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- E-Mail-Verteiler U 1 -

BETREFF **Umsatzsteuervergünstigungen auf Grund des Ergänzungsabkommens zum Protokoll über die NATO-Hauptquartiere und Umsatzsteuerbefreiung nach § 4 Nr. 7 Satz 1 Buchstabe d UStG;**

BEZUG **BMF-Schreiben vom 25. Januar 2022
- III C 3 - S 7493/19/10001 :002 (2022/0078672) - (BStBl I Seite 163)**

GZ **III C 3 - S 7493/19/10001 :004**

DOK **2023/0383174**

(bei Antwort bitte GZ und DOK angeben)

Absatz 2 des o. g. BMF-Schreibens vom 25. Januar 2022 erhält folgende Fassung:

„(2) Hauptquartiere im Sinne des Artikels 14 des Ergänzungsabkommens zum Protokoll über die NATO-Hauptquartiere sind:

1. NATO International Military Headquarters (IMHQ) / Organizations (ACO)
 - a) Supreme Headquarters Allied Powers Europe (SHAPE), Allied Command Operations (ACO), Casteau (Mons)/Belgien
 - b) Supreme Headquarters Allied Powers Europe (SHAPE), Allied Command Operations (ACO), Chièvres/Belgien
 - c) Supreme Headquarters Allied Powers Europe (SHAPE), Allied Command Operations (ACO) - Castlegate (administered by HQ JFCBS), Linnich
 - d) HQ Allied Air Command (HQ AIRCOM), Ramstein e) Allied Combined Air Operations Centre Uedem (CAOC Uedem), Uedem
 - f) Standing Joint Logistics Support Group Headquarters (SJLSG), Ulm
 - g) HQ, 1st NATO Signal Battalion (1NSB), Wesel
 - h) Maintenance and Support Company (M&S COY), 1NSB, Wesel

- i) DCMs A, B, C, 1NSB, Wesel
 - j) Joint Support and Enabling Command (JSEC), Ulm
2. NATO International Military Headquarters (IMHQ) / Organizations (ACT)
- HQ Supreme Allied Commander Transformation (HQ SACT), Norfolk/USA¹
3. Andere NATO International Military Headquarters (IMHQ)
- a) NATO School, Oberammergau
 - b) Joint Air Power Competence Centre (JAPCC), Kalkar
 - c) Confined and Shallow Waters COE (CSW COE), Kiel
 - d) Military Engineering COE (MILENG COE), Ingolstadt
 - e) COE for Military Medicine (NATO MILMED COE) Deployment Health Surveillance Capability (DHSC), München
 - f) NATO Airborne Early Warning Force Command HQ (NAEW-FC HQ), Geilenkirchen
 - g) NATO-E3A Component of the NAEW-Force, Geilenkirchen
 - h) HQ First German-Netherlands Corps [1(GE/NL) Corps HQ or HRF HQ 1(GE/NL) Corps], Münster (Westfalen)”

Die Nummern 1 bis 7 des Absatzes 3 des o. g. BMF-Schreibens vom 25. Januar 2022, in denen die im übrigen Gemeinschaftsgebiet ansässigen Hauptquartiere im Sinne von Artikel 1 des Protokolls über die NATO-Hauptquartiere aufgeführt sind, erhalten die folgende Fassung:

- „1. NATO International Military Headquarters (IMHQ) / Organizations (ACO)
- a) Supreme Headquarters Allied Powers Europe (SHAPE), Allied Command Operations (ACO), Casteau (Mons)/Belgien
 - b) Supreme Headquarters Allied Powers Europe (SHAPE), Allied Command Operations (ACO), Chièvres/Belgien
 - c) HQ Allied Joint Force Command Brunssum (HQ JFC Brunssum or HQ JFCBS), Brunssum/Niederlande
 - d) HQ Allied Joint Force Command Naples (HQ JFC Naples or HQ JFCNP), Neapel/Italien
 - e) Deployable Air Command and Control Centre (DACCC), Poggio Renatico/Italien

¹ Als Rechtsnachfolger von SHAPE gilt das HQ SACT als Hauptquartier im Sinne von Artikel 1 Buchstabe c Ziffer i des Ergänzungsabkommens zum Protokoll über die NATO-Hauptquartiere.

- f) Allied Combined Air Operations Centre Torrejón (CAOC Torrejón), Torrejón/Spanien
 - g) Deployable Air Control Centre / Recognized Air Production Centre / Sensor Fusion Posts Nieuw-Milligen (DARS Nieuw-Milligen), Nieuw-Milligen/Niederlande
 - h) Standing Joint Logistics Support Group Headquarters (SJLSG), Mons/Belgien
 - i) Headquarters Joint Logistics Support Group Naples (JLSG NP), Neapel/Italien
 - j) Headquarters Joint Logistics Support Group Brunssum (JLSG BS), Brunssum/Niederlande
 - k) NATO CIS Group Headquarters (NCISG HQ), Mons/Belgien
 - l) DCM E, 1NSB, Hadersleben/Dänemark
 - m) DCM F, 1NSB, Pleso/Kroatien
 - n) HQ, 2nd NATO Signal Battailon (2NSB), Grazzanise/Italien
 - o) Maintenance and Support Company (M&S COY), 2NSB, Lago Patria/Italien
 - p) DCMs A, B, C, D, 2NSB, Grazzanise/Italien
 - q) DCM E, 2NSB, Bukarest/Rumänien
 - r) DCM F, 2NSB, Gorna Malina/Bulgarien
 - s) HQ, 3rd NATO Signal Battailon (3NSB), Bydgoszcz/Polen
 - t) Maintenance and Support Company (M&S COY), 3NSB, Bydgoszcz/Polen
 - u) DCM A, 3NSB, Bydgoszcz/Polen
 - v) DCM B, 3NSB, Lipnik Nad Becvou/Tschechien
 - w) DCM C, 3NSB, Ruzomberok/Slowakei
 - x) DCM D, 3NSB, Wilna/Litauen
 - y) DCM E, 3NSB, Szekesfehervar/Ungarn
2. NATO International Military Headquarters (IMHQ) / Organizations (ACT)
- a) SACT Representative Europe (SACTREPEUR), Brüssel/Belgien
 - b) Allied Command Transformation Staff Element Europe (ACT SEE), Casteau (Mons)/Belgien
 - c) Joint Force Training Centre (JFTC), Bydgoszcz/Polen
 - d) Joint Analysis & Lessons Learned Centre (JALLC), Monsanto/Portugal
3. Andere NATO International Military Headquarters (IMHQ)
- a) NATO Maritime Interdiction Operations Training Centre (NMIOTC), Souda Bay/Griechenland
 - b) Civil-Military Co-operation COE (CIMIC COE), Den Haag/Niederlande
 - c) Command & Control COE (C2 COE), Utrecht/Niederlande
 - d) Cooperative Cyber Defense COE (CCD COE), Tallinn/Estland

- e) Joint Chemical, Biological, Radiological & Nuclear Defence COE (JCBRN Defence COE), Vyškov/Tschechien
- f) COE for Military Medicine (NATO MILMED COE), Budapest/Ungarn
- g) NATO Human Intelligence COE (NATO HUMINT COE), Oradea/Rumänien
- h) Counter-Improvised Explosive Devices COE (CIED COE), Madrid/Spanien
- i) Explosive Ordnance Disposal COE (EOD COE), Trenčín/Slowakei
- j) NATO Modelling & Simulation COE (NATO M&S COE), Rom/Italien
- k) Energy Security COE (ENSEC COE), Wilna/Litauen
- l) NATO Military Police COE (NATO MP COE), Bydgoszcz/Polen
- m) Multinational Mountain Warfare COE (NATO MW COE), Poljce/Slowenien
- n) NATO Strategic Communications COE (STRATCOM COE), Riga/Lettland
- o) Crisis Management and Disaster Response COE (CMDR COE), Sofia/Bulgarien
- p) NATO Stability Policing COE (NATO SP COE), Vicenza/Italien
- q) Counter-Intelligence COE (CI COE), Krakau/Polen
- r) Security Force Assistance COE (SFA COE), Rom/Italien
- s) Multinational Aviation Training Centre (MATC), Vyškov/Tschechien
- t) SHAPE Allied Command Counter-Intelligence (ACCI), Casteau (Mons)/Belgien
- u) NATO Special Operations Headquarters (NSHQ), Casteau (Mons)/Belgien
- v) Tactical Leadership Programme (TLP), Albacete/Spanien
- w) Common Regional Initial Air Command and Control System (ACCS) Program - Regional Program Office (CRIAP-RPO), Brüssel/Belgien
- x) HQ NATO Rapid Deployable Corps - Spain (HQ NRDC-SP), Valencia/Bétera, Spanien
- y) HQ NATO Rapid Deployable Corps - Italy (HQ NRDC-ITA), Solbiate Olona/Mailand, Italien
- z) HQ Rapid Reaction Corps - France (HQ RRC-FR), Lille/Frankreich
- aa) HQ NATO Rapid Deployable Corps - Greece (HQ NRDC-GR), Thessaloniki/Griechenland
- bb) HQ Multinational Corps Northeast (HQ MNC NE), Stettin/Polen
- cc) HQ Multinational Division Southeast (HQ MND SE), Bukarest/Rumänien
- dd) HQ Navel Striking and Support Forces NATO (HQ STRIKFORNATO), Lissabon/Portugal
- ee) High Readiness Forces Maritime Spanish HQ [HRF (M) SP HQ or SPMARFOR HQ], Rota (Cadiz)/Spanien
- ff) HQ NRDMCC - IT (ITMARFOR HQ), Tarent/Italien
- gg) HQ NRDMCC - FR (FRMARFOR HQ), Toulon/Frankreich
- hh) NATO Force Integration Unit Bulgaria (NFIU BGR), Sofia/Bulgarien
- ii) NATO Force Integration Unit Estonia (NFIU EST), Tallinn/Estland
- jj) NATO Force Integration Unit Latvia (NFIU LVA), Riga/Lettland
- kk) NATO Force Integration Unit Lithuania (NFIU LTU), Wilna/Litauen

- ll) NATO Force Integration Unit Poland (NFIU POL), Bydgoszcz/Polen
 - mm) NATO Force Integration Unit Romania (NFIU ROU), Bukarest/Rumänien
 - nn) NATO Force Integration Unit Hungary (NFIU HUN), Szekesfehervar/Ungarn
 - oo) NATO Force Integration Unit Slovakia (NFIU SVK), Bratislava/Slowakei
 - pp) Headquarters Multinational Division North, Adazi/Lettland
 - qq) Headquarters Multinational Division North, Slagelse/Dänemark
 - rr) Headquarters Multinational Brigade South-East (HQ MN BDE-SE), Craiova/Rumänien
 - ss) HQ Multinational Division Northeast (HQ MND NE), Elblag/Polen
 - tt) NATO Alliance Ground Surveillance Force (NAGSF), Sigonella/Italien
 - uu) NATO Defence College (NDC), Rom/Italien
 - vv) Headquarters CIMIC Group South (HQ CGS), Motta di Livenza/Italien
4. NATO Communication and Information Systems (CIS) / NCIA / CIS support to IMHQ and ACO/ACT Activities
- a) CSE Athens, Athen/Griechenland
 - b) HQ NCI Agency Brussels, Brüssel/Belgien
 - c) CSU Brussels, Brüssel/Belgien
 - d) CSSC Brunssum, Brunssum/Niederlande
 - e) CSU Brunssum, Brunssum/Niederlande
 - f) CSU Bydgoszcz, Bydgoszcz/Polen
 - g) CSE La Spezia, La Spezia/Italien
 - h) CSU Lisbon, Lissabon (Oeiras)/Portugal
 - i) CSU Mons, Mons/Belgien
 - j) NCI Agency Mons, Mons/Belgien
 - k) CSU Naples, Neapel/Italien
 - l) CSU Poggio-Renatico, Poggio Renatico/Italien
 - m) CSU Sigonella, Sigonella/Italien
 - n) NCI Agency The Hague, Den Haag/Niederlande
 - o) CSU Torrejón, Torrejón/Spanien
 - p) NATO Communications and Information Agency, Forward Support Point (FSP Grazzanise), Grazzanise/Italien
 - q) NATO Communications and Information Agency, Forward Support Point (FSP Bydgoszcz), Bydgoszcz/Polen
5. NATO Communication and Information Systems (CIS) / NCIA School and Programing Support to IMHQ
- a) NCISS, Latina/Italien

b) NATO Programming Centre, Glons/Belgien

6. NATO Communication and Information Systems (CIS) / NCIA SGT

- a) NDET SGT – F1 – Kester, Kester/Belgien
- b) SGT F07 – Tarquinia, Tarquinia/Italien
- c) NDET SGT – F7 – Civitavecchia, Civitavecchia/Italien
- d) NDET SGT – F11 – Atalanti, Atalanti/Griechenland
- e) SGT F12 – Costa Da Caparica, Costa Da Caparica/Portugal
- f) NDET SGT – F12 – Fonte da Telha (Lisbon), Fonte da Telha (Lissabon)/Portugal
- g) NDET SGT – F14 – Lughezzano (Verona), Lughezzano (Verona)/Italien

7. Andere

- a) EF 2000 Transshipment Depot, Novara/Italien
- b) EF 2000 Transshipment Depot, Torrejón/Spanien
- c) Centre for Maritime Research and Experimentation (CMRE), La Spezia/Italien”

Dieses Schreiben wird im Bundessteuerblatt Teil I veröffentlicht.

Im Auftrag