



**HEADQUARTERS
NATO AIRBORNE EARLY WARNING
AND CONTROL FORCE**

52511 Geilenkirchen, Germany



FORCE ORDER 9.2-3

Subject: Tax Exemption and Customs Clearance

Originator: FHL

Date: 28 July 2021

References:

- A. Agreement between the parties of the North Atlantic Treaty regarding the status of their forces (Status of Forces Agreement), 19 June 1951
- B. Protocol on the Status of International Military Headquarters set up pursuant to the North Atlantic Treaty (Paris or Headquarters Protocol), 28 August 1952
- C. Agreement to Supplement the Agreement between the parties of the North Atlantic Treaty regarding the status of their forces with respect to foreign forces stationed in the Federal Republic of Germany (Supplementary Agreement), 03 August 1959
- D. Agreement between the Federal Republic of Germany and the Supreme Headquarters Allied Powers Europe (SHAPE) on the special conditions applicable to the establishment and operation of International Military Headquarters in the Federal Republic of Germany (SHAPE/FRG or Supplementing Agreement), 13 March 1967
- E. Agreement between the Federal Republic of Germany and the United States of America on the Status of Persons on Leave, 03 August 1959
- F. German Foreign Armed Forces Customs Act, 19 May 2009, (Truppenzollgesetz).
- G. German Foreign Armed Forces Customs Ordinance, 24 August 2009, (Truppenzollverordnung).
- H. Regulation Z 6300, German Federal Ministry of Finance, 09 October 2009
- I. Decree IV A 6 – S 7492 – 13/04, German Federal Ministry of Finance, 22 December 2004
- J. Decree III C 3 - S 7493/07/10001, German Federal Ministry of Finance, 08 August 2017
- K. Council Directive 2007/74/EC, European Union, 20 December 2007
- L. Council Regulation (EC) 1186/2009, European Union, 16 November 2009
- M. Council Directive 2006/112/EC, European Union, 28 November 2006

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- N. Council Directive 2008/118/EC, European Union, 16 December 2008
- O. USA Army in Europe Regulation 600-700 (AE 600-700), 19 December 2018

Implementation: This publication replaces the E-3A Component Order 8.1-11, dated 17 JUN 2015 on tax exemption and customs clearance, and is effective immediately.

Purpose, Scope: This Order elevates the former Component Order to the Force level and implements changes of applicable customs regulations and related guidance in Germany and other affected countries. It provides the legal framework and general policies governing duty/tax exemptions and customs clearance applicable to the HQ NAEW&CF GK and eligible individuals. It is part of the Functional Area 9.2.

Applicability: This Order is applicable to the HQ NAEW&CF GK, all organizations for which the HQ NAEW&CF GK provides entitlements and privileges and to anyone subject to customs clearance arriving at NAB GK. It is also directly applicable to any personnel who enjoy, directly or indirectly, individual privileges mentioned here after.



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HQ NAEW&C Force GK, all Divisions, Offices, Wings, MSEC; SNRs

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3. E-3A Component Commander
4. Legal Advisor
5. Financial Controller
6. Human Resources Management Division
7. Senior National Representatives
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SECTION 1 - DEFINITIONS

1. **Abwicklungsschein.** An official document related to the delivery and the receipt of goods and/or services from the German economy, by organizations of the HQ NAEW&CF GK or eligible individuals posted with the HQ NAEW&CF GK, for which exemption from taxes or duties is claimed.
2. **Border Crosser.** Anyone permanently residing outside the host nation in a country adjacent thereto.
3. **Border Crossing Certificate.** E-3A Form 13.6, Border Crossing Certificate, also called "Sonderbescheinigung".
4. **Civilian Component.** Civilian personnel who are not stateless persons, nor nationals of any State which is not a party to the North Atlantic Treaty, nor nationals of, nor ordinarily resident in the receiving State (i.e. DEU), and who are in such categories of civilian personnel in the employ of an International Military Headquarters as the North Atlantic Council shall decide (i.e. International NATO Civilians).
5. **Dependents.** The spouse of a member of a force or civilian component or a child of such member depending on him or her for support and such other persons who are recognised as dependents by agreement with Germany.
6. **Designated Customs Representatives** are designated members of the Military Police (SWS) for the purpose of exercising the customs controls and enforcement acts, when no representatives of the German Customs authorities are present upon arrival of an international flight.
7. **European Tax Relief Form.** An official document related to the delivery and the receipt of goods and/or services, by organizations of the HQ NAEW&CF GK or eligible individuals posted with the HQ NAEW&CF GK, for which exemption from Value Added Tax of the respective European Union country (except Germany) is claimed with the respective national fiscal authorities – (VAT and Excise Duty Exemption Certificate based on Directive 2006/112/EC – Article 15 and Directive 2008/118/EC).
8. **Exchange Facilities.** Facilities operated by third parties or a National Support Unit on the premises of the NATO Air Base Geilenkirchen which sell tax/duty-free and/or taxable items and services for the benefit of the members of the HQ NAEW&CF GK. NATEX is an Exchange Facility.
9. **Host Nation.** The Federal Republic of Germany.
10. **Ordinarily Resident.** Individual who, at the moment of recruitment by the HQ NAEW&CF GK or Support Units, was already residing in Germany for at least one year without status as defined by the NATO Status of Force Agreement, as a member or civilian component of a foreign force, or military member or Civilian Component of an International Military Headquarters in DEU.
11. **Privately Owned Motor Vehicle (POMV),** e.g. sedans, station wagons, vans, mini buses, campers, SUVs, jeeps, vintage cars.

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12. **Recreational vehicles.** Privately owned motorbikes, scooters, and vehicles other than the categories listed under POMV and for which a license plate is required, e.g. trikes, quads, all-terrain vehicles (ATV).

13. **Rationed Tax-Free Items.** Cigarettes, coffee, alcohol (with at least 38 percent of pure alcohol; whisky and gin) and motor fuel.

14. **Sponsor.** A member of a force or civilian component attached to or employed by the HQ NAEW & CF GK.

15. **Spouse.**

- a. The person with whom a staff member has entered into a marital relationship, as defined, recognized, and regulated by a national public authority; or
- b. Persons who have entered into a partnership organizing the conditions of their marital relationship registered with a national public authority shall be considered as married officials and their partners as spouses, provided that all the following conditions are met:
 - (1) neither of the partners is married or has already entered into another registered partnership;
 - (2) the kinship between the partners does not preclude their marriage;
 - (3) the couple as such does not legally have access to civil marriage under the legislation of the State of which the official is a national or of the country of residence of the couple.

16. **Temporary Duty Personnel (TDY).** Military or Civilian personnel of a NATO Country, performing official duty at the HQ NAEW&CF GK or at a national unit in support of the HQ NAEW&CF GK for a determined period of time, and who are in possession of either a NATO or national Travel Order. For the purpose of this order, this excludes DEU MIL Personnel on national orders.

17. **Temporary Shopping Permits.** Temporary Shopping Permits may be issued to persons on TDY, by stamping or attaching the permit to the NATO or national Travel Order. Temporary Shopping Permits indicate the level of shopping privileges, similar to shopping cards green or yellow. Rationed items may be granted on Temporary Shopping Permits only for temporary duty of at least 14 days.

SECTION 2 – POLICIES AND PROCEDURES

Chapter 1: General

1. Duty and Tax exemptions for the import, and purchase of goods and services are granted to the HQ NAEW&CF GK as an International Military Headquarters pursuant to the Headquarters Protocol (Paris, 1952), the Supplementing Agreement between SHAPE and Germany (1969), the NATO Status of Forces Agreement (London 1951) and legal/administrative documents referred to in the References of this Order.
2. This Order establishes the policies and procedures to ensure compliance with the provisions of the said international agreements and with the host nation laws and regulations implementing them for applicable procedures.
3. The purpose of the tax and duty relief programmes for personal use of the HQ NAEW&CF GK is to extend the privileges of Section 2, Chapter 6 below to eligible individuals for personal use. Benefits derived from participation in these programmes are based on exemptions granted to the HQ NAEW&CF GK as an International Military Headquarters of NATO, not on rights vested in individuals participating in the programmes.
4. As a safeguard to prevent abuse of privileges and to comply with international and national tax and customs regulations, all units of HQ NAEW&CF GK involved in tax/duty exemptions and customs clearance have to establish appropriate measures and procedures including, but not limited to, maintaining complete records of eligible persons and bodies and of tax/duty-free transactions. They shall adopt measures and procedures to prevent that non-eligible persons and bodies make use of privileges and that eligible persons and bodies do not exercise their privileges beyond the permitted scope of personal use.
5. The tax and duty relief programme for the purchase or import of goods and services for personal use is to be organized in a way to minimize losses and to establish a sound business case. Fees charged for the services should aim at covering administrative and personnel expenses for this program.
6. The privileges of the BEL, CAN, FRA, GBR, NLD and USA forces take precedence over the privileges granted under this Order. The rights of the BEL, CAN, FRA, GBR, NLD and USA forces remain unaffected to operate their own tax/duty relief and import procedures, to issue ration cards and to operate tax/duty free exchanges, bars, messes and canteens in their own right for their members stationed in DEU.
7. Eligible persons are not authorized to transfer, sell or allow the use of tax/duty-free items and services for personal use acquired under this Order to non-eligible persons, except with the authorization of DEU customs authorities or when expressly permitted by this Order (Section 3, Chapter 6, 9.). Shopping and ration cards are not transferable. They can only be used by the person for which they are issued. Tax-free motor fuel is only authorized for use with the vehicle indicated on the ration card.
8. Violations of this Order may lead to loss of privileges and disciplinary action. Violations of national customs and tax laws may also lead to criminal prosecution.

Chapter 2: Tax and Duty-Free Privileges for the Procurement and Importation of Goods and Services for Official Use

1. The tax/duty-free procurement and import of goods and services for official use is subject to the procedures and restrictions of the host nation and the countries where the purchase is affected.
2. For tax/duty relief of goods and services procured on the DEU economy for official use of HQ NAEW&CF GK the DEU tax relief form (Abwicklungsschein) will be used.
3. For tax/duty relief of goods and services procured on the economy of European Union countries other than Germany for official use of HQ NAEW&CF GK the European Tax Relief Form (so called EU Form 151) will be used.
4. For the importation, shipping, receiving and warehousing of tax/duty-free goods for official use Customs Form 302 will be used.
5. The (temporary) duty-free importation of personal effects, furniture and private motor vehicles (for personal use) of a member of a force or Civilian Component from outside the European Union customs area may be treated like an import for official use by using Customs Form 302.
6. Staff designated to issue German tax relief forms (Abwicklungsschein), European Tax Relief Forms (EU Form 151) or Customs Forms 302 for official purposes of HQ NAEW&CF GK, need to be authorized by their Division Head / Wing Commander for notification of DEU customs through FHL.

Chapter 3: Commercial Activities and Sale of Tax/Duty-Free Items on NAB Geilenkirchen

1. Any activity with a commercial impact (profit, non-profit, charity), regardless whether undertaken by a third party, National Support Unit, concessionaire or Exchange Facility (like NATEX) on the premises of Geilenkirchen Air Base require the express approval of COM and a corresponding (concessionaire) agreement. Canteens and bars operated by National Support Units are for their national users only.
2. When approved, the sale of rationed and non-rationed tax/duty-free items on NAB Geilenkirchen (this includes all NATEX facilities) is subject to the restrictions of the host nation on the sale of rationed and non-rationed tax/duty-free items.
3. Approved Exchange Facilities are obliged to follow the procedures and restrictions of this Order for the sale of rationed and non-rationed tax/duty-free items and are accountable for compliance to the HQ NAEW&CF GK. This includes the verification of the shoppers' shopping cards/permits and ration cards for purchasing of rationed and non-rationed tax/duty-free items.
4. On NAB Geilenkirchen it is prohibited to sell tax-free tobacco products or other rationed items to persons not eligible for rations or by circumventing the ration card system. Except for alcohol and coffee offered for immediate consumption by the MWA food services, the sale of tax-free rationed items requires invalidation (i.e., striking off) of the relevant portion on the ration card.

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5. On NAB Geilenkirchen gambling and the operation of gambling devices is prohibited.
6. Eligible persons may purchase tax/duty-free items offered by approved Exchange Facilities only in quantities for personal use and consumption. If an eligible person is in possession of non-rationed tax-free alcoholic beverages, other than beer or wine, in larger quantities than authorized for rationed alcoholic beverages, customs authorities may investigate to determine whether these beverages exceed quantities typically purchased for personal use and consumption.

Chapter 4: Public Events and Public Activities on NAB Geilenkirchen

1. Public Events and activities on NAB Geilenkirchen, whether organized by organisations of HQ NAEW&CF GK, MWA (Oktoberfest, Cultural Festival, etc.), NSUs or any other organisation require the prior authorization of COM. Individuals are not eligible to request permission for public events or activities. For sub-elements of NSUs, the respective NSU has to request permission and take full responsibility for the event.
2. When activities including Public Events on NAB Geilenkirchen take part in the DEU economy, the HQ NAEW&CF GK is responsible for compliance with DEU tax and customs regulations. This is the case, when non-privileged persons participate in an activity or event on NAB Geilenkirchen for which an entrance fee is charged and/or (tax/customs free) goods, food, drinks are sold to non-privileged persons.
3. The HQ NAEW&CF GK does not accept any tax and customs obligations incurred by NSUs - neither for events of the NSU, nor for NSUs participating in a HQ NAEW&CF GK organized event.

Chapter 5: Customs Controls and Clearance on NAB Geilenkirchen

1. NAB Geilenkirchen is not an official port of entry. Host Nation authorities have agreed to support the HQ NAEW&CF GK in facilitating customs controls on NAB Geilenkirchen upon prior notification. Customs controls are required for flights arriving on NAB Geilenkirchen from outside the European Union (customs area).
2. Customs Authorities bear the prime responsibility for customs controls, clearance and their enforcement at NAB Geilenkirchen. In case of absence of German customs representatives, the HQ NAEW&CF GK ensures proper customs controls in compliance with German rules and regulations by engaging Designated Customs Representatives.
3. Customs compliance of the HQ NAEW&CF GK, its members and aircraft using NAB Geilenkirchen must be ensured and the cooperation between HQ NAEW&CF GK and German Customs Authorities be supported.
4. On-board E-3A Component aircraft and civilian aircraft supporting the mission of NAEW Force Command or the E-3A Component **only** the following goods are authorized for transportation:
 - a. Military Cargo;
 - b. Personal Luggage;
 - c. Advance and Follow-on Personal Luggage.

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5. Persons on board inbound flights to NAB Geilenkirchen are required to sign a declaration of the goods purchased outside the European Union (customs area).
6. For shipping military cargo through NAB Geilenkirchen NATO Form 302 (or similar national form) is to be used.

Chapter 6: Tax and Duty Privileges for Personal Use

1. Eligibility for Tax/Duty-free Privileges for Personal Use.

a. Personnel permanently stationed, administratively attached at or employed by HQ NAEW&CF GK:¹

- (1) HQ NAEW&CF GK and National Support Unit military personnel assigned to the NAB Geilenkirchen, unless they are DEU nationals;
- (2) NATO International Civilian Personnel employed by HQ NAEW&CF GK under the NATO Civilian Personnel Regulations, who are:
 - (a) neither temporarily employed (under Chapter XVII NCPR),
 - (b) nor Consultants (under Chapter XVI NCPR),
 - (c) nor DEU nationals,
 - (d) nor ordinarily residents in DEU;
- (3) Civilian Component of the National Support Units (other than the DEU NSU), who are:
 - (a) neither DEU nationals,
 - (b) nor local wage rate personnel,
 - (c) nor ordinarily residents in DEU;
- (4) Military and International Civilian NATO personnel (except for DEU nationals) employed by an International Military Headquarters who are administratively assigned to the HQ NAEW&CF GK;
- (5) Dependents of the personnel referred to in (1) to (4);

are eligible for the following tax/duty-free privileges for personal use, subject to the conditions and limitations of international and national regulations and as stated in this Order:

- (1) Tax/duty-free shopping at Exchange Facilities at NAB Geilenkirchen with 'green' shopping card,
- (2) Ration cards for cigarettes, alcohol, coffee and fuel (not for members of BEL, CAN, FRA, GBR, NLD, USA forces),
- (3) Tax Relief for Goods and Services purchased on the German Economy for Personal Use,

¹ Only when residing in Host Nation.

- (4) Tax Relief for Goods and Services purchased on the economy of European Union countries other than Germany for Personal Use,
- (5) Tax and duty free importation of goods for personal use into Germany,
- (6) Individual Logistic Support as provided by US Army Europe (USAREUR) (only for NATO International Civilian Personnel employed by HQ NAEW&CF GK).

When the above mentioned persons (Section 2, Chapter 6, No. 1.a.) do not reside in the Host Nation (Border Crossers), privileges are limited and subject to special procedures as required under the regulations of Germany, the country of residence and USAREUR as detailed in the Implementing Instructions.

b. Personnel permanently stationed, administratively attached at or employed by HQ NAEW&CF² **with DEU Nationality or Ordinarily Resident in DEU:**

- (1) DEU HQ NAEW&CF GK and DEU National Support Unit military personnel (except for DEU personnel at SanStaffel);
- (2) International Civilian Personnel employed by the HQ NAEW&CF GK under the NATO Civilian Personnel Regulations, who are neither temporarily employed (under Chapter XVII NCPR), nor Consultants (under Chapter XVI NCPR);
- (3) Military and International Civilian NATO personnel employed by an International Military Headquarters and who are administratively assigned to the HQ NAEW&CF GK;
- (4) Dependents of the personnel referred to in (1) to (3), may shop in the name of the sponsor (but do not receive rations on their own);

are eligible for the following tax/duty-free privileges for personal use, subject to the conditions and limitations of international and national regulations and as stated in this Order:

- (1) tax/duty-free shopping at Exchange Facilities at NAB Geilenkirchen with 'yellow' shopping card;
- (2) Ration cards for cigarettes, alcohol, coffee – applies only to DEU military personnel;
- (3) Individual Logistic Support provided by US Army Europe (USAREUR) (only for NATO International Civilian Personnel employed by HQ NAEW&CF GK).

When the above mentioned persons (Section 2, Chapter 6, No. 1.a.) do not reside in the Host Nation (Border Crossers), privileges are limited and subject to special procedures as required under the regulations of Germany, the country of residence

² Only when residing in Host Nation.

and USAREUR as detailed in the Implementing Instructions.

c. **Eligibility for 'red' Shopping Card.**

The following groups of persons working at NAB Geilenkirchen are not eligible for privileges under international agreements, but may be issued a 'red' shopping card for purchasing in the NATEX grocery store food and non-alcoholic beverages for immediate consumption up to a value of 20 EUR per day:

- (1) Local Wage Rate Personnel of the HQ NAEW&CF GK;
- (2) Staff members of BWDLZ;
- (3) Interns officially contracted by FHM;
- (4) Temporary NATO International Civilians;
- (5) Consultants;
- (6) Contractor Personnel;
- (7) Local Wage Rate Personnel of the National Support Units;
- (8) Local Wage Rate Personnel of NATEX;
- (9) DEU personnel at SanStaffel;
- (10) Personnel of NATO Agencies (NSPA, NAPMA, NCIA) working permanently at NAB Geilenkirchen.

Dependents of the personnel referred to in (1) to (10) above are **not** eligible for any kind of Shopping Card.

d. Eligibility for Shopping Cards for persons not permanently stationed at or employed by the HQ NAEW&CF GK.

- (1) Upon application by an eligible person, Shopping Cards with privilege level **green** may be issued to:
 - (a) Military personnel and civilian component of the BEL, CAN, FRA, GBR and NLD forces stationed in DEU, or at any NATO International Military Headquarters located in DEU (except for DEU nationals), provided they present a military or civilian identity card, and any official document identifying their duty station/place of duty, such as a copy of their permanent change of station orders, base pass, ration card; etc.
 - (b) Military personnel and civilian component of the USA Armed Forces stationed in Europe/North Africa (except retirees), while on leave in the host nation, provided they present a U.S. identity card and any official document identifying their duty station/place of duty, such as a copy of their permanent change of station orders, base pass, ration card, etc.

(c) Dependents of the persons referred to in (a) and (b) provided they present a valid:

- (i) passport with a SOFA stamp or
- (ii) dependent ID card issued by the forces or NATO IMHQ, or
- (iii) other documentation establishing dependency.

(2) Upon application by an eligible person, Shopping Cards with privilege level **yellow** may be issued to German military and civilian component, and their dependents, of NATO International Military Headquarters located in DEU, upon presentation of a valid NATO ID / AMIS Card issued by their International Military Headquarters.

2. Ration Cards.

a. Ration Cards issued by the HQ NAEW&CF GK for cigarettes, coffee, alcohol and motor fuel for POMVs and recreational vehicles of eligible individuals for personal use are subject to the authorization and restrictions of the host nation relevant to high tax items and motor fuel rationing.

b. It is prohibited to issue double or multiple rations for the same person and/or vehicle. The HQ NAEW&CF GK does not issue rations to eligible persons in excess of the permissible rations for cigarettes, coffee, alcohol and fuel obtained from other offices, e.g. national authorities.

c. The fuel rations can only be used for the POMV or motorbike stated on the Fuel Ration Card and during the month for which they are issued. The maximum number of POMVs and recreational vehicles stated in this Order shall not be exceeded, also taking into account fuel rations received through other fuel rationing systems, like USAREUR. The ration cards for motor fuel can only be used at the NATEX fuel station.

d. Eligibility for Ration Cards for Cigarettes, Coffee and Alcohol.

(1) Upon application by the eligible person, ration cards will be issued to holders of Shopping Cards with privilege levels green or yellow of:

(a) HQ NAEW&CF GK and National Support Unit Military Personnel, unless they are members of the BEL, CAN, FRA, GBR, NLD and USA Military Forces stationed in Germany.

(b) HQ NAEW&CF GK NATO International Civilian Personnel employed under the NATO Civilian Personnel Regulations, provided they are:

- (i) neither temporarily employed (under Chapter XVII NCPR),
- (ii) nor Consultants (under Chapter XVI NCPR),
- (iii) nor DEU nationals,
- (iv) nor ordinarily resident in DEU.

(c) Dependents of the personnel referred to in (a) and (b) above who hold Shopping Cards with privilege levels green.

- (2) Rations for entitled personnel (per eligible individual holding a ration card):
 - (a) 200 cigarettes, per week,
 - (b) 2,5 kg. coffee and 250 gr. coffee extracts, per month
 - (c) 6 litres of liquor (whiskey, gin and all other liquor with 38% Vol. pure alcohol or more), per month.

e. Eligibility for Ration Cards for Motor Fuel.

- (1) Upon application by the eligible person, ration cards will be issued to holders of Shopping Cards with privilege level green of:
 - (a) Military Personnel assigned to the HQ NAEW&CF GK and National Support Units at the NAB Geilenkirchen, except for members of the BEL, CAN, DEU, FRA, GBR, USA forces.
 - (b) NLD Military Personnel assigned to the HQ NAEW&CF GK and the NLD National Support Unit at the MOB Geilenkirchen subject to the limitations below.
 - (c) NATO International Civilian Personnel employed by the HQ NAEW&CF GK under the NATO Civilian Personnel Regulations, who are:
 - (i) neither temporarily employed (under Chapter XVII NCPR),
 - (ii) nor Consultants (under Chapter XVI NCPR),
 - (iii) nor German nationals,
 - (iv) nor ordinarily resident in Germany,

provided they hold eligible vehicles of the following categories:

- (d) vehicles owned, registered in the name of the sponsor and exclusively used by them and their dependents (living in DEU) and bearing a non-military license plate (not registered under the USAREUR licensing system);
 - (e) vehicles registered by a military authority (with military license plates) owned by eligible NLD military personnel assigned to the HQ NAEW&CF GK, subject to the limitation that any quantity of motor fuel for which a national fuel ration card has been or will be issued, will be voided on the HQ NAEW&CF GK fuel ration card(s) for the period of validity of the national ration.
- (2) Eligible persons (under Section 2, Chapter 6, No. 2. e.(1), (a) and (c)) may receive a short term ration card (not exceeding 30 days) for
 - (a) a rental vehicle (only issued twice during an individual's tour of duty - exceptions may be authorized by FHL),
 - (b) vehicles owned, registered in the name of the sponsor and exclusively used by them and their dependents (living in DEU) and

bearing a non-military license plate of their respective nation, other than DEU, NLD, BEL license plates.

(3) The number of fuel rations is limited to the following maximum number of eligible vehicle and the maximum number of litres per month.

(a) For eligible HQ NAEW&CF GK personnel with dependents:

- (i) up to 3 Private Owned Motor Vehicles (POMVs) and
- (ii) up to 2 recreational vehicles

(This maximum number relates to the entire family and requires that dependents live in the household of the eligible person. The same maximum number per family applies, if more than one family member is on active duty with the HQ NAEW&CF GK);

(b) For single HQ NAEW&CF GK personnel:

- (i) up to 2 POMVs and
- (ii) up to 1 recreational vehicle.

(4) Monthly rations per eligible vehicle are for:

- | | |
|--|-------------|
| (a) Recreational vehicles / Motorbikes | 80 Litres; |
| (b) Vehicles with less than 44 kw | 200 Litres; |
| (c) Vehicles with 44 kw or more | 400 Litres. |

(5) Fuel rations for vehicles of persons (mentioned in Section 2, Chapter 6, No. 2. e.(1), (a) and (c)) who do not reside in the Host Nation (Border Crossers) are subject to the limitations and procedures detailed in the Implementing Instructions.

3. Tax/Duty-Free Shopping at Exchange Facilities (NATEX) at NAB Geilenkirchen.

The level of tax/duty-Free shopping privileges at Exchange Facilities (NATEX) depend on the shopping card:

a. Holders of a green Shopping Card are eligible to purchase non-rationed tax-free items. They are permitted to purchase rationed items only with a valid ration card issued by the HQ NAEW&CF GK, their national force or another NATO Headquarters.

b. Holders of a yellow Shopping Card are eligible to purchase non-rationed tax-free items up to a value of 75 Euros per item. Eligible German military staff are permitted to purchase rationed items with a valid ration card issued by the HQ NAEW&CF GK or another International Military Headquarters.

c. Holders of a red Shopping Card are eligible to purchase in the NATEX grocery store food and non-alcoholic beverages for immediate consumption up to a value of 20 EUR per day only.

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- d. Holders of Temporary Shopping Permits are eligible to purchase non-rationed tax-free items as indicated, equivalent to the holders of green or yellow Shopping Cards, and rationed items as indicated on the Temporary Shopping Permit.
- e. Holders of a ration card issued by HQ NAEW&CF GK, their national force or another NATO Headquarters may purchase rationed items as indicated on the ration card.

4. Tax Relief for Goods and Services Purchased on the German Economy for Personal Use.

- a. The tax/duty-free purchase of goods and services on the German economy for personal use by the HQ NAEW&CF GK to the benefit of eligible members of its personnel (Section 2, Chapter 6, 1.a.) is subject to the procedures and restrictions of the host nation relevant to the purchase of tax-free items from the German economy.
- b. For tax/duty relief for goods and services purchased on the German economy for personal use the German tax relief form (Abwicklungsschein) must be used.
- c. The E-3A Component's VAT Office is the only organization authorized to conclude purchase contracts to the benefit of eligible personnel and to issue the German tax relief form. Tax exemption procedures do not apply to purchase contracts concluded by individuals directly with the vendor.
- d. Details of the procedure and items not qualified for this tax relief are listed in the Implementing Instructions.

5. Tax Relief for Goods for Personal Use Purchased on the Economy of European Union Countries other than Germany.

- a. The tax/duty-free purchase of goods and services for personal use on the economy of European Union countries other than Germany to the benefit of eligible members HQ NAEW&CF GK personnel (Section 2, Chapter 6, 1.a.) is subject to the procedures and restrictions of the host nation and the countries where the purchase is affected. This tax relief procedure is limited to goods brought to and used in Germany.
- b. For tax/duty relief for goods and services purchased on the economy of European Union countries other than Germany for personal use, the European Tax Relief Form (so called EU Form 151) must be used.
- c. The European Tax Relief Form needs to be processed through the E-3A Component's VAT Office for approval by German authorities in order to achieve the tax relief/reimbursement in the country of purchase.
- d. Details of the procedure and items not qualified for this tax relief are listed in the Implementing Instructions.

6. Tax and Duty Free Importation of Goods for Personal Use into Germany.

- a. The tax and duty free importation of goods for personal use into Germany applies to:

- (1) Private vehicles;
- (2) Goods (for personal use or consumption by an eligible Component member or his household) purchased in a country outside of the European Union customs area, including:
 - (a) Goods personally imported in the luggage of an eligible Component member on an aircraft arriving at NAB Geilenkirchen;
 - (b) Goods imported on an aircraft arriving at an airport in Germany other than NAB Geilenkirchen; or
 - (c) Goods shipped and imported by mail or freight forwarder to his address in Germany.

b. For the tax and duty free importation of goods for personal use into Germany the Border Crossing Certificate must be used. The E-3A Component's Tax Office is the only organization authorized to issue and provide the Border Crossing Certificate.

7. Individual Logistic Support Provided by US Army Europe (USAREUR).

- a. Eligible members of HQ NAEW&CF GK personnel may receive Individual Logistic Support (ILS) provided by the US Army Europe. ILS includes the exercise of certain tax/duty-free privileges. The scope, conditions and limitations of ILS are determined by the US Army in Europe (AE) Regulations 600-700.
- b. FHM(C) is authorized to prepare and verify the eligibility of NATO International Civilian Personnel employed by HQ NAEW&CF GK in accordance with AE 600-700 (19-4 b.) for ILS.
- c. The eligibility of military personnel assigned to HQ NAEW&CF GK for ILS is subject to the relationship between the US Forces and the respective sending Force and beyond the scope of this Order.

8. Purchase and Use of Tax/Duty-Free Vehicle.

- a. Eligible persons may purchase private vehicles tax/duty-free for personal use either on the German economy in accordance with the procedures of Section 2, Chapter 6. No. 4. (with 'Abwicklungsschein') or introduce it following the purchase on the economy of other European Union countries in accordance with the procedures of Section 2, Chapter 6., No. 6. (with Border Crossing Certificate). Such transactions are limited to one vehicle per calendar year per sponsor.
- b. To maintain their tax/duty-free status, these vehicles must either be registered with the USAREUR or the German car registration system (Special national rules apply for members of BEL, CAN, FRA, GBR, NLD, USA forces).
- c. Resale (to privileged or non-privileged individuals), donation (without reimbursement), disposal (including theft, scrapping) of private motor vehicles acquired or imported free of tax/duty require prior approval by the E-3A Component's Tax Office and the local Customs Authorities (Zollamt Heinsberg).

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d. Eligible persons who wish to continue ownership of their tax/duty-free private vehicle, after loss of their privileged status, have to comply with the customs rules of Germany, the European Union or the country of residence / registration, as applicable. For a tax/duty-free vehicle purchased within the last six (6) months of assignment, taxes/duties may be due after loss of NATO Status.

9. **Tax/Duty-Free Items Re-Introduced to Free Economy.**

a. Tax/duty-free goods rightfully acquired or imported by eligible personnel are for personal use only. The host nation has established stringent rules and regulations governing the conveyance of such tax-free goods to non-eligible persons by re-sale, or as a gift.

b. Resale (to non-privileged persons) of items acquired or imported free of tax/duties requires prior approval by the E-3A Component's VAT Office and the German Customs Authorities.

c. As an exception, German customs regulations permit items acquired tax/duty-free to pass to non-eligible individuals as personal gifts (without re-imburement), but only in quantities not suitable for resale; tobacco and alcohol is not to exceed the following quantities:

- (1) 25 Cigarettes or
- (2) 10 Cigars / Cigarillos or
- (3) 60 grams cut tobacco
- (4) 500 grams of coffee
- (5) 1 bottle up to 1,2 litres of alcoholic beverages with a content of 30 percent or more pure alcohol.

SECTION 3 – ROLES, RESPONSIBILITIES

1. **The Force Commander (FCC)** is responsible for establishing the overall policy on tax exemptions and customs clearance.
2. **The Deputy Force Commander (FCD)** is responsible for ensuring proper implementation of this Order.
3. **The E-3A Component Commander (COM)** is responsible for:
 - a. Executing, through LWC/LWS, the applicable procedures for the importation, shipping, receiving and warehousing of tax/duty-free goods for official use, including the processing of Customs Form 302 (Section 2, Chapter 2, No. 4.).
 - b. Executing, through SWC/SWCS, the tax/duty-free procurement and importation of (NAF funded) goods and services for Moral and Welfare Activities (for official use) (Section 2, Chapter 2, Nos. 2., 3.).
 - c. Executing, through SWC and the Tax Office (SWCS), the duty-free importation of personal effects, furniture and private motor vehicles of a member of a force or Civilian Component from outside the European Union customs area (Section 2, Chapter 2, No. 5.).
 - d. Approval and oversight of all concessionaires (including Exchange Facilities) and any activity with a commercial impact (profit, non-profit, charity) at NAB Geilenkirchen (Section 2, Chapter 3).
 - e. Approval and oversight of all public events and public activities at NAB Geilenkirchen (Section 2, Chapter 4).
 - f. Executing, through SWC, the Military Police (SWS) / Designated Customs Representatives, customs controls at NAB Geilenkirchen for aircraft arriving from outside the European Union customs area (Section 2, Chapter 5).
 - g. Executing, through SWC and the Tax Office (SWCS), the tax/duty relief and import programmes for personal use (Section 2, Chapter 6, Nos. 4., 5., 6., 8.) based on the eligibility information provided by FHM/P records/database.
 - h. Withdrawing, through SWC, tax-free privileges in case of misuse.
 - i. Ensuring proper execution of this Order and its Implementing Instructions in all other cases within the E-3A Component, including verification and enforcement measures through the Military Police at NAB Geilenkirchen.
4. **The Legal Advisor (FHL)** is responsible for:
 - a. Supporting FCC, FCD and COM in the correct application of this Order and the rules and regulations governing tax exemption and customs clearance as laid down in the relevant international agreements, protocols, and administrative/legal documents.
 - b. Serving as the primary point of contact of the HQ NAEW&CF GK in relation to national tax and customs authorities.

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- c. As required, advising HQ NAEW&CF GK organizations on compliance with this Order and host nation tax and customs laws.
 - d. Issuing Implementing Instructions to this Order (Section 4).
5. **The Financial Controller (FHF)** is responsible for:
- a. Managing the execution of tax/duty-free procedures for the procurement (including the purchase card system) and importation of goods and services for official use (Section 2, Chapter 2, Nos. 2., 3., 5.).
 - b. Ensuring by inspections and audits that the rules and regulations of this Order are complied with.
 - c. Supporting COM for the approval and oversight of all concessionaires (including Exchange Facilities) and any activity with a commercial impact (profit, non-profit, charity) on the premises of NAB Geilenkirchen.
 - d. Establishing the financial conditions and their implementation and enforcement (fees, commission, etc) for the authorization of (public) events.
6. **The Human Resources Management Division (FHM)** is responsible for:
- a. Managing the verification of (the level of) eligibility of persons for privileges (for personal use) and the issuing of shopping cards, ration cards, Temporary Shopping Permits and applications for (USAREUR) Individual Logistic Support (ILS) (Section 2, Chapter 6, Nos. 1., 2., 7.).
 - b. Maintaining records / a database on the eligibility of persons, shopping cards, ration cards, ILS applications and of any other relevant personal information relating to privileges.
 - c. Supporting FCC and FCD in ensuring compliance with this Order and following up cases of misuse by Civilian Personnel employed by, administratively attached or assigned to the HQ NAEW.
 - d. Informing Dutch and/or Belgian authorities about NIC personnel holding the status of 'Border Crossers' within the respective country.
7. **Senior National Representatives (SNRs)** are responsible for:
- a. Supporting FCC and FCD in ensuring compliance with this Order following up cases of misuse by HQ NAEW&CF GK members of their respective national forces.
 - b. Verifying and reporting the eligibility (for privileges for personal use) of their national military personnel (and dependents) to FHM/P.
 - c. Informing Dutch and/or Belgian authorities about their military personnel holding the status of 'Border Crossers' within the respective country.

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8. **Managers of Exchange Facilities at NAB Geilenkirchen (NATEX)** are responsible for:

- a. Compliance with this Order and its Implementing Instructions within their area of activity (including Section 2, Chapter 6, No. 3).
- b. Ensuring that tax/duty-free and rationed goods are sold to eligible individuals only.
- c. Ensuring that ID Cards, Shopping Cards, Temporary Shopping Permits, Ration Cards and vehicle license plates (in case of dispensing tax/duty-free fuel) are duly checked and that used portions of ration cards are invalidated when eligible individuals purchase rationed items.
- d. Maintaining adequate records of transactions and reporting irregularities and abuse of privileges to the Military Police.

9. **National Support Units (NSUs)** are responsible for:

- a. Compliance with this Order, especially Section 2, Chapters 3 and 4, when engaging in or organizing commercial activities, Public Events or Public Activities on NAB Geilenkirchen or bringing commercial vendors to NAB Geilenkirchen.
- b. Reporting their commercial activities and public events to local tax/customs authorities and to disbursing taxes and customs duties, as levied by local authorities, for goods, food or beverages sold or fees charged to non-NATO ID card holders or when engaging commercial vendors. This obligation also applies when they participate in that manner in a HQ NAEWE&CF GK organized event.
- c. Abstaining from issuing any type of document which may be misconstrued by third parties as an Abwicklungsschein or European Tax Relief Form (except NSUs of BEL, CAN, FRA, GBR, NLD, USA).

10. **HQ NAEW&CF GK Members and Other Eligible Persons** are responsible for:

- a. Complying with this Order and its Implementing Instructions, especially when exercising tax and duty privileges for personal use (Section 2, Chapter 6).
- b. Observing the limitations and restrictions when exercising privileges.
- c. Informing FHM(P) and the Tax Office (SWCS) of all relevant facts, and providing true written certifications that have an impact on their eligibility for any of their privileges under this Order (without withholding any relevant information). This includes all relevant facts relating to their number of vehicles (with fuel privileges), the resale, export, and conveyance of ownership/possession of tax-free goods to non-eligible persons. Co-operating, also pro-actively, with all offices and organizations responsible for the management, verification and enforcement of this Order.

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SECTION 4 – IMPLEMENTING INSTRUCTIONS

This Order will be supplement by more detailed Implementing Instructions (as a Force Manual) in accordance with international and national tax and customs regulations.