



**PER DIEM, TRAVEL AND TRANSPORTATION ALLOWANCE COMMITTEE**

4800 Mark Center Drive, Suite 04J2501

Alexandria, VA 22350-9000

[www.defensetravel.dod.mil](http://www.defensetravel.dod.mil)

PDTATAC/tlw

20 April 2016

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: UTD/CTD for MAP/CAP 64-16(I) -- Value Added Tax

1. **SYNOPSIS:** Aligns wording on Value Added Tax (VAT) relief certificates and adds VAT as an acronym in App A2.
2. The attached revision is forwarded for information purposes only. No coordination or comments are required.
3. This revision was initiated by PDTATAC Staff.
4. These changes are scheduled to appear in the JTR, dated 1 June 2016.
5. This determination is effective when printed in the JTR.
6. Action Officer: Lynn Wawrzyniak (tracie.l.wawrzyniak.civ@mail.mil).

**JOEL T. RIDENOUR**

Chief, Policy and Regulations Branch

Attachment:

Rev 1

**Uniformed E-Mail Distribution:**

MAP Members P&R Branch PMO-DTS GSA-3FT GSA-OGP(MTT) DTMO PPC

**Civilian E-Mail Distribution:**

CAP Members P&R Branch PMO-DTS GSA-3FT GSA-OGP(MTT) DTMO CBCA Judges

## **JTR REVISIONS**

### **2830**

**\*Value Added Tax (VAT) Certificate.** The cost of a VAT relief certificate used to avoid paying TDY lodging taxes is reimbursable.

### **5808-B1**

\*1. Temporary lodging (including lodging taxes or, if temporary lodging is located in a foreign area, the VAT relief certificate cost if the certificate is used to avoid paying the lodging tax);

### **6025-A, NOTE 2**

*\*2. Tax paid on lodging while at a safe haven/designated place or traveling in foreign areas is not separately reimbursable. It is part of the per diem rate used to compute the safe haven evacuation allowances. The VAT relief certificate cost is separately reimbursable if the certificate is used to avoid paying the lodging tax.*

### **6025-G, NOTE 3**

*\*3. Tax paid on lodging while at a safe haven/designated place or traveling in foreign areas is not separately reimbursable. It is part of the per diem rate used to compute the safe haven evacuation allowances. The VAT relief certificate cost is separately reimbursable if the certificate is used to avoid paying the lodging tax.*

### **6095-A, NOTE 2**

*\*2. Tax paid on lodging while at a safe haven/designated place or traveling in foreign areas is not separately reimbursable. It is part of the per diem rate used to compute the safe haven evacuation allowances. The VAT relief certificate cost is separately reimbursable if the certificate is used to avoid paying the lodging tax.*

### **6095-G, NOTE 3**

*\*3. Tax paid on lodging while at a safe haven/designated place or traveling in foreign areas is not separately reimbursable. It is part of the per diem rate used to compute the safe haven evacuation allowances. The VAT relief certificate cost is separately reimbursable if the certificate is used to avoid paying the lodging tax.*

### **6595-A3**

\*3. The VAT relief certificate cost is separately reimbursable if the certificate is used to avoid paying the lodging tax.

### **9185-E2**

\*2. When determining the lodging expense ICW TLA, the International Transaction (currency conversion) Fees charged by the GTCC are added to the actual daily lodging cost along with any lodging tax or VAT relief certificate cost, and other authorized lodging costs.

**9185-E, Step 2a**

\*a. Compare the actual daily lodging cost, including lodging tax or VAT relief certificate cost, International Transaction (Currency Conversion) Fees charged by the GTCC, and other lodging cost authorized IAW par. 9160-C3, with the Step 1 lodging cost ceiling. Select the lesser amount.

**App A2**

VAMC	Veterans Affairs Medical Center (Members Only)
*VAT	*Value Added Tax
VPC	Vehicle Processing Center

**App G**

A. Reimbursable Official Travel Expenses

*Value added tax relief certificate
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The following pages are the same policy preceding this page but showing tracked changes.



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## JTR REVISIONS

### 2830

**\*Value Added Tax (VAT) Certificate.** The cost of a ~~Value Added Tax (VAT)~~ relief certificate used to avoid paying TDY lodging taxes is reimbursable.

### 5808-B1

\*1. Temporary lodging (including lodging taxes or, if temporary lodging is located in a foreign ~~OCONUS~~-area, the ~~value added tax (VAT)~~ relief certificate cost if the certificate is used to avoid paying the lodging taxes);

### 6025-A, NOTE 2

*\*2. Tax paid on lodgings while at a safe haven/designated place or traveling in foreign areas is not separately reimbursable. It is part of the per diem rate(+) used to compute the safe haven evacuation allowances. The ~~value added tax (VAT)~~ relief certificate cost is separately reimbursable if the certificate is used to avoid paying the lodging tax.*

### 6025-G, NOTE 3

*\*3. Tax paid on lodgings while at a safe haven/designated place or traveling in a foreign ~~OCONUS~~-area is not separately reimbursable. It is part of the per diem rate used ~~in safe haven evacuation allowance computation~~. to compute the safe haven evacuation allowances. The ~~value added tax (VAT)~~ relief certificate cost is separately reimbursable if the certificate is used to avoid paying the lodging tax.*

### 6095-A, NOTE 2

*\*2. Tax paid on lodging while at a safe haven/designated place or traveling in foreign areas is not separately reimbursable. It is part of the per diem rate(+) used to compute the safe haven evacuation allowances. The ~~value added tax (VAT)~~ relief certificate cost is separately reimbursable if the certificate is used to avoid paying the lodging tax.*

### 6095-G, NOTE 3

*\*3. Tax paid on lodging while at a safe haven/designated place or traveling in a foreign ~~OCONUS~~-area is not ~~a reimbursable expense~~ separately reimbursable. It is part of the per diem rate used ~~in safe haven evacuation allowance computation~~. to compute the safe haven evacuation allowances. The ~~value added tax (VAT)~~ relief certificate cost is separately reimbursable if the certificate is used to avoid paying the lodging tax.*

### 6595-A3

*\*3. The VAT relief certificate cost is separately reimbursable if the certificate is used to avoid paying the lodging tax. The cost of a value added tax (VAT) relief certificate is a reimbursable expense (App G) if the certificate is used to avoid paying the lodging tax.*

**9185-E2**

\*2. When determining the lodging expense ICW TLA, the International Transaction (currency conversion) Fees charged by the GTCC are added to the actual daily lodging cost along with any lodging tax or ~~value added tax (VAT)~~ relief certificate cost, and other authorized lodging costs.

**9185-E, Step 2a**

\*a. Compare the actual daily lodging cost, including lodging tax or ~~value added tax (VAT)~~ relief certificate cost, International Transaction (Currency Conversion) Fees charged by the GTCC, and other lodging cost authorized IAW par. 9160-C3, with the Step 1 lodging cost ceiling. Select the lesser amount.

**App A2**

VAMC	Veterans Affairs Medical Center <b>(Members Only)</b>
<u>*VAT</u>	<u>*Value Added Tax</u>
VPC	Vehicle Processing Center

**App G**

A. Reimbursable Official Travel Expenses

\*Value added tax relief certificate