

HOME-BASED BUSINESS



U.S. Army Garrison Wiesbaden Army Community Service CIV: 0611-143-548-9201

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 This is a checklist of supporting documents you would need to get your business up and running. Should a document be missing, it can result in "Denied Approval."

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 These are the frequently asked questions. We encourage to read this page thoroughly.

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HOME-BASED BUSINESS

<u>Overview</u>

Home-Based Business Summary

A Home-Based Business (HBB) at USAG Wiesbaden allows family members of U.S. Army soldiers and civilians to offer services or products to the military community while complying with military regulations and host- nation laws. These businesses enhance the community by providing valuable goods and services that support the well-being of service members, families, and affiliates.

Our Mission

The Employment Readiness Program at Army Community Service is here to support and guide USAG Wiesbaden family members every step of the way as they start their Home-Based Business (HBB). We provide personalized assistance and resources to help applicants meet all military and host-nation requirements, ensuring a smooth registration and successful business launch.

GETTING STARTED

Steps to become an approved HBB

Operating a business without meeting host nation requirements and garrison approval can have both host-nation and garrison consequences. If you are uncertain about any aspect of the requirements, please contact ACS for clarification.

FOLLOW THESE STEPS: Please read through each step carefully.

STEPS	Title	Task
1	Schedule Your HBB Consultation with ACS	Call and schedule an appointment with the Home-Based Business Liaison at Army Community Service for personalized guidance on opening your specific Home-Based Business.
2	Start the Host Nation Tax Registration	Option 1: Hire a local German tax professional for full support. Option 2: Call the Frankfurt tax office to self-register your business. **Note: Army Community Service (ACS) cannot provide any assistance with German tax or German business registration procedures. All host nation requirements must be handled independently or through a qualified German tax professional.
3	Continue your HBB Process: Apply and Move to the Next Step	Start the USAG Wiesbaden Garrison procedure by completing the first key document listed on the HBB checklist "Home-Based Business Application Form". **Note: The application must be filled out electronically and emailed to the HBB Liaison at Army Community Service.
4	Finish HBB Documents as Directed by ACS	During the host-nation approval process, complete only the remaining documents from the HBB Checklist as directed by the Home-Based Business Liaison at Army Community Service.
5	Finalize HBB Packet: Review & Compile Documents	Assemble all required and completed documents in a single electronic folder on your computer for submission. **Verify each document and HBB checklist to ensure full completion.

	Finalize HBB	
		After obtaining all required German approval documents, securing the proof of liability insurance, and completing all necessary Garrison
6		documents, submit the full application electronically via email to the Home-Based Business Liaison at Army Community Service.

HBB Checklist

SUPPORTING DOCUMENTATION

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	ST KEY DOCUMENT:
	HOME-BASED BUSINESS APPLICATION AEA 210-70H:
	USAG Wiesbaden Home-Based Business Application form.
SUP	PPORTING DOCUMENTS: (Must be completed and turned in WITH application)
	GERMAN BUSINESS REGISTRATION CERTIFICATE
	GERMAN BUSINESS TAX IDENTIFICATION:
	Steuernummer provided by the Federal Republic of Germany Tax office
	ARMY REGULATION ACKNOWLEDGEMENT RECEIPT:
	Acknowledgment Receipt of the Army Regulation for a Home-Based Business.
	CERTIFICATE OF UNDERSTANDING AEA 210-70A FORM:
	AUTHORIZATION RELEASE FORM:
	This form formally requests that your business be placed on the Home-Based Business Directory.
	CERTIFICATE OF CUSTOMS BRIEFING:
	The Certificate of Customs Briefing is a document that officiates your acknowledgment of the rules and regulations set by AE
	210-70. Please read over the document and sign the bottom of each page.
	TYPED RISK MITIGATION PLAN:
	Mitigation plan should contain strategies that identify, assess, and develop actions to reduce or eliminate potential risks to the
	business. This ensures business continuity and minimizes negative impacts. Please complete according to your specific type
	business.
	HOME-BASED BUSINESS CATALOG:
	The catalog must include the following: a list and description of all goods and services offered, accurate photos (blurry photos
	will not be accepted), and their prices.
	CLIENT CONTRACT:
	Any contract provided to a client for signing must include the following verbiage stipulated in AEA 210-70 section 19 (f): "The
	buyer may cancel the contract within 14 days after the date of the contract without penalty or obligation. The contract must be
	canceled by giving written notice to [insert name and address of the commercial enterprise or self-employed vendor] by mail,
	telegram, or personal delivery. Mailing the cancellation notice within 14 days meets the conditions of this term."
	GERMAN BUSINESS LIABILITY INSURANCE:
	Contact your preferred German insurance provider to register for business liability coverage specific to your home-based business.
	ENVIRONMENTAL HEALTH APPROVAL:
	Food and Beverage businesses only. For ON-POST residents: You are required to contact and schedule an appointment
	with Environmental Health at Landstuhl Regional Medical Center to schedule a home inspection. Provide the department with
	the DD-2973 Food Safety Inspection form to be completed and signed, as per approval.
	FOOD HANDLERS COURSE:
	Only for food related businesses
	U.S. PASSPORT AND SOFA COPIES:
	For family members of the U.S. Forces only, a photocopy of a valid passport and a photocopy of the NATO SOFA identification
	card or stamp.
	EMPLOYER'S APPROVAL:
	Soldiers and DOD, DA, and NAFI employees requesting permission to operate an HBB must include a memorandum from
	their commander or supervisor authorizing outside employment.
	OTHER PERMITS/LICENSES:
	Copies of any permits or licenses required by host nation law (e.g., a Reisegewerbekarte for businesses without a permanent
	local office). If local authorities, such as Stadtverwaltung or Gewerbeamt, issue statements of exemption, a copy must be
	included. All permits, licenses, or exemptions must clearly identify the individual, the goods or services offered and specify if
	they apply only to sales involving U.S. Forces personnel or their family members.
	CERTIFICATE OF GOOD CONDUCT: Local nationals only.
	ID CARD COPIES:
	From HN residents only, a photocopy of the HN ID card (for example, a Reisepass or Personalausweis in Germany), and
	from non-citizens whose national ID and of the residence permit (for example, an Aufenthaltstitel in Germany) if required.

Required Documents by Residency Type

DOCUMENTATION	ON- POST	LN
HOME-BASED BUSINESS APPLICATION AEA 210-70H	Х	Х
ARMY REGULATION ACKNOWLEDGEMENT RECEIPT	Х	Х
CERTIFICATE OF UNDERSTANDING AEA 210-70A	Х	Х
AUTHORIZATION RELEASE FORM	Х	Х
CERTIFICATE OF CUSTOMS BRIEFING	Х	Х
RISK MITIGATION PLAN	х	Х
HOME-BASED BUSINESS CATALOG	х	Х
CLIENT CONTRACT	Х	Х
BUSINESS LIABILITY INSURANCE	Х	Х
CERTIFICATE OF GOOD CONDUCT		Х
ENVIRONMENTAL HEALTH APPROVAL	Х	Х
FOOD HANDLERS COURSE	Х	Х
U.S. PASSPORT AND SOFA COPIES	Х	Х
EMPLOYERS APPROVAL	Х	Х
OTHER PERMITS/LICENSES	Х	Х
HOST NATION ID CARD HARD COPIES		Х
GERMAN BUSINESS TAX IDENTIFICATION (ID)	Х	Х
GERMAN BUSINESS REGISTRATION CERTIFICATE	Х	Х

FREQUENTLY ASKED QUESTIONS (F.A.Q.'s)

1) What does it mean to register your Home-Based Business?

In order to conduct any type of business with the community of USAG Wiesbaden, you must follow the proper registration procedure with the host nation as well as the USAG Wiesbaden Garrison per the rules and regulations. Provided in this packet are steps to get started.

2) Do I have to register as an HBB with the garrison?

Absolutely! If you are running <u>your own business</u> in government or government-leased property, yes. If you live off-post but will be offering your products and services to the USAG Wiesbaden community, yes. If the business is yours, you must register.

3) How long does the process take?

Each home-based business has its own specific requirements. We always recommend applicants to begin the registration procedure with German business registration or use a German tax professional for assistance. During the waiting period, we recommend applicants to then begin the other half of the application process with USAG Wiesbaden, Army Community Service.

Process	Length Of Time
First: German business registration, tax professionals	3-4 Months
Second: Legal Review & Garrison Approval	30-60 Days

4) What are the consequences of not properly registering your home-based business?

Failure to properly register your HBB violates U.S. Army in Europe and Africa regulation 210-70 and leaves you susceptible to military administrative or civilian misconduct action, as well as fines and prosecution from German authorities. Additionally, see AEA 210-70.

5) Can I conduct business while awaiting approval?

No; If goods and/or services are provided to the USAG Wiesbaden community in exchange for money, the applicant may be denied approval.

Teleworking? Please read.

If you are <u>teleworking for another company or 100% online</u> AND you <u>do not see clients in-person</u>, <u>or have products in hand</u>, no. For this you would have to follow Host Nation guidelines by obtaining a German Tax ID and paying taxes on any revenue you are generating that is not covered by the SOFA agreement. If you are uncertain about whether or not you should be paying German taxes, contact a local German Tax Professional to discuss the requirements.

CUSTOMS

General Rules & Prohibited Activities for Home-Based Businesses

No.	General Rules & Prohibited Activities for Home-Based Businesses (Customs purview)
1.	Any employment other than with the U.S. Government, and any other activities with the purpose of generating
	revenues (for example, freelancing, HBB) are generally subject to HN laws and regulations as well as to HN taxation. This also applies to business activities that take place within the U.S. military communities only.
2.	
۷.	All foreign acquired items must be declared to HN customs and be customs-cleared before they may be used for revenue-generating activities.
3.	The use of U.S. Forces-registered privately owned vehicles (POVs) for HBB activities is prohibited. U.S. Forces-
	registered POVs will not bear signs advertising HBB goods or services.
4.	The use of tax-free and duty-free gasoline, whether purchased with AAFES gas cards or at AAFES service
	stations, for HBB activities is prohibited.
5.	The MPS may not be used to send or receive any parcels or correspondence related to the HBB. (This does not
	preclude customers from receiving goods ordered through an HBB and mailed directly to individual customers by
	the vendor/supplier through either the U.S. or HN postal service.)
4.	Individuals may not purchase goods for demonstration, resale, or operation of the HBB (e.g., ledger books,
	computers) from AAFES, the AAFES catalog, a commissary, or any other tax-free or duty-free sales facility (e.g.,
	an installation bowling alley). Individuals may not use AE Form 550-175A to import tax-free or duty-free goods for
	demonstration, resale, or for operation of the HBB. Individuals may not use value-added tax (VAT) deduction forms
	(e.g., the Abwicklungsschein (form required for requesting VAT relief in Germany)) to purchase goods for
	demonstration, resale, or operation of the HBB.
5.	Individuals operating a HBB are liable for all applicable HN individual and business taxes and fees. They may also
	be liable for U.S. income, social security, and corporate taxes. Individuals operating an HBB must obtain an HN
	tax number and may be required to obtain a U.S. taxpayer identification number.

15-2. REGULATED ACTIVITIES AND PROHIBITED TRANSACTIONS

- a. Personnel subject to this publication will comply with all publications as well as with HN rules and regulations outlined in the applicable section in appendix A.
 - b. Personnel subject to this publication will not—
- (1) Use their importation or exportation privileges for profit or personal gain for themselves or others or use their customs and tax entitlements to purchase tax-exempt merchandise for profit or to obtain personal gain for themselves or someone else, or to conduct a business (AE Reg 600-1, para 12).
 - (2) Make false oral or written customs declarations to conceal goods or information from customs officials.
 - (3) Import or export prohibited goods.
- (4) Import or export restricted items in excess of authorized amounts without paying applicable customs duties and taxes.
 - (5) Import or export U.S. Government property without proper authority.
 - (6) Import goods or pets without complying with German health or public safety laws.
- (7) Engage in or assist black-market activities. Black-market activities include the illegal transfer of rationed items or other tax-free goods with the intent of profit or personal gain.
- (8) Transfer goods bought under duty- and tax-free conditions to other persons unless this publication or other applicable U.S. Forces regulations authorize the transfer.

- (9) Cross borders without complying with applicable travel requirements. U.S. Forces personnel will follow DOD 4500.54-G and applicable service and theater command directives.
- (10) Permit personnel who are not members of the U.S. Forces to independently operate a U.S. Forces-registered vehicle unless they have an approved AEA Form 550-175D or other written authorization signed by the CEA.
- (11) Knowingly provide incorrect information when applying for AEA Form 550-175A, AEA Form 550-175B, AEA Form 550-175D, AEA Form 550-175K, AEA Form 550-175M, or AEA Form 550-175L.
 - (12) Use a U.S. Forces-registered vehicle and duty- and tax-free fuel to conduct commercial activities.
- (13) Engage in home-based business (HBB) (AEA Reg 210-70) without proper registration approval through the garrison commander and the German finance office.

NOTE: Personnel and dependents planning on teleworking for non-U.S. Forces employers under self-employed status (freelance work including telework) are recommended to contact the legal assistance office.

(14) Fail to report any remuneration or revenue from a non-U.S. Forces employment or business activity (including property rental) to the HN as applicable by laws and regulations.

15-3. PUNISHMENTS FOR CIVILIAN AND MILITARY PERSONNEL

German authorities can prosecute both military and civilian violators, assess fines, and demand the reimbursement of any duties or taxes evaded. These punishments may run independently of the U.S. military judicial or civilian misconduct systems.

- a. Military Personnel.
- (1) Violations of the specific prohibitions and requirements of this regulation by Soldiers may result in adverse administrative action or punitive action under the provisions of the Uniform Code of Military Justice.
- (2) Violators may be subject to administrative action, such as withdrawal of ration, exchange, and commissary privileges.
- (3) Failure to specifically identify a provision as punitive will not relieve anyone from penalty or prosecution for a violation of a provision that is also a violation of German or U.S. law.
- (4) Violations will be reported to HN authorities as applicable. Serious offenses could be handled by the German judicial system, and any jail sentences pronounced by a German court would be spent in a German prison.
 - b. Civilian Personnel.
- (1) A violation of any of the requirements described in this regulation may constitute a criminal offense under HN law, punishable by administrative fine or imprisonment as authorized by law. Violations will be reported to the U.S. military and HN authorities.
- (2) Violations of these provisions by civilian employees may result in the loss of ration, exchange, and commissary entitlements; in being barred from installations; and could even warrant removal from Federal service.
- (3) HN authorities may prosecute violators, assess fines, and charge evaded customs duties and taxes. Serious offenses could be handled by the German judicial system, and any jail sentences pronounced by a German court would be spent in a German prison. Prosecution by the U.S. Department of Justice is also possible for the violation of certain provisions of this regulation.
 - c. Dependents of Military and Civilian Personnel.
 - (1) Violations of the provisions outlined in this regulation by dependents may result in the loss of ration, exchange,

and commissary entitlements; in being barred from installations; and could even warrant the command-directed return of the dependents.

(2) Serious offenses could be handled by the German judicial system, and any jail sentences pronounced by a German court would be spent in a German prison. Prosecution by the U.S. Department of Justice is also possible for the violation of certain provisions of this regulation.



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