

13-837

The Secretary of State presents his compliments to Their Excellencies and Messieurs and Mesdames the Chiefs of Mission and has the honor to inform all missions of the revised policies and procedures concerning the Department's authorization of gasoline tax exemption for eligible foreign missions and their members in the United States. This note replaces the Department's Note No. 05-164, dated July 18, 2005.

The Department's Office of Foreign Missions (OFM) defines gasoline to include diesel fuel.

In accordance with Articles 23, 34, and 37 of the Vienna Convention on Diplomatic Relations (VCDR), and Articles 32, 49, and 71 of the Vienna Convention Consular Relations (VCCR), other international agreements, and subject to reciprocity, foreign missions and their members and dependents may be eligible for exemption from federal, state, and local taxes imposed on purchases of gasoline.

OFM wishes to remind foreign missions and their personnel that diplomatic tax exemption cards may not be used to obtain relief from taxes imposed on purchases of gasoline and that tax exemption requests may not be submitted

directly to gasoline vendors. Rather, this benefit is facilitated solely by means of tax-exempt oil company credit card accounts. Offices or individuals with existing “non-exempt” oil company credit card accounts are required to apply for a new account through the following procedure.

Eligible missions and their members should submit an application for gasoline tax exemption on the Department’s E-Government (E-Gov) system. Requestors must upload via E-Gov a completed business/fleet credit card application from a participating oil company. A list of participating companies and some business/fleet credit card applications are available at:

<http://www.state.gov/ofm/tax/gas/>. Missions and their members located in New York must also upload via E-Gov Form FT-505.1, *Government Entity Credit Card Refund or Credit Election*. Form FT-505.1 can be found at [http://www.tax.ny.gov/pdf/current\\_forms/misc/ft505\\_1.pdf](http://www.tax.ny.gov/pdf/current_forms/misc/ft505_1.pdf).

Gasoline tax exemption applications may be submitted as official or personal requests, as appropriate. Official requests must include the correct address of the mission, as well as a point of contact (who may be an employee not otherwise entitled to privileges, such as a U.S. citizen, lawful permanent resident, or someone “permanently resident in” the United States for purposes of the VCDR or VCCR). Personal requests must include the correct name, personal identification number, and residential address for the requestor. The requestor

should add a remark if his or her address has changed since previously contacting OFM. Furthermore, the address provided on the credit card application must match the mission or residence address, as appropriate, and the signature on the credit card application must match the mission contact or individual requestor.

Please note that it may take up to three months to receive the credit card from the oil company. If the gasoline credit card is not received after three months, please contact OFM.

Questions or concerns with respect to the policy and procedures addressed in this note may be directed to OFM's Office of Diplomatic Property, Taxes, Services and Benefits at (202) 895-3500, ext. 2 or [OFMTaxCustoms@state.gov](mailto:OFMTaxCustoms@state.gov), or the nearest OFM Regional Office. Information concerning OFM's regional offices, which are located in Chicago, Houston, Los Angeles, Miami, New York, and San Francisco, is available at [www.state.gov/ofm/ro/](http://www.state.gov/ofm/ro/).

Department of State,

Washington, September 5, 2013.