



Micro-Purchase App Information

The Remonon App is owned and operated by German company NOVAT GmbH, no federal endorsement implied. The Remonon Customer Support can be reached through in-app messenger service and via email team@remonon.com.

Program Scope:

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 trading margins.

Individual micro-purchases cannot exceed EUR 240 each (gross, with VAT) per vendor, per customer household, per day. The total value of purchases cannot exceed EUR 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 German 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

Useful Tips:

Rationed Items: Wine, beer, and Tobacco products other than cigarettes (e.g. tobacco heat sticks, vape products, cigars etc.) are not rationed items and can be procured tax-free with a VAT form and the Micro-Purchase App.

Liquor purchased and consumed at the vendor location (e.g. restaurant or bar) is considered a gastronomic service and can be procured tax-free with a VAT Form and the Micro-Purchase App.



Useful Tips (continued):

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 "Bewirtschaftungsbeleg".

Hotel/Rental Car/Public Transportation: In order to not exceed the EUR 240 threshold per vendor, per household, per day, you can book multi-night hotel accommodations, car rentals, or public transportation in segments resulting in multiple, smaller invoices that refer to different performance periods. For example, instead of booking a rental car for 8 days at a total cost of EUR 400, you can make two separate bookings of 4 days each resulting in two separate receipts of EUR 200 each. However, the Remonon system does not accept multiple receipts with a total of more than EUR 240 if the performance period is the same on respective receipts (e.g. separate receipts for multiple rental cars with the same rental company for the same days exceeding a total of EUR 240).

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 trading margin. Current breakeven is at approximately EUR 226 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 Value Added Tax 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 Customs and Host Nation authorities.