

January 1, 2023

**TO WHOM IT MAY CONCERN:**

The World Bank is an international organization organized and existing under Articles of Agreement signed on behalf of its member governments, including the United States. Article VII of its Articles of Agreement provides, in Section 9(a) thereof, as follows:

“The Bank, its assets, property, income and its operations and transactions authorized by this Agreement, shall be immune from all taxation and from all customs duties.”

Section 9 (a) of the Articles of Agreement has been incorporated into U.S. law by the Bretton Woods Agreement Act (22 U.S.C. 286 et seq).

Accordingly, the Bank has undertaken to have its immunity from taxation formally confirmed with respect to certain taxes by the U.S. Government and several other jurisdictions.

By ruling of November 25, 1960, the U.S. Internal Revenue Services has confirmed that:

“Where the Bank purchases from the manufacturer thereof, an article otherwise subject to the manufacturers excise tax on sales by manufacturers or purchases from a retailer an article otherwise subject to retailers excise tax or sales by retailers, such transaction will not be taxed.”

Thus, no manufacturers’ or retailers’ tax should be charged to or paid by the Bank on any sale or purchase transaction.

Similarly, the District of Columbia, the State of Maryland, Virginia, Pennsylvania and the City of New York have all, in writing, confirmed the Bank's exemption from, respectively, (i) sales tax on sales or purchases made to or by the Bank and the use, storage, or consumption of any tangible personal property and services so sold or purchased in the District of Columbia; (ii) sales tax on purchases of taxable personal property and services purchased for Bank use in Maryland; (iii) sales and use tax in Virginia; (iv) sales and use tax on property or services purchased in Pennsylvania; and (v) sales tax on purchases of tangible personal property and taxable services in New York City.

The above exemptions are cited under “Instructions to Vendor” on the original Purchase Order and in the World Bank standard Terms & Conditions available on the World Bank's website at <http://www.worldbank.org/corporateprocurement> as noted on the Purchase Order.

Sincerely,



Kenny K. Cheung  
Chief, Corporate Procurement  
The World Bank Group

**GOVERNMENT OF THE DISTRICT OF COLUMBIA**

OFFICE OF TAX AND REVENUE

**CERTIFICATE OF EXEMPTION**

ISSUED PURSUANT TO DISTRICT OF COLUMBIA SALES AND USE TAX ACCOUNTS

THIS CERTIFIES THAT

INTERNATIONAL BANK FOR RECONSTRUCTION  
AND DEV  
1818 H ST NW  
WASHINGTON DC 20433-0001

Is entitled to the exemption described below from Sales & Use Tax under the authority  
of the District of Columbia Sales & Use Tax Acts.

**THIS CERTIFICATE IS NON TRANSFERABLE**

**CERTIFICATE NUMBER**

L0003616209

**EFFECTIVE    EXPIRATION**

09-Dec-2019

**GOVERNMENT EXEMPTION CERTIFICATE**

(Including entities specifically exempt by an Act of Congress and by International Treaties)

The above referenced organization may only use this exemption certificate for purchases of taxable property and services for use and consumption in maintaining, operating, and conducting their activities. Officials, members, and employees of this organization may not use this exemption certificate for their personal use.

Instrumentalities of the Federal or District of Columbia Government making payments to vendors with an authorized government purchase order or government check are not required to have an exemption certificate.

**Organization Type:** International Organization exempt by treaty





COMMONWEALTH of VIRGINIA  
*Department of Taxation*

September 29, 2009

Mr. David Rodolfo Rivero, Chief Counsel  
Instructional Administration Unit, Legal Vice Presidency  
1818 H Street, NW  
Washington, DC 20433

Re: Retail Sales and Use Tax Certificate of Exemption  
The World Bank

Dear Mr. Rivero,

Thank you for your letter regarding your organization's exemption status for Virginia sales tax purposes.

The Bank is not subject to taxation under Article VII, Section 9 (a) of its Articles of Agreement and inasmuch as this provision of the agreement was incorporated in Section 11 of the "Bretton Woods Agreement Act" (Public Law 171-79<sup>th</sup> Congress) the Virginia Retail Sales and Use Tax is inapplicable.

Accordingly, if the Bank makes purchases to which the Virginia Retail Sales and Use Tax applies, the purchases may be made exempt of the sales and use tax. This letter may be reproduced and presented to your vendors as evidence of your exempt status. If an employee is reimbursed or uses personal funds to make a purchase on behalf of The World Bank, the tax will apply to the purchases. If your vendors have questions about the exemption, you or they may contact Lillian F. Owens of our Special Taxes and Services Unit at (804) 225-4293 or mail inquiries to Post Office Box 27125, Richmond, Virginia 23261-7125.

Sincerely,

A handwritten signature in cursive script that reads "Lillian F. Owens".

Lillian F. Owens  
Lead Analyst  
Special Taxes and Services  
Virginia Department of Taxation



State of Maryland Comptroller of the Treasury  
Sales and Use Tax Exemption Certificate

Account Number  
30049242

Name

Expiration Date  
Governmental  
No Expiration Date

INTERNATIONAL BANK RECON & DLV  
WORLD BANK  
1818 H STREET, NW #MC6307  
WASHINGTON, DC 20433

This exemption certificate authorizes the organization listed on the face of this card to purchase tax-free tangible personal property and services which will be used in carrying out its work. This certificate is not transferable and may not be used to make exempt purchases of items used primarily to conduct an unrelated trade or business or items for the personal use of officials, members or employees of the organization. Misuse of this certificate shall be cause for revocation and possible legal action.

**Notice to vendors:** The name and certificate number of the organization must be entered on your record of each sale. If you have any questions regarding the use of this certificate, please contact the Taxpayer Service Section at (410) 767-1300 in Baltimore, or toll-free 1-800-492-1751 from elsewhere in Maryland, or write to the Revenue Administration Division, 301 W. Preston Street, Baltimore, Maryland 21201-2183.



New York State Department of Taxation and Finance

Exempt Organization Certificate

ST-119  
(8/02)

The organization named below is exempt from payment of the New York State and local sales and use tax.

The number shown on this certificate must be entered on any Form ST-119.1, *Exempt Organization Exempt Purchase Certificate*, presented to a vendor. If this certificate is lost or destroyed, you may obtain a replacement by notifying the Exempt Organizations Unit.

This certificate will remain in effect unless it is revoked or canceled. Misuse of the authority granted under this certificate will result in the revocation of exempt status and subject the organization to substantial civil and criminal penalties.

WORLD BANK C/O OFFICE OF THE SPECIAL REPRESENTATIVE  
TO THE UN  
1 DAG HAMMARSKJOLD PLAZA  
885 2ND AVENUE- 26TH FLOOR  
NEW YORK, NY 10017

Certificate number  
EX 176496

Date issued  
October 16, 1984

This certificate may not be altered, changed, lent, or transferred to another organization or person.



COMMONWEALTH OF PENNSYLVANIA  
 DEPARTMENT OF REVENUE  
 BUREAU OF TAXES FOR EDUCATION  
 HARRISBURG  
 17128

February 15, 1974

IN YOUR REPLY PLEASE  
 REFER TO

*Sales Tax  
 Exemption  
 630(2) - (5)  
 77-H-4 - PENN.*

Mr. Alden Lowell Doud  
 INTERNATIONAL BANK FOR RECONSTRUCTION  
 AND DEVELOPMENT  
 1816 "H" Street, N.W.  
 Washington, D.C. 20433

Re: Taxability of International Bank for  
 Reconstruction and Development

Dear Mr. Doud:

Thank you for your very informative letter under date of February 4, 1974.

Upon the basis of the provisions of Article VII, Section 9(a) of the Articles of Agreement executed under the authority of the Bretton Woods Agreement Act, we conclude that purchases of tangible personal property by the International Bank for Reconstruction and Development are exempt from Pennsylvania sales and use tax.

At the time of making tax free purchases, we ask that the bank tender to its supplier a blanket exemption certificate, of the type we are enclosing, setting forth thereon the following language: "Property and/or services being purchased by the undersigned purchaser is exempt from tax by virtue of the provisions of Article VII of the Articles of Agreement under authority of the Bretton Woods Agreement Act". Should such become necessary you may also enclose a copy of this letter in support of your exemption certificate. Once issued to a supplier a blanket exemption certificate may be used as to all future purchases.

We wish to point out to you however that the exemption you enjoy does not extend to construction contractors performing construction contracts within the Commonwealth of Pennsylvania. Such contractors are required to pay tax upon any material they install so as to become part of the real estate.

Very truly yours,

*Guy J. DePasquale*  
 Guy J. DePasquale  
 Chief, Legal Division  
 Telephone 717-767-3937

Enclosure

Recopied for: Miss Marjorie L. Garvey - ADM  
 8/5/77



GOVERNMENT OF THE DISTRICT OF COLUMBIA

Department of Finance and Revenue

02613

CERTIFICATE OF EXEMPTION  
ISSUED PURSUANT TO DISTRICT OF COLUMBIA SALES AND USE TAX ACTS

THIS CERTIFIES THAT

FORM REV. 1/7/83

INTERNATIONAL FINANCE CORP  
1010 H STREET NW ROOM 112051  
WASHINGTON DC 20433

DATE ISSUED

09/25/90

CERTIFICATE NUMBER

8799-154997-001

ISSUED

THIS CERTIFICATE IS  
NONTRANSFERABLE  
EAROLD L. THOMAS  
DIRECTOR

is issued in compliance with the District of Columbia Sales and Use Tax  
and pursuant to the District of Columbia Sales and Use Tax Acts.

THIS CERTIFICATE MUST BE POSTED IN A CONSPICUOUS PLACE

State of Maryland Comptroller of the Treasury  
Sales and Use Tax Exemption Certificate

Account Number

30121355

Name

INTERNATIONAL FINANCE CORP.  
2121 PENNSYLVANIA AVE NW  
RM F7P-106  
WASHINGTON, DC 20433

Expiration Date

Governmental

No Expiration Date

CP-9 (8/1 - 1-9)



# COMMONWEALTH of VIRGINIA

## Department of Taxation

February 23, 1990

Jose E. Casacho  
Vice-President & General Counsel  
International Finance Corporation  
1818 H Street, N.W.  
Washington, DC 20433

Re: Virginia Retail Sales and Use Tax  
Exemption Request

Dear Mr. Casacho:

This is in response to your letter of February 1, 1990 seeking exemption from the Virginia Retail Sales and Use Tax on behalf of the International Finance Corporation.

The facts submitted indicate that federal law, under Section 9 of the International Finance Corporation Act, exempts the International Finance Corporation ("IFC") from all taxation within the United States. Consequently, purchases of tangible personal property made by the IFC for its own use or consumption are not subject to the Virginia Retail Sales and Use Tax.

Therefore, when IFC purchases tangible personal property for its own use or consumption, the IFC may make such purchases exempt from the tax, provided a copy of this letter is furnished to its vendor. However, if an employee is reimbursed or uses personal funds to make a purchase on IFC's behalf, the tax will apply.

Sincerely,

Tim Harris  
State Tax Regulations Specialist  
Technical Services Section  
Office Services Division

pih

GOVERNMENT OF THE DISTRICT OF COLUMBIA  
Office of the Chief Financial Officer  
Office of Tax and Revenue



JUN 03 2016

MULTILATERAL INVESTMENT  
GUARANTEE AGENCY  
WORLD BANK GROUP  
1318 H STREET, N.W.  
WASHINGTON, DC 20433

EXEMPTION NUMBER: 50-1602953  
TYPE OF ORGANIZATION

- Instrumentality of the District of Columbia Sales Exemption
- Instrumentality of the Federal Government Sales Exemption
- State Government that has granted reciprocity to the D.C.
- International organization exempt by treaty Sales Exemption
- Organization exempt by Act of Congress Sales Exemption
- Other and Sales only \_\_\_\_\_ Exemption

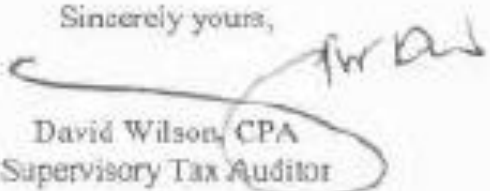
Dear Sir or Madame:

Your organization is exempt from the District of Columbia Sales and Use Tax as a type of organization described above. In order to make tax-free purchases, a copy of your exemption letter should be given to vendors as evidence of the exempt status. Your organization may only use your exemption letter for purchases of taxable property and services for use and consumption in maintaining, operating, and conducting your activities. Officials, members or employees of your organization may not use your exemption letter for their personal use.

Instrumentalities of the Federal or District of Columbia Government making payments to the vendors with an authorized government purchase order or government check are not required to have an exemption letter.

If you have any questions, please call (202) 442-6444.

Sincerely yours,

  
David Wilson, CPA  
Supervisory Tax Auditor