

Welcome to Germany!



CUSTOMS INFORMATION FOR NEWCOMER'S

The following information is a brief overview of what U.S. Forces Customs - Europe does and how the customs commission effects you as a service member or a family member stationed in Germany.

This is not an all-inclusive list. If you have any questions about customs issues please do not hesitate to contact

TABLE OF CONTENTS

	Page
1. PX & Commissary Privileges	3
2. Ration Cards (Tobacco, Coffee and Liquor)	3
3. Gasoline Rations	3
4. Army Post Office	4
5. Privately Owned Weapons	4
6. Importing into Germany - AE Form 550-175A	4 - 5
7. Selling Personal Property the Legal Way AE Form 550-175B (Permit to Transfer)	6 - 7
8. Letting Friends and Relatives Drive your POV in Germany AE Form 550-175C (Request) 550-175D (Authority)	8 - 9
9. Avoiding Tax and Duty on Tourist Purchases	10 - 11
10. Customs Tips for U.S. Retirees and Widows in Germany	12 - 13
11. Gifts to Non-members of the Forces	14
12. Corresponding Regulations	15
13. Contact Information	16

1. PX & COMMISSARY: All items purchased in the PX & Commissary are tax and duty-free. These items are for the personal consumption of the service member and their families **only**. Use of these facilities is restricted to authorized personnel, violators can be charged with trespassing. Any soldier or family member who knowingly assists unauthorized individuals into the PX or Commissary is subject to the UCMJ and loss of their PX/Commissary privileges.

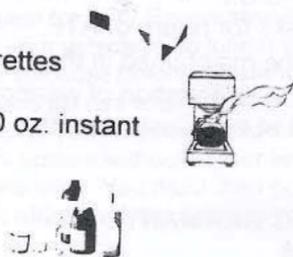
Definition of Prohibited Practices

- **Black Marketing:** Knowingly transferring U.S. tax-free goods for personal gain or profit.
- **Illegal Transfer:** Transfer of U.S. tax-free goods to unauthorized personnel without personal gain or profit.

2. RATION CARDS: Your ration card is for your personal use and the use of your family members **only**. The items on your ration card are not for resale and are non-transferable. Misuse of your ration card is an offense subject to the UCMJ.

Monthly rations in Germany:

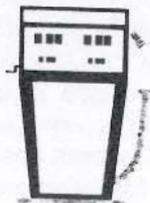
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|---------|----------------------------------|
| Tobacco | - 4 cartons of cigarettes |
| Coffee | - 5 lb. ground or 20 oz. instant |
| Liquor | - 6.5 liters |



3. GASOLINE RATIONS (USAREUR Reg. 600-17): Each USAREUR plated POV is rationed a set amount of fuel each month. This fuel ration is to be used only in USAREUR plated POV's. Fuel coupons can be purchased at the PX and at AAFES gas stations. You must present your vehicle registration or rental contract to purchase fuel or fuel coupons. These fuel coupons are only to be used in the vehicle with the matching registration/rental contract. You cannot use someone else's vehicle registration to buy fuel for your vehicle. You cannot put tax-free fuel into a non-USAREUR plated vehicle without **PRIOR** approval. E.g. rental vehicle.

Monthly rations in Germany:

- | | |
|--------------------|--------------|
| Passenger Vehicles | - 400 liters |
| Motorcycles | - 300 liters |
| Rental Vehicles | - Varies |



4. ARMY POST OFFICE: The Army Post Office system is a privilege not a right. If you are found shipping alcoholic beverages, coffee or tobacco products, drugs or drug paraphernalia, firearms, explosives, meat and plant products, soft cheeses, pornography, using MPS for business or commercial use, assisting non-authorized persons use of the APO, forging postal documents, you can lose your APO privileges and are subject to the UCMJ.



5. PRIVATELY OWNED WEAPONS:

Weapons ownership policies are still under dispute by the U.S. and German governments. Possession of a privately owned firearm may be illegal. If you are importing a firearm into Germany, register it with USAREUR Vehicle Registration (DSN 386-7271) and lock it up in your company arms room. You must comply with German gun registration laws which require you to attend costly classes and purchase the necessary permits. (WAFFENBESITZKARTE).



- All weapons purchased overseas must get ATF approval **PRIOR** to shipping back to the U.S.
- Allow 6 to 8 weeks for return of ATF.
- Weapons must be maintained in the Unit arms room.
- As of 1 Apr 03 the importation of weapons is restricted. Further information can be obtained at any Customs office.

6. IMPORTING INTO GERMANY AE FORM 550-175A

Want to buy a racing bike in Switzerland, an expensive carpet in Turkey or are you having new furniture shipped in from the States? Being stationed in Germany means U.S. service members, civilian component personnel and dependents can go straight to the manufacturer, avoid the middleman and save money. Tax relief in other countries may save you big bucks already but your military customs office will also get your shopping into Germany tax and duty-free with AE Form 550-175A.



The import-export certificate can be approved at military customs offices located in most Army garrisons and on Ramstein and Spangdahlem air bases. Before customs can stamp the form, you need to provide the following information: item of purchase, its approximate value, where it's from, and the name and address of the vendor.

Once military customs has stamped the form, simply present your copy to German Customs for release of the goods. AE Form 550-175A also lets you buy a vehicle from a German customs-bonded warehouse (*Zollager*) tax and duty-free.

You are responsible for ensuring the transaction is completed, i.e., that German Customs receives the form. The release of AE Form 550-175A to a sales representative, solicitor, delivery company, individual not authorized logistic support/SOFA status or agent hired by the vendor to effect customs clearance, etc., is not authorized. The stamped form is valid for 90 days from the date of issue and xerox copies of the form are not accepted.

Special instructions

If you use this form as a Purchase Permit for a motor vehicle of foreign origin in Germany, i.e., from a customs bonded warehouse, void section III. If you are using the form as an Import/Export Certificate, void section IV. When importing firearms through Frankfurt International Airport, you must have with you a valid German Firearm Registration Card (*Waffenbesitzkarte*). A Hunting License (*Jagdschein*) can be used instead of the *Waffenbesitzkarte* but only for rifles and shotguns. Import certificates (AE Forms 550-175A) are available at the customs inspection gate or in the military customs office in Hall C, next to the USO. You must complete this form before German customs will release weapons being imported into Germany for the first time. For more information, call the airport customs team at DSN 330-7433.

To import a vehicle, present a completed AE Form 190-1N (Application for Motor Vehicle Registration and Allied Transactions) and the approved AE Form 550-175A to German Customs officials. German Customs will keep the AE Form 550-175A and then stamp your AE Form 190-1N. The stamp is required to be on the form when importing vehicles into Germany from abroad at the owner's expense except vehicles purchased through Canadian, British, or French PX.

For Technical Experts importing household goods; military customs offices should contact the Customs Executive Agency, Customer Service Office, at 381-7610 to verify the importer's entitlement to AE Form 550-175A and ensure two copies of the household good inventory are attached to AE Form 550-175A.

If you travel outside the European Union and shop, you must stop at the EU border and inform customs that you are a member of the force stationed in Germany with SOFA status (i.e., with tax and customs privileges) and will report any purchases to the German customs office for the area in which you live.

If you already know what you are going to buy and from whom, you may obtain an AE Form 550-175A from a military customs office. Fill out the form and the customer service representative will stamp it. This should prevent any inconvenience or delay in your travels. Or a company representative may initiate customs clearance in his own country by obtaining a customs forwarding document (T1) and, at the border, ask permission to transport the items to your address and clear customs at the appropriate German customs office. You may also meet the company representative at the border with AE Form 550-175A and clear customs that way.

7. SELLING PERSONAL PROPERTY THE LEGAL WAY AE FORM 550-175B - PERMIT TO TRANSFER

A "permit to transfer" from customs allows U.S. Forces personnel stationed in Germany to sell used personal property to non-ID card holders / SOFA status personnel if the seller has owned the property in Germany for at least six months. Customs clearance is required because U.S. service members, DoD civilians and their dependents imported their belongings without paying German customs duty or tax.

The AE Form 550-175B also prevents legal problems when duty/tax-free old or wrecked USAREUR-plated vehicles are sold to German junkyards. It is essential to get a permit to transfer before you sell the wreck of your car to a German junkyard, no matter how little you receive for it. People who do not follow the rules face problems when trying to clear Vehicle Registration. The permit to transfer is needed to clear customs and cancel a vehicle's registration. Without it, German Customs may want you to pay the full tax or duty due on the vehicle or prove what happened to it. This is not easy if the car was crushed and recycled long ago, you are in the process of clearing out of Europe and you have no record of the car's disposition.

Ensure you read and understand the "Data Required by the Privacy Act of 1974 (5 USC 552a)" printed on the top portion of the form. Also read and comply with the certification and statement of understanding in Part I, directly under the "TO/DATE" block. AE Forms 550-175B are valid for 90 days from the date of issue.

The AE Form 550-175B must be submitted in five copies, typed or printed legibly in black or blue/black ink. All personal information must be provided for processing this form. Xerox copies are not accepted and all five copies must have an original signature.

AE Form 550-175B must first have a Military Customs stamp before German Customs will put their stamp on it. YOU are responsible for ensuring that Part III is stamped by German Customs. DO NOT give this customs document to the purchaser to finish the transaction or customs clearance for you. Any person acting on your behalf must have a valid Power of Attorney and be authorized logistic support IAW USAREUR Regulation 600-700, i.e., he or she must be a U.S. ID cardholder having SOFA status. Written permission must be obtained from the LIEN HOLDER prior to a transfer or sale if there is a lien on the property. If at any time the seller or buyer does not want to continue the transaction, then all copies of AE Form 550-175B must be returned to the issuing military customs office or to the Customs Executive Agency.

German Customs Approval

You and the purchaser must present the four copies of the Permit To Transfer stamped by Military Customs to the German Customs office responsible for the area in which you and/or the buyer reside. The purchaser must be present to pay any duty or taxes due. **DISTRIBUTION:** one copy to buyer - one to seller - two copies to German Customs. After approval by German Customs:

VEHICLES You, the seller, must go to a vehicle registration office. The MP/SP will enter the control number and issuing date of the Permit To Transfer on the original (white) copy of your vehicle registration (AE Form 190-1A). This certification is only done if the AE Form 550-175B has the German customs stamp and the license plates were removed from the vehicle. **DO NOT** transfer a vehicle with U.S. license plates still on it.

FIREARMS You may not under any circumstances transfer or relinquish a firearm to a potential buyer before seeing German customs. Firearms may only be transferred at a German customs office with the weapon present. If German authorities grant approval, you must deregister the weapon at once.

Failure to comply with the above procedures may result in disciplinary action and a **TAX DEMAND** from German Customs.



Required documents for getting the AE Form 550-175B:

Valid ID Card

Valid USAREUR Registration (POV or Firearms)

Bill of Sale stating the following: seller's and buyer's full name, address, phone, and passport number, sales price, complete vehicle information

Lien holders need also a lien release from their bank

Spouses need a Power of Attorney unless listed on the registration

8. LETTING FRIENDS AND RELATIVES DRIVE YOUR POV IN GERMANY AE FORM 550-175C (Request)/ 550-175D (Authority)

One big plus of being in Germany is that friends and relatives can visit and get that real European travel experience. But you must get approval from customs first if you want to let your visitors drive your USAREUR-plated vehicle in Germany independently. You do not need the approval if you will be traveling in the car whenever they drive.



Just go to your local military customs office and fill out an application form (the "Request for Exception to Policy to Operate a Privately Owned Vehicle/ Berechtigungsausweis". You will need your visitors' passport numbers, so get them early," he added. Also, if your relatives or friends are not available to fill out the forms in person, you must have a clear fax copy of the passport and stateside or international driver's license. Another condition for applying is that your guests cannot be residents of Germany.

Once approved, your guests can use this exception to policy to drive a USAREUR-plated POV in Germany for up to 90 days from their arrival date in Europe. The authority document must be in the car when your guests are driving along with the vehicle registration, proof of insurance and their international driver's license or an official translation of their stateside license. The authorization is only valid inside Germany, so if you intend to drive elsewhere, contact your local vehicle registration office.

Driving in Germany is tax and duty-free for USAREUR soldiers, USAFE personnel, civilians and dependents (R&R soldiers - whether USAREUR assigned or not - are also authorized to buy tax-free gasoline). Your guests are not normally allowed this exemption, which is why the customs authorization is necessary. However, it does not allow them to buy tax-free gasoline, whether via fuel coupons or at AAFES gas stations.

Applications for visiting friends and relatives can be accepted and approved at any military customs office.

Required documents for getting the Authority to Operate a USAREUR Plated POV:

- Valid ID card
- Full name and passport number of visitor
- International driver's license or German translation of stateside license.

Note:

Local nationals and family members that reside in Germany are NOT authorized.

Exceptions to policy

Visitors who request to extend this privilege past 90 days require an exception to policy coordinated with the German Federal Finance Ministry Call DSN 381-8141/7354 or civilian 0621-730-8141/7354 for more information, FAX DSN 381-7324 (civilian 0621-730-7324).

Forms sent through the German postal system with a self-addressed stamped envelope will be sent back through the German postal system. This is the fastest way to get the forms back by mail. However, you must use correct postage and remember U.S. size 10 envelopes require more postage. Mail addresses are as follows:

Using APO:

HQ USAREUR/7A
Office of the Provost Marshal
ATTN: AEAPM-NS
Unit 29931
APO AE 09086

Using German Postal System:

HQ USAREUR/7A
Office of the Provost Marshal
ATTN: AEAPM-NS
Bldg. # 333, Taylor Barracks
68309 Mannheim

DRIVING IN GERMANY

The document is valid only when the identified operator has proper insurance through the vehicle owner's insurance company and a valid **international** or other driver's license, which if issued in a country other than Germany must be accompanied by an official German translation that may be obtained at a German Automobile Club (ADAC) or military legal assistance office. The AE Form 550-175D-R will be surrendered upon the request of U.S. or other law enforcement officials. It is valid for the period stated on the front of the form.

DRIVING OUTSIDE GERMANY

People authorized to operate a USAREUR-plated vehicle should not encounter problems when driving in other European countries if they keep the following documents with them:

- A valid passport.
- Valid insurance covering the vehicle for use outside Germany (green insurance card).
- Valid driver's license with translation, or a valid international driver's license (issued outside the country of intended use).
- Valid registration for the vehicle.
- Written permission from the vehicle owner authorizing the visitor to operate the vehicle (must be made out also in the languages of the countries to be visited).

Visiting spouses are an exception to the procedures outlined above as they have tax privileges by being the spouse or dependent of a SOFA status/U.S. ID card holder, whether they reside in Germany or not and whether they are command sponsored or not. Customer service representatives will issue AE Form 190-1AQ-R to visiting spouses and will advise them to keep this document in their possession when driving a USAREUR-registered vehicle. The term "visiting spouse" refers to a non-command sponsored husband or wife temporarily in Germany for less than 90 days. AE Form 190-1AP-R will be used to apply for AE Form 190-1AQ-R. Stocks of AE Form 190-1AQ-R and AE Form 190-1AP-R will be obtained directly from the Customs Executive Agency.

9. AVOIDING TAX AND DUTY ON TOURIST PURCHASES

Avoiding foreign value added tax

The following information is an excerpt from USAREUR Regulation 215-6 / USAFE Regulation 34-102, Individual Tax-Relief Program in Germany and the European Union (EU). The proponent for this regulation is USAREUR G-1, MWR. Additional detailed information and interpretations of the information in this fact sheet may be obtained by contacting a G-1, MWR representative at DSN 370-6443.

GENERAL PROVISIONS

US Forces personnel (active duty, civilians, and family members) permanently stationed in Europe are eligible for tourist tax free shopping in airports as they are traveling away from European Union countries. Otherwise, these personnel are not tourists, but they are eligible for the US Forces tax relief program, and they should refer to the US Forces Guide to Tax-Relief in Germany brochure and/or USAREUR Regulation 215-6 (Individual Tax Relief Program).

American tourists and US Forces personnel who are stationed outside of US EUCOM and the European Union are eligible for tax-relief under provisions of the EU "Tourist Tax-relief Program". **Military personnel and their families stationed in Germany or one of the EU countries are not accorded tax refund entitlements under the tourist program since they have "NATO status" and fall under the provisions of the U.S. Forces tax-relief program.** Information pertaining to the tourist tax refund program can be obtained from the tourist program refund offices located at airports and other sites of entry/exit into European countries.

REFUND PROCEDURES

After shopping at European stores, visiting tourists should inquire from customer service counters about the EU tax refund program. If available, they can request a refund and refund envelope. The original copy of the bill and the cash receipt must be attached to the refund check.

At borders, tourists should present purchases to the customs officials who will then stamp the refund check with an official customs stamp. A refund is not possible without this stamp or a consular confirmation. Individuals leaving Germany via a different EU country should request an export (customs) stamp at the last point of departure from the EU.

Tourists should present their customs stamped refund check at one of the refund desks located at airports, at the outer borders of the EU, on ferries and at railway stations. In exceptional cases, tourists may obtain confirmation of export from the German Consulate in their home country.

If the tourist prefers to receive a refund by mail, he/she may request a credit card refund or a bank check refund by sending the stamped refund check to the address listed on the check.

ADDITIONAL INFORMATION

Tourists visiting Germany or other EU countries may acquire additional information on tourist tax-relief procedures by inquiring at:

- Stores where they are shopping to ascertain the store's particular tourist tax-free procedures and to obtain appropriate forms to obtain tourist refunds.
- Local customs offices (Zollamt in Germany)
- Various refund agencies (e.g., Global Refund Deutschland, Tel: (0211) 616801-0, Fax: (0211) 616801-38, Global Refund Austria, Global Refund Italy, etc.)

Bringing tourist purchases back to Germany duty-free

As a member of the U.S. Forces or civilian component stationed in Germany, you are also entitled to import into Germany items acquired outside Germany/the European Union tax and duty-free for your personal use. For this, you need an Import Certificate, AE Form 550-175A (formerly AE Form 2075), issued by military customs offices. Please read the details below about special restrictions on duty and tax free cigarettes, liquor and coffee.

If you do not get a stamped AE Form 550-175A for your purchases before your shopping trip, you can either:

Have your purchases shipped by the vendor so they arrive after your return to your duty station. In the meantime, obtain the necessary AE Forms 550-175A from Military Customs. You can then present these forms to local German Customs authorities when your goods arrive. These goods will then be released to you duty and tax free. You must obtain a separate AE Form 550-175A for each shipment. This method is by far the most convenient for you.

Or use the German Customs Forwarding Procedure (*Zollgutversand*) which authorizes you, upon written application, to take your purchases to the German Customs Office nearest to your home station for final customs clearance. This procedure may require you to pay a customs bond (security) which is refunded by German Customs when you present to them, within the time specified on your Customs Forwarding Document, the following:

- the goods involved (complete and in unchanged condition);
- your Customs Forwarding Document;
- an Import Certificate (AE Form 550-175A);
- the receipt you received for the customs bond.

If you want to use the Customs Forwarding Procedure, ask the German Customs Official at the border for a Customs Forwarding Document (*Versandschein für den Zollgutversand*) and a copy of the English instructions for members of the U.S. Forces (*Englisches Merkblatt für den Zollgutversand durch Mitglieder der US-Streitkräfte*).

NOTE: If you cannot present the goods and necessary documents at the local German Customs Office within the prescribed time; if all or part of the goods involved have been lost or stolen; if any means of identification affixed by German Customs officials (e.g. seals) have been damaged or lost, report such facts immediately to the nearest local German Customs Office. If you fail to do so, you will be liable to pay the full amount of import duties on the goods involved.

Restricted items

The following restricted items may be imported into Germany by U.S. forces personnel tax and duty-free but are subject to import duties if in excess:

- 2 liters of spirits or sparkling wine **and** 2 liters of still wine.
- 200 cigarettes **or** 50 cigars **or** 250 grams (approx. 8 oz) of other tobacco products.
- 500 grams of coffee **or** 125 grams of pure soluble coffee **or** 250 grams mixed coffee extracts.

An import certificate (AE Form 550-175A) cannot be issued for these items.

10. CUSTOMS TIPS FOR U.S. RETIREES AND WIDOWS IN GERMANY

Exchange and commissary shopping in Germany after retirement

Retired members of the U.S. military services, their accompanying dependents, and certain categories of widow(er)s and of unaccompanied dependents may be authorized use of PX (Post Exchange) and DeCA (Defense Commissary Agency) sales facilities in Germany under an agreement between the Customs Executive Agent and the German Ministry of Finance. These arrangements also apply to "grey area" retirees (reservists who are otherwise eligible for retirement but are under 60 years of age) but **do not apply** to retired civilian employees and **do not apply** in other countries.

For you and your dependents to shop in U.S. sales outlets, you must first obtain a U.S. Forces Verification of Status of U.S. Forces Retired Personnel /Unaccompanied Dependents (AE Form 550-175K) from military customs offices in Germany. For this, you will need your passport, retiree ID card and you must intend to live in or visit Germany for 30 days or longer. Military widows(er)s must be residents of Germany. Then take the verification to the German customs office serving your area of residence and you will receive a German Customs Certificate (Pink Card), which has an initial validity of two months. The Pink Card and your retiree ID card allow you access to post exchanges and commissaries in Germany where you may only buy non-rationed items.

Pink Card holders are required to return to this German customs office no later than the 5th day of every month and present all cash register sales receipts for the previous month. The receipts are totaled and you then pay a fixed import tax (currently 13.5% but subject to change) on the total. Only then will your Pink Card be extended for another month. To ensure your Pink Card remains valid, it is important to report to German Customs even if you do not make any purchases. If you plan to be away from home for some time, tell German Customs before you leave and make arrangements to pay the duty/tax on the purchases you plan to make elsewhere in Germany during that time upon return to your residence. German Customs has the authority to withdraw your Pink Card if you fail to meet your obligations. Due to the complexity of unaccompanied dependent authorizations, people seeking information should contact the CEA SOFA Office at DSN 381-8141/7354 or CIV 0621-730-8141/7354 for assistance.

Using the APO in Germany

Retired members of the U.S. Armed Forces (again, not civilian employees) and their widows (ER)s can apply to use the Army Post Office system after retirement. To obtain APO privileges, you must make arrangements with the local APO to receive your mail through "Box R" (General Delivery Mail Section). Your mail must be addressed to "Box R" of the APO concerned and the address must include the word "retired" (e.g., "U.S. Army Ret"). You must pick up your mail at the APO and take any parcels received unopened to German customs for clearance. The postal officer will tell you which German customs office to go to and advise you of any restrictions on package size.

If you fail to present parcels to German Customs within a reasonable time (about one week), you may lose APO privileges for the rest of your stay in Germany. These procedures and restrictions are based on arrangements between the Customs Executive Agent and the German Ministry of Finance and cannot be changed unilaterally by the U.S. Forces. The system works well and deliberate abuse of the present arrangements by you could endanger a privilege enjoyed by many hundreds of retired personnel and their dependents. Should you leave Germany for a long time or permanently, please notify this office and German Customs to prevent follow-up actions. If you require further assistance, please call a military customs office or the Customs Executive Agency at DSN 381-7437, CIV 0621-7307437.

Vehicle registration for U.S. personnel retiring in Germany

Under the provisions of the NATO SOFA/Supplementary Agreement as outlined in para 2-11 USAREUR Regulation 190-1 (USNAVEUR Instruction 11240.6P/USAFE Instruction 31-202), personnel lose their eligibility for USAREUR vehicle registration as of 0001 hours on the day following their retirement from the U.S. Forces in Germany. You must therefore report your loss of U.S. Forces status to your local German Customs Office and declare your vehicles and other personal belongings.

German Customs authorities will clear your vehicles without charging duties or taxes if you had them in your possession for a period of six months before retirement. You will receive an *Unbedenklichkeitsbescheinigung* (German customs clearance certificate) for presentation to German vehicle registration authorities (*Kraftfahrzeugzulassungsstelle*). To register your vehicle with German license plates, you must take the vehicle to the *Technischer Überwachungsverein (TÜV)* for a safety inspection. U.S. manufactured vehicles generally require adjustment or conversion, such as lights, warning devices, and anti-theft devices, in accordance with German safety standards. A new insurance policy must also be acquired and a double white card obtained.

Remember that some companies, which insure USAREUR-licensed vehicles, are not authorized to insure German-licensed vehicles.

U.S. Forces personnel who retire in Germany and lose their USAREUR registration eligibility may cancel their registration any time during the two weeks before their loss of eligibility. Once the cancellation is complete and your USAREUR license plates and registration (AE Form 190-1A) have been returned to the USAREUR Registry of Motor Vehicles, you will receive a stamped AE Form 190-1S (Request for POV Registration/Insurance Cancellation) which will show German authorities that your vehicle is no longer in the USAREUR system. You will also need a valid German driver's license before registering a vehicle and it should be acquired before your USAREUR driver's license expires. Host nation licensing requirements vary by district and/or State, however your expiring USAREUR driver's license should assist you in obtaining a German driver's license without further tests. Contact a USAREUR Vehicle Registration Office for more information. You must then go to the *Kraftfahrzeugzulassungsstelle* (German vehicle registration office) with the following documents:

- Valid German driver's license
- USAREUR registration cancellation
- Proof of insurance coverage (double white card)
- Safety inspection certificate issued by the TÜV.

German export plates

If you stay in Germany as a tourist and plan on exporting your privately owned vehicles during your stay, you may qualify for German export plates from your local German vehicle registration office. The procedure to obtain such plates is the same as for registering your vehicle except that, if export plates are issued, you do not have to convert your vehicle to meet German specifications. Duties and taxes become due if a vehicle with export plates is not exported from Germany. Whenever a vehicle changes from export plates to USAREUR registration due to a change in the registrant's status, an import certificate, AE Form 550-175A cannot be issued by this office to the vehicle owner. The owner must report to the local German Vehicle Registration Office and German Customs office to have the vehicle cleared (i.e., payment of taxes and duty). At this time, your Application for USAREUR Vehicle Registration AE Form 190-1AA will either be stamped in Block 55 or an *Unbedenklichkeitsbescheinigung* will be attached to it. For more information, contact a military customs office.

11. GIFTS TO NON-MEMBERS OF THE FORCES

U.S. Forces personnel and their dependents stationed in Germany face certain problems when giving gifts to non-members of the forces. Items bought in U.S. Forces sales facilities or bought on the economy using the VAT relief system are duty and tax free and therefore generally not transferable to people without SOFA status. However, items acquired on the local economy without tax exemption may be given as gifts without restriction.

It is possible to give certain duty and tax free items as gifts but restrictions apply. Items may never be given as a form of payment, in return for services, as a source supply or on a continuous basis. Duty and tax free gifts you may give to nonmembers of the U.S. Forces only on traditional gift-giving occasions, e.g., birthdays, anniversaries, Christmas, etc., are:

Rationed Items:

- Tobacco products: 25 cigarettes or 10 cigars or 60 grams of smoking tobacco (approx. 2.1 oz) of smoking tobacco.
- Coffee: 500 grams (approx. 17.6 oz) of coffee or 125 grams (approx. 4.4 oz) of coffee extract.
- Spirits: 1 bottle, not to exceed 1.2 liters (approx. 1 quart).



Nonrationed Items: Customary gifts of non-rationed items may be made to non-authorized personnel if the goods are for the recipient's personal use, not from a commissary, military clothing sales outlet or QM store, are not in commercial quantities, and do not constitute payment for services.

Parties, Raffles, etc.: Goods for personal or domestic use or consumption that do not exceed the equivalent of Euro 25 in value may be given as gifts or prizes to unauthorized personnel without customs clearance during special events, e.g. office parties, raffles. Gifts and prizes may not be bought at a commissary and may not include tobacco products, coffee or spirits.

Regardless of the occasion, non-customary gifts may not be given unless you first obtain an AE Form 550-175B (Permit to Transfer) from Military Customs and clearance from German Customs. To receive a Permit to Transfer, you must have owned the item in Germany for at least six months. Non-customary gifts include:

- All types of machinery (e.g., motor vehicles).
- Electrical appliances.
- Office equipment.
- Major household appliances.
- Serial numbered items (e.g., firearms).



12. CORRESPONDING REGULATIONS:

- **NATO Status of Forces Agreement**
- **USAREUR Reg. 550-175
Border Crossings and Customs Control in Germany**
- **USAREUR Reg. 190-1
Registering and Owning Privately Owned Vehicles in Germany**
- **USAREUR Reg. 600-700
Identification Cards and Individual Logistic Support**
- **USAREUR Reg. 600-702
Ration Policy**
- **Article 92 & 134
Uniform Code of Military Justice**