
2. Completed Forms 1, 2 & 3\*\*
3. Your Banking Info/20-digit IBAN
4. Orders/Logistical Support Letter
5. Housing Contract\*
6. Housing Registration Form (move-in readings)

*\*Must be in the SPONSOR'S NAME in order to receive tax-relief services.*

When you sign an application for the UTAP program, you are signing an official contract. The application is a written contract with the utility company and governs policies and regulations set forth by the German Tax Office. As a member of the UTAP program, **YOU are responsible for all utility bills incurred in your name.**

*\*Not an official handout\**

\*\*All referenced forms and official handouts for the VAT/UTAP Office can be found online at [www.52FSS.com/VAT-UTAP-OFFICE](http://www.52FSS.com/VAT-UTAP-OFFICE)

# Spangdahlem VAT/UTAP Information



### Hours of Operation

Walk-Ins Only

Mon, Tues, Thurs, Fri: 0830 - 1700 (0830-1630 for Sign Ups/NF2)

Wednesday: 0830 - 1300

US Holidays, Family Days & Goal Days : CLOSED

**DSN: 452-7801**

**Commercial: 0656561-7801**

[52fss.fsr.vat@us.af.mil](mailto:52fss.fsr.vat@us.af.mil)

**BLDG 126 / ROOM 103**

**[WWW.52FSS.COM/VAT-UTAP-OFFICE](http://WWW.52FSS.COM/VAT-UTAP-OFFICE)**

### WHAT WE DO

1. Provide the 19% tax relief for purchases made on the local economy
2. Supply the 19% tax relief to individual's utility bills (E-ON / SWT)
3. Answer utility-related questions & translate utility documents
4. Send meter readings to E-ON/SWT (Informational/Annual/Final)

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German Government authorities have authorized the VAT Office to designate individual active duty military members and authorized civilians as agents to make tax-exempt purchases on behalf of the U.S. Forces. NF-1 VAT forms may be used at the individuals discretion for invoices **not to exceed 2,499 €** (excluding VAT tax).

NF-1's cost **\$10 each**, are **valid for up to 2 years** after the date of issue and may be used **only** if the **order date** falls between the issue and expiration dates on the forms.

NF-1's do not have specific values imprinted on them and may be used for authorized purchases in conjunction with payment by eligible personnel directly to a vendor.

An individual or family is authorized to have a combined **maximum of 10 NF-1's at any one time** for tax-relief purchases. A new form may be issued for each form returned to the VAT Office after each use.

**All VAT forms must be accounted for before a U.S. member out-processes the base.**

**To sign up for the VAT program, SPONSOR will need:**

- 1. Government-Issued ID**
- 2. Orders or Logistical Support Letter**
- 3. Form 5\* (AE Reg 215-6) Completed**  
(bottom portion & back)

If you plan on adding your spouse (who must be SOFA status) as an authorized user of your VAT Forms, it is highly encouraged that they attend your sign-up brief with you in order to obtain all essential information on how to use VAT Forms.

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## Purchases Over 2500€ (NF-2)

To purchase a VAT form for over 2500€, you will need:

- 1. A COST ESTIMATE (“Angebot”)** from the vendor
  - Addressed to **YOU** (name & address) **AND “52 FSS Tax Relief Office”**
  - Cannot be an “invoice” or “order”
  - Must display the **TAX-FREE** price
  - If you are purchasing a **VEHICLE**:
    - Cost Estimate must also display the Year, Make, Model, & VIN.

**2a. IF PAYING OUT-OF-POCKET: A CASHIER’S CHECK**

- Made out to the **Vendor AND “52 FSS Tax Relief Office”**
- Must match the tax-free price (and match the currency)

**2b. IF FINANCING: A LOAN APPROVAL LETTER FROM THE BANK**

- Loan amount must be for equal to or greater than the tax-free price.
- Must also fill out **Statement of Assignment (Loan)**

**3. FORM 5** (Completed Front & Back)

**4. \$100** Cash or Debit/Credit to Purchase the NF-2

For more information and details on how to obtain and use an NF-2 VAT form, please contact the VAT/UTAP office directly **BEFORE** placing any orders, signing any documentation, or giving any down payments. This could disqualify you from obtaining an NF-2.

**If you have any questions, please email:**  
[52fss.fsr.vat@us.af.mil](mailto:52fss.fsr.vat@us.af.mil)

**DSN:** 452-7801  
**Commercial:** 0656561-7801

**Hours:** Mon, Tues, Thurs, Fri: 0830-1630 (Walk-in Only)  
Wednesday: 0830—1230  
US Holidays: CLOSED  
Goal/Family Days: CLOSED

*\*Not an official handout\**