



ABSTRACT

Tax – Tamil Nadu Value Added Tax Act, 2006 – 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 – Notifications - Issued.

COMMERCIAL TAXES AND REGISTRATION [B2] DEPARTMENT

G.O. Ms. No.46

Dated : 8. 5 .2009

சித்திரை 25,

திருவள்ளூர் ஆண்டு 2040.

Read :

1. From the Ministry of External Affairs, Government of India, New Delhi, Ref.No.D-II/451/12(14)/2006, dated 1.5.2007.
2. From the Principal Secretary / Commissioner of Commercial Taxes reference AC-5/36592/2008, received on 4.2.2009 & Note dated.26.4.2009.

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ORDER :

The Notifications annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette dated the 8th May 2009..

(BY ORDER OF THE GOVERNOR)

**RAJEEV RANJAN,
SECRETARY TO GOVERNMENT.**

To

The Works Manager, Government Central Press, Chennai – 79.

(with a request to publish the Notifications in the Extraordinary issue of the Tamil Nadu Government Gazette dated the 8th May 2009 and send 100 copies to the Government and 250 copies to the Principal Secretary / Commissioner of Commercial Taxes, Chennai -5)

The Principal Secretary / Commissioner of Commercial Taxes,
Chepauk, Chennai-5.

The Ministry of External Affairs, Government of India, Protocol – II
Section, Room No.236, Akbar Bhawan, Chanakyapuri, New Delhi
The Ministry of External Affairs, Government of India,
Branch Secretariat, 7th floor, EVK Sampath Maligai, 68, College Road,
Chennai – 600006
The Consulate Generals concerned
The Consulate General of the United States of America at Chennai

Copy to:

The Chief Minister's Office, Chennai-9.
The Secretary to Chief Minister, Chennai-9.
The Special PA to Minister (Commercial Taxes), Chennai-9.
The Public (Protocol) Department, Chennai -9.
The Finance Department, Chennai-9.
The Law Department, Chennai-9.
The Accountant General (Accounts and Entitlements), Chennai 18. / (By name)
The Accountant General (Audit)-I/(Audit)-II, Tamil Nadu, Lekha Pariksha Bhavan,
361 Anna Salai, Chennai 600 018.
The Commercial Taxes and Registration (B2) Department, Chennai -9.
(for taking further action regarding paper placing on the Table of the House).
NIC, Chennai-9 (with a request to publish the G.O. in the Tamil Nadu
Government website www.tn.gov.in)
Stock File / Spare Copies.

// Forwarded / By order //

SECTION OFFICER.

ANNEXURE.
NOTIFICATION – I

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(i) 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 ad Religious Endowments Department Notification No.II(i)/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-1)/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(1)/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	20	CANADA
2	ALGERIA	21	CHINA
3	ANGOLA	22	COLUMBIA
4	ARGENTINA	23	CONGO
5	ARMENIA	24	COTE-D'IVOIRE
6	AUSTRALIA	25	CROTIA
7	AUSTRIA	26	CUBA
8	AZERBAIJAN	27	CYPRUS
9	BANGALADESH	28	CZECH REPUBLIC
10	BELARUS	29	DENMARK
11	BHUTAN	30	DJIBOUTI
12	BELGIUM	31	ECUADOR
13	BOSNIA AND HERZEGOVINIA	32	EGYPT
14	BOTSWANA	33	ERITREA
15	BRAZIL	34	ETHIOPIA
16	BRUNEI DARSUSSALAM	35	FINLAND
17	BULGARIA	36	FRANCE at Pondicherry
18	BURKINA FASO	37	GERMANY
19	CAMBODIA	38	GHANA

39	GREECE	69	MOZAMBIQUE
40	GUYANA	70	MYANMAR
41	HUNGARY	71	NAMIBIA
42	HOLY SEE	72	NEPAL
43	ICELAND	73	NETHERLANDS
44	INDONESIA	74	NIGERIA
45	IRAN	75	NORWAY
46	IRAQ	76	OMAN
47	IRELAND	77	PAKISTAN
48	ISRAEL	78	PALESTINE
49	ITALY	79	PANAMA
50	JAPAN	80	PARAGUAY
51	JORDAN	81	PHILIPPINES
52	KAZAKHSTAN	82	POLAND
53	KENYA	83	PORTUGAL
54	KOREA- REPUBLIC OF	84	QATAR
55	KOREA DPR	85	ROMANIA
56	KUWAIT	86	RWANDA
57	KYRGHYZ REPUBLIC	87	SAUDI ARABIA
58	LAOS	88	SENEGAL
59	LEBANON	89	SERBIA and MONTENEGRO
60	LESOTHO	90	SINGAPORE
61	LIBYA	91	SLOVAK REPUBLIC
62	LUXEMBOURG	92	SLOVENIA
63	MALAYSIA	93	SOMALIA
64	MALDIVES	94	SOUTH AFRICA
65	MAURITIUS	95	SPAIN
66	MEXICO	96	SRI LANKA
67	MONGOLIA	97	SUDAN
68	MOROCCO	98	SURINAM

- 99 SWEDEN
- 100 SWITZERLAND
- 101 SYRIA
- 102 TANZANIA
- 103 THAILAND
- 104 TRINIDAD and TOBAGO
- 105 TUNISIA
- 106 TURKEY
- 107 TURKMENISTAN
- 108 UGANDA
- 109 UKRAINE
- 110 UNITED ARAB EMIRATES
- 111 UNITED KINGDOM
- 112 URUGUAY
- 113 UZBEKISTAN
- 114 VENEZUELA
- 115 VIETNAM
- 116 YEMEN
- 117 ZAMBIA
- 118 ZIMBABWE

NOTIFICATION – II

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,-

(iii) the Consulate of the United States of America and their entitled members in Tamil Nadu for their official use;

(iv) 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.

/ True Copy /

SECTION OFFICER.