

**(TO BE PUBLISHED IN PART IV OF THE DELHI GAZETTE EXTRAORDINARY)  
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI  
DEPARTMENT OF TRADE & TAXES  
VYAPAR BHAWAN : I.P.ESTATE: NEW DELHI -110 002**

**NOTIFICATION**

No.5(54)/Policy/VAT/2013/PF/1123-1135

Dated:26/12/2013

Whereas, I, Prashant Goyal, Commissioner, Value Added Tax, Government of National Capital Territory of Delhi, am of the opinion that it is expedient in the public interest to do so.

Now, therefore, in exercise of the powers conferred by sub-section (2) of section 103 of the Delhi Value Added Tax Act, 2004 (Delhi Act 03 of 2005), I hereby reallocate the entry Nos to the Embassies/Organisations listed in the Sixth Schedule of the Delhi Value Added Tax Act, 2004 as per the details given below:-

**AMENDMENTS**

Diplomatic Missions/Consulates of Countries and International Organizations listed below and their Diplomats/International Officers in respect of Purchases made by them for official or personal use.

**PART A – LIST OF EMBASSIES**

<b>Entry No.</b>	<b>Registration No./TIN</b>	<b>Embassy Name</b>	<b>Condition</b>
A-1	07179892002	AFGHANISTAN	
A-2	07709895445	ALBANIA REPUBLIC OF	
A-3	07089892003	ALGERIA	
A-4	07969892004	ANGOLA	
A-5	07789892006	ARGENTINA	
A-6	07699892007	ARMENIA	
A-7	07519892009	AUSTRALIA	
A-8	07429892010	AUSTRIA	
A-9	07339892011	AZERBAIJAN	
A-10	07249892012	BANGLADESH	Except (a) on hotel bills, restaurant bills and utility bills in respect of both official purchases of the Mission/ Posts and personal purchases of diplomats. (b) on personal purchases by diplomats of locally manufactured goods, petrol, diesel and other fuel.
A-11	07979892241	BAHRAIN	
A-12	0715989201	BELARUS	
A-13	07949892015	BELGIUM	
A-14	07619895446	BENIN REPUBLIC OF	
A-15	07859892016	BHUTAN	
A-16	07839892221	BOSNIA& HERZEGOVINA	
A-17	07819892232	BOTSWANA	
A-18	07769892017	BRAZIL	
A-19	07679892018	BRUNEI DARUSSALAM	
A-20	07589892019	BULGARIA	
A-21	07749892222	BURKINA FASO	
A-22	07529895447	BURUNDI REPUBLIC OF	
A-23	07499892020	CAMBODIA	
A-24	07319892022	CANADA	
A-25	07229892023	CHINA	
A-26	07139892024	COLUMBIA	

<b>Entry No.</b>	<b>Registration No./TIN</b>	<b>Embassy Name</b>	<b>Condition</b>
A-27	07049892025	CONGO-DEMOCRATIC REPUBLIC OF	
A-28	07109892283	COSTA RICA	
A-29	07359898693	CONGO REPUBLIC OF	
A-30	07749892028	COTE- D'IVOIRE	
A-31	07659892029	CROATIA	
A-32	07569892030	CUBA	
A-33	07479892031	CYPRUS	
A-34	07299892033	CZECH REPUBLIC	Only for invoices of Rs.8200/- and above.
A-35	07119892035	DENMARK	
A-36	07659892223	DJIBOUTI REPUBLIC OF	
A-37	07459892236	DOMINICAN REPUBLIC	
A-38	07819892038	ECUADOR	The minimum invoice value per purchase per dealer for exemption/refund of VAT in respect of the Embassy and Diplomats will be Rs.12500/-
A-39	07729892039	EGYPT	
A-40	07989892284	EL SALVADOR REPUBLIC OF	
A-41	07549892041	ERITREA	
A-42	07439895448	ESTONIA REPUBLIC OF	Exemption/refund for official and personal purchases of goods (except food items) by it and its diplomatic officers.
A-43	07369892043	ETHIOPIA	
A-44	07279892044	FINLAND	
A-45	07189892045	FRANCE	(a) Official purchases of the Embassy / Consulates General (Chancery and Residence of Heads of Mission/Post):  (i) Exemption/Refund of VAT will be allowed only on purchase of office furniture, vehicles, functional office equipments, stationery, telephone, gas, electricity, water, internet, fuel and household items for the resi-dence of the Head of Mission/ Head of Post (ii) Exemption/ Refund will not be allowed on repair and maintenance of vehicles other than the Flag car (official vehicle of the Ambassador/ Consul General) (iii) the minimum invoice value per purchase per dealer for exemption/ refund of VAT will be Rs.9500 per invoice. (b) Personal purchases of the diplomatic level officers (other than Head of Mission/Head of Post) (i) Exemption/ Refund of VAT will be allowed only on purchase of vehicles. (ii) The minimum invoice value per purchase per dealer for exemption/refund of VAT will be 9,500 per invoice.
A-46	07829891984	GEORGIA	
A-47	07259895450	GABON REPUBLIC OF	For official purchases of Gabon in New Delhi.
A-48	07349895449	GAMBIA REPUBLIC OF	
A-49	07619892051	GERMANY	(i) The minimum invoice value per purchase per dealer for exemption/ refund of VAT in respect of the Embassy/ Consulates and Diplomats will be Rs.5,600. (ii) In respect of personal purchases of diplomats, the maximum limit for exemption/refund will be Rs.33,600 (excluding VAT on purchases of vehicles) per Financial Year. (iii) Exemption/refund of VAT will not be available in respect of food stuff and tobacco products.
A-50	07439892053	GHANA	
A-51	07259892055	GREECE	
A-52	07539892289	GUINEA REPUBLIC OF	
A-53	07069892305	GUATEMALA REPUBLIC OF	
A-54	07169892056	GUYANA	

<b>Entry No.</b>	<b>Registration No./TIN</b>	<b>Embassy Name</b>	<b>Condition</b>
A-55	07689892061	HUNGARY	
A-56	07419892064	HOLY SEE	
A-57	07729892233	ICELAND	
A-58	07239892066	INDONESIA	
A-59	07149892067	IRAN	
A-60	07059892068	IRAQ	
A-61	07849892070	IRELAND	
A-62	07579892073	ISRAEL	
A-63	07399892075	ITALY	
A-64	07309892076	JAPAN	
A-65	07129892078	JORDAN	
A-66	07829892081	KAZAKHSTAN	
A-67	07739892082	KENYA	
A-68	07649892083	KOREA-REPUBLIC OF	
A-69	07469892085	KOREA(D.P.R)	
A-70	07289892087	KUWAIT	
A-71	07109892089	KYRGHYZ REPUBLIC OF	
A-72	07899892091	LAOS	
A-73	07809892092	LEBANON	
A-74	07629892094	LESOTHO	
A-75	07449892096	LIBYA	
A-76	07669891975	LITHUANIA REPUBLIC OF	
A-77	07359892097	GRAND DUCHY OF LUXEMBOURG	(i) For official use: All purchases made against a single tax invoice subject to the restriction that the minimum invoice limit shall be Rs.9000/-excluding tax For personal use of diplomats: (ii)The minimum invoice limit shall be Rs.18,000/-excluding tax. (iii)Exemption/Refund of VAT shall not be granted on food items, drinks and meals.
A-78	07579891976	MACEDONIA REPUBLIC OF	
A-79	07649891986	MADAGASCAR REPUBLIC OF	
A-80	07269892098	MALAYSIA	
A-81	07179892099	MALDIVES	
A-82	07369892237	MALTA	
A-83	07169895451	MALI REPUBLIC OF	
A-84	07089892100	MAURITIUS	
A-85	07969892101	MEXICO	
A-86	07879892102	MONGOLIA	
A-87	07789892103	MOROCCO	
A-88	07699892104	MOZAMBIQUE	
A-89	07609892105	MYANMAR	
A-90	07519892106	NAMIBIA	
A-91	07429892107	NEPAL	
A-92	07339892108	NETHERLANDS	
A-93	07719892287	NIGER REPUBLIC OF	Exemption/refund for its official purchases.
A-94	07249892109	NIGERIA	
A-95	07159892110	NORWAY	
A-96	07069892111	OMAN	
A-97	07859892113	PALESTINE	
A-98	07679892115	PANAMA	
A-99	07569892224	PAPUA NEW GUINEA	
A-100	07639892234	PARAGUAY	
A-101	07589892116	PHILIPPINES	
A-102	07499892117	POLAND	

<b>Entry No.</b>	<b>Registration No./TIN</b>	<b>Embassy Name</b>	<b>Condition</b>
A-103	07229892120	PORTUGAL	
A-104	07049892122	QATAR	
A-105	07839892124	ROMANIA	
A-106	07659892126	RWANDA	
A-107	07569892127	SAUDI ARABIA	
A-108	07479892128	SENEGAL	
A-109	07299892130	SERBIA & MONTENEGRO	
A-110	07809892286	SEYCHELLES REPUBLIC OF	
A-111	07209892131	SINGAPORE	(i) Exemption/refund of VAT will be granted for purchases for official use of High Commissioner/Consulate General/Consulate.  (ii)The facility of exemption/refund of VAT on goods other than water, electricity and cooking gas withdrawn for purchases made for personal use of diplomats.
A-112	07119892132	SLOVAK REPUBLIC	
A-113	07029892133	SLOVENIA	
A-114	07909892134	SOMALIA	
A-115	07819892135	SOUTH AFRICA	Except purchases made by diplomats/ international officers for personal use
A-116	07729892136	SPAIN	
A-117	07639892137	SRI LANKA	
A-118	07549892138	SUDAN	
A-119	07079895452	SOUTH SUDAN REPUBLIC OF	
A-120	07459892139	SURINAME	
A-121	07369892140	SWEDEN	
A-122	07279892141	SWITZERLAND	
A-123	07189892142	SYRIA	
A-124	07389892226	TANZANIA	
A-125	07189892239	TAIPEI ECONOMIC & CULTURAL CENTRE (TECC)	
A-126	07179898695	TAJIKISTAN REPUBLIC OF	
A-127	07099892143	THAILAND	
A-128	07219891980	TOGO REPUBLIC OF	
A-129	07889892145	TRINIDAD & TOBAGO	
A-130	07799892146	TUNISIA	
A-131	07709892147	TURKEY	
A-132	07299892227	TURKMENISTAN	
A-133	07619892148	UGANDA	
A-134	07529892149	UKRAINE	
A-135	07349892151	UNITED ARAB EMIRATES	
A-136	07259892152	UNITED KINGDOM	
A-137	07169892153	URUGUAY	
A-138	07079892154	USA	
A-139	07689892158	UZBEKISTAN	
A-140	07599892159	VENEZUELA	
A-141	07509892160	VIETNAM	
A-142	07419892161	YEMEN	
A-143	07329892162	ZAMBIA	
A-144	07239892163	ZIMBABWE	

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**PART B – ORGANISATIONS**

<i>Entry No.</i>	<i>Registration No./TIN</i>	<i>ORGANISATION NAME</i>	<i>Condition</i>
B-1	07939892166	ASIAN DEVELOPMENT BANK (ADB)	
B-2	07849892167	FOOD AND AGRICULTURAL ORGANIZATION OF THE UNITED NATIONS - FAO	
B-3	07759892168	INTERNATIONAL LABOUR ORGANIZATION (ILO)	
B-4	07269892195	UNITED NATION CHILDREN'S FUND(UNICEF)	
B-5	07179892196	UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)	
B-6	07089892197	UNITED NATIONS EDUCATIONAL, SCIENTIFIC AND CULTURAL ORGANIZATION (UNESCO)	
B-7	07969892198	UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES (UNHCR)	
B-8	07699892201	UNITED NATIONS INFORMATION CENTRE (UNIC)	
B-9	07609892202	UNITED NATIONS MILITARY OBSERVER GROUP FOR INDIA AND PAKISTAN (UNMOGIP)	
B-10	07519892203	UNITED NATIONS POPULATION FUND (UNFPA)	
B-11	07429892204	WORLD HEALTH ORGANIZATION (WHO)	
B-12	07249892206	INTERNATIONAL CENTRE FOR GENETIC ENGINEERING AND TECHNOLOGY (ICGEB)	
B-13	07159892207	EUROPEAN UNION	
B-14	07069892208	LEAGUE OF ARAB STATES	
B-15	07949892209	AFRO-ASIAN RURAL DEVELOPMENT ORGANIZATION	
B-16	07859892210	ASIAN-AFRICAN LEGAL CONSULTATIVE ORGANIZATION	
B-17	07679892212	UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT MISSION (USAID)	
B-18	07589892213	WORLD BANK	

<b>Entry No.</b>	<b>Registration No./TIN</b>	<b>ORGANISATION NAME</b>	<b>Condition</b>
B-19	07499892214	INTERNATIONAL FINANCE CORPORATION	
B-20	07319892216	INTERNATIONAL MONETORY FUND	
B-21	07229892217	WORLD FOOD PROGRAMME	
B-22	07139892218	ASIAN & PACIFIC CENTRE FOR TRANSFER OF TECHNOLOGY	
B-23	07049892219	INTERNATIONAL COMMITTEE OF RED CROSS(ICRC)	
B-24	07929892220	INTERNATIONAL CORPS RESEARCH INSTITUTE FOR THE SEMI-ARID TROPICS(ICRISAT)	
B-25	07109891992	COMMONWEALTH EDUCATION MEDIA CENTRE FOR ASIA(CEMCA)	
B-26	07309891979	SOUTH ASIAN UNIVERSITY,NEW DELHI (WHICH INCLUDES ITS PROJECT OFFICE)	FOR VAT exemption/refund on official purchases and personal purchases of its internationally recruited officers.
B-27	07559891987	GLOBAL DEVELOPMENT NETWORK(GDN)	In respect of its official purchase in New Delhi and personal purchases of its internationally recruited officials
B-28	07899892285	SOUTH ASIA REGIONAL DELEGATION OF INTERNATIONAL FEDERATION OF RED CROSS AND RED CRESCENT SOCIETIES IN NEW DELHI	In respect of official purchases.
B-29	07449892290	BORLAUG INSTITUTE OF SOUTH ASIA (BISA), NEW DELHI	
B-30	7959895453	UNITED NATION ECONOMIC AND SOCIAL COMMISSION FOR ASIA AND THE PACIFIC (UNESCAP-SSWA),NEW DELHI	

Further, the sale price of the goods purchased by the Embassy/Organisations/qualified persons from a registered dealer against each single tax invoice/retail invoice should exceed rupees five thousand (excluding tax paid, if any) or such other amount as may be notified or unless specified against any of the Embassy/Organisation.

This Notification shall come into force with immediate effect.

**(Prashant Goyal)**  
**Commissioner, Value Added Tax**

No.5(54)/Policy/VAT/2013/PF/1123-1135

Dated:26/12/2013

Copy forwarded for information and necessary action to:

1. The Principal Secretary (Finance), Finance Department, Govt. of NCT of Delhi, Delhi Sachivalaya, New Delhi-02.
2. The Principal Secretary (GAD), Govt. of NCT of Delhi, Delhi Sachivalaya. New Delhi one spare copy for publication in Delhi Gazette Part-IV(extraordinary) in today's date.
3. The Principal Secretary to the Chief Minister, Govt. of NCT of Delhi, Delhi Sachivalaya, New Delhi-02.
4. All Special/Addl./Joint Commissioners, Department of Trade & Taxes, Vyapar Bhawan, I.P.Estate, New Delhi.
5. The Addl.Commissioner (PR), Department of Trade & Taxes, Vyapar Bhawan,, I.P.Estate, New Delhi to arrange to give wide publicity to this notification.
6. Deputy Chief of Protocol (P), M/o External Affairs, Protocol-II Section, Room No.1095, B-Wing, Jawahar Lal Nehru Bhawan, Janpath, New Delhi.
7. The Deputy Director (Policy), Department of Trade & Taxes, Vyapar Bhawan, I.P.Estate, New Delhi.
8. The Registrar, VAT Appellate Tribunal, Department of Trade & Taxes, Vyapar Bhawan, I.P.Estate, New Delhi.

9. The President/Secretary, Sales Tax Bar Association (Regd.), Vyapar Bhawan, I.P.Estate, New Delhi
10. The Programmer(EDP), Department of Trade & Taxes, Vyapar Bhawan, I.P.Estate, New Delhi to upload the Notification on the website of the Department.
11. The Assistant Commissioner, Exim Branch, Department of Trade and Taxes, Vyapar Bhawan, I.P.Estate, New Delhi with the request to convey the same to the Embassy of Guatemala.
12. P.S to the Commissioner, Department of Trade & Taxes, Department of Trade & Taxes, Vyapar Bhawan, I.P.Estate, New Delhi.
13. Guard File.

**(Vijay Chandna)**  
**Assistant Commissioner (Policy)**