

TAX ADMINISTRATION ACT 2009

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**Tax Administration (Diplomatic Missions and  
International Organisations) (Refund) Regulations  
2019**

IN exercise of the powers conferred on me by section 118 of the Tax Administration Act 2009, I hereby make these Regulations—

*Short title and commencement*

1.—(1) These Regulations may be cited as the Tax Administration (Diplomatic Missions and International Organisations) (Refund) Regulations 2019.

(2) These Regulations come into force on the date of publication in the Gazette.

*Interpretation*

2. In these Regulations, unless the context otherwise requires—

“Act” means the Diplomatic Missions and International Organisations Act 2016;

“exemption period” means the period during which a mission, international organisation or international body is exempt from any tax;

“international body” has the meaning given in section 2 of the Act;

“international organisation” has the meaning given in section 2 of the Act; and

“mission” has the meaning given in section 2 of the Act.

*Application for refund*

3.—(1) Any mission, international organisation or international body that is exempt from any tax in accordance with any written law may apply to the CEO for a refund of the payment of the tax if the mission, international organisation or international body had paid for the tax during the exemption period.

(2) An application for a refund must—

- (a) be made in the form approved by the CEO;
- (b) specify the tax period to which the application relates;
- (c) be accompanied by a refund schedule as prescribed in the Schedule;
- (d) be supported by a tax invoice indicating the amount of tax paid by the mission, international organisation or international body; and
- (e) be accompanied by any other document or information as required by the CEO.

(3) The mission, international organisation or international body which made an application for a refund may, at any time, amend the application with the amendments clearly identified.

(4) The CEO may reject an application for a refund if the application fails to comply with this regulation.

*Registration*

4. An international body, international organisation or mission making an application under these Regulations is not required to register for each tax type in order to qualify for the refund.

Made this 31st day of July 2019.

A. SAYED-KHAIYUM  
Attorney-General and Minister for Economy

SCHEDULE  
*(Regulation 3(2)(c))*

DIPLOMATIC MISSIONS AND INTERNATIONAL  
ORGANISATIONS REFUND SCHEDULE

Name: .....

TIN: .....

Tax period ending: .....

| Date                     | Supplier | TIN | Tax Invoice Number | Amount | Value Added Tax | Service Turnover Tax | Environment and Climate Adaptation Levy | Others |
|--------------------------|----------|-----|--------------------|--------|-----------------|----------------------|---|--------|
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|                          |          |     |                    |        |                 |                      |   |        |
|                          |          |     |                    |        |                 |                      |   |        |
| Total tax refund claimed |          |     |                    | \$     |                 |                      |   |        |