

Useful Tips

Rationed Items
Wine, beer, and tobacco products other than cigarettes (e.g. tobacco heat sticks, vape products etc.) are not rationed items and can be procured tax-free. Liquor purchased and consumed at the vendor location (e.g. restaurant or bar) is considered a gastronomic service and can be procured tax-free.

Restaurant Receipts
Often times restaurants don't issue a proper tax receipt that is required in the Micro-Purchase App. If in doubt, ask the vendor for a "Bewirtungsbeleg".

You should still consider using a paper VAT form for larger purchases where the \$10 fee for the additional VAT form is lower than the Remonon trade margin. Current break-even is at approximately 205 € receipt value when the full rate of 19% VAT applies to the purchased items/services.

Paid Parking
Most payment machines have a button marked "Quittung". When pressed, the machine prints a receipt with VAT that the Remonon system can process.

Online Shopping
Online purchases through the micro-purchase app are possible if the transaction is subject to German VAT and the invoice is addressed to: *NOVAT GmbH, Am Gruenderzentrum 1, 92655 Grafenwoehr*

Some vendors ship from distribution centers outside of Germany where the local VAT does not apply and therefore respective receipts are not eligible for tax-relief. Altering any paper or digital invoices received from vendors as German authorities will treat this as falsifying of tax documents.

Return Process
Prior to returning any goods or requesting refund for any services procured through the Micro-Purchase App, you must inform NOVAT GmbH so they can subtract respective VAT from your refund. Customers returning items to third party vendors without prior notice to NOVAT GmbH commit tax-fraud and will be subject to investigations by US Forces Customs and Host Nation tax authorities.

YOUR HOME AWAY FROM HOME IN BEAUTIFUL WIESBADEN



Paid advertising. No federal endorsement implied.

Visit our Restaurant and Pentalounge-located right next to Hainerberg Housing area.

Single & Double Rooms and TLAs available. All major credit cards and VAT forms accepted.

Abraham-Lincoln Straße 17
65819 Wiesbaden
Tel: 0611-7970
info.wiesbaden@pentahotels.com



PENTA HOTEL
WIESBADEN

With Over 400 Vehicles in Stock
Choose Patriot For Your Next Ride!



Patriot Military Automobiles
TAX-FREE MILITARY SALES
HOME DELIVERY *ask for more details*
ENTER TO WIN DISCOUNTS & MORE
 +49 15173061174
WWW.PATRIOT-AUTOS.NET

SCAN HERE



Paid Advertising. No federal endorsement implied.

Contact Us.

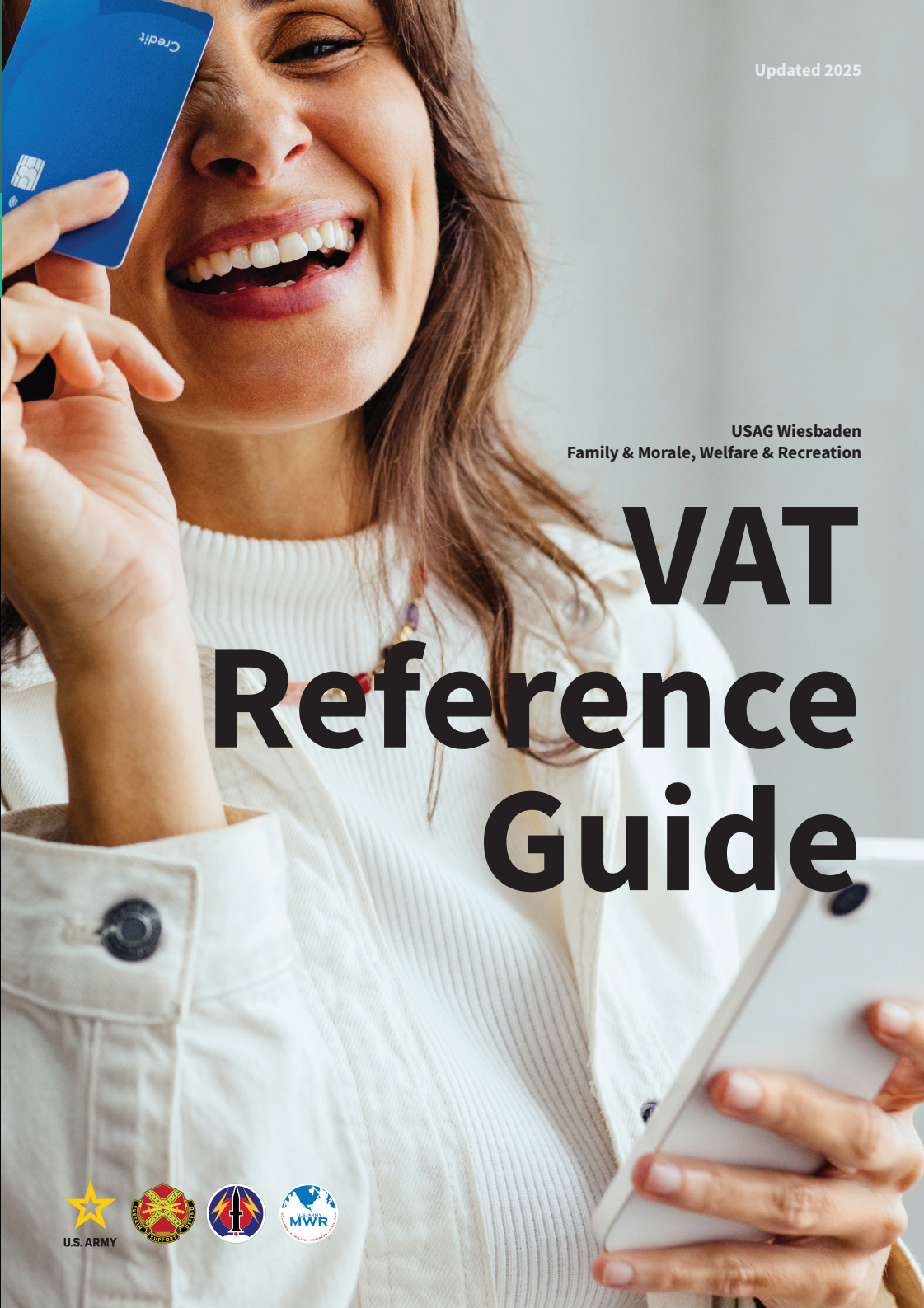
Clay Kaserne, Bldg. 1052, Room 101
DSN: 548-9107 or CIV: 0611-143-548-9107
wiesbaden.armymwr.com
















Updated 2025

USAG Wiesbaden
Family & Morale, Welfare & Recreation

VAT Reference Guide





VAT Facts.

All European countries have a Value Added Tax (VAT, sales tax) included in the price of goods and services purchased on their economy. In participating NATO countries, eligible personnel are exempt from this tax through the local Tax Relief Office (TRO). For the purposes of this pamphlet we are referring to the TRO’s within Germany from which you can purchase the AE 215-6 B form, exempting customers from the German MehrwertSTuer which is charged at 7 or 19 %. Tax Relief in Germany is governed by Army in Europe Regulation 215-6.

Goods and Services for which a Tax Relief Form may be used @ 19 % MwSt

- Vehicle Purchases and Rentals (Leisure Travel only)
- Clothing, Furniture, Electronics, Appliances and Tools
- Dining Out
- Amusement Park and Event Tickets
- Medical Expenses and Veterinary Bills
- Group Travel, Events and Dining
- Repairs of Vehicles, Electronics, Furniture, Minor Home Repairs, etc.
- Plants

Tip #1

Check with the VAT office before signing any documents or committing to purchases; the VAT form needs to be issued prior to any invoice, bill of sale, order or order confirmation. There are specific procedures for this type of purchase. Any purchase of 2,500€ or more requires approval by IMCOM-Europe.

Tip #2

Check with the VAT office before using a VAT form on any major or minor home repair. There are a variety of nuances in the policy that we can help to clarify.

Goods and Services for which a Tax Relief Form may be used @ 7 % MwSt

- Medicine, Groceries, Bus and Train Tickets, Lodging and Books

Goods and Services For Which a Tax Relief Form May Not Be Used

- Business/ Resale activities (either home-based or German licensed)
- Permitting anyone except the authorized individuals in blocks 6 and 9 to use your VAT forms. (Do not lend your forms to anyone, especially non ID card holders)
- Using a VAT form on any service involving a contract with a length greater than
- 30 days, or with an open ended agreement. Services to which this applies include but are not limited to include telecommunications service, lodging and rental cars. Please see the UTAP office for tax free payments through participating utility companies
- Renovations, new construction, new additions to homes
- Customized kitchens (15.000 € or more excluding tax)
- Seeking VAT reimbursement after a receipt, bill or contract has been issued or signed
- Real estate purchases
- Any other purchases prohibited by Army Europe Regulation 215-6

Eligibility

In order to be eligible you must be stationed in Germany or on TDY in Germany and be part of one of the following categories:

- U.S Forces active-duty military personnel (including U.S. Military Reservists on active duty)
- U.S Civilian employees with status under the SA NATO SOFA articles 71, 72 or 73
- U.S Contractors with status under the SA NATO TESA Status article 73

- Other military and civilian individuals as detailed in AE-Reg 215-6 Section 10 paragraph 3(c)-6
- Authorized dependents of eligible sponsors

Important to Note

In accordance with Army in Europe Regulation 215-6, which outlines policies and procedures for tax-free purchases in Germany, customers should be advised of the appropriate procedures for collecting receipts and receiving Value Added Tax (VAT) refunds on previous purchases.

Collecting multiple receipts from prior purchases in order to obtain VAT refunds is acceptable, provided that the customer follows the below two policies:

- Receipts must be for the same calendar month (not a 30-day window) as the month the VAT refund is given AND
- The VAT form used for the refund must have been purchased before, and be valid on, the date of the first purchase and associated product receipt.

Please adhere to the policies outlined by AE 215-6, not practices of the vendor, to ensure you, and other Americans living in Germany under SOFA status, retain tax-free purchase privileges.

Examples

Authorized

A customer purchases a VAT form on Oct. 2. He purchases groceries on Nov. 9, 14 and 22. He brings the three receipts from Nov. 9, 14 and 22 back to the store on Nov. 29, using the VAT form purchased on Oct. 2, and receives a 7% tax refund. This is an acceptable refund.

Not Authorized

Scenario 1

A customer purchases groceries on Nov. 9, 14 and 22. She purchases a VAT form on Nov. 15. She brings the three receipts from Nov. 9, 14 and 22 back to the store on Nov. 29, using the VAT form purchased on Nov. 15, and receives a 7% tax refund.

Only the purchases made on Nov. 22 are eligible for tax exemption using the VAT form purchased on Nov. 15. The VAT form used for tax redemption must have been purchased prior to the purchase of the items eligible for tax relief.

Scenario 2

A customer purchases a VAT form on Oct. 2. He purchases groceries on Nov. 9, 14 and 22. He brings the three receipts from Nov. 9, 14 and 22 back to the store on Dec. 2, using the VAT form purchased on Oct. 2, and receives a 7% tax refund.

None of the purchases are eligible for a refund on Dec. 2, as the VAT on collected receipts must have been returned on or before Nov. 30 in order for the VAT redemption to be within the same calendar month. The Nov. 9, 14 and 22 receipts must have been returned with a valid VAT form, purchased prior to Nov. 9, no later than Nov. 30.

How it works.

Step 1

Complete the AE form 215-6A to register for tax relief and present to your local TRO

Step 2

Purchase the type of tax form(s) you need from your TRO

There are two types of forms

NF-1

Un-priced purchase order for purchases of 2.499.99 € or less

- Valid for 2 years from date of issue
- Only 10 of these forms can be issued at a given time

NF-2

Priced purchase order for purchases of 2.500 € or more

- Provide/ask about a cost estimate (kostenvoranschlag) or offer (angebot) letter from the vendor and addressed to the Community Morale, Welfare and Recreation Fund (VAT office)
- Obtain a cashier’s check (Bank Scheck with a German bank) for the amount without tax paid to: [The vendor] & CMWRF
- Present the cost estimate and check to the VAT office, at which point they will issue the VAT form and endorse the check to the vendor
- Give the vendor both the check and VAT form once the goods have been delivered or services have been completed

Once the form has been used, the vendor should give the top two copies of the form back to you. The top copy must be returned to the VAT office in order to have them removed from your account. Expired forms must be returned to the VAT office as well.

Micro-Purchase App

The Remonon app is owned and operated by German company NOVAT GmbH, no federal endorsement implied.

At the beginning of each calendar month, customers upload a valid VAT form, that they have purchased at their local VAT office, to the Remonon app. Customers then pay full price for individual purchases at various German vendors and upload respective receipts. The Remonon app will capture these individual micro-purchases in a monthly summary invoice and reimburse customers the VAT-Added Tax (VAT) minus trade margin. Individual micro-purchases cannot exceed 250 € each (gross, with VAT) per vendor, per customer household, per day.

The total value of purchases cannot exceed 2.499,99 € per VAT Form, but customers can upload a second VAT Form to capture additional purchases – if needed.

All restrictions of AER 215-6 and Forces Customs law apply. Restrictions include but are not limited to:

- Purchasing goods or services for the benefit of ineligible persons.
- Rationed items (vehicle fuel, coffee, coffee extracts, liquor, cigarettes)
- Items for commercial use and/or resale
- Major repairs and/or replacements to real estate
- Contractual agreements or leases exceeding 30 days
- Splitting invoices to circumvent established value thresholds
- Cash payments are only permitted by exception if electronic payment is not accepted by third-party vendor. Electronic payment must be made in the name of the eligible VAT program customer (sponsor or eligible family member).