



United States Department of State

*Office of Foreign Missions  
Washington, D.C. 20520*

## NOTICE

### **Possible Problems Obtaining Tax-Relief on Purchases of Gasoline in the State of New York**

The Office of Foreign Missions (OFM) has become aware of new guidance issued by the State of New York on September 1, 2007, that relates to the exemption of certain New York State sales and excise taxes on purchases of gasoline and diesel fuels within New York. Certain gasoline credit card companies have interpreted this new guidance to prohibit credit card issuers from applying for refunds of such taxes for its diplomatic and consular clients that are eligible for tax-relief privileges.

OFM has had preliminary discussions with the New York State Department of Taxation and Finance concerning this matter. That office is in the process of developing legislation that will restore the longstanding process used by foreign missions for obtaining gasoline tax-exemption using specially issued oil company credit cards.

Until such resolution is reached or new tax-relief procedures are announced, OFM recommends that foreign missions continue to use their gasoline tax-exemption credit cards for purchase of fuel in New York, so as to benefit from the relief of federal excise taxes imposed on such purchases. In addition, foreign missions and their members should keep all receipts or invoices associated with such purchases in the event that they are needed to support any requests/claims for future reimbursement of state or local taxes paid by eligible foreign missions or their members in the State of New York.

For more information concerning OFM visit [www.state.gov/ofm](http://www.state.gov/ofm) or send an electronic mail message to [ofmtaxcustoms@state.gov](mailto:ofmtaxcustoms@state.gov).

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