

**BY ORDER OF THE COMMANDER  
UNITED STATES AIR FORCES IN EUROPE  
(USAFE)**



**AIR FORCE INSTRUCTION 51-702  
UNITED STATES AIR FORCES IN EUROPE  
Supplement**

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**Law**

**FOREIGN TAX RELIEF PROGRAM**

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(Mr. James R. Van Orsdol)

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**Air Force Instruction (AFI) 51-702, dated 3 October 2007, is supplemented as follows:** This supplement prescribes the responsibilities of the United States Air Forces in Europe (USAFE) to implement and monitor the Department of Defense (DoD) Foreign Tax Relief Program. This supplement applies to all USAFE units. It does not apply to Air National Guard (ANG) units, but it does apply to Air Force Reserve Command (AFRC) units. Send comments and suggested improvements to this publication on AF Form 847, *Recommendation for Change of Publication*, to the Operations and International Law Division (HQ USAFE/JAO). Ensure that all records created as a result of processes prescribed in this publication are maintained in accordance with Air Force Manual (AFMAN) 33-363, *Management of Records*, and disposed of in accordance with the Air Force Records Disposition Schedule (RDS) located in Air Force Records Information Management System (AFRIMS) on the AF Portal: <https://www.my.af.mil/gcss-af61a/afirms/afirms/rims.cfm>.

**SUMMARY OF CHANGES**

**This supplement is substantially revised and must be completely reviewed.** Changes include renumbering of paragraphs to align with the paragraph numbering in the basic Air Force Instruction and updates organization office symbols.

2.5. The Special Assistant for the North Atlantic Treaty Organization (NATO) Legal Affairs (HQ USAFE/JAO) is the office of primary responsibility for foreign tax matters within Headquarter (HQ) USAFE. This office also serves as the designated military commander's representative as required by the provisions of United States European Command (USEUCOM) Directive 45-8, *Foreign Tax Relief Program*. This office has continuing responsibility for supervising the country representatives and Air

Force liaison officers (AFLO) for tax matters as well as for monitoring the DoD Foreign Tax Relief Program within USAFE.

2.5.1. (Added) HQ USAFE/JAO is the AFLO in the following countries where USAFE is not the designated military commander (DMC): Belgium, Germany, Greece, Spain and The Netherlands. In Italy (where Commander, United States (US) Naval Forces Europe (CNE-C6F) is the DMC), the Commander, 31st Fighter Wing (31 FW/CC), Unit 6140, APO AE 09601, is hereby designated as AFLO. The 31 FW/CC serves as the central point of contact between Air Force activities and CNE or the CNE country representative on all matters pertaining to Air Force implementation of the DoD Foreign Tax Relief Program within that country.

2.5.2. (Added) Country Representatives. DMCs may appoint a senior US officer to be known as the US country representative for each country for which they have responsibility. The following have been appointed US country representatives by the appropriate DMC for the countries indicated:

2.5.2.1. (Added) Commander, US Naval Forces Europe (CNE-C6F):

2.5.2.1.1. (Added) Greece--Chief, Office of Defense Cooperation, Athens, Greece, APO AE 09842.

2.5.2.1.2. (Added) Italy--Officer in Charge, US Sending State Office, Rome, Italy, APO AE 09726.

2.5.2.1.3. (Added) Spain--Chief, Office of Defense Cooperation, Madrid, Spain, APO AE 09642.

2.5.2.2. (Added) Commander, United States Air Forces in Europe (COMUSAFE):

2.5.2.2.1. (Added) Israel--HQ USAFE/JAO, Unit 3050 Box 100, APO AE 09094-0100.

2.5.2.2.2. (Added) Norway--Commander, 426 ABS, Unit 6655, APO AE 09706.

2.5.2.2.3. (Added) Portugal (including the Azores)--Commander, 65 ABW, Unit 7710, APO AE 09720.

2.5.2.2.4. (Added) Turkey--Commander, 39 ABW, Unit 7090, APO AE 09824.

2.5.2.2.5. (Added) United Kingdom--Vice Commander, 3 AF-UK, Unit 4840, APO AE 09459.

2.5.2.3. (Added) Commander, US Army in Europe (CDRUSAREUR):

2.5.2.3.1. (Added) None for the Federal Republic of Germany. The DMC has retained responsibility.

2.5.2.3.2. (Added) For Belgium, the appointed country representative is: Commander, NATO/Supreme Headquarters Allied Powers Europe (SHAPE) Support Group (US), Attn: Staff Judge Advocate (SJA), APO AE 09708.

2.5.2.3.3. (Added) For The Netherlands, the appointed country representative is: Commander, HQ 21 TSC (Legal Service Center, NL), Attn: Office in Charge (OIC), APO AE 09703. The DMC, or US country representative, serves as the point of contact with the appropriate US diplomatic mission and the host country for all matters relating to the Foreign Tax Relief Program.

2.5.2.3.4. (Added) In those countries where CDRUSAREUR contact officers or liaison officers have been designated, initial contact with the chief of the appropriate diplomatic mission and officials of the host country are effected through the CDRUSAREUR contact officer or liaison officers concerned.

3.1. US Air Force contracting officers will forward directly to HQ USAFE/JAO (for countries where USAFE is not DMC) or the US country representatives (for countries where USAFE is the DMC) all actual or anticipated foreign tax problems for investigation and resolution. Send questions as to whether

a levy is to be deemed a charge for services rendered or a tax, with recommendation and justification, to the US country representative or to HQ USAFE/JAO (as applicable) for resolution or other appropriate action. The US contracting officer provides information copies of all tax problems forwarded to HQ USAFE/JAO or the country representative (as applicable) to all offices in the normal procurement channels. In these instances contracting officers indicates whether:

3.1.1. (Added) The contractor has complied with the foreign tax relief provisions of the contract as required by Federal Acquisition Regulation (FAR Section 29.402, *Foreign Contracts*) as well as the USAFE supplement and USEUCOM directive.

3.1.2. (Added) The contractor's obligations there under have been fully and promptly performed.

3.1.3. (Added) HQ USAFE/JAO or the US country representative as appropriate will serve as the single point of contact with respect to the investigation and resolution of specific matters that may arise relating to the Foreign Tax Relief Program. US country representatives will forward major problems affecting this program to HQ USAFE/JAO for resolution or other appropriate action.

3.1.4. (Added) HQ USAFE/JAO or the USAFE country representative is the direct point of liaison with the appropriate US diplomatic mission and the local tax authorities for all matters relating to the Foreign Tax Relief Program. In those countries where CDRUSAREUR contact officers are designated (or in the Federal Republic of Germany, the CDRUSAREUR Liaison Officer, Berlin) initial contact with the chief of the appropriate diplomatic mission and officials of the host country will be effected through the appropriate CDRUSAREUR contact officers or the CDRUSAREUR liaison officer.

## **5. (Added) Prescribed and Adopted Forms**

5.1. (Added) Prescribed Forms:

No forms prescribed.

5.2. (Added) Forms Adopted:

AF Form 847, *Recommendation for Change of Publication*.

**Attachment 1****GLOSSARY OF REFERENCES AND SUPPORTING INFORMATION*****References***

Federal Acquisition Regulation (FAR), Section 29.402, *Foreign Contracts*

AFMAN 33-363, *Management of Records*, 1 March 2008

USEUCOM Dir 45-8, Foreign Tax Relief Program, current edition

***Abbreviations and Acronyms***

**CDRUSAREUR**—Commander United States Army in Europe

**CNE**—Commander, United States Naval Forces Europe

**DMC**—Designated Military Commander

**DoD**—Department of Defense

**NATO**—North Atlantic Treaty Organization

**US**—United States

**USAFE**—United States Air Forces in Europe

**USEUCOM**—United States European Command

JEFFREY A. ROCKWELL, Colonel, USAF  
Staff Judge Advocate