

Now that you are in the United Kingdom, there are certain rules about where you can shop on-base. Where you can shop and how you make your purchases is governed under the SOFA by your status in the United Kingdom.

Members Assigned to Permanent or Temporary Duty in the United Kingdom

Pursuant to the NATO SOFA, members assigned to duty in the United Kingdom, either temporarily or permanently, and their dependents are entitled to make tax-free purchases at authorized locations on the installation. These include AAFES facilities (the Base Exchange, the BXtra, and Shopettes) and the Commissary. They are entitled to purchase tax-free gasoline with their 3AF 435.

Members of the Civilian Component

Members of the civilian component are, like military members assigned to duty in the United Kingdom, eligible to make tax-free purchases at AAFES facilities and the commissary, and qualify to purchase tax-free gasoline from AAFES facilities. To qualify as a member of the civilian component, the employee must be a citizen of the United States or another NATO contracting party other than the United Kingdom. Additionally, they must currently be employed by a U.S. “armed service” on a full-time basis (20+ hours per week), and they must not be an “ordinary resident” in the United Kingdom. However, dual nationals of the United States and the United Kingdom will not be recognized by the U.K. Home Office as being entitled to membership of the U.S. Civilian Component. By concession of Her Majesty’s Revenue and Customs, employees of U.S. agencies serving with and supporting the U.S. Visiting Force—such as the Red Cross, one of the contract universities, a military banking facility or federal credit union, or by a U.S.

government contractor as a “technical representative”—count as a U.S. government employee for the purpose of ordinary resident determinations.

Permanent Residents of the United Kingdom

If you are a retiree, their dependent or survivor, or an unaccompanied dependent, and a permanent resident of the United Kingdom, you do not qualify for tax relief. However, through concession by Her Majesty’s Revenue and Customs, you may participate in the 3rd Air Force’s *Retiree’s Limited Privilege Program* (RLPP). This program enables you to make purchases at either AAFES facilities (not to include the purchase of gasoline) or the commissary. To make purchases at these facilities, you must properly register as a participant of the RLPP and purchase tax-paid coupons at AAFES. These coupons pay the VAT (worth 20%) and must be submitted with every purchase. This program is also available to RAF Liaison Officers and other specially designated British personnel serving with and closely connected to the U.S. Force in specified positions in the United Kingdom. No rationed items, specifically alcohol or tobacco, may be purchased through this program.

Temporary Guardians Present to Take Care of Children

In exceptional circumstances, certain tax-free purchase privileges, such as tax free gasoline, may be granted to persons who are otherwise not entitled to make such purchases. Privileges may be granted to qualified “temporary guardians” strictly for the benefit of an entitled dependent when both parents (or the sole parent in a single parent household) of the dependent are deployed or are otherwise outside the U.K. on official government business. Such

cases will be reviewed individually by the Staff Judge Advocate. **A UK National does not qualify for this privileges under any circumstances.**

Military Members on Leave in the United Kingdom

Military members on leave in the U.K. are not entitled to make purchases at the Exchange or the Commissary, or purchase tax-free gasoline from AAFES. However, they may stay in billeting on a space-available basis, access the officers’ or enlisted club, access the base fitness center, or eat at any of the base’s AAFES or Services establishments on base.

This handout is for basic information on topic covered as it relates to military personnel stationed in the United Kingdom. It is not intended to take the place of legal advice from a Judge Advocate. There may be important exceptions in some states to the information presented here. Please contact the Legal Office for questions and further information. You may view more information on various legal topics at the Air Force Legal Assistance website found at <https://aflegalassistance.law.af.mil>. Additionally, complete legal worksheets for Wills, Living Wills, Powers of Attorney (General, Special, and for Health Care), and access to the Online Survey are found on the Air Force Legal Assistance website.

Scan Below to Access the:

RAF Mildenhall Legal Office Website
www.mildenhall.af.mil/Info/Legal-Office



Legal Assistance Website
<https://aflegalassistance.law.af.mil>



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Legal Assistance
By Appointment Only

100 ARW/JA
APO AE 09459
DSN 314-238-2028
COMM (0)1638-54-2028
E-mail: 100ARW.JAV3@mildenhall.af.mil

Scan Below to Access Our Website
www.mildenhall.af.mil/Info/Legal-Office

