

Government of the People's Republic of Bangladesh
National Board of Revenue
Segunbagicha, Dhaka.

[Value Added Tax]

ORDER

Date: 28 Jaishta, 1427 Bangla / 11 June, 2020 A.D

General Order No-11/Mushak/2020- In exercise of the Powers conferred by sub-section (1) of section 71 of the Value Added Tax & Supplementary Duty Act, 2012 (Act no. 47 of 2012) the National Board of Revenue is pleased to order the refund of the amount of Value Added Tax (VAT) and Supplementary Duty (SD) if any, paid by Embassies, High Commissions, Diplomats, UN system organizations and other Organizations of diplomatic status notified by NBR on their local purchases of locally produced goods and services to the following conditions:

- (a) Refund will be applicable to the persons who enjoy Diplomatic Status under Vienna Convention on Diplomatic Relations and to the Official Purchases of the UN system organizations who enjoy privileges under Convention on Privileges and Immunities of the United Nations. No refund will be applicable for public utilities and services rendered by hotel and restaurants.
- (b) The purchases are made in local currencies only from a VAT Registered Firm/Person.
- (c) Claims for refund will be allowed to the extent of the tax paid and which is shown separately in the purchase invoice (VAT Challan in form "Mushak-6.3") issued by any registered person/firm. However, for gasoline, the supporting document for refund will be the Sale Memo issued by the gasoline sales centre and the refundable amount will be determined as per the gazette notification issued from time to time by Duty Exemption and Drawback Office.
- (d) No refund will be made where the VAT amount paid in a single purchase is less than Taka 100 (One hundred).
- (e) Refund claims should be submitted in prescribed form to the Director General, Duty Exemption & Drawback Office (DED0) within six months from the date of official purchase of locally produced VAT-able goods or services as per Value Added Tax & Supplementary Duty Act, 2012.
- (f) All claims for refund for a particular month should be accompanied by supplier's Invoices (VAT Challan in form Mushak-6.3), purchase memos of gasoline, along with a statement and a certificate showing the name of the Organization and designation of the officer of the

organization. The certificate should be signed by a competent officer of the organization concerned to the effect that the purchases are made for official use only.

- (g) DEDO will, after formal scrutiny on the claims, make payment through cheques within the shortest possible time (preferably within two weeks).
- (h) Director General of Duty Exemption and Drawback office via gazette notification will publish order mentioning the amount to be refunded against gasoline purchase by The High Commission/Embassy/Privileged Organization keeping in line with the gazette notification by Ministry of Power, Energy and Mineral Resources.
- (i) The claimant would furnish particular of a Bank Account to which DEDO would send the cheque of payable amount against refund claim.

Annex-1

Prescribed application form for claiming reimbursement on gasoline purchase:

Name and Address of the Organization	Item purchased	Purchased Quantity (In Litres)	Purchased Value (In Tk)	Name and Address of the gasoline station	Total No. of receipts (attached)	Reimbursable amount (in Tk)	Remarks
	a. Petrol b. Diesel c. Octane						

This is to certify that the above mentioned gasoline was purchased by this Organization during the month of20... for official use only.

Signature of the Head of the Mission or the officer authorised to sign for and on behalf of the Head of the Organization.

Signature of the Claimant.

Annex-2

Prescribed application form for claiming reimbursement on goods purchase:

Name and Address of the Organization	Item purchased	Quantity	Value (in Tk)	Number of VAT Challan and address of the entity (attached)	Amount of VAT (and SD if any) paid and separately shown in challans	Remarks
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This is to certify that the above mentioned goods were purchased by this Organization during the month of20.... for official use only.

Signature of the Head of the Mission or the officer authorised to sign for and on behalf of the Head of the Organization.

Signature of the Claimant.

Annex-3

Prescribed application form for claiming reimbursement on services purchase:

Name and Address of the Organization	Service received from	Value of the service (paid in Tk)	Amount of VAT (and SD if any) paid and separately shown in challans (in Tk)	Number of VAT Challan and address of the entity (attached)	Remarks
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This is to certify that the above mentioned services were purchased by this Organization during the month of20---- for official use only.

Signature of the Head of the Mission or the officer authorised to sign for and on behalf of the Head of the Organization.

Signature of the Claimant.

2. This order will be effective from 1 July, 2019.

By order of the
National Board of Revenue,

(Md. Masud Sadiq)
Member (VAT Policy)