

**(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/2010/1093-1105

Dated : 09.01.2013

**NOTIFICATION**

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 South Sudan in New Delhi and personal purchases of its diplomats, with immediate effect vide their letter No.DII/451/12(12)/2012 dated 16.10.2012.

And 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 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 sub-entry after Sl. no. 92 shall be inserted, namely:-

“(92A) Republic of South Sudan, 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.5000/- w.e.f. 01.01.2013.”

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