NOTIFICATIONS BY GOVERNMENT

COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

EXEMPTION FROM PAYMENT OF VALUE ADDED TAX ON THE PURCHASE OF GOODS MADE BY EMBASSIES/CONSULATE GENERALS AND ITS DIPLOMATIC OFFICERS OF 118 COUNTRIES AND CONSULATE GENERAL AND CONSULAR OFFICERS OF THE UNITED STATES OF AMERICA IN TAMIL NADU UNDER TAMIL NADU VALUE ADDED TAX ACT.

NOTIFICATION-I


No. II(1)/CTR/8(a-1)/2009.

In exercise of the powers conferred by sub-sections (1) and (3) of Section 30 read with sub-section (4) of Section 88 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006) and in supersession of the Revenue Department Notification No. SRO A.1966 of 59, published at page 488 of Part I of the *Fort St. George Gazette*, dated the 1st April 1959, in respect of the exemption of sales made to the Deputy High Commissioner for the United Kingdom in India, the World Health Organisation and the United Nations offices and specialized agencies in India in serial No. 4, Revenue Department Notification No. 603 published at page 1381 of Part III of the *Tamil Nadu Government Gazette*, dated the 22nd November 1972, Revenue Department Notification No. II(1)Rev/935/74 published at page 64 of the *Tamil Nadu Government Gazette*, dated the 3rd July 1974, Commercial Taxes and Religious Endowments Department Notification No.II(1)/CTRE/94/88, published at page 50 of Part II Section 1 of the *Tamil Nadu Government Gazette*, dated the 15th June 1988, Commercial Taxes and Religious Endowments Department Notification No.II(1)/CTRE/36/91, published at page 16 of Part II Section 1 of the *Tamil Nadu Government Gazette*, dated the 6th March 1991, Commercial Taxes and Religious Endowments Department Notification No.II(2)/CTRE/1290/97 published at page 392 of Part II Section 2 of the *Tamil Nadu Government Gazette*, dated the 11th June 1997, Commercial Taxes Department Notification No. II(1)/CT/90/98, published at page 58 of Part II Section 1 of the *Tamil Nadu Government Gazette*, dated the 5th August 1998, Commercial Taxes Department Notification No. II(1)/CT/51(m-a)/2000, published at page 48 of Part II Section 1 of the *Tamil Nadu Government Gazette*, dated the 28th June 2000, Commercial Taxes and Registration Department Notification No.II(1)/CTR/58(h-I)2006, published at page 1 of Part II Section 1 of the *Tamil Nadu Government Gazette*, dated the
30th December 2006 and Commercial Taxes and Registration Department Notification No.II(CTR)/49(a)/2007, published at page 1 of Part II -Section 1 of the Tamil Nadu Government Gazette, dated the 30th July 2007, the Governor of Tamil Nadu hereby makes an exemption in respect of the tax payable under the said Act on the sale of goods made to,—

(i) the Embassies or Consulates of the following One hundred and Eighteen (118) countries in Tamil Nadu for their official use;

(ii) the Consulate General and Consular Officers of the following One hundred and Eighteen (118) countries in Tamil Nadu for their personal use:—

LIST OF COUNTRIES

1. Afghanistan 32. Egypt
2. Algeria 33. Eritrea
3. Angola 34. Ethiopia
4. Argentina 35. Finland
5. Armenia 36. France at Pondicherry
6. Australia 37. Germany
7. Austria 38. Ghana
9. Bangladesh 40. Guyana
10. Belarus 41. Hungary
11. Bhutan 42. Holy See
12. Belgium 43. Iceland
13. Bosnia and Herzegovinia 44. Indonesia
14. Botswana 45. Iran
15. Brazil 46. Iraq
16. Brunei Darsussalam 47. Ireland
17. Bulgaria 48. Israel
18. Burkina Faso 49. Italy
19. Cambodia 50. Japan
20. Canada 51. Jordan
21. China 52. Kazakhstan
22. Columbia 53. Kenya
23. Congo 54. Korea-Republic of
24. Cote-D’Ivoire 55. Korea Dpr
25. Crotia 56. Kuwait
27. Cyprus 58. Laos
28. Czech Republic 59. Lebanon
29. Denmark 60. Lesotho
30. Djibouti 61. Libya
31. Ecuador 62. Luxembourg
LIST OF COUNTRIES—cont.

63. Malaysia 91. Slovak Republic
64. Maldives 92. Slovenia
65. Mauritius 93. Somalia
66. Mexico 94. South Africa
67. Mongolia 95. Spain
68. Morocco 96. Sri Lanka
69. Mozambique 97. Sudan
70. Myanmar 98. Surinam
71. Namibia 99. Sweden
72. Nepal 100. Switzerland
73. Netherlands 101. Syria
74. Nigeria 102. Tanzania
75. Norway 103. Thailand
76. Oman 104. Trinidad and Tobago
77. Pakistan 105. Tunisia
78. Palestine 106. Turkey
79. Panama 107. Turkmenistan
80. Paraguay 108. Uganda
81. Philippines 109. Ukraine
82. Poland 110. United Arab Emirates
83. Portugal 111. United Kingdom
84. Qatar 112. Uruguay
85. Romania 113. Uzbekistan
86. Rwanda 114. Venezuela
87. Saudi Arabia 115. Vietnam
88. Senegal 116. Yemen
89. Serbia and Montenegro 117. Zambia
90. Singapore 118. Zimbabwe

NOTIFICATION-II

No. II(1)/CTR/8(a-2)/2009.

In exercise of the powers conferred by sub-section (1) of Section 30 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes an exemption in respect of the tax payable under the said Act on the sale of goods made to,—

(i) the Consulate of the United States of America and their entitled members in Tamil Nadu for their official use;
(ii) the Consulate General and Consular Officers of the United States of America in Tamil Nadu for their personal use.

2. The Notification shall be deemed to have come into force on the 1st June 2007.

RAJEEV RANJAN,
Secretary to Government.