

INFORMATION ON THE USE OF MOBILE VAT RELIEF APPLICATIONS



Private businesses in Bavaria (e.g. VAT Clear, Remonon) are currently marketing VAT relief services via mobile application, which allows the use of a single VAT form for purchases from multiple vendors. These businesses claim the tax-relief process is simplified through uploads of receipts from multiple vendors into their app. At the end of a billing period they promise that a tax-refund (minus a service fee) will be deposited into the customer's bank account.

The use of VAT forms with Remonon, VAT Clear, Novat GmbH, or similar companies is currently not authorized to mitigate risk for our Soldiers and families of potential VAT liability. Do not process tax-relief through a cellular application, regardless of what any vendor may state. Reminder: As a US Forces member you are obligated to primarily follow US Forces Regulations and guidance.

At this time the US Forces tax-relief program cannot support this way of processing tax-relief. The U.S. Forces have been informed that a decision of the German tax authorities, whether and under which circumstances a mobile VAT relief application can be implemented, is pending. If U.S. Forces personnel utilize this service, they risk not being reimbursed VAT for purchases that they processed through the app, in case of disapproval by the German tax authorities.

Be advised that until formal approval has been granted you may be liable for any unpaid VAT for any purchases processed through such applications. VAT Offices have been instructed not to accept VAT forms processed through such cellular applications until further notice.

This measure is in support of and to protect our members until we receive clarification.

We currently see the following issues with using apps (partial list):

- The necessary personal identification and eligibility verification by a private business is problematic;
- USAREUR driver's licenses are not supported and US Forces personnel normally do not have EU driver's licenses or EU ID cards (*Personalausweis*).
- Certain purchases, to include fuel, real estate and related goods, and asset investment items (e.g. gold, coin collections, jewels etc.) are not authorized.
- Online purchases using registered customer accounts are not possible for legal and administrative reasons. The Amazon help page on tax-free sales to APO addresses is incorrect.
- Controls as required by the host nation to prevent abuse are not in place.

Further details are available from your local Tax Relief Office, the AE Regulation 215-6, or https://public.euromwr.army.mil/MWR tax.htm

POC: Rafael Wunsch, IMCOM-Europe, Tax Relief Program Manager, DSN 544-9888, Com: 0611-143-544-9888, Email: rafael.s.wunsch.naf@army.mil.