☆ U.S. ARMY

Micro-Purchase App Scope

PROGRAM SCOPE:

- The Remonon App is owned and operated by German company NOVAT GmbH, no federal endorsement implied. Upon sign-up in the Remonon App, customers will enter a contractual agreement with NOVAT GmbH. The CMWRF/VAT Offices cannot provide technical support or be held liable in case of contractual disputes with NOVAT GmbH.

Remonon Customer Support through in-app messenger and team@remonon.com

- Customers initially pay full price for individual purchases to include the VAT. Remonon will then refund eligible customers the VAT minus trading margins in the following month/quarter. The trading margins are currently 5% on 19% VAT items resulting in a refund of 14% and 3 % on 7% VAT items resulting in a refund of 4%.
- Use is limited to **EUR 240 (gross) per receipt per vendor per day** and a total value of EUR 2,499.99 (net) per month per household.
- Cash payments only permitted by exception if electronic payment is not accepted by third-party vendor. Electronic payment must be made in the name of the eligible VAT program customer (sponsor or eligible family member).
- All **restrictions** of AER 215-6 apply. Examples include but are not limited to:
 - Purchasing goods or services for the benefit of ineligible persons.
 - Rationed items (Fuel, Coffee, Liquor, cigarettes)
 - Items for commercial use and/or resale
 - Major repairs and/or replacements to real estate
 - Contractual agreements or leases exceeding 30 days
 - Splitting invoices to circumvent established value thresholds





Micro-Purchase App Sign-Up

ONE TIME SIGN-UP PROCESS:

- 1. Sponsor or eligible family member visits the USAG Wiesbaden VAT office to verify DEROS and generate Individual VAT Number (IVN) for the sponsor and each family member.
- 2. Sponsor will receive IVNs through an encrypted email to their government email address.
- 3. Sponsor and -if needed- family members- download the 'Remonon' App from Google Play or the App Store:





4. Sponsor and -if needed- family members- sign-up for an account in the Remonon App referencing their personal 33-digit IVN **no earlier than 1200hrs the day after visit to the VAT office.** The Sponsor will input a European IBAN account number during sign-up for the guarterly VAT reimbursement.

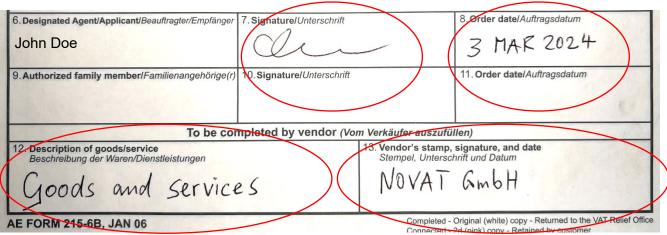


Micro-Purchase App Process

VAT FORM PROCESS – Beginning of each month:

- 1. Before any tax-free purchase can occur, the sponsor or family member gets a VAT Form (AE Form 215-6B) from the local VAT office, fills in date as pictured below, and scans the form in the Remonon App:
 - Sign in Block 7 or 10
 - Date in block 8 or 11

- "Goods and services" in block 12
- "NOVAT GmbH" in block 13



2. The sponsor and family members can upload multiple receipts (max individual value of EUR 240 each to include VAT) during the month. NOVAT will only accept receipts dated on or after the date of the VAT Form update and up to a total value of EUR 2,499.99 net w/o VAT per household per month.





Micro-Purchase App Process

For Pilot program participants only – please do not share

VAT FORM PROCESS – Monthly Close-out:

- 1. At the end of the month the Remonon App will prompt the sponsor/family members to:
 - Fill in the month's total value of all accepted receipts in block 4 of the previously uploaded VAT Form AND on the second page of the "Abwicklungsschein" under "2. Certificate of Receipt and Payment ..."

 (Remonon App provides total EUR value and further instructions for input)
 - Upload picture of finished VAT Form to the NOVAT App NLT than 5 days after the end of the respective month.
- 2. NOVAT will refund VAT minus trading margins to sponsor's IBAN account number approximately 15 days after the end of each quarter.
- Customer turns in AEF 215-6B to VAT office.

GOODS RETURN PROCESS:

Prior to returning any goods procured through the Micro-Purchase App, **customers must inform NOVAT GmbH** and request respective VAT to be subtracted from customer's refund. Customers returning items to third party vendors without prior notice to NOVAT GmbH commit tax-fraud and will be subject to investigations by US Customs and Host Nation authorities.

