

(TO BE PUBLISHED IN PART IV OF THE DELHI GAZETTE  
EXTRAORDINARY)  
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI  
FINANCE (T&E) DEPARTMENT  
DELHI SACHIVALAYA, I.P. ESTATE: NEW DELHI-02

No. F.3(21)/Fin.(T&E)/2008-09/Jsfin./350

Dated: 24.07.2008

**NOTIFICATION**

Whereas the Lt. Governor of the National Capital Territory of Delhi is of the opinion that it is expedient in the interest of general public so to do.

Now, therefore, in exercise of the powers conferred by section 103 of the Delhi Value Added Tax Act, 2004, (Delhi Act, 3 of 2005), the Lt. Governor of the National Capital Territory of Delhi, hereby makes the following amendment in the Sixth Schedule Appended to the said Act, namely: -

**AMENDMENTS**

In the Sixth Schedule appended to the said Act, -

1. In the entry at Sl. No. 1, in the part-A, the sub-entry at Sl. No. (33) Germany, the following shall be substituted, namely: -

“(33) GERMANY [(i) The minimum invoice value per purchase per dealer for exemption/refund of VAT in respect of the Embassy/Consulates and diplomats will be Rs. 5600/-, (ii) In respect of personal purchases of diplomats, the maximum limit for exemption/refund will be Rs. 33,600/- (excluding VAT on purchase of vehicles) per Financial Year, (iii) Exemption/refund of VAT will not be available in respect of food stuff and tobacco products.]”

2. In the entry at Sl. No. 1, in part-A, the sub-entry at S. No. (85) Singapore, the following shall be substituted, namely:-

“(85) SINGAPORE [(i) Exemption/refund of VAT will be granted for purchases for official use of the High Commission/Consulate General/Consulate, (ii) The facility of exemption/refund of VAT on goods other than Water, Electricity and Cooking Gas withdrawn for purchases made for personal use of diplomats.]”

This notification shall come into force with immediate effect.

By order and in the name of  
the Lt. Governor of the National  
Capital Territory of Delhi,

**(Ajay Kumar Garg)**  
Jt. Secretary (Finance/Planning)

No. F.3(21)/Fin.(T&E)/2008-09/Jsfin./350

Dated: 24.07.2008

Copy forwarded for information and necessary action to:-

1. The Pr. Secretary (GAD), Govt. of NCT of Delhi with one spare copy for its publication in Delhi Gazette Part-IV (extraordinary) in today's date.
2. Dy. Chief of Protocol, Ministry of External Affairs, Government of India, Akbar Bhawan, Chankyapuri, New Delhi with reference to letter no. D-II/451/12(5)/07 dated 13<sup>th</sup> February, 2008.
3. The Secretary to Finance Minister, GNCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
4. The Commissioner, Value Added Tax, Bikri Kar Bhawan, IP Estate, New Delhi.
5. The Pr. Secretary (L&J), GNCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
6. The Registrar, Delhi Value Added Tax, Appellate Tribunal, Bikri Kar Bhawan, I.P. Estate, New Delhi.
7. VAT Officer (Policy), Department of Trade and Tax, Govt. of NCT of Delhi, New Delhi.
8. Guard File.
9. Website.

**(Ajay Kumar Garg)**  
Jt. Secretary (Finance/Planning)