



ABSTRACT

Tamil Nadu Tax on Luxuries Act, 1981 – Embassies / Consulates of 119 Countries – Exemption from payment of Luxury Tax – Notifications – Issued.

Commercial Taxes and Registration (C2) Department

G.O. Ms No.22

Dated : 29.02.2008

Read :

1. From Deputy Chief of Protocol, Ministry of External Affairs, Government of India letter dated 1.5.2007.
2. From the Commissioner of Commercial Taxes Letter No.Acts Cell-V / 29849 / 2007 dated 25.5.2007.
3. From Deputy Chief of Protocol, Ministry of External Affairs, Government of India Fax letter dated 12.6.2007.
4. From the Commissioner of Commercial Taxes Letter No.Acts Cell-V / 29849 / 2007 dated 4.1.2008.
5. From the Commissioner of Commercial Taxes Letter No.Acts Cell-V / 29849 / 2007 dated 8.2.2008.
6. From the Commissioner of Commercial Taxes Letter No.Acts Cell-V / 35204 / 2007 dated 11.2.2008.

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ORDER:

The Notifications annexed to this order will be published in the Extraordinary issue of Tamil Nadu Government Gazette dated 29th day of February 2008.

(BY ORDER OF THE GOVERNOR)

K. ARULMOZHI,
SECRETARY TO GOVERNMENT.

To

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

(with a request to publish the Notification in the Extraordinary issue of the Tamil Nadu Government Gazette dated 29.2.2008 and send 100 copies to the Government and 1000 copies to the Commissioner of Commercial Taxes, Chennai-5)

The Commissioner of Commercial Taxes, Chepauk, Chennai-5.

All Joint Commissioners / All Deputy Commissioners of Commercial Taxes
Department (Through the Commissioner of Commercial Taxes, Chennai-5).
The Chairman, Tamil Nadu Sales Tax Appellate Tribunal, Chennai-104.
The Chief Minister's Office, Chennai-9.
The Second Member, Main Bench, Tamil Nadu Sales Tax Appellate Tribunal,
High Court Buildings, Chennai-104.
The Additional Judicial Member, Tamil Nadu Sales Tax Appellate Tribunal
(Additional Bench) Chennai-104 / Madurai and Coimbatore.

Copy to:-

The Registrar, High Court, Chennai-104.
The Accountant General, (Accounts and Entitlements), Chennai-18.
The Accountant General, (Accounts and Entitlements), Chennai-18 (By name)
The Accountant General (Audit)-I, Tamil Nadu, Lekha Pariksha Bhavan,
361 Anna Salai, Chennai 600 018
The Accountant General (Audit) – II, Tamil Nadu, Lekha Pariksha Bhavan,
361 Anna Salai, Chennai 600 018
The Deputy Chief of Protocol, Ministry of External Affairs, Government of India,
Room No.236 Akbar Bhawan, Chanakyapuri, New Delhi.
The Comptroller and Auditor-General of India, New Delhi 110 001.
The Secretary to Government of India, Ministry of Finance, Department of Revenue,
New Delhi 110 001.
The Director General of Supplies and Disposals, New Delhi 110 001.
The Secretary to Government, Law Department, Chennai-9.
The Sr. PA to Minister (Commercial Taxes), Chennai-9
The Legislative Assembly Secretariat, Chennai – 9.
The Finance Department, Chennai-9.
The Information and Tourism Department, Chennai-9.
The Law Department, Chennai-9
The Public Department, Chennai-9.
The Commercial Taxes (C2) Department, Chennai-9 (for taking further action regarding
paper placing on the Table of the House).
SF / SC.

// Forwarded / By order //

SECTION OFFICER.

ANNEXURE

NOTIFICATION - I

In exercise of the powers conferred by sub-section (1) of Section 23-A of the Tamil Nadu Tax on Luxuries Act, 1981 (Tamil Nadu Act 6 of 1981), the Governor of Tamil Nadu hereby makes an exemption in respect of the luxury tax payable under the said Act by the Embassies or Consulates, their diplomats and guests of the following one hundred and eighteen Countries, visiting Tamil Nadu:--

- | | |
|----------------------------|--------------------------|
| (1) AFGHANISTAN | (46) IRAQ |
| (2) ALGERIA | (47) IRELAND |
| (3) ANGOLA | (48) ISRAEL |
| (4) ARGENTINA | (49) ITALY |
| (5) ARMENIA | (50) JORDAN |
| (6) AUSTRALIA | (51) KAZAKHSTAN |
| (7) AUSTRIA | (52) KENYA |
| (8) AZERBAIJAN | (53) KOREA-REPUBLIC OF |
| (9) BANGLADESH | (54) KOREA DPR |
| (10) BELARUS | (55) KUWAIT |
| (11) BHUTAN | (56) KYRGHYZ REPUBLIC |
| (12) BELGIUM | (57) LAOS |
| (13) BOSNIA & HERZEGOVINIA | (58) LEBANON |
| (14) BOTSWANA | (59) LESOTHO |
| (15) BRAZIL | (60) LIBYA |
| (16) BRUNEI DARSUSSALAM | (61) LUXEMBOURG |
| (17) BULGARIA | (62) MALAYSIA |
| (18) BURKINA FASO | (63) MALDIVES |
| (19) CAMBODIA | (64) MAURITIUS |
| (20) CANADA | (65) MEXICO |
| (21) CHINA | (66) MONGOLIA |
| (22) COLUMBIA | (67) MOROCCO |
| (23) CONGO | (68) MOZAMBIQUE |
| (24) COTE-D'IVOIRE | (69) MYANMAR |
| (25) CROATIA | (70) NAMIBIA |
| (26) CUBA | (71) NEPAL |
| (27) CYPRUS | (72) NETHERLANDS |
| (28) CZECH REPUBLIC | (73) NIGERIA |
| (29) DENMARK | (74) NORWAY |
| (30) DJIBOUTI | (75) OMAN |
| (31) ECUADOR | (76) PAKISTAN |
| (32) EGYPT | (77) PALESTINE |
| (33) ERITREA | (78) PANAMA |
| (34) ETHIOPIA | (79) PARAGUAY |
| (35) FINLAND | (80) PHILIPPINES |
| (36) FRANCE | (81) POLAND |
| (37) GERMANY | (82) PORTUGAL |
| (38) GHANA | (83) QATAR |
| (39) GREECE | (84) ROMANIA |
| (40) GUYANA | (85) RUSSIA |
| (41) HUNGARY | (86) RWANDA |
| (42) HOLY SEE | (87) SAUDI ARABIA |
| (43) ICELAND | (88) SENEGAL |
| (44) INDONESIA | (89) SERBIA & MONTENEGRO |
| (45) IRAN | (90) SINGAPORE |

(91) SLOVAK REPUBLIC	(105) TUNISIA
(92) SLOVENIA	(106) TURKEY
(93) SOMALIA	(107) TURKMENISTAN
(94) SOUTH AFRICA	(108) UGANDA
(95) SPAIN	(109) UKRAINE
(96) SRI LANKA	(110) UNITED ARAB EMIRATES
(97) SUDAN	(111) UNITED KINGDOM
(98) SURINAM	(112) URUGUAY
(99) SWEDEN	(113) UZBEKISTAN
(100) SWITZERLAND	(114) VENEZUELA
(101) SYRIA	(115) VIETNAM
(102) TANZANIA	(116) YEMEN
(103) THAILAND	(117) ZAMBIA
(104) TRINIDAD & TOBAGO	(118) ZIMBABWE

2. The Notification shall come into force with effect on and from the 29th day of February 2008.

K. ARULMOZHI,
SECRETARY TO GOVERNMENT.

// Forwarded / By order //

SECTION OFFICER.

NOTIFICATION – II

In exercise of the powers conferred by sub-section (1) of section 23-A of the Tamil Nadu Tax on Luxuries Act, 1981 (Tamil Nadu Act 6 of 1981), the Governor of Tamil Nadu hereby makes an exemption in respect of the luxury tax payable under the said Act by the Embassy or Consulate of the United States of America, its diplomats and guests, visiting Tamil Nadu.

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

K. ARULMOZHI,
SECRETARY TO GOVERNMENT.

// Forwarded / By order //

SECTION OFFICER.