

HOURS OF OPERATION

Legal Assistance

(Attorney consults by appointment only)

**Will Worksheet must be completed BEFORE
you make a will appointment!**

Mon-Tue: By Appointment

Wed: 0900 - 1100 Walk-in Service

Thur-Fri: By Appointment

German Legal Assistance

(Attorney consults by appointment only)

Mon-Tue: 0800 -1530

Wed: 0800 -1500

Thurs: 0800 -1200

Fri: Closed

480-2552

Powers of Attorney/Notaries

Mon-Wed 0800 - 1630

Thurs 0800 - 1200

Fri 0800 - 1630

You can complete power of attorney &
will worksheets, and read information at

<https://aflegalassistance.law.af.mil>

86 AW/JA

Unit 3201

APO, AE 09094

Building 2137, Ramstein AB

480-5911

Current as of October 2015

STARTING A PRIVATE BUSINESS IN GERMANY



86TH AIRLIFT WING RAMSTEIN LAW CENTER

Preventive Law Materials Series #31

STARTING A PRIVATE BUSINESS IN GERMANY

Be Aware: If you operate a business in Germany, German law applies. It does *not* matter whether your business services exclusively Americans or ID card holders or is located on a US military installation!

REGISTERING YOUR BUSINESS

Before starting your business, you must register it with the local German trade office (*Gewerbeamt*). Depending on where you consider your location of business to be, the *Gewerbeamt* is either located at a *Rathaus* or at the *Verbandsgemeinde* (town hall).

You will be asked to fill out a questionnaire. The trade office will inform the German finance office (*Finanzamt*) about the new business by forwarding a copy of your registration, since you will be subject to paying German taxes. A registration fee will be charged. The trade office will also inform you of any permits you may need to be allowed to open your business. If your business is located on a military installation, you also need the permission of the installation commander.

PAYING GERMAN TAXES

Once the German finance office receives your business registration, you will be assigned a tax ID number (*Steuernummer*). You may want to consider hiring a German tax advisor (*Steuerberater*) who can advise you on how to properly keep track of all your expenses and income, and how much taxes may have to be paid. The Air Force does not have the authority to provide advice on German taxes.

As long as you are registered with the business, you must file taxes, even if your business is no longer active. Therefore, deregister the business if it becomes inactive. Tax offices levy fines of several 100 € in case of failure to submit a tax declaration!

CUSTOMS

It is illegal to use military privileges for your private business! For example, your APO address and your USAREUR plated car may not be used for private benefits. You must use your German living address and German license plates. For more information, check with the German customs (*Zoll*) in Kaiserslautern, 0631-316520, or US Forces Customs at Kaiserslautern, Kleber Kaserne, DSN 483-7383, Com. 0631 / 411-7383, or at Ramstein, DSN 480-0100, Com. 06371 / 47-0100.

RESIDENCE PERMIT/WORK PERMIT

If you are active duty military, a dependent or a member of the civilian component, you do not need to obtain a residency permit (*Aufenthaltstitel*) or a work permit (*Arbeitserlaubnis*) to operate your business because of your SOFA status IAW Art. 6, para 1 of the Supplementary Agreement. Once no longer connected to the armed forces, you must obtain these permits.

All Active Duty personnel are required to have any potential Off-Duty Employment approved by command -- even if you are on terminal leave. Contact the legal office or your shirt for information about Off-Duty Employment while on Active Duty.

Depending on what kind of service you intend to provide or what kind of business you would like to operate, certain permissions may be required before you can even start your business. If your business is considered a handicraft, you may also want to consult the Palatinate Chamber of Handicrafts (*Handwerkskammer*) at Neustadt to get more information (0631-36770). If you are dealing with food items, you should also contact German health authorities (*Gesundheitsamt*).