## TO BE PUBLISHED IN PART IV OF THE DELHI GAZETTE EXTRAORDINARY)

## GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI DEPARTMENT OF TRADE AND TAXES VYAPAR BHAWAN, I. P. ESTATE, NEW DELHI-110002

No.F. 5(54)/Policy-II/VAT/ 2011-12/394-415 Dated: 30/7/2012

## **NOTIFICATION**

No.F.5(54)/Policy-II/VAT/Amendment/2011-12/ -WHEREAS the Ministry of External Affairs, Government of India in accordance with the principle of reciprocity have requested the Government of National Capital Territory of Delhi to grant facilities for exemption/refund of VAT in respect of official purchases of Embassy of the Republic of Guinea in New Delhi and personal purchases of its diplomats, with immediate effect vide their letter No.D-II/451/12(9)/2012 dated 22.6.2012.

And whereas, I Rajendra Kumar, 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 subsection (2) of Section 103 of the Delhi Value Added Tax Act, 2004 Delhi Act 3 of 2005), I hereby make the following amendments in the sixth schedule of the said Act namely:

## AMENDMENTS

In the Sixth Schedule of the Delhi Value Added Tax Act, 2004-(Delhi Act 03 of 2005), in the entry at Sl. No. 1 in part-A, new subentry below Sl. no. 35 shall be inserted, namely:-

"(35A) Republic of Guinea, New Delhi for VAT, exemption/refund for official purchases by it and for personal purchases of its diplomats."

Minimum Invoice value eligible for refund shall be Rs.1500/-."

(RAJENDRA KUMAR) COMMISSIONER, VALUE ADDED TAX

No.F. 5(54)/Policy-II/VAT/ 2011-12/

Dated:

Copy forwarded for information and necessary action to:-

1. Pr. Secretary (Finance) Finance Deptt., Govt. of NCT of Delhi, Delhi Sachivalaya, New Delhi.

2. The Pr. Secretary (GAD), Govt. of NCT of Delhi, Delhi Sachivalaya, New Delhi with one spare copy for publication in Delhi Gazette Part-IV (extraordinary) in today's date.