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State of South Carolina  
Department of Revenue  
301 Gervais Street, P.O. Box 125, Columbia, South Carolina 29214

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SC INFORMATION LETTER #98-8

**SUBJECT:** Foreign Diplomats  
(Sales and Use Tax)

**DATE:** June 16, 1998

**SUPERSEDES:** SC Information Letter #89-27 and SC Information Letter #90-3 and all previous documents and any oral directives in conflict herewith.

**REFERENCE:** S. C. Code Ann. Section 12-36-2120(1) (Supp. 1997)

**AUTHORITY:** S. C. Code Ann. Section 12-4-320 (Supp. 1997)  
SC Revenue Procedure #97-8

**SCOPE:** An Information Letter is a document issued for the purpose of disseminating general information or information concerning an administrative pronouncement.

Information Letters issued to disseminate general information have no precedential value and do not represent the official position of the Department. Information Letters designated as administrative pronouncements are official advisory opinions of the Department.

The “Vienna Convention on Diplomatic Relations” and the “Vienna Convention on Consular Relations” provide certain tax exemptions for foreign diplomatic agents, foreign consular officers, consular employees and members of their families.

In order to facilitate the provisions of these treaties, the United States Department of State has issued to foreign officials various tax exemption cards. The type of card issued depends on the principle of reciprocity. In other words, no privileges are granted to a foreign official in the United States unless United States Embassy and Consular personnel receive equivalent privileges in the foreign official’s country.

The Office of Foreign Missions (established in 1982), within the State Department, is responsible for the diplomatic Tax Exemption Program. The cards issued to foreign officials contain, for information purposes, the following-- the individual’s name, photograph and date of birth.

Therefore, pursuant to the above referenced treaties and Code Section 12-36-2120(1), sales to foreign officials shall be exempt from the sales and use tax ***in accordance with the type of card issued by the Office of Foreign Missions.*** The exemption is only valid for the person whose photo appears on the card. Vendors may ask to see additional forms of identification, such as Diplomatic I.D., Driver's License, etc.

Vendors making sales to foreign officials are required to record the Tax Exemption Number, appearing on the card, on any invoice, bill of sale, cash register tape or other written evidence of the transaction.

The attached copy of a flyer from the State Department illustrates samples of the Tax Exemption Cards and explains the tax exemption provisions of each type of card.