

Customs News Release

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Customs View on Home-Based Businesses

By Astrid Glockner, Customs Translator/Operations Specialist, Customs Executive Agency

WIESBADEN, Germany – A home-based business (HBB) is any private business conducted out of the home. It may be a good means of gainful employment for family members relocating with their sponsor to Germany. The defining characteristic of a home-based business is that the owner's residence serves as the main location for the business owner's commercial activities. This includes administrative or management tasks. But, regardless of whether you work from home as a freelancer, make house calls as an interior decorator, sell merchandise online or build a start-up in your garage, you must comply with German law and military regulations for home-based businesses.

From a Customs perspective, remember that any tax- or duty-free privileges you enjoy under the NATO SOFA are off-limits for any commercial business, including even small home-based businesses!

USAREUR-AF-plated privately owned vehicles (POV) are for personal use only. Using your POV for business purposes is illegal. This includes delivering goods to customers or providing transportation services for a fee. If you need a vehicle for business purposes, you must register it in the German system. Once the vehicle is registered in the German system, you will not be eligible for tax-free fuel for that vehicle.

The Military Postal Service is also restricted to your personal use only. This means that you are not allowed to use it to send or receive business-related items or correspondence. Any mail related to your business must be sent or received through the German postal service or a commercial shipping company. If you purchase commercial items in countries outside the EU, all goods intended for commercial activities must be cleared by German Customs. As a result, you cannot use Customs AEA Form 550-175A (Import Certificate & Purchase Permit) to avoid paying duties or taxes.

Tax-free goods sold at the Commissary, post or base Exchange or AAFES catalog also must not be used for business purposes. This includes using a computer from the PX for your business or using kitchen accessories or food stuff from the Commissary for your cake or catering business. You are also not allowed to use VAT forms to purchase equipment or supplies for your business.

Following these guidelines will help you avoid heavy fines, tax demands, and possibly prosecution by the German authorities, as well as military administrative or civilian misconduct actions.