7/3/24

MEMORANDUM FOR SUPPLIERS IN THE UNITED KINGDOM

FROM: 100 FSS/CC

SUBJECT: VAT-Relief Agreement

1. Pursuant to an agreement between His Majesty Revenue and Customs (HMRC) and the United States Visiting Forces (USVF) a VAT-relief program has begun under the authority of HMRC letter priv 46/7 dated 9 September 1974, as amended. Under this program, members of the USVF who meet the eligibility requirements may make VAT-free purchases of goods and services from suppliers in the United Kingdom. The VAT-relief program applies to purchases exceeding £100.00, inclusive of VAT.

2. The procedures to be followed in this program, although quite simple, must be strictly followed in order for the purchases to qualify as eligible. The program is entirely voluntary for all parties. As a supplier, you may wish to participate or you may decline participation in any sales transaction. Once you decide to participate, you will prepare a price quote, which details the items or services being provided and the price for each good or service without inclusion of VAT. This quote will include the delivery address for the individual but will be addressed to 100 Force Support Squadron (FSS) or FSS Fund. The purchaser will then secure from the FSS VAT-relief office, a US Government Check in the agreed upon amount, and a VAT exemption certificate, which will explain to HMRC why there was no VAT collected on this transaction. The purchaser will give all of these documents to the supplier, and the supplier will exchange the goods/services for the US Government check in the amount agreed upon.

3. If there are further questions, please contact your local HMRC VAT advice and inquiry center. This program can be of great benefit to all parties involved.

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SARA M. GILLESBY, Maj, USAF
Commander, 100th Force Support Squadron