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NOTIFICATION

No. J. 19012/1/2005-TAX, the 3rd May, 2013. In exercise of the powers conferred by sub-section (4) of section 43 of the Mizoram Value Added Tax Act, 2005 (Act No. 1 of 2005), the Governor of Mizoram is pleased to provide for grant of refund of the tax collected by any registered dealer on his sales made to the Foreign diplomatic missions/consulate or UN agencies including their personal purchases, on production of original copy of retail invoice and the refund of reimbursement shall be made in cash by the Commissioner of Taxes or any officer authorised by him on his behalf.

This notification shall take effect from the date of publication in the Official Gazette.

Sl. No.	Name of the Authority, Body, Organisation	Conditions
	I. United Nations Organisations	
1.	International Labour Organisation (ILO)	(i) Where any refund or reimbursement is due on account of purchases made by Foreign diplomatic missions/consulate or UN agencies including their personal purchases, such refund or reimbursement may be granted on production of original copy of retail invoice.
2.	United Nations Children's Fund (UNICEF)	(ii) The goods are purchased from a Registered dealer for the official use of such office or agency.
3.	United Nations Development Programme (UNDP)	(iii) The said organisations shall submit statement of purchases as specified in the Annexure to this notification.
4.	United Nations Educational, Scientific and Cultural Organizations (UNESCO)	(iv) The statement shall be supported with photo-copies of purchase bills on the basis of which refund of tax is to be claimed.
5.	United Nations Food and Agriculture Organizations (FAO)	(v) Refund shall be available only of taxes charged separately by such registered dealers.
6.	United Nations Information Centre, (UNIC)	(vi) Any infirmity in the grant of refund is liable to be corrected by appropriated adjustments at the time to grant of the next refund.
7.	(United Nations Military Observers Group in India and Pakistan (UNMOGIP)	
8.	United Nations World Food Programme (WFP)	
9.	United Nations Drugs Programme	
10.	United Nations Industrial Development Organisation (UNIDO)	
11.	United Nations Population Fund (UNPF)	
12.	United Nations-Aids	
13.	World Health Organisation (WHO)	
14.	Asian and Pacific Centre for Transfer of Technology (APCTT)	

	II. Other Organisations	Conditions
1.	The Consulate Generals of the countries mentioned herein below and their Counsellor Officers, Diplomatic Officers, Trade Commissioners, Assistance Trade Commissioner and Trade Agents, Stationed at Mumbai. (i) Afghanistan; (ii) Australia; (iii) Austria; (iv) The State of Bahrain; (v) Belgium; (vi) Canada; (vii) The People's Republic of China; (viii) Czechoslovakia; (ix) Democratic Socialist Republic of Sri Lanka; (x) Egypt; (xi) Federal Republic of Germany; (xii) France; (xiii) Republic of Indonesia; (xiv) Iran; (xv) Israel; (xvi) Italy; (xvii) Japan; (xviii) Republic of Korea; (xix) Kuwait; (xx) Mauritius; (xxi) Netherland; (xxii) Sultanate of Oman; (xxiii) Republic of Poland; (xxiv) Qatar; (xxv) Romania; (xxvi) The Russian Federation; (xxvii) Singapore; (xxviii) Republic of South Africa; (xxix) Switzerland; (xxx) Syrian Arab Republic; (xxxii) Saudi Arabia; (xxxiii) Thailand; (xxxiv) United Arab Emirates; (xxxv) Vietnam; (xxxvi) Yemen.	(i) to (vi) as above (ii) in respect of Diplomatic Officers stationed at New Delhi, purchased by the officers effected during their visit to any part of this State and made with the approval of Ministry of External Affairs, Government of India, New Delhi.
2.	Diplomatic officers of the above said countries referred to in (1) above and stationed at New Delhi	(i) to (ii) as above.

Annexure					
Sl. No.	Name of the Dealer, address and R.C. Number	Bill Number and Date	Name of the Commodities	Purchase amount	
				Net Purchase	Tax charged separately
1.					
2.					
3.					
			Total		

R.L. Rinawma,
Principal Secretary to the Govt. of Mizoram,
Taxation Department.