

Press Release

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

Complaints have been received from Foreign Diplomatic Missions / UN Organizations regarding unwillingness of vendors / suppliers / E-commerce websites to record the UIN (Unique Identify Number) while making sales to such Embassies / Missions / Consulates or UN organizations.

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 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 not decline to record the UIN of the Embassies / Missions / Consulates or UN organizations on the tax invoice.

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 also be noted that recording of the Unique Identity Number on the invoice is a necessary condition under Rule 46 of the CGST Rules, 2017. Contravention of the rule may attract punitive action under the CGST Act,2017.

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.