MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: UTD/CTD for MAP/CAP 015-19(E) -- Clarifying Language for Value Added Tax Exemption Certificates

1. **SYNOPSIS:** This item is being issued to clarify that purchasing value added tax (VAT) exemption certificates are reimbursable for all official travel expenses - not only lodging, but also authorized rental vehicles and fuel. Foreign countries allow travelers to purchase and submit VAT exemption certificates to avoid paying taxes. Reimbursing the traveler for VAT exemption certificates instead of reimbursing foreign taxes saves funds.

2. These changes are scheduled to appear in the Joint Travel Regulations (JTR), 1 July 2019.

3. This determination is effective when printed in the JTR.

4. Action Officer: Christopher Woods (christopher.m.woods2.civ@mail.mil)

///Approved///

DONNA K. HADDIX
Chief, Policy & Regulations Branch

Attachment:
Rev 2

**Uniformed E-Mail Distribution:**

<table>
<thead>
<tr>
<th>MAP Members</th>
<th>P&amp;R Branch</th>
<th>PMO-DTS</th>
<th>GSA-3FT</th>
<th>GSA-OGP(MTT)</th>
<th>DTMO</th>
<th>PPC</th>
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**Civilian E-Mail Distribution:**

| CAP Members | P&R Branch | PMO-DTS | GSA-3FT | GSA-OGP(MTT) | DTMO | CBCA Judges |
## JTR REVISIONS:

<table>
<thead>
<tr>
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<tbody>
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<td>14</td>
<td>A civilian employee may be authorized POV tax and license fees if required by the state. The POV use must be to the Government’s advantage. The civilian employee’s PDS must not be the state where he or she is on TDY.</td>
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<td>16</td>
<td>Energy surcharge fees.</td>
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</tbody>
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The following pages are the same policy change showing tracked changes.
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CBCA

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Branch

Judges
Table 2-24. Miscellaneous Expenses not Listed Elsewhere

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