



DEPARTMENT OF THE AIR FORCE  
501ST COMBAT SUPPORT WING  
(USAFE)

10 June 2021

MEMORANDUM FOR SUPPLIERS IN THE UNITED KINGDOM

FROM: 423 FSS/FSR  
Tax Relief Office  
01480843803  
DSN 286-3803

SUBJECT: Tax Relief Agreement

1. Pursuant to an agreement, between HM Customs and Excise and the United States Visiting Forces (USVF) a tax relief program has begun under the authority of Customs and Excise letter PRIV. 43/7 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 tax relief program applies to single purchases exceeding £100.00, inclusive of VAT.
2. The procedures to be followed in this program, although quite simple, must be followed strictly in order for the purchases to qualify as eligible. The program is voluntary for all parties. As a supplier, you may wish to participate or you may decline participation of a particular sales transaction. Once you decide to participate, you will prepare a price **QUOTE**, which details the items or services being provided and price for each good or service without inclusion of VAT. This **QUOTE** will be addressed to 423 FSS/FSRA, RAF Alconbury, referencing the purchaser's name and address. The purchaser will then secure from the Tax Relief Office, a US Government cheque in the agreed upon amount and a VAT Exemption Certificate, which will explain to HM Customs and Excise why there was no VAT collected on this transaction. The purchaser will give the US Government cheque to the supplier in exchange for the goods/service along with the VAT Exemption Certificate, in which the supplier will sign, keep the white embossed certificate and return the yellow copy back to the purchaser to return to the VAT office.
3. If there are further questions, contact your local VAT Advise and Enquiry Centre quoting VAT Custom Notice 4.31. This program can be of great benefit to all parties concerned.

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Date: 2021.06.10 15:58:27 +01'00'

LAURA M. WALMSLEY-WILLIAMS, DFAC  
Chief, Resource Management Flight  
423rd Force Support Squadron  
RAF Alconbury, United Kingdom