



# Accepting of Unique Identity Number of Foreign Diplomatic Missions / UN Organizations while making sales or supplies

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Various representations have been received from Foreign Diplomatic Missions / UN Organizations regarding unwillingness of the vendors / suppliers to record the UIN (Unique Identify Number) while making sales to such Missions / Consulates or UN organizations. It may be noted that sale or supply to Foreign Diplomatic Missions / UN Organizations is like any other Business to Consumer (B2C) sale and will not have any additional effect on the supplier's tax liability. Recording of UIN while making such sales will enable Foreign Diplomatic Missions / UN Organizations to claim refund of the taxes paid by them in India. Therefore, it is advised that under no circumstance any supplier should decline to record the UIN of the diplomat / official on the tax invoice.

Further, it may also be noted that the diplomats / consulate staff may quote the same UIN as allotted to their Missions / Consulates or UN organizations while making any purchases.

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 the Diplomatic Mission/Consulate/ Embassy is located.

Search functionality for UIN is available on the GST Common Portal in "Search Taxpayer" option. On entering UIN and captcha, details of the Diplomatic Mission/Consulate/ Embassy will be available.

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