Government of India  
Ministry of Finance  
(Department of Revenue)

Notification No. 16/2017-Union Territory Tax (Rate)

New Delhi, the 28th June, 2017

G.S.R.....(E).-In exercise of the powers conferred by clause (xiv) of section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), read with section 55 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby specifies:

(i) United Nations or a specified international organisation; and
(ii) Foreign diplomatic mission or consular post in India, or diplomatic agents or career consular officers posted therein,

for the purposes of the said section subject to the following conditions:-

(a) United Nations or a specified international organisation shall be entitled to claim refund of union territory tax paid on the supplies of goods or services or both received by them subject to a certificate from United Nations or that specified international organisation that the goods and services have been used or are intended to be used for official use of the United Nations or the specified international organisation.

(b) Foreign diplomatic mission or consular post in India, or diplomatic agents or career consular officers posted therein shall be entitled to claim refund of union territory tax paid on the supplies of goods or services or both received by them subject to, -

(i) that the foreign diplomatic mission or consular post in India, or diplomatic agents or career consular officers posted therein, are entitled to refund of union territory tax, as stipulated in the certificate issued by the Protocol Division of the Ministry of External Affairs, based on the principle of reciprocity;

(ii) that in case of supply of services, the head of the foreign diplomatic mission or consular post, or any person of such mission or post authorised by him, shall furnish an undertaking in original, signed by him or the authorised person, stating that the supply of services received are for official purpose of the said foreign diplomatic mission or
consular post; or for personal use of the said diplomatic agent or career consular officer
or members of his/her family;

(iii) that in case of supply of goods, concerned diplomatic mission or consulate or an
officer duly authorized by him will produce a certificate that,—

(I) the goods have been put to use, or are in the use, as the case may be, of the
mission or consulate;

(II) the goods will not be supplied further or otherwise disposed of before the
expiry of three years from the date of receipt of the goods; and

(III) in the event of non-compliance of clause (I), the diplomatic or consular
mission will pay back the refund amount paid to them;

(iv) in case the Protocol Division of the Ministry of External Affairs, after having issued
a certificate to any foreign diplomatic mission or consular post in India, decides to
withdraw the same subsequently, it shall communicate the withdrawal of such certificate
to the foreign diplomatic mission or consular post;

(v) the refund of the whole of the union territory tax granted to the foreign diplomatic
mission or consular post in India for official purpose or for the personal use or use of
their family members shall not be available from the date of withdrawal of such
certificate.

Explanation. - For the purposes of this notification, unless the context otherwise
requires,“specified international organisation” means an international organisation declared by
the Central Government in pursuance of section 3 of the United Nations (Privileges and
Immunities Act) 1947 (46 of 1947), to which the provisions of the Schedule to the said Act
apply.

2. This notification shall come into force with effect from the 1st day of July, 2017

[F. No. 334/1/2017-TRU]

(Ruchi Bisht)
Under Secretary to the Government of India