

Circular No. 43/17/2018-GST

Recording of Unique Identity Number of Foreign Diplomatic Missions / UN Organizations on invoices while making supplies

Dated: 13th April 2018

Attention is invited to Circular No. 43/17/2018-GST dated 13th April 2018 which provides that recording of UIN on the invoice is a necessary condition under rule 46 of the CGST Rules, 2017. If suppliers / vendors are not recording the UINs, action may be initiated against them under the provisions of the CGST Act, 2017.

Unique Identification Number (UIN) is a 15-digit unique number allotted to any specialised agency of the United Nations Organisation or any Multilateral Financial Institution and Organisation notified under the United Nations (Privileges and Immunities) Act, 1947, Consulate or Embassy of foreign countries. First two digits of the UIN denotes State code where such entity is located.

It may be noted that supply to Foreign Diplomatic Missions / UN Organizations is like any other Business to Consumer (B2C) supply and will not have any additional impact on the supplier's tax liability. Recording of UIN while making such supplies by the suppliers will enable Foreign Diplomatic Missions / UN Organizations to claim refund of the taxes paid by them in India. Therefore, it is advised that suppliers should record the UIN of the Embassies / Missions / Consulates or UN organizations on the tax invoice.

It has been noticed many big brands for groceries, clothing, super stores etc. have been denying this facility to Embassies and Consulates. Such organizations / stores are advised to amend their processes / software and enable recording of UIN when insisted upon by a diplomat or an official of a Foreign Diplomatic Missions / UN Organizations. Search functionality for UIN is available on the GST Common Portal in "Search Taxpayer" option. On entering UIN and captcha, details of the entity will be available.