

**(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/2010/1106-1118

Dated : 09.01.2013

NOTIFICATION

WHEREAS the Ministry of External Affairs, Government of India in accordance with the principle of reciprocity had 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 Niger vide their letter No.D-II/451/12(11)/2011 dated 16.10.2012 and whereas this facility is currently available to the Embassy of the Republic of Niger, also for personal purchases of its diplomats, by virtue of Notification No.D-II/451/12(11)/2011-12/451-463 dated 07.08.2012.

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 partially modify the said notification, with retrospective effect, to make the following amendments.

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. 68A shall be substituted by the following, namely:-

“(68A) Republic of Niger, New Delhi for VAT, exemption/refund for its official purchases.”

Minimum Invoice value eligible for refund shall be Rs.5000/- w.e.f. 01.01.2013.

(Prashant Goyal)
Commissioner, Value Added Tax