

**Florida Department of Revenue
Tax Information Publication**

TIP 03A01-18

Date Issued: Nov 05, 2003

**NOTICE TO MOTOR VEHICLE DEALERS REGARDING
SALES AND LEASES TO FOREIGN DIPLOMATS AND CONSULAR EMPLOYEES**

The Department has been advised by the U.S. Department of State, Office of Foreign Missions (OFM) in Washington, D.C., that effective immediately, tax exempt sales or leases of motor vehicles to foreign diplomats and consular employees may not be documented by presentation of the tax exemption card issued by the U.S. Department of State. Motor vehicle dealers are now required to first contact the OFM for verification of the tax-exempt status of a foreign diplomat or consular employee. The procedure to follow when selling or leasing a motor vehicle to a foreign diplomat or consular employee who is claiming exempt status for a personal or mission vehicle purchase is as follows:

- * The purchaser must present valid photo identification from the U.S. Department of State, such as a driver's license or diplomatic or consular identification card. The mission or personal tax exemption card is one type of valid ID but does not in itself verify that the holder enjoys sales tax exemption privileges for purchase of a motor vehicle.

- * The selling dealer or lessor must contact the Tax and Customs Programs Office of the OFM for a determination of the tax-exempt status of the purchaser. Florida dealers should contact the Miami Regional Office of the OFM. See address, telephone and fax numbers shown on the reverse side of this TIP.

- * The OFM will provide a letter to the selling dealer or lessor stating whether the purchaser is eligible for exemption from any tax imposed at the point of purchase or

lease. The only legal means of obtaining a diplomatic tax exemption on the purchase of a vehicle by a diplomat or consular official is through the issuance of this letter by the OFM.

- * Occasionally, a legitimate tax-exempt purchaser may not as yet have been issued a photo ID by the U.S. Department of State. In this event, the dealer or lessor should still call the OFM. Once the OFM confirms the identity and tax-exempt status, it will cooperate by promptly faxing the required letter.

Motor vehicle dealers must maintain a copy of the letter issued by the OFM, along with copies of valid Department of State photo identification in order to properly document the exempt status of the transaction.

Any questions regarding this change in policy should be directed to the OFM Miami Regional Office at:

**Office of Foreign Missions
Diplomatic Tax Program
95 Merrick Way, Suite 505
Coral Gables, Florida 33134
Telephone _ 305-442-4943
Fax - 305-442-4973**

The existing vehicle registration procedures have not changed. Diplomatic missions and their members, including dependents, are still required to register and title all vehicles that they own or lease with the OFM, Diplomatic Motor Vehicle Office. Motor vehicle dealers are required to issue a temporary tag while the registration is being processed.

References: Article 34, Vienna Convention on Diplomatic Relations

Article 49, Vienna Convention of Consular Relations
Article XI, United States Constitution
22 U.S.C. Section 4303

FOR MORE INFORMATION

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit our Internet site at www.myflorida.com/dor. Or call Taxpayer Services, 8:00 a.m., to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671 or 850-488-6800.

Hearing- or speech-impaired persons should call our TDD at 800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, 1379 Blountstown Highway, Tallahassee, FL 32304-2716.

To receive a fax copy of a form, call 850-922-3676 from your fax machine telephone.