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GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
DEPARTMENT OF TRADE & TAXES
VYAPAR BHAWAN: LP. ESTATE: NEW DELHI-110002

No. 5(54)/Policy/VAT/2013/PF/ 246-256

Dated: 01/07/2026

NOTIFICATION

Whereas, the Ministry of External Affairs, Government of India, in accordance with the principle of reciprocity has requested the government of National Capital Territory of Delhi to grant facility of VAT exemption/refund to the Embassy of the High Commission of Jamaica in New Delhi, on the payment of all the taxable goods for official use and for personal use of its diplomats vide their letter NO.-D-II/451/12(03)/2025 Dated 21 November 2025.

2. And, whereas, I, Nikhil Kumar, 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.

3. 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 03 of 2005), I hereby make the following amendments in the Sixth Schedule of the said Act namely:

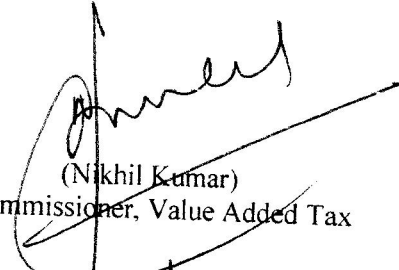
AMENDMENTS

4. In the Sixth Schedule appended to the Delhi Value Added Tax Act, 2004 (Delhi Act 03 of 2005), in Entry No. I, in Part-A- List of Embassies, after Sl. No. A-151, the following shall be inserted, namely:-

Sl. No.	Registration No.	Name of the Embassy
A-152	07987227930	HIGH COMMISSION OF JAMAICA

5. The refund of Value Added Tax will be subject to the condition that the minimum invoice value for each invoice would be Rs. 5000/-.

This notification shall come into force with effect from 21.11.2025.


(Nikhil Kumar)
Commissioner, Value Added Tax


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Dated:

01/07/26

1. PS to Hon'ble Lieutenant Governor, Delhi, Rajniwas, Delhi-54.
2. Secretary (Finance), Govt. of NCT of Delhi, Delhi Secretariat, New Delhi.
3. Secretary (GAD), Govt. of NCT of Delhi, Delhi Secretariat, New Delhi with one spare copy for publication in Delhi Gazette Part-IV (extraordinary) in today's date.

4. All Special/Addl./Joint Commissioners, Department of Trade & Taxes, Vyapar Bhawan, I.P. Estate, New Delhi.
5. The Protocol Officer-II, M/o External Affairs, Protocol-II Section, Room No. 1095, B-Ving, Jawahar Lal Nehru Bhawan, Janpath, New Delhi-110001.
6. Registrar, Sales Tax Appellate Tribunal, Department of Trade & Taxes, Vyapar Bhawan, I.P. Estate, New Delhi.
7. President, Sales Tax Bar Association (Regd.), Department of Trade & Taxes, Vyapar Bhawan, I.P. Estate, New Delhi.
8. Dy. Director (EDP), Department of Trade & Taxes, Vyapar Bhawan, I.P. Estate, New Delhi.
9. PS to the Commissioner, VAT, Department of Trade & Taxes, Vyapar Bhawan, I.P. Estate, New Delhi.
10. Email ID- gadegazette.delhi.gov.in (copy on Hindi and English scanned and in word form)
11. Guard File.


(Avinash Kumar Singh)
Assistant Commissioner (P&R)