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**Georgia Department of Revenue**  
**Policy Bulletin SUT-2014-02, revised May 18, 2018**  
**Foreign Diplomat Tax Exemption Privileges**

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- 1) **Purpose:** This Policy Bulletin provides guidance related to tax exemption cards issued to foreign missions and their accredited members and dependents and to the Taipei Economic and Cultural Representative Office (TECRO), Taipei Economic and Cultural Offices (TECOs), their designated employees, and their qualifying dependents.
- 2) **Original Publication Date:** August 28, 2014
- 3) **Authority:** The Vienna Convention on Diplomatic Relations and Vienna Convention on Consular Relations, ratified by the United States under Article VI of the Constitution; Taiwan Relations Act, codified at 22 U.S.C. §§ 3301-3316; Agreement on Privileges, Exemptions and Immunities between the American Institute in Taiwan (AIT) and TECRO, signed February 4, 2013; Designation and Determination under the Foreign Missions Act, No. FMA-2014-5, dated March 9, 2014; and O.C.G.A. §§ 48-2-7, 48-8-52, 50-1-2, 48-8-2, and 48-9-3.
- 4) **Scope:** A Policy Bulletin is intended to provide guidance to the public and to Department personnel. It is a written statement issued to apply principles of law to a specific set of facts or a general category of taxpayers, superseding all conflicting documents and oral directives previously issued by the Department. A Policy Bulletin does not have the force or effect of law and is not binding on the public. It is, however, the Department's position and is binding on agency personnel until superseded or modified by a change in statute, regulation, court decision, or subsequent Policy Bulletin.
- 5) **Issues:**
  - (A) What are foreign diplomat tax exemption cards?
  - (B) What types of purchases are permitted with the cards?
  - (C) How can foreign missions obtain relief from motor fuel taxes?
  - (D) What is the difference between “official” tax exemption cards and “personal” tax exemption cards?
  - (E) How can I verify the validity of the card?
  - (F) What documents should a dealer maintain to support an exempt sale made to a qualifying foreign diplomat?
- 6) **Discussion of Issues:**
  - (A) The Department of State’s Office of Foreign Missions (OFM) issues tax exemption cards to eligible foreign missions and their accredited members and dependents on the basis of reciprocity and treaties

such as the Vienna Convention on Diplomatic Relations and the Vienna Convention on Consular Relations, which obligate the host country to provide relief from certain taxes. The AIT issues similar tax exemption cards to TECRO, TECOs, and their eligible employees and dependents.

- (B) Depending on the language printed on the card (which may contain restrictions as to amount or item), tax exemption cards can generally be used to obtain exemptions in person and on point-of-sale purchases. This includes an exemption from sales taxes and other similarly imposed taxes on purchases of most goods and services, hotel stays, and restaurant meals in the United States. The tax exemption cards may not be used to obtain relief from real estate, airline, gasoline/diesel fuel, motor vehicle, or utility taxes. Exemption from real estate, airline, gasoline/diesel fuel, motor vehicle, and utility taxes is managed and authorized by different means and requires a direct request to OFM or AIT.
- (C) Foreign missions (including TECRO and TECOs) are entitled to an exemption from Georgia sales and use taxes on motor fuel.<sup>1</sup> Foreign missions can obtain the benefit of the exemption by using a designated credit card to purchase the fuel. The designated credit card must be acquired by direct request to OFM. OFM tax exemption cards may not be used to obtain relief from motor fuel taxes.
- (D) Tax exemption cards labeled as “Official Purchases Only” are used by foreign missions (including TECRO and TECOs) to obtain exemption from sales and other similarly imposed taxes on purchases in the United States that are necessary for the mission’s operations and functions. Hotel stays for the purpose of tourism, medical treatment, or leisure travel are not considered necessary for the mission’s operations and functions. All purchases must be paid by check, credit card, or wire transfer in the name of the foreign government or mission, TECRO, or TECO. The individual pictured on the card is the point of contact and need not be present at the time of purchase.

Tax exemption cards labeled as “Personal Tax Exemption” are used by eligible personnel and their dependents to obtain exemption from sales and other similarly imposed taxes on personal purchases in the United States. The card is not transferable and cannot be used by or loaned to any other person, regardless of the person’s eligibility for exemption from taxation. There is no restriction on the form of payment that can be used with this type of card.

- (E) When presented with a tax exemption card, vendors should verify the card’s validity at <https://ofmapps.state.gov/tecv> or by calling the phone number on the back of the tax exemption card.
- (F) For audit purposes, the dealer must maintain a front and back copy of the tax exemption card to support an exempt sale. Sales records must be maintained for a period of no less than three years.

#### **FOR MORE INFORMATION**

**For more information on this subject, contact the Department at 1-877-423-6711  
from 8:00 a.m. to 4:30 p.m. ET, Monday through Friday, excluding holidays.  
For forms and other information, visit our website at [www.dor.georgia.gov](http://www.dor.georgia.gov).**

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<sup>1</sup> In Georgia, sales of motor fuel by distributors to retailers for resale are subject to motor fuel excise tax and certain local sales taxes. Therefore, gasoline and diesel fuel are taxed prior to being sold to foreign missions at retail fuel pumps. Georgia motor fuel excise tax is imposed on the distributor. O.C.G.A. § 48-9-3. It is not imposed on the end-user; therefore, foreign missions cannot receive an exemption from Georgia motor fuel excise tax.