



HOME-BASED BUSINESS

U.S. ARMY
MWR
USAG BAVARIA

U.S. Army Garrison Bavaria
Directorate of Family & MWR
CIV: 09641 70 526 9036

HOME-BASED BUSINESS

Overview

Home-Based Business Summary

A Home-Based Business (HBB) at USAG Bavaria 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 Directorate of Family & MWR is here to support and guide USAG Bavaria 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 DFMWR for clarification. In addition, if you have host nation tax concerns, you must consult with a German tax consultant who understands German tax liabilities.

FOLLOW THESE STEPS: *Please read through each step carefully.*

STEPS	Title	Task
1	Schedule Your HBB Orientation with DFMWR	Call and schedule to attend the Home-Based Business Orientation with DFMWR. You may also schedule an appointment with a HBB Liaison at the DFMWR for personalized guidance on opening your specific Home-Based Business.
2	Start the Host Nation Tax Registration	<p>Option 1: Hire a local German tax professional for full support.</p> <p>Option 2: You may register your business at your local trade office (Gewerbeamt). You may register for German tax number Online at (www.elster.de).</p> <p>Option 3: Visit your local Tax Office. The business registration is obtained from the municipality in which the trade is carried out.</p> <p>NOTE: The Directorate of Family & MWR cannot provide any assistance, guidance, or support with German tax or business registration procedures. All host nation requirements must be handled independently or through a qualified German tax professional</p>
3	Continue your HBB Process: Apply and Move to the Next Step	Start the USAG Bavaria 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 the Directorate of Family & MWR.
4	Finish HBB Documents as Directed by DFMWR	During the host-nation approval process, complete only the remaining documents from the HBB Checklist as directed by the Home-Based Business Liaison at the DFMWR.
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.
6	Book Appointment to Finalize HBB Submission	After obtaining all required German approval documents, securing the proof of liability insurance, and completing all necessary Garrison documents, submit the full HBB packet (1- Application PDF and 1- Supporting Documents PDF) electronically via email to the Home-Based Business Liaison at DFMWR.

**APPLICATION FOR UNITED STATES FORCES,
EUROPE, ON-POST HOME-BASED BUSINESS
ACTIVITY AUTHORIZATION
(AEA Reg 210-70)**

Initial application

Renewal application

Transfer from previous installations

Yes

No

Data required by the Privacy Act of 1974

Authority: 10 USC 3012.

Principal purpose(s): All information will be used to determine eligibility for home-based business (HBB) authorization on Army installations in Europe and is needed to conduct criminal and intelligence files checks.

Routine use(s): This form will be filed and will be destroyed 3 years after termination of the Army in Europe commercial activity authorization. Other routine uses are listed in 40 Federal Register 35151.

Mandatory or voluntary disclosure and effect on individual not providing information: Providing the requested information is mandatory if the applicant desires to be issued an HBB authorization.

This application is required **only** for individuals properly residing in **Government-owned or -leased quarters**. Individuals residing in **privately owned or leased quarters (off post)** and intending to conduct commercial activities on post must use AEA Form 210-70F and follow the commercial solicitation permit procedures.

Section I — HBB Owner

1. Name (Last, first, MI)	2. Name of business	3. Telephone number
4. Address of proposed business	5. Email address	6. Previously approved <input type="checkbox"/> Yes <input type="checkbox"/> No
7. Installation if previously approved	8. Sponsor's name	9. Sponsor's DEROS
10. Sponsor's unit	11. Sponsor's email address	12. Sponsor's telephone number

13. Briefly describe the proposed business activity

14. Business category <input type="checkbox"/> Services <input type="checkbox"/> Product	15. Spouse-owned and -operated <input type="checkbox"/> Yes <input type="checkbox"/> No	16. Application submission date
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SECTION II

The following rules ensure that operating an HBB does not negatively affect the safety, community tranquility, or the good order and discipline of the Army. As the business owner, I acknowledge, by initialing or checking each item, that the following conditions will be met:

Initial/Check	No.	Note: Review and initial/check block 1a or block 1b, whichever one is applicable, then review and initial all other blocks (2-9). Subject
<input type="checkbox"/>	1a	I confirm that I am a non-Government-employed Family member. As soon as my employment status changes, I will inform my supervisor about my HBB, and it will be re-evaluated. (Only initial/check 1a or 1b.)
<input type="checkbox"/>	1b	I confirm that I am a Government employee (DA, NAFI) or an active-duty Servicemember and, as such, will provide a memorandum from my supervisor or commander authorizing outside HBB activities. (Only initial/check 1a or 1b.)
<input type="checkbox"/>	2	I must provide proof of all the requisite permissions, licenses (if applicable), and liability insurance before opening and operating the HBB.
<input type="checkbox"/>	3	I am responsible for any damages to third parties arising from the conduct of my business.
<input type="checkbox"/>	4	I confirm that no modifications will be made to my assigned Government-owned or -leased quarters.
<input type="checkbox"/>	5	I understand that I am not allowed to provide childcare services. If I want to provide this service, I must go through the installation Child and Youth Services (CYS) office as part of the Family Childcare (FCC) provider system.
<input type="checkbox"/>	6	I am required to comply with applicable laws, codes, regulations, and requirements, and I am subject to inspection by the appropriate city, county, state, or federal agency office or department for verification of compliance.
<input type="checkbox"/>	7	If my HBB involves food preparation, cutting or styling hair, beauty treatment or cosmetics (such as skin treatment, braids, spray tanning, tattoos), or massages, I will need to be approved by the Army Public Health Service, the local health department, or both. I must provide documentation, including proof of liability insurance and a food handler's certificate (if applicable), and will provide updated certificates to the HBB program on an annual basis.
<input type="checkbox"/>	8	I am aware that I am not entitled to legal assistance from any U.S. Army legal center regarding the operation of my HBB.
<input type="checkbox"/>	9	I understand that any violations will result in an HBB permit suspension and possible removal from Government quarters.

SECTION III

To submit an HBB packet for garrison commander (GC) approval, the following documents, **fully completed and signed**, must be provided:

- AEA Form 210-70H, Application for United States Forces, Europe, On-Post Home-Based Business Activity Authorization
- Business registration with local host nation (HN) authorities
- Taxation registration with HN authorities (HN taxpayer ID)
- Turnover tax registration (VAT ID) with HN authorities
- Professional licenses (if required for certain businesses or professions, for example, optician training certificate, healthcare certificate)
- Food sanitation training certificate and registration (for HBBs involving food preparation and sales)
- Employer registration with HN authorities (in case employees will be hired (part-time, full-time, other)
- Registration with HN oversight organizations such as chambers of commerce or craftsmen associations, when applicable
- Proof of a bank account with an off-post bank used exclusively to conduct HBB activities (receive payments, pay bills, buy supplies)
- Business mailing address (the APO address may not be used)
- HBB Risk Mitigation Plan (**must be typed**)
- Price list of goods or services
- Proof of any necessary insurance (for example, liability insurance)
- Certificate of Understanding for U.S. Forces Family Members to Engage in Commercial Activities (AEA Form 210-70A); Application for United States Forces, Europe, Commercial Activity Authorization (AEA Form 210-70F), if applicable
- Customs office certificate of briefing (**not needed when renewing an HBB permit**)
- Authorization Release Form (**optional; not needed when renewing an HBB permit**)
- Photocopy of a valid passport **and** NATO SOFA stamp
- From EU residents and non-EU citizens who reside and solicit in the HN, **without** SOFA status, a photocopy of the EU country work permit authorizing self-employment activities (in Germany, *selbstständige Arbeit*)

HBB Owner: I certify that the statements in Section II are true and that I will abide by these and any additional rules or policies provided by the garrison commander and the host nation.

Date (YYYY-MM-DD)	Signature
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Section IV — Installation Coordination

Directorate/Office	Building number	Telephone number	Recommendation Attend orientation / Application pick-up	Date (YYYY-MM-DD)	Name, signature, and stamp or digital signature
DFMWR/NAF Support Services					
Installation housing management			<input type="checkbox"/> Concur : <input type="checkbox"/> Nonconcur		
Installation Public Health Service (if applicable)			<input type="checkbox"/> Concur : <input type="checkbox"/> Nonconcur		
Installation customs office			<input type="checkbox"/> Concur : <input type="checkbox"/> Nonconcur		
Additional offices (if applicable per SC/GC guidance)			<input type="checkbox"/> Concur : <input type="checkbox"/> Nonconcur		
DFMWR/NAF Support Services			<input type="checkbox"/> Concur : <input type="checkbox"/> Nonconcur		

Section V — Host Nation Regulatory Entities

Directorate/Office	Building No.	Telephone No.	Recommendation	Requirement
HN Trade Office	See attached HN trade office POC information for Germany and for other HNs; refer as appropriate.		Complete HN trade form	Submit signed form with application packet.

The enclosed copy of AEA Form 210-70A bearing your signature certifies that you understand all the requirements necessary to engage in revenue-generating activities. Failure to comply with any of the directives or providing additional services, not approved by the garrison commander, will result in the loss of your privileges to conduct business on this installation. In addition, you are advised that you may not use your U.S. Forces-plated privately owned vehicle, tax-free fuel, any items purchased from AAFES stores, AAFES catalog, the commissary, or products purchased tax-free or imported duty free through the APO or by any other means in support of this business. The use of such tax-exempt facilities, products, or conveniences constitutes a violation of HN customs and tax laws.

The posting or distribution of flyers must be coordinated with the installation commander or a designated official. Posting or distributing flyers in Government housing must be approved by each building and stairwell coordinator. You may advertise your HBB in the Stars and Stripes and local military community papers and magazines.

Approval of this application does not imply any relationship between the applicant and the U.S. Government. The applicant is solely responsible for any liabilities associated with this business. HBB owners must apply for commercial solicitation privileges before conducting any solicitation on Army installations.

SECTION VI — Review

Directorate/Office	Requirement	Determination		Date	Signature
Staff Judge Advocate (Legal Review)	Review completed application and supporting documentation	<input type="checkbox"/> No legal objection	<input type="checkbox"/> Legally insufficient		
FMWR Directorate	Review completed application and supporting documentation	<input type="checkbox"/> Recommend approval	<input type="checkbox"/> Recommend disapproval		

Installation Approval Authority

I have reviewed the HBB application and

Approve Disapprove

Reason for disapproval

Expiration date (YYYY-MM-DD; 2 years from the date of signature unless otherwise indicated)

Garrison commander (Rank, first name, middle initial, last name)	Date (YYYY-MM-DD)	Signature

CERTIFICATE OF UNDERSTANDING FOR U.S. FORCES FAMILY MEMBERS TO ENGAGE IN COMMERCIAL ACTIVITIES (AE Reg 210-70)

1. I have read and understand AR 210-7 and AE Regulation 210-70. I understand that a violation of these regulations could result in the withdrawal of my commercial activity privileges. Furthermore, I understand the following limitations on my commercial activities and certify that I will comply with these limitations:

- a. I will not use the Military Postal Service to send or receive mail or merchandise connected with my commercial activities.
- b. I will use neither a U.S. Forces-plated vehicle nor tax-free gasoline in any vehicle connected with my commercial activities.
- c. I will not use my duty-free import privileges to import any merchandise, advertising material, or other items to be used in connection with my commercial activities.
- d. I will not use any portion of Government-owned or -leased quarters as a factory or workshop for the production of goods for commercial resale. Furthermore, I will not use Government-owned or -leased quarters as business premises, showroom, store, or storage area for goods intended for commercial resale.
- e. I will not take legal title to merchandise for commercial resale to comply with this regulation while, in fact, allowing any unauthorized company or person (including active duty U.S. military personnel and DOD civilians limited by DOD 5500.7-R) to operate a commercial enterprise under the guise of my commercial activity privileges.
- f. I will not employ or use the services of active duty U.S. military personnel or DOD civilians contrary to the provisions of DOD 5500.7-R as agents, brokers, or salespersons in the operation of a commercial activity.
- g. I will not lend, reproduce, or alter my letter of authorization.
- h. I will not use any type of official identification document, other than my letter of authorization, AE Form 210-70F, or AE Form 210-70G to gain access to Army installations for the purpose of commercial activities.
- i. I will comply with the provisions of AE Regulation 210-70 and in particular the following:
 - (1) I will not solicit door-to-door on Army installations, including Government-owned or -leased housing, except at the personal invitation of an individual residing in the area.
 - (2) I will not solicit or make appointments with military personnel in barracks and dayrooms or when they are on duty, nor will I solicit civilian employees during duty hours.

2. Additionally, I am aware that--

- a. I am required by local law to register my business activity with host-nation authorities and apply for any necessary permits or licenses.
- b. The requirement to register my business with host-nation authorities and pay taxes to host-nation tax authorities does not negate the requirement to report any income I derive from that same business to the U.S. Internal Revenue Service.
- c. At the end of the calendar year or 8 weeks before leaving the host nation, whichever occurs first, I must report to host-nation tax authorities for assessment and collection of any tax due.
- d. Issuance of my letter of authorization, AE Form 210-70F, or AE Form 210-70G does not in itself entitle me to engage in commercial activities on any Army installation. I must apply to local installation commanders to solicit and otherwise engage in commercial activities on installations under their jurisdiction.
- e. Issuance of my letter of authorization, AE Form 210-70F, or AE Form 210-70G does not entitle me to any type of logistic support from the United States Government aside from my entitlement to logistic support as a Family member.
- f. If my commercial activity privileges are withdrawn or suspended, I must return my letter of authorization, AE Form 210-70F, or AE Form 210-70G to the appropriate issuing authority within 7 days after receipt of notification of the withdrawal or suspension notice.
- g. Commanders have the discretionary prerogative of restricting or prohibiting commercial activities on installations under their jurisdiction.
- h. I must become familiar with and understand commercial activity regulations issued by appropriate headquarters and installation commanders.
- i. Violations or noncompliance with commercial activity regulations may result in the withdrawal of my privileges to engage in commercial activities in the Army in Europe areas of responsibility.

- 3. I further understand that a violation of the provisions of this certificate of understanding may result in the withdrawal of my commercial activity privileges.
- 4. I also understand that my commercial activities are subject to the customs, business registrations, and tax laws of the host nation where I seek to do business. In this regard, it is understood that my commercial activities may require the advice of local attorneys and possible Government customs officials to ensure my business activities are in compliance with local law.
- 5. I understand my contracts are governed by the requirements of the host-nation law. I will inform the personnel whom I contract that host-nation law applies.

Printed name	Date (YYYYMMDD)	Signature

USAG BAVARIA DIRECTORATE FAMILY & MWR
HOME BASED BUSINESS



Authorization Release Form

I authorize the USAG Bavaria, DFMWR Home Based Business Program, to add my business and contact information to a compiled list of available HBB services that can be released upon request for specific event or tracking purposes only.

Please select which information may be shared from the list below:

- Name:**
- Business Name:**
- Business Services/Products**
(ex., haircuts; hair stylist;
Nails; sell bakery items, etc.)
- Phone:**
- Email Address:**
- Facebook:**

Date:

Signature:

DFMWR contact information:

Tower Barracks, Bldg 539, DSN: 526-9036, Commercial: 09641-70-526-9036

Email: lea.fischer.ln@army.mil



Listing of Host Nation Trade & Finance Offices

TRADE OFFICES

Location	Address / Contact Information	POC
Grafenwoehr (includes Huetten)	Rathaus/Gewerbeamt Marktplatz 24 92655 Grafenwoehr Tel. 09641-922033 Mon – Fri: 0800 – 1200 Wed: 0800 – 1200 & 1300 – 1700	Ms. Waechter-Sollfrank
Eschenbach	Verwaltungsgemeinschaft Eschenbach Gewerbeamt Karlsplatz 3 92676 Eschenbach Tel. 09645-920016 Mon – Thurs: 0800 – 1200 & 1400 – 1600 Fri: 0800 – 1200	Mr. Neukam
Pressath	Rathaus Hauptstrasse 14 92690 Pressath - 09644 92090 Mon: 0800 – 1200 & 1300 – 1630 Tue, Wed, Fri: 0800 – 1200 Thurs: 0800 – 1200 & 1300 – 1800 Mon – Fri: 0800 - 1200	
Kemnath (includes Kastl)	Verwaltungsgemeinschaft Kemnath Rathaus/Gewerbeamt Stadtplatz 38 95478 Kemnath Tel. 09642-70770 Mon & Wed: 0800 – 1230 Tue: 0800 – 1230 & 1330 – 1630 Thursday: 0800 – 1230 & 1330 – 1730 Friday: 0800 – 1200	Mr. Graser
Kulmain (District Tirschenreuth)	Gemeindeverwaltung Kulmain Hauptstrasse 28 95508 Kulmain Tel. 09642-7040090 Mon, Wed, & Fri: 0800 – 1200 Tue: 0800 – 1200 & 1400 – 1800 Thurs: 0800 – 1200 & 1400 – 1700	Mr. Bayer
Erbendorf	Stadtverwaltung Erbendorf Gewerbeamt Bräugasse 4 92681 Erbendorf Tel. 09682-921018	Mrs. Schmidt

	<p>Mon – Thurs: 0800 – 1200 & 1300 – 1700 Fri: 0800 – 1200</p>	
<p>Freihung (includes Tanzfleck, Seugast, Grossschoenbrunn, Thansuess)</p>	<p>Markt Freihung Gewerbeamt Rathausstr. 4 92271 Freihung Tel. 09646-920011 Mon, Tue, Fri: 0800 – 1200 Tue: 0800 – 1200 & 1400 – 1630 Thurs: 0800 – 1200 & 1400 – 1730</p>	<p>Mr. Kredler Mr. Horn</p>
<p>Weierhammer (also responsible for Kaltenbrunn and Kohlberg)</p>	<p>Verwaltungsgemeinschaft Weierhammer Hauptstrasse 3 92729 Weierhammer Tel. 09605-920113</p>	<p>Mon - Fri: 0800 – 1200 Mon - Tue: 1330-1530 Thurs: 1400 – 1815</p> <p>Mr. Beyer</p>
<p>Vilseck</p>	<p>Stadtverwaltung Vilseck Gewerbeamt Marktplatz 13 92249 Vilseck Tel. 09662-9928 Mon, Wed, Fri: 0800 – 1200 Tue: 0800 – 1200 & 1330 – 1600 Thurs: 0800 – 1200 & 1300 - 1730</p>	<p>Mr. Greuber Mrs. Felkl</p>
<p>Hahnbach</p>	<p>Verwaltungsgemeinschaft Hahnbach Gewerbeamt Herbert-Falk-Str. 5 92256 Hahnbach Tel. 09664-913418 Mon & Tue: 0800 – 1200 & 1330 – 1600 Wed & Fri: 0800 – 1200 Thurs: 0800 – 1200 & 1330 – 1700</p>	<p>Mr. Weiß</p>
<p>Amberg</p>	<p>Amt für Ordnung und Umwelt Herrnstrasse 1-3 Room 202 92224 Amberg Tel. 09621-1000 Mon & Fri: 0800 – 1200 Tue & Wed: 0800 – 1300 & 1400 – 1600 Thurs: 0800 – 1300 & 1400 – 1700</p>	<p>Mrs. Schmidt Mrs. Rückert</p>
<p>Weiden</p>	<p>Dr. Pfleger-Str. 15 Room 050 or 052 92637 Weiden Tel. 0961-813204/206 Mon, Tue, Wed, Fri: 0800 – 1300 Thurs: 0800 – 1200 & 1430 – 1730</p>	<p>Mr. Rackl Mr. Braese</p>
<p>Mantel</p>	<p>Etzenrichter Str. 11 92708 Mantel Tel: 09605-922312 Mon, Wed, Fri: 0800 – 1200 Tue: 0800 – 1200 & 1400 – 1600 Thurs: 0800 – 1200 & 1400 – 1730</p>	
<p>Hohenfels</p>	<p>Markt Hohenfels Pfarrer-Ertl-Platz 3 92366 Hohenfels Tel: 09472-9401-0 Mon- Fri: 0800 – 1200 Mon – 1330 & 1530 Thurs: 1330 – 1730</p>	<p>Parsberg Alte Seer Str. 2, 92331 Parsberg, 92331 Tel: 09492 94180</p> <p>Mr. Dirigl</p>

FINANCE OFFICES

Location	Address / Contact Information
Weiden	Schlörplatz 2 & 4 92637 Weiden Tel. 0961-301-524 poststelle.fa-wen@finanzamt.bayern.de
Hohenfels	Ingolstädter Str. 3 92318 Neumarkt Tel. 09181-692-2201 poststelle.fa-nm@finanzamt.bayern.de
Amberg	Kirchensteig 2, Room 123 92242 Amberg Tel. 09621-360 Poststelle.fa-am@finanzamt.bayern.de
Bayreuth	Maximilianstr. 12/14 95444 Bayreuth Tel. 0921-6094440 Tel. 09621-36-153 poststelle.fa-bt@finanzamt.bayern.de

OTHER BUSINESS RELATED AGENCIES

Location	Address / Contact Information	POC
Handwerkskammer Weiden (Guild Office)	Bernhard-Suttner-Str. 5 92637 Weiden Tel. (0961) 481-2314	Mr. Biersack
Food and Safety Control Office, County Neustadt POC: Dr. Blome/ rblome@neustadt.de		Mr. Spiegler Mrs. Würth Phone: 0961 813205

Food Home-Based Business Form

Date: _____

Name: _____

Phone and Email: _____

Street Address: _____

Installation/City: _____

Regulation: TB MED 530 Tri-Service Food Code

Food Product Descriptions: For each food product sold, there needs to be an attached recipe that contains the following information:

- Name of food product
- A list of all ingredients
- Description of cooking/production method
- Storage procedures for finished product until sold

***See page 4 for examples.

HBB Applicants Agree to the Following:

- I will take a professional Food Handlers Certification Course. I will comply with all food safety! measures presented in the course. I understand test results will be confirmed by records.!

- Food Handlers Certificate: _____ Initials: _____

- Any advertisement must include a notice that specifies "This food was produced in a home! kitchen not subject to public health inspection." Initials: _____

- All packaged foods must include a label to include:

- Name, address, and phone number of HBB point of contact.
- Ingredients used that are known food allergens such as milk, eggs, fish, crustacean,! shellfish, tree nuts, wheat, peanuts, and soy beans.

Initials: _____

- I acknowledge that high-risk foods (i.e. foods requiring temperature and time controls) generally may not be prepared and sold without special exemption from the garrison commander.

Initials: _____

Return a copy of the certificate with your HBB application.

- Denied
- Approved
- Approved Pending Special Exemption from Garrison Commander

Public Health Comments:

Public Health Signature:

Recipes and Storage Procedures

Name of Product:

List of Ingredients:

Description of Cooking/Production Methods:

Storage Procedures for Finished Products until Sold:

Name of Product:

List of Ingredients:

Description of Cooking/Production Methods:

Storage Procedures for Finished Products until Sold:

Name of Product:

List of Ingredients:

Description of Cooking/Production Methods:

Storage Procedures for Finished Products until Sold:

Name of Product:

List of Ingredients:

Description of Cooking/Production Methods:

Storage Procedures for Finished Products until Sold:

Name of Product:

List of Ingredients:

Description of Cooking/Production Methods:

Storage Procedures for Finished Products until Sold:



FAQ: USAG Bavaria Home-Based Business (HBB)

Q: How will the date for the tax information class be put out?

A: Once the date of the Tax Class is scheduled, the date will be sent out through the current HBB distro list and on social media outlets.

Q: What has changed with our relationship with Germany that we (HBB owners) are now required to register a German Tax ID?

A: Nothing has changed – a German Tax ID has been required since the start of the HBB program. The application that HBB owners signed always had the tax requirement, but we were not following up to ensure you had a German Tax ID Number. Each HBB signed a Certificate of Understanding, AE Form 210-70A, and acknowledged understanding that commercial activities are subject to the customs, business registrations, and tax laws of the host nation where the HBB seeks to do business and the requirement to report to host-nation tax authorities for assessment and collection of any tax due. HBBs further acknowledge understanding that HBB commercial activities may require the advice of local attorneys and possibly Government customs officials to ensure the business activities are in compliance with local law.

Q: Are we going to be allowed to work, until at least we get our money back?

A: If your HBB permit was approved prior to the updated policy (10 NOV 2021), you have until 1 JUNE 2022 to submit all additional required documentation. All new HBB permit applications must provide all required documents at the time of submission to receive consideration.

Q: Will businesses need to pay back taxes?

A: Just because you have a German Tax ID does not automatically mean you pay German taxes. It is recommended that you contact a German Tax expert to discuss income thresholds and tax requirements.

Q: What happened to the form we had to get from the Rathaus clearing us of German taxes? Is that no longer valid?

A: The form issued by the Rathaus is not a Tax Form – it is a determination of whether or not your HBB must be registered with the local Trade Supervision Office. This form does not exempt you from paying taxes. That determination is made by the Finanzamt.

Q: How can I contact the local Trade Supervision Office (Finanzamt)?

A: Below is contact information for the offices located in Amberg and Weiden.

Finanzamt Amberg Kirchensteig 2

92224 Amberg

Phone: 09621 36-0

Email: Poststelle.fa-am@finanzamt.bayern.de

Finanzamt Weiden Schlörplatz 2

92637 Weiden in der Oberpfalz

Phone: 0961 301-0

Email: poststelle.fa-wen@finanzamt.bayern.de

Q: What can we do if our Rathaus says we don't need a German Tax ID?

A: Contact one of the Finance Offices listed above, as they are the ones that issue German Tax ID Numbers.

Q: Is it true that zero permanent makeup HBBs will be approved? If so, why?

A: Yes, there is a Public Health Army Regulation and an Installation Management Command Operation Order that states Home-Based Businesses involving tattooing and the application of permanent makeup are not authorized.

Q: If my application gets denied because it is permanent makeup, will I receive a reimbursement for the expenses I accumulated to open up my business? I was told that before submitting my business for approval, I must have everything set up as "business ready;" therefore, I spent money to get my business space ready to work.

A: No.

Q: I was told that I needed to purchase German insurance in order to submit my application. What's going to happen with that?

A: HBB customers are required to submit all required documentation for review. This responsibility does not guarantee that the application will be approved.

Q: Will we be able to sell to non-ID card holders?

A: AER 210-70 does not limit sales to ID card-holders. HBBs properly registered with the HN as private businesses would be allowed to engage in business with HN residents – unless the HN permit/license authority imposes limits. It is recommended that you contact a German and/or American Tax expert and/or business advisor for advice regarding service to international clients.

Q: Will we be able to participate in vendor events on-post, like the bazaar?

A: Vendors must be properly registered with Host Nation officials as bona fide businesses to be eligible for consideration for a Non-appropriate Fund (NAF) Contracting Office Blanket Purchase Agreement (BPA). Persons interested in pursuing a BPA should contact a NAF Contract Specialist and a German Tax Expert.

Q: Do HBBs that do this as a hobby (and do NOT net more than 400€ a month) still have to register a German Tax ID?

A: In general, individuals who create and sell goods (ex: holiday decorations) or perform services (ex: a stand-up comedian or an auctioneer) on a frequent and recurrent basis are operating an HBB. Individuals who infrequently and on a nonrecurring basis sell goods (ex: scrimshaw) or perform services (ex: minor automotive repairs) as a hobby are not operating an HBB. It is recommended that you contact one of the Finance Offices listed above and a German Tax expert for more information regarding your specific circumstances.

Q: Can one person have two different HBBs?

A: Two separate HBBs can be registered under one owner. Each business must be submitted separately, and will receive separate reviews and approval/disapproval.

Q: Can we use our cars/gas to run errands for our HBBs?

A: No, per the regulation governing HBBs, AER 210-70, paragraph 20. The use of US Forces-registered privately owned vehicles for HBB activities is prohibited. Additionally, the use of tax- and duty-free gasoline (whether purchased with AAFES gas coupons or at AAFES services stations) for HBB activities is prohibited.

Q: Does having European citizenship change anything to the HBB registration requirement, while living in Germany? Does it change anything to the German Tax ID requirements?

A: It is recommended that you contact a German Tax expert for more information regarding your specific circumstances.

Q: Will we be eligible for the German child stipend?

A: It is recommended that you contact a German Tax expert for more information regarding your specific circumstances.

Q: How can we be sure that our business registration will not be construed against our spouses in that they lack an "intent to return," because we (as their marital partners) are establishing a business in Germany and jeopardizing our spouses' tax protection as under Art. 10, NATO-SOFA? And if we get a German Tax ID, will the host nation be able to tax our spouses' income?

A: It is recommended that you contact a German and/or American Tax expert.

Q: When a German registers any business, it is done via online. Why are we submitting our HBBs via paper form?

A: USAG Bavaria is still in the process of putting the application online.

Q: If we are a German business, will local national offices be able to come in and inspect us and require us to have German licensing (ex: beauty services and food services)?

A: Yes.