

**FIRST PART
LEGISLATIVE TEXTS**

**PREMIÈRE PARTIE
TEXTES LÉGISLATIFS**

Australia

(a) INTERNATIONAL ORGANIZATIONS (PRIVILEGES AND IMMUNITIES) ACT 1948, No. 72

Short title

1. This Act may be cited as the *International Organizations (Privileges and Immunities) Act 1948*.

Definition

2. In this Act, "the Convention" means the General Convention on the Privileges and Immunities of the United Nations which was adopted by the General Assembly of the United Nations on the thirteenth day of February, One thousand nine hundred and forty-six, and a copy of which is set out in the Schedule to this Act.

Accession to Convention

3. Approval is hereby given to the accession by Australia to the Convention.

Protection of name, etc., of United Nations

4. — (1.) Except with the consent in writing of the Minister, a person shall not assume or use in connexion with any trade, business, calling or profession the name, official seal or emblem of the United Nations or of any other prescribed international organization, or any seal or emblem so nearly resembling any such seal or emblem as to be likely to deceive.

Penalty: Twenty pounds.

(2.) A copy of each seal and emblem in relation to which the last preceding sub-section applies shall be published in the *Gazette*.

(3.) Evidence of any seal or emblem in relation to which sub-section (1.) of this section applies may be given by the production of the *Gazette* purporting to contain a copy of the seal or emblem.

Regulations

5. The Governor-General may make regulations, not inconsistent with this Act, prescribing all matters which by this Act are required or permitted to be prescribed or are necessary or convenient to be prescribed for giving effect to this Act, and in particular —

(a) For giving effect to the provisions of the Convention; and

(b) For giving effect, in relation to any international organization, to the provisions of any convention on the privileges and immunities of that international organization to which Australia has acceded.

THE SCHEDULE

Convention on the Privileges and Immunities of the United Nations

(For the text of this Convention see Second Part of this Volume, p. 184)

(b) INTERNATIONAL ORGANIZATIONS (PRIVILEGES AND IMMUNITIES)
REGULATIONS (STATUTORY RULES 1959 No. 20)

Citation

1. These Regulations may be cited as the International Organizations (Privileges and Immunities) Regulations.

United Nations to be a body corporate, etc.

2. — (1.) The United Nations —

- (a) Is a body corporate with perpetual succession;
- (b) Has the capacity to contract; and
- (c) Is capable, in its corporate name, of acquiring, holding and disposing of real and personal property and of instituting legal proceedings.

(2.) All courts, judges and persons acting judicially in Australia shall take judicial notice of the seal of the United Nations affixed to a document and shall presume that it was duly affixed.

Privileges and immunities

3. — (1.) The United Nations or a person in relation to whom the Convention applies has, in Australia, the privileges and immunities applicable under the Convention to the United Nations or that person, as the case may be.

(2.) Where any Act, other than the *International Organizations (Privileges and Immunities) Act 1948*, makes provision in relation to privileges and immunities of the United Nations or a person in relation to whom the Convention applies, the last preceding sub-regulation does not confer any privileges or immunities in relation to matters arising under that first-mentioned Act.

Evidence

4. A certificate under the hand of the Minister certifying that, on a specified date or during a specified period:

- (a) A specified country was a Member of the United Nations;
 - (b) A specified body was a principal or subsidiary organ of the United Nations;
 - (c) A specified conference was a conference convened by the United Nations; or
 - (d) A specified person was —
 - (i) A representative of a Member of the United Nations to an organ of the United Nations or a conference convened by the United Nations;
 - (ii) Included in a category of officials of the United Nations to which the provisions of Articles V and VII of the Convention applied; or
 - (iii) An expert (other than an official coming within the scope of Article V of the Convention) performing a mission for the United Nations,
- is evidence of the matter so certified.

(c) COMMENTS OF THE DEPARTMENT OF CUSTOMS AND EXCISE,
THE ATTORNEY-GENERAL'S DEPARTMENT
AND THE FEDERAL TAXATION OFFICE ¹

1. *Department of Customs and Excise*

There has been no change in the application of the provisions incorporated in the *Australian Customs Tariff* by the introduction of *Customs Tariff Proposals No. 1 dated 8th September, 1948* and *Excise Tariff Proposals No. 1 dated 8th September, 1948*.

... these provisions are as follows:

<i>Customs Tariff 1933-1959:</i>	British Preferen- tial Tariff	Most Favoured Nation	General Tariff
Item 373:			
(C) Articles imported by or purchased in bond for the official use of the United Nations Organization or a Specialized Agency of the United Nations Organization	Free	Free	Free
(D) Articles imported by or purchased in bond for the personal or official use of the Secretary-General or an Assistant Secretary-General of the United Nations Organization or the Executive Head or an Assistant Executive Head of a Specialized Agency of the United Nations Organization or a member of the family of any person mentioned in this sub-item	Free	Free	Free
(E) Furniture and effects of an official of the United Nations Organization or a Specialised Agency of the United Nations Organization provided importation is made at the time such official first takes up post in Australia .	Free	Free	Free
<i>Excise Tariff:</i>			
Item 10:			
(F) Articles which are owned (prior to clearance for home consumption) by and are for the official use of the United Nations Organization or a Specialized Agency of the United Nations Organization		Free	
(G) Articles which are owned (prior to clearance for home consumption) by and are for the personal or official use of the Secretary-General or an Assistant Secretary-General of the United Nations Organization or the Executive Head or an Assistant Executive Head of a Specialized Agency of the United Nations Organization or a member of the family of any person mentioned in this sub-item . . .		Free	

¹ By his note of 17 September 1959, the Permanent Representative of Australia to the United Nations stated that "the request for up-to-date information on Australian laws and regulations on the subject [legal status, privileges and immunities of the United Nations, its Specialized Agencies and other inter-governmental organizations] was taken up with the Department of Customs and Excise, the Attorney-General's Department and the Federal Taxation Office. The comments of these Government Departments are" reproduced below.

The International Finance Corporation being an organization within the United Nations Organization would be entitled to the provisions outlined in paragraph (3) above; this is in accordance with Rule 10(2) of Statutory Rules 1957, No. 72(a).

2. *Attorney General's Department*

... reference should be made to:

“(1) The International Organizations (Privileges and Immunities) Regulations (Statutory Rules 1959, No. 20), made under the International Organizations (Privileges and Immunities) Act 1948;¹ and

“(2) The International Finance Corporation Act 1955 (No. 66 of 1955), particularly section 6 thereof, and the International Finance Corporation Regulations (Statutory Rules 1957, No. 72) made under the Act...”²

3. *Federal Taxation Office*

Income Tax and Social Services Contribution:

Paragraph (x) of section 23 of the *Income Tax and Social Services Contribution Assessment Act 1936-1958* has not been amended since its inclusion in the law in 1947. This provision exempts from income tax:

“(x) The income of any prescribed organization of which Australia and one or more countries are members.”

Income Tax regulation 4AB(1) now currently operative prescribes the organizations exempt from tax under section 23(x). Regulation 4AB(1) reads:

“4AB. — (1) For the purposes of paragraph (x) of section 23 of the Act, the following organizations are prescribed:

- “(a) United Nations;
- “(b) Food and Agriculture Organization of the United Nations;
- “(c) Intergovernmental Committee for European Trade Organization;
- “(d) Interim Commission for the International Trade Organization;
- “(e) International Bank for Reconstruction and Development;
- “(f) International Monetary Fund;
- “(g) International Civil Aviation Organization;
- “(h) International Labour Organisation;
- “(i) International Telecommunication Union;
- “(j) South Pacific Commission;
- “(k) United Nations Educational, Scientific and Cultural Organization;
- “(l) Universal Postal Union;
- “(m) World Health Organization; and
- “(n) World Meteorological Organization.”

¹ See above (a) and (b).

² To be reproduced in the next volume of the *U.N. Legislative Series* (ST/LEG/SER.B/11) relating to the specialized agencies and a number of other inter-governmental international organizations.

Section 6 of the *International Finance Corporation Act 1955* provides:

“ 6. — (1) The Governor-General may make regulations for carrying out or giving effect to the Agreement and, in particular, for carrying out or giving effect to Article VI. of the Agreement relating to status, immunities and privileges.

“ (2) Regulations so made shall have effect notwithstanding that the regulations are inconsistent with an Act or with an instrument having effect by virtue of an Act.”

Regulations 10 and 11 made under that provision, so far as relevant, read:

“ 10. — (1) The Corporation, its assets, property and income and its operations and transactions authorized by the Agreement are not subject to taxation under Australian law.

“ (3) The Corporation is not liable to collect or pay a tax or a duty imposed by Australian law.

“ 11. The application of these Regulations is subject to the exercise, under section 11 of Article VI of the Agreement, by the Corporation of its discretion to waive any of the privileges and immunities conferred by these Regulations.”

Pay-roll tax

Australia has acceded to the Convention on the Privileges and Immunities of the United Nations which requires Australia to relieve the United Nations from liability for payment of pay-roll tax.

Paragraphs (f) and (g) of section 15 of the *Pay-roll Tax Assessment Act 1941-1957* exempt from pay-roll tax the wages paid:

“ (f) By a specialized agency as defined by section one of the Convention of the Privileges and Immunities of the Specialized Agencies which was adopted by the General Assembly of the United Nations on the twenty-first day of November, One thousand nine hundred and forty-seven;

“ (g) By the South Pacific Commission.”

These provisions have not been amended since their inclusion in the law in 1953.

Regulation 10 of the regulations made under the *International Finance Corporation Act 1955*, referred to above, would free the International Finance Corporation from liability for payment of pay-roll tax.

Sales Tax

Item 74H in the first Schedule to *Sales Tax (Exemptions and Classifications) Act 1935-1957* exempts from sales tax:

“ 74H Goods for use (whether as goods or in some other form), and not for sale, by the United Nations, by a specialized agency as defined by section one of the Convention on the Privileges and Immunities of the Specialized Agencies which was adopted by the General Assembly of the United Nations on the twenty-first day of November, One thousand nine hundred and forty-seven, or by the South Pacific Commission.”

This provision applies only to goods imported by the organizations specified and does not exempt goods which they may purchase in Australia. It has been the practice in the past, however, to waive the tax on important purchases in Australia by the United Nations and its specialized agencies.

Items 74HA and 74HB in the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1957* provide for exemption from sales tax in respect of certain goods imported by officials of the United Nations, its specialized agencies or the South Pacific Commission. These provisions, which have remained unchanged since their introduction into the law in 1952, provide as follows:

“ 74HA Goods imported by, and for the personal or official use of, the executive head, or the spouse of a dependent child of the executive head, of a specialized agency referred to in item 74H in this Schedule or of the South Pacific Commission;

“ 74HB Furniture and effects of an official, not being an Australian citizen, of the United Nations, of a specialized agency referred to in item 74H in this Schedule or of the South Pacific Commission, being goods imported at the time when the official first takes up duty in Australia.”

These exemptions do not extend to purchases in Australia by the officials mentioned.

Regulation 10 of the Regulations made under the *International Finance Corporation Act 1955* would free the International Finance Corporation from liability for payment of sales tax on goods which it imports into Australia. As regards goods purchased by the Corporation in Australia, however, the liability for payment of sales tax does not fall on the Corporation but on the manufacturer of the goods or the wholesaler through whom they are marketed. Regulation 10 would not free these persons from their liability nor would it free the Corporation from any obligation to pay the full price for the goods even though the vendor might recover in his price the sales tax paid in respect of the goods.

So far as is known, the International Finance Corporation has not yet had occasion to purchase taxable goods in Australia but should it, at any future time, make important purchases of goods for its official use, consideration would be given, on application by the Corporation, to waiving payment of the sales tax involved.

Austria

(a) NOTE OF 15 JULY 1959 RECEIVED FROM THE PERMANENT MISSION OF AUSTRIA TO THE UNITED NATIONS ¹

The legal status of international organizations in the Republic of Austria appears to be basically determined by the Federal Act of 24 February 1954, as amended by the Federal Act of 13 February 1957, which gives the Austrian Federal Government power to issue Ordinances granting certain international organizations such privileges and immunities as are envisaged in the statutes of the organizations concerned or in other international conventions. (See article 1, paragraph (1), of the Act.)

The Austrian Federal Government has already made use of its power by issuing a formal Ordinance relating to certain international organizations.

The Ordinance concerned is that of 18 January 1955, as amended by the Ordinance of December 1958, which relates to the following organizations:

¹ Translation by the Secretariat of the United Nations.

International Labour Organisation;
 Food and Agriculture Organization of the United Nations;
 International Civil Aviation Organization;
 United Nations Educational, Scientific and Cultural Organization;
 International Monetary Fund;
 International Bank for Reconstruction and Development;
 World Health Organization;
 Universal Postal Union;
 International Telecommunication Union;
 World Meteorological Organization.

The Federal Government also issued a similar Ordinance on 28 June 1955 relating to the Organization for European Economic Co-operation and the Customs Co-operation Council.

On the other hand, the above-mentioned Federal Act likewise applies to all other international organizations of which the Republic of Austria is a member, for it provides, subject to the conditions stated therein, that where the convention setting out the legal status of an international organization has been given legal sanction in Austria in the manner prescribed by the Federal Constitution of Austria, the privileges and immunities provided for in that convention shall be enjoyed by the said organization.

It would therefore appear that the issuing of a formal Ordinance by the Federal Government is not necessary in each individual case.

Thus, for example, the legal status of the United Nations in Austria is defined only by the Convention on the Privileges and Immunities of the United Nations of 13 February 1946, which became part of Austrian law when it was acceded to by the Republic of Austria.

The only international organization which has a different legal status from the others is the International Atomic Energy Agency, whose relationship with the Republic of Austria is defined in the Agreement of 11 December 1957 between the Republic of Austria and the International Atomic Energy Agency (IAEA) regarding the Headquarters of IAEA.

This Agreement between the Republic of Austria and IAEA has been supplemented, *inter alia*, by an agreement of 29 December 1958 between the Federal Government of the Republic of Austria and IAEA on the social insurance of IAEA staff members.

The conclusion of this and other supplementary agreements was provided for in the above-mentioned Headquarters Agreement of 11 December 1957, which thus constitutes the legal basis for agreements of this type in so far as they affect Austrian domestic affairs.

(b) FEDERAL ACT OF 24 FEBRUARY 1954, AS AMENDED BY
 FEDERAL ACT OF 13 FEBRUARY 1957, ON THE GRANTING OF
 PRIVILEGES AND IMMUNITIES TO INTERNATIONAL ORGANIZATIONS ¹

The National Council has resolved that:

Article 1

(1) The Federal Government shall be empowered to grant by Ordinance to the organizations and persons named in this Act some or all of the privi-

¹ Translation by the Secretariat of the United Nations.

leges and immunities provided for in the statutes of the said organizations or in other international conventions:

- (2) For the purposes of this Act the organizations and persons shall be:
 - (i) International organizations of which the Republic of Austria is a member or whose activity is in the interest of the Republic of Austria;
 - (ii) (a) Officials of the organizations referred to in sub-paragraph (i);
 - (b) Representatives of the States members of such organizations.
- (3) If the statutes of the organizations aforesaid also provide for the granting of privileges and immunities to experts on official mission, some or all of the privileges and immunities provided for the officials referred to in paragraph (2), sub-paragraph (ii) (a), may by an Ordinance of the Federal Government also be granted to such experts.
- (4) Possession of Austrian nationality shall not be an obstacle to the granting of privileges and immunities under paragraphs (1) to (3).
- (5) Ordinances made under this Act may be given retrospective effect from the date on which the Act comes into force.

Article 2

If in any legal proceedings a doubt arises whether a person falls within the categories of persons referred to in article 1, paragraphs (2) and (3), the court shall seek a ruling on the matter from the Federal Ministry of Justice. Such ruling shall be binding on the court.

Article 3

(1) The Federal Act of 30 June 1948 (BGBl. No. 155) on the granting of privileges and immunities to international organizations, officials thereof and representatives of the States members of such organizations is hereby repealed.

(2) Any reference in a law or regulation to the Federal Act referred to in paragraph (1) shall be construed as a reference to the present Act.

Article 4

The Federal Government shall be responsible for the execution of this Act; provided that, with regard to article 2, such responsibility shall rest with the Federal Ministry of Justice.

Canada

(a) PRIVILEGES AND IMMUNITIES (UNITED NATIONS) ACT,
CHAP. 219, REVISED STATUTES OF CANADA 1952

AN ACT TO PROVIDE FOR PRIVILEGES AND IMMUNITIES IN RESPECT
OF THE UNITED NATIONS AND RELATED INTERNATIONAL ORGANIZATIONS

Short title

1. This Act may be cited as the *Privileges and Immunities (United Nations) Act, 1947*, c. 69, s.l.

Accession to Convention by Governor in Council — Reservation re taxation — Orders

2. The Governor in Council may authorize the accession of Canada to the Convention on the Privileges and Immunities of the United Nations (in

this Act called the "Convention"), set out in the Schedule, with the reservation that exemption from taxation imposed by any law in Canada on salaries and emoluments shall not extend to a Canadian citizen residing or ordinarily resident in Canada, and may make such orders as appear to him to be necessary for that purpose and for the purpose of carrying out the obligations of Canada thereunder. 1947, c. 69, s.2.

"Organization"

3. (1) For the purposes of this section, the expression "organization" means any specialized agency of which Canada is a member and which is brought into relationship with the United Nations in accordance with Article 63 of the Charter of the United Nations.

Provisions by Order in Council

(2) Subject to subsection (3), the Governor in Council may by order provide that

(a) An organization shall have the legal capacities of a body corporate;
 (b) An organization shall, to such extent as may be specified in the order, have the privileges and immunities set forth in Articles II and III of the Convention for the United Nations;

(c) Representatives of states and governments that are members of an organization shall, to such extent as may be specified in the order, have the privileges and immunities set forth in Article IV of the Convention for representatives of Members; and

(d) Such officials of an organization as may be designated by the Governor in Council shall, to such extent as may be specified in the order, have the privileges and immunities set forth in Article V of the Convention for officials of the United Nations.

No tax exemption to Canadian citizen residing in Canada

(3) Nothing in any order made under subsection (2) shall exempt a Canadian citizen, residing or ordinarily resident in Canada, from liability for any taxes or duties imposed by any law in Canada. 1947, c. 69, s.3.

SCHEDULE

CONVENTION ON THE PRIVILEGES AND IMMUNITIES
OF THE UNITED NATIONS

ADOPTED BY THE GENERAL ASSEMBLY OF THE
UNITED NATIONS ON 13 FEBRUARY 1946

(For the text of this Convention, see Second Part of this Volume, p. 184)

(b) ORDER-IN-COUNCIL P.C. 3946 OF OCTOBER 1, 1947,
CONCERNING CANADIAN ACCESSION TO THE CONVENTION ON
PRIVILEGES AND IMMUNITIES OF THE UNITED NATIONS

Whereas the Privileges and Immunities (United Nations) Act, Chapter 69 of the Statutes of Canada, 1947, provides that the Governor in Council may authorize the accession of Canada to the Convention on the Privileges and Immunities of the United Nations with the reservation that exemption

from taxation imposed by any law in Canada on salaries and emoluments shall not extend to a Canadian citizen residing or ordinarily resident in Canada, and may make such orders as appear to him to be necessary for that purpose and for the purpose of carrying out the obligations of Canada thereunder;

Therefore, His Excellency the Governor General in Council, on the recommendation of the Right Honourable W. L. Mackenzie King, the Prime Minister, is pleased to authorize and doth hereby authorize the Secretary of State for External Affairs to execute, on behalf of Canada, an Instrument of Accession to the Convention on the Privileges and Immunities of the United Nations with the reservation that exemptions from taxation imposed by any law in Canada on salaries and emoluments shall not extend to a Canadian citizen residing or ordinarily resident in Canada.

His Excellency in Council, for the purpose of carrying out the obligations of Canada under the said Convention, is further pleased to make and doth hereby make the following Order:

ORDER

1. The United Nations shall have the legal capacities of a body corporate.
2. The United Nations shall in Canada have the immunities and privileges set out in sections two, three, four, five, seven and nine of the Convention on the Privileges and Immunities of the United Nations, hereinafter referred to as the "Convention".
3. (1) Representatives of Members to the principal and subsidiary organs of the United Nations and to conferences convened by the United Nations shall, while exercising their functions and during their journey to and from the place of meeting, have in Canada the privileges and immunities set out in section eleven of the Convention.
- (2) Representatives of Members to the principal and subsidiary organs of the United Nations and to conferences convened by the United Nations shall continue to have the immunities set forth in paragraph (a) of section eleven of the Convention in respect of words spoken or written and all acts done by them in discharging their duties notwithstanding that they are no longer the representatives of Members.
- (3) Where the incidence of any form of taxation depends upon residence, periods during which the representatives of Members to the principal and subsidiary organs of the United Nations and to conferences convened by the United Nations are present in Canada for the discharge of their duties shall not be considered as periods of residence.
- (4) Subsections (1), (2) and (3) of this section do not apply to a representative of Canada or to a Canadian citizen.
- (5) For the purposes of this section the expression "representatives" includes delegates, deputy delegates, advisers, technical experts and secretaries of delegations.
4. (1) Officials of the United Nations whose names are included in the categories specified by the Secretary-General pursuant to section seventeen of the Convention shall in Canada have the immunities and privileges set forth in section eighteen of the Convention.
- (2) The Secretary-General and all Assistant Secretaries-General, their spouses and minor children shall in Canada have the privileges and im-

munities, exemptions and facilities accorded to diplomatic envoys, in accordance with international law.

5. Experts, other than officials of the United Nations within the meaning of section four of this Order performing missions for the United Nations shall in Canada have the privileges and immunities set forth in paragraphs (a), (b), (c), (d), (e) and (f) of section twenty-two of the Convention except in so far as any such privilege or immunity is waived by the Secretary-General pursuant to section twenty-three of the Convention.

6. Nothing in this Order shall be construed as exempting a Canadian citizen residing or ordinarily resident in Canada from taxation imposed by any law in Canada on salaries and emoluments.

(c) ORDER-IN-COUNCIL P.C. 1945 OF APRIL 4, 1952—
REVENUE EXEMPTIONS GRANTED TO THE UNITED NATIONS
OR ITS AGENTS

His Excellency the Governor General in Council, on the recommendation of the Minister of National Revenue concurred in by the Secretary of State for External Affairs and pursuant to the provisions of The Privileges and Immunities (United Nations) Act, is pleased to order as follows:

1. Order-in-Council P.C. 3766 of 25th August 1948 is hereby revoked, effective 2nd January 1952; and

2. Authority is hereby granted, effective 2nd January 1952, for the refund or remission of the excise stamp tax on official cheques and for free entry, refund or remission of the following customs duties and the consumption or sales tax imposed under the Customs Tariff and The Excise Tax Act on the goods listed hereunder, when imported into Canada or purchased therein either for sale, use or free distribution by the United Nations or its agents, subject to compliance with the following conditions and procedure:

<i>Revenue Exemption or Privilege</i>	<i>Conditions</i>	<i>Procedure</i>
1. Exempt from the excise stamp tax on official cheques.	(a) When such cheques are drawn on official funds of the United Nations. (b) Cheques issued against personal accounts are subject to the excise stamp tax.	
2. Exempt from customs duties, including the consumption or sales tax, and from prohibitions and restrictions on imports and exports in respect of articles imported or exported by the United Nations for its official use.	(a) Articles which have been admitted free under these regulations and which have been in the use and possession of the importer in Canada for a period of at least one year may be sold or disposed of in Canada without payment of duty and taxes. Otherwise they shall be subject to the ordinary provisions of the Customs Tariff and the Excise Tax Act.	(i) Upon execution of the usual import and export entries as required. (ii) The following statement should be endorsed by the importer on customs entries where applicable: "Free under provisions of the Privileges and Immunities (United Nations) Act".

(b) "Official use" means use to advance the objects of the United Nations and not enuring to the financial benefit of the importer or any other individual.

3. Exempt from any prohibition or restriction on import, export, use or sale of its publications, printed matter, films and sound recordings, and exempt from customs duties and excise taxes in respect thereof.

4. When goods are purchased under appropriate certification from manufacturers or wholesalers who are licensed under the Excise Tax Act, the United Nations should, under Article II, Section 8 of the Schedule to the Privileges and Immunities (United Nations) Act, be eligible to claim for the remission or refund of the excise tax and/or the consumption or sales tax on goods imported or purchased in Canada for the official use of the United Nations as a body.

5. The United Nations shall have the right to use codes and to despatch and receive its correspondence by courier or in bags which shall have the same immunities and privileges as diplomatic couriers and bags.

Publications, printed matter, films, and sound recordings may be imported, exported, used or sold without payment of customs duty, sales or excise taxes.

Provided, however, that any article which is exempted from these taxes, other than publications, printed matter, films or sound recordings shall be subject thereto at existing rates if sold or otherwise disposed of in Canada within a period of one year from the date of purchase, and the vendor shall be liable for such tax.

Nothing in this section shall be construed to preclude the adoption of appropriate security precautions to be determined by agreement between the United Nations and the Government of Canada.

(i) Upon execution of the usual import and export entries as required.

(ii) Import entries should bear the endorsement outlined in Section 2, where applicable.

(i) Such exemption is to be effected by remission or refund where the United Nations is making taxable purchases, for official use, of goods on which such taxes have been charged or are chargeable. A senior officer or authorized agent should, when ordering the goods, include a certificate over his signature to the effect that the account is to be paid with the funds of the United Nations and that exemption is properly allowable under provisions of The Privileges and Immunities (United Nations) Act.

When any despatch bag or package arrives in Canada addressed to the United Nations or to any of the senior officials of the United Nations which, from such examination as can be made thereof without breaking the seal, shall appear to contain only official documents, it shall be forwarded without detention by the customs authorities direct to the official to whom addressed.

Colombia

(a) DECREE NO. 1025 OF 8 APRIL 1959 ¹ REGULATING THE IMPORTS COVERED BY ARTICLE 2 (f) OF ACT NO. 1 OF 1959

THE PRESIDENT OF THE REPUBLIC OF COLOMBIA,

By virtue of the powers vested in him and in particular those conferred on him under article 2 (f) of Act No. 1 of 1959,

HEREBY DECREES THAT:

Article 1. The heads and members of the diplomatic missions accredited to the Government of Colombia may, for their own and their families' use and consumption, bring into the country objects and articles included in the list of goods the importation of which is forbidden, provided that they fulfil the following essential conditions:

(a) The merchandise covered by the application for importation shall not be refundable; i.e., its price must be met out of funds held abroad and at the disposal of the mission concerned.

(b) Merchandise imported under article 2 (f) of Act No. 1 of 1959 and under this Decree must be for the sole use and consumption of the heads and members of the diplomatic missions accredited to the Government of Colombia. A written statement to that effect by the head of the mission concerned shall be required for the purpose.

(c) The application for importation must be submitted by the head of the mission concerned to the Protocol Department of the Ministry of Foreign Affairs which shall forward it to the Office of the Superintendent of Imports and other relevant bodies after attestation by the head of the mission that the merchandise concerned meets the conditions laid down in this article and is suitable for normal consumption.

Paragraph: Imports under this article shall be exempted from the prior issue of licences and advance deposits and from customs duties.

Article 2. The heads of technical assistance missions and the representatives of international organizations having the status of diplomatic missions shall enjoy the prerogatives set forth in article 1 above, except as regards alcoholic beverages.

Article 3. Provided that the conditions set forth in article 1 are fulfilled, each member of a diplomatic mission may import one automobile for his personal use every two years free of customs and other duties, except that the titular head of the mission may import two automobiles, provided good reason is shown.

Article 4. For the purposes of this Decree, the following persons shall be deemed to be members of missions:

(a) Salaried diplomatic staff, namely: nuncio, ambassador, minister plenipotentiary, minister-counsellor, *chargé d'affaires en titre*, *chargé d'affaires ad interim*, auditor, counsellor, secretary, military, naval and air attachés, and civil and special attachés;

¹ Translation by the Secretariat of the United Nations.

(b) Consular staff, namely: consuls-general, consuls of the first and second class, and vice-consuls, provided they are in receipt of salary and are nationals of the country that appoints them.

Article 5. The heads of diplomatic and technical missions and the representatives of international organizations may bring into the country, for official use, an automobile belonging to the Government or body concerned but may not sell it free of duty and tax except after a period of four years from the date on which the vehicle was registered and upon authorization by the Ministry of Foreign Affairs. If for any reason the Ministry is obliged to authorize the sale before the end of the period concerned, the relevant taxes must be paid.

Article 6. Diplomatic agents may, without paying taxes, sell the automobile which they have imported and which is registered in their name with the Ministry of Foreign Affairs, provided they give proof that they have maintained it in normal use in the country for two years; they may sell it earlier if their mission in Colombia comes to an end, provided that the vehicle has been used by its owner for a period of not less than six months from the date of registration in his name with the Protocol Department of the Ministry of Foreign Affairs. If the period is shorter, the automobile may not remain in the country unless the Ministry of Foreign Affairs authorizes its sale after payment of the taxes from which it was exempted.

Article 7. Vehicles imported free of customs duty may not be transferred without the permission of the Ministry of Foreign Affairs, and the Colombian Traffic Authorities shall not legalize the transfer in the absence of such written authorization.

Article 8. To carry out such imports, diplomatic agents shall make an application on special forms supplied by the Ministry of Foreign Affairs; the application shall be signed by the head of the mission and shall bear his seal.

Article 9. The transfer of vehicles as between accredited members of the diplomatic corps shall be exempted from the requirements set forth in article 6 above, but the automobile shall be regarded as being imported at the time of the transaction by the agent who acquires it.

Article 10. The non-Colombian staff members of international and technical assistance organizations may import an automobile for their own personal use on one occasion only, provided that the provisions of article 1 of this Decree are fulfilled; the sale of any such vehicle to a third party, however, may be authorized only on completion of their mission in Colombia and after the payment of the relevant duties, unless expressly stipulated otherwise in special agreements.

Paragraph: The Ministry of Foreign Affairs shall in each case determine which international agencies and organizations may enjoy this privilege.

Article 11. The heads of consular offices who meet the requirements set forth in article 4 (b) above may import an automobile for their personal use free of customs duty on one occasion only; the automobile may not, however, be sold before two years from the date of its entry into the country and only after payment of the relevant duties. The Ministry of Foreign Affairs shall grant the importation permit at the request of the head of the diplomatic mission concerned on a basis of strict reciprocity. For the settlement and payment of taxes in the event of sale, the Central Customs Administration

shall state which government department outside Bogotá is competent to carry out the procedure set forth in the succeeding article.

Article 12. For the settlement and payment of taxes in the event of sale without the exemptions stipulated in this Decree, the Bogotá Internal Customs Office shall appraise the vehicle at the request of the Ministry of Foreign Affairs. The Traffic Authorities shall not register such automobiles in the name of third parties without proof being produced that the duties have been paid. The same procedure shall apply whenever the principle of international reciprocity has to be invoked because the country to which the owner of the vehicle belongs fails to grant the same facilities to Colombian diplomats.

Article 13. Exemption from customs duty on motor vehicles shall be granted provided that the bill of lading for the vehicle is from the country of origin, and in the name of the person enjoying the privilege.

Article 14. The regulations set forth in Decree No. 3135 of 1956 shall continue to apply to the imports referred to in this Decree in so far as the said regulations are not incompatible with the provisions of this Decree and of Act. No. 1 of 1959.

Article 15. This Decree shall enter into force on the date on which it is issued and supersedes all provisions contrary to it.

(b) DECREE NO. 1182 OF 24 APRIL 1959 ¹

THE PRESIDENT OF THE REPUBLIC OF COLOMBIA,

By virtue of the powers vested in him and in particular those conferred on him under article 1 of Act No. 1 of 1959, and

CONSIDERING,

That in accordance with the powers for which article 1 of Act No. 1 of 1959 makes provision, the Government must circulate a list of goods the importation of which is forbidden;

That the National Economic Council and the Office of the Superintendent of Imports stated that they were in favour of prohibiting the importation of touring and sports automobiles, as is clear from records Nos. 61 and 16 of 1959 respectively;

That since the entry into force of Act No. 1 of 1959 various interpretations have been made of the provisions regarding the importation of motor vehicles and that the matter must be clarified before the comprehensive list to which the said Act refers is circulated;

HEREBY DECREES THAT:

. , .

Article 6. The separate paragraph of article 1 of Decree 1025 of 8 April 1959 shall be amended to read as follows:

“ *Paragraph.* Imports under this article shall be exempted from advance deposits and from customs duties. ”

Article 7. This Decree shall enter into force on the date on which it is issued.

¹ Translation by the Secretariat of the United Nations.

Cuba

NOTE OF 10 AUGUST 1959 RECEIVED FROM THE MINISTRY OF FOREIGN AFFAIRS OF CUBA ¹

. . .

The Ministry of State has the honour to inform the Secretariat, by way of reply to the point in question, that the Government of Cuba has been applying Article 105 of the Charter of the United Nations; article 5 of the Basic Agreement Concerning Technical Assistance concluded on 19 June 1952 between the United Nations, the Food and Agriculture Organization, the United Nations Educational, Scientific and Cultural Organization, the International Civil Aviation Organization, the World Health Organization and the Government of Cuba; and article 47 of Legislative Decree No. 347 of 17 July 1934 in order to reach a favourable solution on the various cases which have come up with regard to the right of representatives of the States Members of the United Nations and of officials of the United Nations to enjoy specific privileges.

The Ministry of State wishes to add that the Convention on the Privileges and Immunities of the United Nations, signed by Cuba, has now been submitted to the Council of Ministers for ratification.

For the further information of the Secretariat, the text of article 47 of the above-mentioned Legislative Decree concerning diplomatic fiscal exemptions and immunities is given below:

“ Article 47. Cases not provided for in this Legislative Decree shall be settled equitably by the Secretariat of State (now the Ministry of State) in conformity with diplomatic and consular usage and practice, taking into account, when it is fitting to do so, the interests of the Republic and, as far as possible, the principle of international reciprocity.”

Denmark

(a) ROYAL ORDINANCE OF 18 JANUARY 1951 CONCERNING EXEMPTION OF INTERNATIONAL ORGANIZATIONS ETC. FROM TAXATION ¹

We, Frederick the Ninth, by the Grace of God, King of Denmark etc.,

Hereby proclaim:

In pursuance of Act No. 43 of 20 February 1948 concerning the privileges and immunities of international organizations etc., the following regulations are hereby promulgated and shall be put into effect in all cases in which these organizations etc. now enjoy or may hereafter be granted exemption from taxation as provided herein by virtue of any international agreement to which Denmark is a party.

Article 1

1. The United Nations, the International Court of Justice and the specialized agencies connected with the United Nations shall be exempt

¹ Translation by the Secretariat of the United Nations.

from income and capital tax and, if they own immovable property in Denmark, from any property or land taxes due to the State, the joint communal equalization fund or a commune, and from land appreciation tax.

2. The said organizations shall likewise be exempt from stamp or registration tax on any document drawn up in connexion with the acquisition of immovable property, or on any agreement to lease such property, for their own use.

Article 2

Periods during which *representatives of other States* Members of the said organizations are present in Denmark at principal or subsidiary organs of the United Nations situated in Denmark or at conferences convened by the United Nations or any of the specialized agencies connected with the United Nations, or during which agents, advisers or attorneys representing the International Court of Justice are present in Denmark for the discharge of their duties, shall not be taken into account in determining whether they have been resident in Denmark for a period rendering them liable to taxation therein.

Article 3

Where it is provided by any of the said organizations that one or more categories of *its officials* are to be exempt from taxation on salaries and emoluments paid to them by the organization, such tax exemption shall be applied in accordance with the following rules:

A. (a) Where a person subject without restriction to taxation in Denmark enters the service of the organization, either in Denmark or abroad, any emoluments ceasing by reason thereof shall, if included in his income assessment for the current fiscal year, be deducted therefrom as from the first day of the month next after he enters the service of the organization. In subsequent fiscal years he shall be liable, if he retains his domicile in Denmark, to taxation in respect of all income in excess of his salary from the organization, other than income ceasing by reason of his entry into its service. If he ceases to be domiciled in Denmark his liability to taxation shall cease in conformity with the general rules of revenue law.

(b) *A person who, by reason of his employment in or engagement by the organization, removes to Denmark from abroad shall be liable to taxation in conformity with the general rules of revenue law; but his assessment to tax shall be based on his expected future annual income less his emoluments from the organization. The same shall apply in subsequent assessments, as long as his employment in the organization continues.*

B. *A person who leaves the service of the organization shall, as from the first day of the month next following separation, or, if he removes to Denmark from abroad, as from the date on which he becomes liable to taxation under the general rules of revenue law, be liable to income tax, in respect of his income in the previous fiscal year, less his emoluments from the organization but plus any earnings which may be expected to replace them in the future. The same shall apply, as necessary, to his assessment for the next tax year.*

A person who has been domiciled in Denmark solely by reason of his employment in the organization and ceases owing to transfer or separation to be so domiciled shall cease to be liable to taxation by reason of domicile as from the first day of the month next following his removal.

Article 4

1. *Senior administrative staff of the United Nations and the specialized agencies connected with the United Nations* and persons acting in their absence on their behalf, members of their households and *judges of the International Court of Justice* shall so long as they occupy those posts be exempt from taxation in conformity with the rules applicable to envoys of foreign States.

2. In other respects the rules laid down in Article 3 with reference to entry into or separation from the service of such organizations shall apply.

Article 5

Where in conformity with the foregoing rules an assessment is based on estimated future earnings, the taxation board shall on the expiry of the fiscal year adjust the assessment in accordance with the available information.

Article 6

The Minister of Finance shall make rules for giving effect to this Ordinance.

(b) CIRCULAR OF 12 JUNE 1951 RELATING TO ROYAL ORDER
NO. 18 OF 18 JANUARY 1951 ON TAX EXEMPTION
FOR INTERNATIONAL ORGANIZATIONS, ETC.¹

(Addressed to tax assessment authorities, communal
authorities and district collectors' offices)

Enclosed are copies of the Royal Order of 18 January 1951 on tax exemption for international organizations, etc.

The Order lays down the rules to be applied where tax exemptions in favour of international or similar organizations under the United Nations are or may be granted under any international agreement to which Denmark is a party.

Tax exemption provisions are contained in the *Convention on the Privileges and Immunities of the United Nations*, approved by the United Nations General Assembly on 13 February 1946 and acceded to by Denmark on 10 June 1948 (cf. Foreign Ministry Notice of 10 July 1948).

This Convention deals with the privileges and immunities of the *United Nations* and its *subsidiary organs*.

Denmark also, on 25 January 1950, acceded to the *Convention on the Privileges and Immunities of the Specialized Agencies*, which was approved by the United Nations General Assembly on 21 November 1947 (cf. Foreign Ministry Notice of 11 April 1950).

This accession applies to the following agencies: the International Labour Organisation, the United Nations Food and Agriculture Organization, the International Civil Aviation Organization, the United Nations Educational, Scientific and Cultural Organization, the International Monetary Fund, the International Bank for Reconstruction and Development, the World Health Organization, the Universal Postal Union, the International Refugee Organization and the International Telecommunication Union.

By ratifying the Charter of the United Nations and the Accompanying Statute of the *International Court of Justice* (cf. Foreign Ministry Notice of 26 June 1945), Denmark further undertook to grant to the International

¹ Translation by the Secretariat of the United Nations.

Court of Justice certain tax concessions in accordance with Article 19 of the Statute and with a resolution adopted by the United Nations General Assembly on 11 December 1946.

The following remarks concern the content and application of the Order.

PART I

Organizations

Article 1 of the Order contains provisions on tax exemption for the organizations themselves, and lays down that the United Nations, the International Court of Justice and the specialized agencies shall be exempt from income and capital tax and, in respect to immovable property owned by them in Denmark, from property and land tax payable to the State, the joint communal equalization fund or a commune, and from land increment tax.

These organizations will not be included in the assessment to income and capital tax and will not be required to make tax returns.

Communal authorities and district collectors' offices are authorized to record immovable property in Denmark belonging to these organizations as exempt from property and land tax payable to the State and to the joint communal equalization fund, and from property increment tax, but such property will be appraised in the ordinary way after an ownership form has been completed. Such property will likewise be recorded as exempt from communal property and land tax, and in addition no roads upkeep tax may be levied upon it.

PART II

Representatives of Member States

Article 2 of the Order provides that the time during which representatives of other States Members of these organizations are resident in Denmark while employed by a principal or subsidiary organ of the United Nations situated here, or while attending conferences convened by the United Nations or by a specialized agency, and the time during which agents, advisers and advocates before the International Court of Justice are resident in Denmark while performing their duties, shall be disregarded in determining whether such persons have been resident in Denmark long enough to become liable to tax.

The provision of Article 2, first paragraph, of the Tax Assessment Act are thus varied, in that the tax-free period of residence therein provided for is extended by the period during which the person is resident in Denmark while performing his duties.

The expression "representatives" includes all representatives, alternates, advisers, technical experts and secretaries of delegations.

PART III

Officials referred to in Article 3 of the Order

Article 3 of the Order is intended to exempt officials employed by these organizations from tax on salaries and other remuneration received therefrom.

As provided in a resolution of the United Nations General Assembly, the expression "official" includes all members of the staff of the organizations, with the exception of those who are recruited locally and are assigned to hourly rates.

This expression therefore does not include experts sent out on special missions by the United Nations and similar organizations. Those experts are accordingly outside the scope of the tax exemption provisions of Article 3 of the Order. The attention of the tax assessment authorities must be drawn to this fact so that, if a doubt arises whether a person is really an official or has merely been sent out on a special mission, they may require the person, before they apply Article 3 of the Order, to produce evidence from the organization that he should be regarded as an official.

The provisions of Article 3 of the Order do not in general alter the provisions of the ordinary tax law governing the *beginning and end of tax liability*. There is just this one exception: that a person who has been resident in Denmark solely for the purpose of performing his duties with the organization and gives up such residence on transfer or separation from the organization will be exempt from unlimited tax liability in Denmark from the first day of the month following his removal (cf. Article 3 B, second part).

The Order does, on the other hand, modify the general *basis for assessment of taxable income*.

A

Tax procedure upon entry into the organization

When a person resident in Denmark is employed in Denmark or abroad by one of these organizations, a reassessment of his income as from the first day of the month following the start of such employment will be undertaken for the purpose of eliminating from his original assessment any income which, on account of his employment by the organization, he no longer receives.

Example: A person with unlimited tax liability in Denmark enters United Nations employment on 15 October.

His taxable income was originally composed as follows:

Cash salary	12,000 kroner
Taxable profit from sale of securities	5,000 kroner
Income from interest	6,000 kroner
Total	23,000 kroner
Less taxes and insurance paid	8,500 kroner
Taxable income	14,500 kroner

On engagement by the organization he resigns his position, with the result that his income from wages ceases. An assessment effective as from 1 November is then made as follows:

Assessed income	14,500 kroner
Income from wages, deducted from assessment	12,000 kroner
Taxable income	2,500 kroner

On the basis of this assessment the tax for the entire current tax year is computed, and the total obtained is multiplied by five (the number of

months remaining in the tax year) and divided by twelve. In computing the tax, the ordinary tax-free deductions corresponding to the reduced income will be allowed.

If the taxpayer continues to be resident in Denmark, the assessment of income for the succeeding tax year will follow the same procedure, and United Nations earnings will, of course, continue to be disregarded.

If as a result of his employment with the organization the taxpayer gives up his residence in Denmark, his tax liability ceases in the ordinary manner at the end of the tax year in which he removes from the country.

Employment by one of these organizations does not affect a *limited liability to tax* in Denmark — e.g., that arising from ownership of immovable property.

When a person employed in one of these organizations, or in connexion with his employment in it, removes to Denmark, his tax liability will begin in the ordinary manner. As provided in Article 3 A (b) of the Order, however, his taxable income for the tax period will be determined in accordance with an estimate of his expected annual income less salary received from the organization and any deductions (tax deductions etc.) to which he is ordinarily entitled.

Later assessments will follow the same procedure so long as he is employed by the organization.

B

Tax procedure on separation from the organization

When a person *ceases to be employed* by one of these organizations he will, as provided in Article 3 B, of the Order, be assessed to tax on his income for the preceding income year, less remuneration received from the organization but plus such income as will presumably take its place. If the taxpayer is resident in Denmark, the new assessment will take effect on the first day of the month following the termination of his employment. If he removes to Denmark from abroad, his tax liability will begin in the ordinary manner. The same procedure will be followed so far as necessary in the assessment for the succeeding tax year.

Attention is drawn in this connexion to the special case, previously referred to in the fourth paragraph of Part III, of a person who removes from Denmark on the termination of his employment after residing in Denmark solely for the purpose of carrying out his duties with the organization (Article 3 B, second part).

If the period of a person's employment with the organization is so short that his income for the preceding income year includes earnings disregarded in the assessment made at the start of his employment with the organization, these earnings shall likewise be disregarded in the reassessment made after termination. In this case also the assessment will be based on his estimated future earnings.

The following *example* will serve as an illustration:

A person permanently resident in Copenhagen who maintains a family but is not entitled to a wife's or children's allowance is employed for several years with the United Nations and is separated on 15 October 1950.

He is assessed, as provided in Article 3 A of the Order, for the tax year 1950-51 on the following income (for the calendar year 1949):

Income from interest	6,000 kroner
Less taxes and insurance	<u>1,500 kroner</u>
Taxable income	4,500 kroner

1. *Reassessment for the current tax year (1950-51)*

A new assessment effective from 1 November 1950 will be made, because from that date onwards the taxpayer will be liable for tax on the income replacing his salary from the organization.

Assume that on 1 November 1950 the taxpayer obtained a position at a salary of 1,200 kroner a month, i.e., 14,400 kroner *per annum*.

The assessment will then be as follows:

Previously assessed income	4,500 kroner
Plus expected annual income	<u>14,400 kroner</u>
Total	18,900 kroner

A tax deduction corresponding to the expected income of 14,400 kroner will then be allowed.

This will be computed according to the tax rates in force for the tax year 1950-51, as follows:

On an assessed income of 18,900 kroner the following taxes will be levied:

State tax	3,379 kroner
Defence tax	380 kroner
Joint communal tax	555 kroner 14 öre
Commune tax	<u>2,004 kroner</u>
Church tax	70 kroner 14 öre
Total	6,388 kroner 28 öre

The portion attributable to the expected income will be:

$$\frac{14,400 \times 6388.28}{18,900} = 4867 \text{ kroner } 26 \text{ öre}$$

The income will therefore be reassessed at	18,900 kroner
Minus tax deduction	<u>4,867 kroner</u>
i.e., at	14,033 kroner

From this income is computed the tax for the entire tax year, and as five months (1 November 1950 to 31 March 1951) of the tax year remain, 5/12 of the sum so computed will be collected as tax.

This reassessment is *provisional*, and the district tax board will *readjust the assessment at the end of the tax year* in accordance with the information then available (cf. Article 5 of the Order). If, for example, the taxpayer's income from wages during the period 1 January-31 March 1951 was 1,400 kroner a month, the adjustment would take the following form:

Income from wages 1 November-31 December 1950	2,400 kroner
Income from wages 1 January-31 March 1951	<u>4,200 kroner</u>
Total	6,600 kroner

This represents an annual income of $6,600 \text{ kroner} \times 12/5 = 15,840 \text{ kroner}$, which in the adjustment replaces the expected annual income of 14,400

kroner used in the provisional assessment. This adjustment also entails a recalculation of the tax deduction computed on the basis of the provisional assessment.

2. Assessment for the succeeding tax year (1951-52)

During the calendar year 1950 the person referred to in section 1 was employed by the United Nations up to 15 October and received no income from wages before 1 November. From 1 November, i.e., for two months, he earned 2,400 kroner in wages. In the calendar year 1950 he had an income from interest of 5,800 kroner, paid taxes amounting to 2,000 kroner, and was entitled to a deduction on account of insurance of 400 kroner.

At the time of the assessment it appeared that on 1 January 1951 his earnings from wages rose from 1,200 kroner to 1,400 kroner a month.

The assessment thus takes the following form:

Income from interest in 1950	5,800 kroner
Income from wages, 1 November-31 December 1950	2,400 kroner
	<hr/>
	8,200 kroner
Deduction for taxes paid	2,000 kroner
Deduction for insurance	400 kroner
	<hr/>
	2,400 kroner
Balance	5,800 kroner

His expected income is 1,400 kroner a month. Since in 1950 he received income from wages for two months and no income from wages for one-half of a month, account must be taken of the expected income for the remainder of a twelve-month period, i.e., for $9\frac{1}{2}$ months. The expected income to be taken into account will accordingly be $9\frac{1}{2} \times 1,400$ kroner, or

13,300 kroner

Total . . . 19,100 kroner

As mentioned in section 1, a tax deduction from the expected income of 13,300 kroner is allowed. The tax will be computed according to the rates for the tax year 1951-52.

The tax deduction will be computed as follows:

On an assessed income of 19,100 kroner the following taxes will be levied:

State tax	3,441 kroner
Supplementary income tax	144 kroner
Defence tax	780 kroner
Joint communal tax	662 kroner 90 öre
Commune tax	2,112 kroner 50 öre
Church tax	73 kroner 92 öre
	<hr/>
Total	7,214 kroner 32 öre

The portion attributable to expected income is:

$$\frac{13,300 \times 7,214.32}{19,100} = 5,023 \text{ kroner } 58 \text{ öre}$$

Income for the tax year 1951-52 will thus be assessed	
at	19,100 kroner
Less the computed tax deduction	5,023 kroner
i.e.	14,077 kroner

This assessment also may have to be adjusted at the end of the 1951-52 tax year (cf. Article 5 of the Order).

As regards this adjustment it must be remembered that the assessment for the tax year 1951-52 is based partly on actual income in the income year (income from wages 2,400 kroner for 1 November-31 December 1950) and partly on an expected income from wages for a period of 9½ months. This latter income is the one that may have to be adjusted. The income used for any adjustment will be the income for the tax year 1951-52. Thus, instead of the expected income for 9½ months, i.e., 13,300 kroner, on which the 1951-52 assessment is based, the income for the purposes of the adjustment will be 9½ twelfths of the actual income received by the taxpayer during the tax year 1951-52, that is, from 1 April 1951 to 31 March 1952.

As in the adjustment described in the preceding section, the tax deduction must now be recalculated, because in the assessment for the tax year 1951-52 it was computed on the expected income.

The assessment for the full tax year following the taxpayer's separation from the organization will not always be based, as in the example, partly on actual and partly on expected income. If the taxpayer, for example, did not leave the organization until the end of 1950, there would be no "actual" income (other than income from interest) in the income year, i.e., the calendar year 1950. The expected income from wages would then have to be assessed for a period of twelve months, and any adjustment which might be necessary at the end of the tax year 1951-52 would have to be based on the income from wages received by the taxpayer during the entire tax year 1951-52.

3. *Assessment for the second successive tax year (1952-53)*

The assessment for this tax year would be based in the ordinary way on the income for the particular income year, i.e., the calendar year 1951, less any taxes paid during the income year.

PART IV

Executive heads, etc.

Under Article 4 of the Order, the executive head of the United Nations or any of its specialized agencies, any person acting on his behalf during his absence from duty, members of his family and judges of the International Court of Justice will, while in office, be exempt from taxes (i.e., personal taxes) in accordance with the provisions in force with regard to diplomatic envoys of foreign states.

Thus, if a person *permanently resident in Denmark* is appointed to one of these posts, the tax for which he is liable for the remainder of the tax year will be remitted from the first day of the month following his appointment. If he receives income of the kind referred to in Article 2, item 3, of the State Tax Act, a new assessment effective on the date on which the taxes are remitted will be made to determine his liability for tax on this income only.

As from the same date, a reassessment to commune tax may also have to be made as provided in Chapter IV of the Commune Tax Act.

When he leaves the organization he will be assessed, from the first day of the month following his separation, in accordance with the rules in Part III B dealing with persons leaving the organization (cf. Article 4, second paragraph, of the Order.)

If a person referred to in this Part *becomes resident in Denmark* while occupying one of these posts, he will be treated for tax purposes in exactly the same manner as a diplomatic envoy of a foreign State.

PART V

Further provisions for applying the tax exemption provided for in Parts III and IV

Any person who by reason of entering or leaving the service of one of these organizations wishes to have the provisions of the Order brought into effect must make an application for that purpose (cf. also the provisions of Part VI). The procedure for such application shall be the same as for an application for a tax reduction under Article 7, sixth paragraph, of the State Tax Act in the case of a widow's first tax assessment after her husband's death, i.e., as provided in Article 23, last paragraph, of the State Tax Act (cf. Article 28, last paragraph).

The application, accompanied by documentary evidence that the taxpayer is or was employed by one of these organizations in a capacity entitling him to tax exemption, must be submitted to the communal tax assessment authority, which will obtain from the taxpayer the information necessary for making the assessment and forward the application with its own remarks to the district tax board. The board will announce its decision, and the assessment will then be made as provided in the Order and in this circular. The decision will contain particulars of the period to which the assessment applies.

A copy of the decision will be sent to the taxpayer and, in any case where a previous assessment must be corrected, to the communal tax assessment authority *for its use in correcting the assessment to commune tax*. In any such case the district tax board will at the same time make the necessary recalculation of income tax payable to the State and to the joint communal equalization fund, and will then issue the required tax remission orders to the communal authority and the proper tax collection authority.

An appeal against the district tax board's decision may be made to the national tax court as provided in Act No. 108 of 31 March 1938.

If the assessment is to be based provisionally on estimated future income, as provided in Articles 3 and 4 of the Order, the district tax board will adjust it at the end of the tax year in accordance with the information then available (cf. Part III hereof). This modification of the assessment does not require the authorization of the State Tax Assessment Office.

If a person removes from Denmark as provided in Article 3 B, second part, of the Order (Part III, fourth paragraph of this circular), or if a person resident in Denmark is appointed to a post referred to in Article 4 (Part IV of the circular), such taxes payable by him to the State and to the joint communal equalization fund as are based on residence will be remitted, as from the first day of the month following such removal or appointment,

by a decision of the district tax board, which will notify the tax collection authorities in the ordinary way. Communal taxes will likewise be remitted by the proper communal authority.

Persons employed by one of these organizations will make tax returns in the ordinary manner, showing income received from the organization.

The organization is bound, if so requested, to provide the tax assessment authorities with particulars of salary and other remuneration paid, and of recipients' names and addresses.

PART VI

Entry into force, etc.

The provisions of the Order may, in accordance with international obligations assumed by Denmark, be brought into effect as from the 1945-46 tax year. There thus arises the question of amending income tax assessments made since the 1945-46 tax year and conflicting with the provisions of the Order.

If a taxpayer *applies* before 1 September 1951 for a review, in accordance with the provisions of the Order, of his tax assessments for those tax years, the district tax board may amend them without previous authorization from the State Tax Assessment Office.

Applications already in the hands of the tax authorities will now be dealt with as provided in the Order and in this circular.

Questions of doubt relating to the application of the Order or of this circular will be submitted to the Tax Department or, in matters concerning communal taxes only, to the Ministry of Home Affairs.

(c) ACT NO. 72 OF 7 MARCH 1952 CONCERNING PRIVILEGES AND IMMUNITIES OF INTERNATIONAL ORGANIZATIONS, ETC.¹

Article 1

The following organizations, agencies and persons may by international agreement be granted such special privileges and immunities as may be necessary for fulfilling their objects and for ensuring the independent performance of the functions connected therewith:

The United Nations, the International Court of Justice, the specialized agencies in relationship with the United Nations, the Organization for European Economic Co-operation, the Council of Europe, the North Atlantic Treaty Organization, and any other international organizations of which Denmark is or may subsequently with the consent of the *Rigsdag* become a member;

Members' representatives and delegations before the said organizations and agencies;

Officials and other persons representing these organizations or agencies; and

Experts working for these organizations or agencies.

Article 2

Specific provision for giving effect to such agreements shall be made by Royal Ordinance.

¹ Translation by the Secretariat of the United Nations.

Article 3

Act No. 43 of 20 February 1948 on the privileges and immunities of international organizations etc. is hereby repealed.

(d) ROYAL ORDINANCE OF 19 DECEMBER 1957 CONCERNING
EXEMPTION FROM MILITARY DUTIES OF OFFICIALS, ETC.
OF INTERNATIONAL AND SIMILAR ORGANIZATIONS ¹

We, Frederik the Ninth, by the grace of God King of Denmark, etc., *Hereby proclaim:* Pursuant to article 2 of Act No. 72 of 7 March 1952 concerning privileges and immunities of international and similar organizations, the following regulations concerning exemption from and postponement of military duties in Denmark of officials, etc. connected with the main and subsidiary organs and the specialized agencies of the United Nations are hereby promulgated.

Article 1

In conformity with the Convention on the privileges and immunities of the United Nations and the Convention on the privileges and immunities of the specialized agencies of the United Nations, acceded to by Denmark on 10 June 1948 and 25 January 1950, respectively, the following persons who are nationals of Denmark shall be exempt from military duties, including the duty of performing civil defence and civilian labour service:

- (a) Officials of the United Nations in certain categories specified by the Secretary-General;
- (b) Experts dispatched on special missions on behalf of the United Nations, for the duration of such missions, including time spent on journeys in connexion therewith;
- (c) Officials of the specialized agencies whose names have, by reason of their duties, been placed upon a list compiled by the executive head of the specialized agency and approved by the Danish State.

Article 2

In conformity with the Agreement concluded on 29 June and 7 July 1955 between Denmark and the World Health Organization, officials of the World Health Organization who are nationals of Denmark and are not exempted from military duties under article 1 shall, on request, be allowed to have their call-up for military duties deferred.

Article 3

Exemption from military duties under article 1 shall apply to all obligations resulting from the said duties, including the obligation to apply for enrolment in the national service register, to appear before boards, etc.

Article 4

This order shall come into force forthwith. Order No. 406 of 7 October 1950 shall at the same time be repealed.

¹ Translation by the Secretariat of the United Nations.

(e) CUSTOMS ACT NO. 1 OF 28 JANUARY 1959 ¹

CHAPTER 12

PROVISIONS CONCERNING EXEMPTION FROM AND REDUCTION OF CUSTOMS DUTIES

. . .

Article 135

1. Resident diplomatic agents of foreign States and paid consular officers (consuls-general, consuls and vice-consuls) sent to Denmark by foreign States shall, if not Danish nationals and if not engaged in Denmark in a private gainful activity, be exempt from customs and import duties on goods which they themselves import or which they purchase from an undertaking that has cleared the goods through customs. They shall be exempt from manufacturing and turnover taxes on goods which they themselves import or which are purchased from an undertaking registered with the Customs Service as a manufacturing, importing or wholesale undertaking under the excise-duty legislation in force. The Minister of Finance may nevertheless refuse to grant exemption from customs and other duties in cases where the foreign country concerned does not grant Danish diplomatic agents the corresponding right.

2. Exemption from customs and other duties as provided in paragraph 1 shall be conditional upon the diplomatic agent or consular officer having been registered with the Ministry of Foreign Affairs as being entitled to such exemption and shall also be conditional upon the submission, in respect of each individual import or purchase, of an itemized statement signed by the applicant, countersigned by the chief of the diplomatic or consular mission and stamped with the official stamp of the said mission.

3. To the extent that international agreements acceded to by Denmark so provide, exemption from customs and other duties may also be granted to:

(a) International organizations and institutions of which Denmark is or may later become a member;

(b) The persons delegated to such organizations and institutions as representatives or agents of the member States;

(c) The officials and other persons acting on behalf of such organizations or institutions;

(d) Experts performing missions for such organizations or institutions;

(e) Military forces (and associated civilian personnel) of members of the North Atlantic Treaty Organization and the international military headquarters established under the North Atlantic Treaty.

4. The customs administration shall grant exemption from customs and other duties in respect of consulate equipment and supplies, including furnishings and vehicles intended for the official use of the consulates in Denmark of foreign Governments, on condition that the same treatment is accorded to Denmark in the country concerned.

5. Goods exempted from customs and other duties under this article shall be for the exclusive use of the institution or organization as aforesaid or for the exclusive use, in connexion with their official duties or the running of their households, of the persons (including members of their households) to whom the exemption is granted, and no such goods may be sold or used for any other commercial purpose.

¹ Translation by the Secretariat of the United Nations.

6. The Minister of Finance may make regulations concerning the supervisory measures necessary to give effect to the provisions of this article, including such measures as the marking of goods with special revenue labels and so on.

Ecuador

AGREEMENT OF THE MINISTRY OF FINANCE NO. 1364, 14 MAY 1956 ¹

Considering that this Office, with the agreement of the Ministry of Foreign Affairs, Department of Protocol, and on the basis of the appropriate studies, has resolved, in view of the existing high level of customs duty on imported articles, to raise the import quotas fixed annually for members of the diplomatic and consular missions accredited to our Government and has at the same time decided to grant this exemption to foreign members of the United Nations Technical Assistance Mission and members of Point Four missions serving in Ecuador and to honorary consuls who are not engaged in commercial or industrial activities; and, by virtue of the authority granted in article 4 of the Treasury Code, *agrees* to amend articles 1, 3 and 6 of Ministerial Agreement No. 1384 of 30 April 1954 as follows:

Article 1 *should read*: "Members of diplomatic and consular missions accredited to our Government and foreign members of the United Nations Technical Assistance Mission and of Point Four missions shall be entitled to an exemption in the following proportions from such consular duties, taxes and fees as affect imports: (a) Chiefs of Mission of the rank of Ambassador, Minister Plenipotentiary, Minister Resident, and Chargé d'Affaires, up to 70,000 sucres for the first year and 50,000 sucres for each succeeding year; (b) Counsellors, Military Attaches with rank of colonel or higher, First Secretaries, Minister Counsellors and the Resident Representative, Chief of the United Nations Mission in Ecuador, up to 50,000 sucres for the first year and 35,000 sucres for each succeeding year; (c) other members of diplomatic missions, including career consuls and foreign members in category two of the United Nations Technical Assistance Mission, up to 35,000 sucres for the first year and 25,000 sucres for each succeeding year; (d) foreign members in categories three and four of the United Nations Technical Assistance Mission, up to 15,000 and 10,000 sucres, respectively, for the first year, and 10,000 and 5,000 sucres, respectively, for each succeeding year."

Article 3 *should read*: "Honorary consuls who are not engaged in commercial or industrial activities shall, in accordance with articles 19 and 24 of the Regulations made under the Customs Act and subject to the approval of the Ministry of Foreign Affairs, be entitled to the same kind of exemption up to 15,000 sucres for the first year and 10,000 sucres for each succeeding year, on a basis of reciprocity with Ecuadorian diplomatic representatives as verified by the Ministry of Foreign Affairs."

Article 6 *should read*: "Chiefs of Mission and their diplomatic staff, the Nuncio, Ambassadors, Chargés d'Affaires with rank of Minister, Secretaries, Auditors, Counsellors, Cultural Attaches, Commercial Attaches, Military Attaches, foreign members in categories one, two and three of the United

¹ Translation by the Secretariat of the United Nations.

Nations Technical Assistance Mission and members of Point Four missions shall be entitled, as provided in article 20 of the Regulations made under the Customs Act, to import one automobile every two years, on condition that such automobile is intended for their personal use.”

Finland

- (a) ACT OF 14 JUNE 1958 RESPECTING APPROVAL OF THE CONVENTION ON THE PRIVILEGES AND IMMUNITIES OF THE UNITED NATIONS AND THE CONVENTION ON THE PRIVILEGES AND IMMUNITIES OF THE SPECIALIZED AGENCIES OF THE UNITED NATIONS, AND RESPECTING PRIVILEGES AND IMMUNITIES TO BE GRANTED TO VARIOUS OTHER INTERNATIONAL ORGANS ¹

By a decision of the Diet, taken by virtue of article 67 of the Riksdag Act, it is hereby provided as follows:

The provisions of the Convention on the privileges and immunities of the United Nations and of the Convention on the privileges and immunities of the specialized agencies of the United Nations shall, to the extent that they come within the jurisdiction of the law, come into force as has been agreed.

In addition, and notwithstanding any other legislative provision, such privileges and immunities as are specifically agreed upon shall be granted to the International Court of Justice and to such international organizations and agencies as are specified in an order, as well as to officials of the organs thereof, to persons carrying out missions on their behalf and to representatives of the member States.

Such regulations as are necessary for the enforcement and application of this Act shall be made in the form of an order.

- (b) ORDER OF 26 AUGUST 1958 RESPECTING THE BRINGING INTO FORCE OF THE CONVENTION ON THE PRIVILEGES AND IMMUNITIES OF THE UNITED NATIONS AND OF THE CONVENTION ON THE PRIVILEGES AND IMMUNITIES OF THE SPECIALIZED AGENCIES OF THE UNITED NATIONS ¹

Whereas the provisions of the Convention on the privileges and immunities of the United Nations and of the Convention on the privileges and immunities of the specialized agencies of the United Nations were approved by an Act that was adopted on 14 June 1958 and was consented to by the Provincial Diet of the Aland Islands (386/58), and whereas the instruments of accession to the said Conventions were deposited with the Secretary-General of the United Nations on 31 July 1958, it is hereby provided, on the proposal of the Minister of Foreign Affairs, that the said Conventions shall come into force as has been agreed.

Such regulations as are necessary shall be made by the relevant Ministry.

- (c) ACT OF 14 JUNE 1958 RESPECTING THE PROTECTION OF THE NAME AND EMBLEM OF THE UNITED NATIONS ¹

By decision of the Diet, it is hereby provided as follows:

Article 1

It shall be unlawful to use the name, initials or emblem of the United Nations or any designation or design easily identifiable therewith for

¹ Translation by the Secretariat of the United Nations.

commercial purposes or in any other public manner that may give rise to confusion concerning the legitimacy of such use.

The provision laid down in the first paragraph shall not affect any use as aforesaid to which the person concerned is found by the Ministry of Foreign affairs to be entitled.

The form of the emblem is reproduced in an annex to this Act.

Article 2

Any person who keeps for sale goods which, without the requisite authorization, bear a designation or design as referred to in article 1, or who unlawfully uses such designation or design in his firm name or otherwise contravenes the provision of article 1, shall, unless a special penalty is otherwise provided for such contravention, be punished by a fine or by imprisonment for a term not exceeding six months.

Article 3

Such regulations as are necessary for the application of this Act shall be made by the Diet.

Article 4

This Act shall come into force on 1 July 1958; provided that any trademark containing a designation or design referred to in article 1 or any firm name containing such a designation may, if in use before the entry into force of this Act, continue to be used until 1 January 1959 notwithstanding the provisions of this Act.

Germany (Federal Republic of)

ACT CONCERNING THE PROTECTION AND FACILITATION OF THE WORK OF THE UNITED NATIONS COMMISSION IN GERMANY, DATED 4 APRIL 1952 ¹

In order to enable the United Nations Commission for the investigation of conditions for holding free elections in Germany to carry out its tasks and to assist it in the discharge of its functions, the Federal Parliament (Bundestag) has passed the following Act:

Article 1. Diplomatic Privileges and Immunities

The Commission, the secretariat attached to it, and the staff of the Commission and of the secretariat shall enjoy all the diplomatic privileges and immunities which are granted to the diplomatic missions accredited to the Federal Republic of Germany.

Article 2. Offences against the Members and the Secretary-General of the Commission

Section 1

(1) Any person who perpetrates an attack on the life or limb of a member or of the Secretary-General of the Commission while the party attacked sojourns in Germany in his official capacity shall be liable to penal

¹ *Bundesgesetzblatt*, Part I, 8 April 1952, No. 16. Translation by the Secretariat of the United Nations.

servitude or, in less serious cases, to imprisonment, provided that a more severe punishment is not prescribed by other legislation.

(2) A fine may be imposed in addition to deprivation of liberty. The provisions of sections 85 and 86 of the Penal Code shall apply *mutatis mutandis*.

Section 2

(1) Any person who insults any one of the persons designated in section 1 in connexion with his official position shall be liable to imprisonment for a term not exceeding three years and, where the insult is defamatory, to imprisonment for not less than three months.

(2) Legal proceedings shall be instituted only at the request of the injured party. The request may be withdrawn.

(3) The provisions of section 200 of the Penal Code regarding publication of the sentence shall apply *mutatis mutandis*, where the offence has been committed publicly or at a meeting. The public prosecutor shall act on behalf of the injured party.

Article 3. Protection of Persons communicating with the Commission

(1) Neither legal action nor disciplinary measures may be taken against any person on account of an oral or written statement which he has made to the Commission or to one of its representatives, nor may he be otherwise held responsible; any such statement may not be used to his disadvantage in legal or disciplinary proceedings or in any other manner.

(2) No one may be compelled to divulge any oral or written statement which he has made to the Commission or to one of its representatives, or any information which he has communicated to, or received from, the Commission or one of its representatives, or in the communication of which he has taken part.

(3) The provisions of paragraphs 1 and 2 above shall apply *mutatis mutandis* to relatives of the persons designated in these paragraphs (Penal Code, section 52, paragraph 2).

Article 4. Entry into Force

(1) This Act shall enter into force as from 16 March 1952, except that Article 2 shall not enter into force until the day after the promulgation of the Act.

(2) This Act shall apply also in the *Land* Berlin within the framework of the criminal law in operation there, as soon as the *Land* Berlin, in accordance with Article 87, paragraph 2 of the Constitution of Berlin, decides to apply it. The constitutional rights of the Federal Council (*Bundesrat*) are guaranteed. The foregoing Act is herewith promulgated.

Bonn, 4 April 1952.

Ghana

(a) DIPLOMATIC PRIVILEGES ORDINANCES NO. 35 OF 1947 AND 5 OF 1951¹

Short title

1. This Ordinance may be cited as the “Diplomatic Privileges Ordinance”.

Application

2. This Ordinance shall apply to any organization declared by the Governor in Council by Order to be an organization of which Her Majesty's Government in the United Kingdom and the Government or Governments of one or more foreign sovereign Powers are members.

Privileges, immunities and capacities of certain international organizations and their staffs

3. (1) The Governor in Council may by Order:

(a) Provide that any organization to which this section applies (hereinafter referred to as “the organization”) shall, to such extent as may be specified in the Order, have the immunities and privileges set out in Part I of the Schedule to this Ordinance, and shall also have the legal capacities of a body corporate;

(b) Confer upon —

(i) Any persons who are representatives (whether of Governments or not) on any organ of the organization or are members of any Committee of the organization or of an organ thereof;

(ii) Such number of officers of the organization as may be specified in the Order, being the holders of such high offices in the organization as may be so specified; and

(iii) Such persons employed on missions on behalf of the organization as may be so specified; to such extent as may be specified in the Order, the immunities and privileges set out in Part II of the Schedule to this Ordinance;

(c) Confer upon such other classes of officers and servants of the organization as may be specified in the Order, to such extent as may be so specified, the immunities and privileges set out in Part III of the Schedule to this Ordinance;

and Part IV of the Schedule to this Ordinance shall have effect for the purpose of extending to the staffs of such representatives and members as are mentioned in sub-paragraph (i) of paragraph (b) of this sub-section and to the families of officers of the organization any immunities and privileges conferred on the representatives, members or officers under that paragraph, except in so far as the operation of the said Part IV is excluded by the Order conferring the immunities and privileges:

Provided that the Order shall be so framed as to secure that there are not conferred on any person any immunities or privileges greater in extent than those which, at the time of making of the Order, are required to be conferred

¹ Under Cap. 268 at page 389 et seq. of Vol. V of *Laws of Ghana*.

on that person in order to give effect to any international agreement in that behalf. (Substituted by 5 of 1951, s.3.)

(2) Where immunities and privileges are conferred on any persons by an Order made under subsection (1) the Governor in Council —

(a) Shall compile a list of the persons entitled to immunities and privileges conferred under paragraph (b) of that sub-section and may compile a list of the persons entitled to immunities and privileges conferred under paragraph (c) of that sub-section;

(b) Shall cause any list compiled under this subsection to be published in the *Gazette*;

(c) Whenever any person ceases or begins to be entitled to the immunities and privileges to which any such list relates, shall amend the list and cause a notice of the amendment, or, if he thinks fit, an amended list, to be published as aforesaid.

(3) Every list or notice published under subsection (2) shall state the date from which the list or amendment takes or took effect, and the fact that any person is or was included or not included at any time among the persons entitled to the immunities and privileges in question may, if a list of those persons has been so published, be conclusively proved by producing the *Gazette* containing the list, or, as the case may be, the last list taking effect before that time, together with the *Gazettes* (if any) containing notices of the amendments taking effect before that time, and by showing that the name of that person is or was at that time included or not included in the said list.

Provisions as to Orders

4. Any Order made under the provisions of section 3 shall be laid upon the table of the Legislative Assembly at the next meeting thereof after the making of such Order, and if disapproved by a resolution of the Legislative Assembly at that meeting shall be revoked, but without prejudice to anything lawfully done thereunder or to the making of a new Order.

Reciprocal treatment

5. Nothing in the foregoing provisions of this Ordinance shall be construed as precluding the Governor in Council from declining to accord immunities or privileges to, or from withdrawing immunities or privileges from, nationals or representatives of any Power on the ground that that Power is failing to accord corresponding privileges to British nationals or representatives.

SCHEDULE

(Amended by 5 of 1951, s. 4.)

PART I. — IMMUNITIES AND PRIVILEGES OF THE ORGANIZATION

1. Immunity from suit and legal process.
2. The like inviolability of official archives and premises occupied as offices as is accorded in respect of the official archives and premises of an envoy of a foreign sovereign Power accredited to Her Majesty.
3. The like exemption or relief from taxes and rates, other than taxes on the importation of goods, as is accorded to a foreign sovereign Power.
4. Exemption from taxes on the importation of goods directly imported by the organization for its official use in the Gold Coast or for exportation,

or on the importation of any publications of the organization directly imported by it, such exemption to be subject to compliance with such conditions as the Comptroller of Customs and Excise may prescribe for the protection of the Revenue.

5. Exemption from prohibitions and restrictions on importation or exportation in the case of goods directly imported or exported by the organization for its official use and in the case of any publications of the organization directly imported or exported by it.

6. The right to avail itself, for telegraphic communications sent by it and containing only matter intended for publication by the press or for broadcasting (including communications addressed to or despatched from places outside the Gold Coast), of any reduced rates applicable for the corresponding service in the case of press telegrams.

**PART II. — IMMUNITIES AND PRIVILEGES OF REPRESENTATIVES, MEMBERS
OF COMMITTEES, HIGH OFFICERS AND PERSONS ON MISSIONS**

1. The like immunity from suit and legal process as is accorded to an envoy of a foreign sovereign Power accredited to Her Majesty.

2. The like inviolability of residence as is accorded to such an envoy.

3. The like exemption or relief from taxes as is accorded to members of the permanent consular services of foreign countries.

PART III. — IMMUNITIES AND PRIVILEGES OF OTHER OFFICERS AND SERVANTS

1. Immunity from suit and legal process in respect of things done or omitted to be done in the course of the performance of official duties.

2. Exemption from income tax in respect of emoluments received as an officer or servant of the organization.

**PART IV. — IMMUNITIES AND PRIVILEGES OF OFFICIAL STAFFS AND OF HIGH OFFICERS'
FAMILIES**

1. Where any person is entitled to any such immunities and privileges as are mentioned in Part II of this Schedule as a representative on any organ of the organization or a member of the Committee for the organization or of an organ thereof, his official staff accompanying him as such representative or member shall also be entitled to those immunities and privileges to the same extent as the retinue of an envoy of a foreign sovereign Power accredited to Her Majesty is entitled to the immunities and privileges accorded to the envoy.

2. Where any person is entitled to any such immunities and privileges as are mentioned in Part II of this Schedule as an officer of the organization, that person's wife or husband and children under the age of twenty-one shall also be entitled to those immunities and privileges to the same extent as the wife or husband and children of an envoy of a foreign Power accredited to Her Majesty are entitled to the immunities and privileges accorded to the envoy.

(b) DIPLOMATIC IMMUNITIES AND PRIVILEGES ORDERS ¹*Orders No. 142 of 1948, 102 of 1949*

SECTION 2. ORDER

Title

1. This Order may be cited as the Diplomatic Immunities and Privileges Order.

Declaration. Cap. 268

2. The organizations detailed in the Schedule hereto are hereby declared to be organizations of which Her Majesty's Government in the United Kingdom is a member and to which this Ordinance applies.

SCHEDULE

The United Nations;
 The International Labour Organisation;
 The Food and Agriculture Organization;
 The International Civil Aviation Organization;
 The World Health Organization;
 The United Nations Educational, Scientific and Cultural Organization;
 The International Refugee Organization;
 The International Court of Justice.

Order No. 143 of 1948. L.N. 495 of 1954

SECTION 3. ORDERS

Title

1. This Order may be cited as the Diplomatic Immunities and Privileges Order (No. 2).

Order. Cap. 268

2. The organizations detailed in the Schedule hereto shall have the immunities and privileges (save as they may be waived in any particular case by either of the said organizations) set out in Part I of the Schedule to the Ordinance and shall have the legal capacities of bodies corporate.

3. Except in so far as in any particular case any particular immunity or privilege is waived by the Secretary-General or the Security Council of the United Nations or by the International Court of Justice or by the Government represented before the said Court, the persons detailed hereunder shall be accorded the immunities and privileges set out in the following Parts of the Schedule to the Ordinance.

High Officers

(a) Part II:

(i) of the United Nations representatives of member Governments, the Secretary-General and Assistant Secretaries-General (not exceeding at any time six in number);

¹ Under Cap. 268 at page 870 et seq. of Vol. IX of *Laws of Ghana*.

(ii) of the Court aforesaid the Judges and Registrar (including an Acting Registrar).

Other Officers

(b) Part III:

(i) Persons employed on Missions on behalf of the United Nations and other officials not referred to in sub-paragraph 3 (a) (i) of this Order;

(ii) Counsel or other Advocates of parties before the Court aforesaid: Provided that this sub-paragraph shall not apply to any person acting on behalf of the Government of the Gold Coast or to any British subject acting on behalf of any Government other than a Government of Her Majesty.

(c) Part IV:

The official staff accompanying a person accorded immunities and privileges under sub-paragraph 3 (a) of this Order as delegates, deputy delegates, advisers, technical experts or secretaries of delegations, and his spouse and children under twenty-one:

Provided always that a list of such persons to be accorded immunities and privileges under this paragraph shall be supplied (and amended as necessary from time to time) to the Secretary to the Governor by the senior member of the organization concerned present in the Gold Coast.

SCHEDULE

United Nations;
International Court of Justice.

(c) CUSTOMS (CONSOLIDATION AND AMENDMENT) ORDER, 1958

Cap. 167

In exercise of the powers conferred upon the Governor-General by sections 10, 11, 42 and 43 of the Customs Ordinance the following Order is hereby made:

Title

1. This Order may be cited as the Customs (Consolidation and Amendment) Order, 1958.

Substitution of Schedules to Customs Ordinance

2. For the Schedules to the Customs Ordinance there are hereby substituted the following new Schedules:

SCHEDULES

FIRST SCHEDULE

. . .

PART III. — EXEMPTION FROM IMPORT DUTIES OF CUSTOMS

. . .

Diplomatic Missions

7. All goods imported or withdrawn from bond:

(a) For the official use of any Commonwealth or Foreign Embassy, Mission or Consulate;

(b) On first arrival in Ghana the household and personal effects of the employee of any Commonwealth or Foreign Embassy, Mission or Consulate, if such employee is not engaged in any other business or profession in Ghana;

(c) For the use of a permanent member of the Diplomatic Service of any Commonwealth or Foreign Country, exempted by the Minister for External Affairs from the payment of customs duties;

Provided that in (a), (b) and (c) above a similar privilege is accorded by such Commonwealth or Foreign Country to the Ghana representative therein.

Technical Assistance Personnel

8. All goods imported or withdrawn from bond by personnel engaged by an International Agency or Technical Assistance scheme where the terms of the Agreement made with the Government of Ghana include exemption from customs duty.

. . .

Greece

- (a) ACT NO. 412/1947 CONCERNING RATIFICATION OF THE CONVENTION ON THE PRIVILEGES AND IMMUNITIES OF THE UNITED NATIONS (*Government Gazette* No. 213 OF 7 OCTOBER 1947) ¹

Sole Article. The Convention on the Privileges and Immunities of the United Nations proposed by the United Nations General Assembly resolution of 13 February 1946 is hereby ratified. The text of the said Convention follows in the English and French originals and in Greek translation.

This Act shall enter into force upon its publication in the *Government Gazette*.

This Act, having been passed by the Fourth Revisionist Chamber of Deputies and having been approved by us this day, shall be published in the *Government Gazette* and applied as a law of the State.

- (b) LEGISLATIVE DECREE NO. 2402/1953 CONCERNING TAX EXEMPTION OF THE HEAD AND THE ALIEN SENIOR PERSONNEL OF THE BRANCH OFFICE FOR GREECE OF THE UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES (*Government Gazette* No. 118 OF 8 MAY 1953) ¹

Sole Article. The tax exemptions granted under Order No. 1 of 1937 of the Minister of Finance, issued pursuant to Obligatory Law 317 of 1936, to the Heads and diplomatic personnel of foreign diplomatic missions accredited to Greece, shall be granted as appropriate, with effect from their arrival in Greece, to the Head of the Branch Office for Greece of the United Nations High Commissioner for Refugees and to the alien senior personnel of the said Branch Office, whose names shall in each case be communicated by the Head to the Ministry of Foreign Affairs.

Guatemala

LETTER OF 6 AUGUST 1959 RECEIVED FROM THE PERMANENT REPRESENTATIVE OF GUATEMALA TO THE UNITED NATIONS ¹

. . . I have the honour to inform you that, in Guatemala, the legal status, privileges and immunities of the United Nations, its Specialized Agencies

¹ Translation by the Secretariat of the United Nations.

and other inter-governmental international organizations are governed by the following provisions:

I. INTERNATIONAL CONVENTIONS

(a) Convention on the Privileges and Immunities of the United Nations, adopted by the General Assembly of the United Nations on 13 February 1946, approved by Legislative Decree No. 412 of 30 May 1947, ratified on 16 June 1947 . . .

(b) Convention on the Privileges and Immunities of the Specialized Agencies, adopted by the General Assembly of the United Nations on 21 November 1947, approved by Legislative Decree No. 809 of 22 May 1951, ratified on 6 June 1951 . . .

II. LAWS

(a) *Legislative Decree No. 1166* of 9 May 1957, article 4 of which reads as follows:

“ARTICLE 4. The provisions of this Act and the general exemption established by Government Decree No. 1780 shall apply to officials of international organizations.”

(b) Decree 1780 of 20 January 1939, the relevant part of which reads as follows:

“Article 103. The following shall be exempted from import duties, consular dues and other taxes:

“(1) The household goods, baggage, travel equipment, vehicles and other effects for personal and family use brought with them on arrival in the country by Ambassadors, Ministers Plenipotentiary, Ministers Resident, Chargés d’Affaires, Counsellors, Secretaries, Attachés and Chancellors, whether on permanent or extraordinary mission;

“(2) Goods imported for the personal use of Chiefs of Mission, Counsellors, Secretaries, Attachés and Chancellors, or their families, provided the goods have been forwarded to them direct from the place of origin and provided also that the Chief of Mission concerned requests such exemption through the Ministry of Foreign Affairs;

“(3) Coats of arms, flags, furniture and office equipment intended for the use of diplomatic missions accredited to the Government of the Republic of Guatemala;

“(4) Baggage and articles for the personal use or the use of the families of delegates or representatives of foreign Governments not having diplomatic or consular status but arriving in Guatemala to carry out a special or extraordinary mission;

“(5) Baggage and travel equipment for the personal use or the use of the families of high officials of foreign States arriving in Guatemala otherwise than in an official capacity.

“Article 104. For the purposes of the foregoing article, the family or the persons specified therein shall include: the mother, if she is economically dependent upon her son; the wife; minor children; and unmarried daughters who are of age but not economically independent.

“*Article 105.* The exemption provided for in sub-paragraphs (4) and (5) of article 103 shall be granted subject to advance notice from the diplomatic representative concerned.

“ In the absence of a diplomatic representative, the consular representative may give such notice.

“*Article 106.* The following shall be exempt from customs examination and inspection:

“ (1) Personal baggage and travel equipment carried or brought in by Chiefs of Mission, Counsellors, Secretaries, Attachés and Chancellors, or their families;

“ (2) The personal baggage and travel equipment which foreign diplomatic agents and their families have with them while in transit or on a visit to the country;

“ (3) Packages and parcels dispatched direct by foreign Governments to their representatives in Guatemala and containing official books or documents, provided they are covered by an official certificate from the competent Ministry of Foreign Affairs;

“ (4) Baggage and travel equipment for the personal use or the use of the families of the persons mentioned in sub-paragraphs (4) and (5) of article 103.

“*Article 107.* The exemptions specified in the foregoing articles shall not apply to substances the traffic in which is restricted by international agreements.

“*Article 108.* The following shall be exempt from export duties and taxes:

“ The household goods, baggage, travel equipment, vehicles and other effects belonging to the persons specified in the foregoing articles or their families, whether they are leaving definitely or temporarily.

“*Article 109.* Foreign diplomatic agents are requested to note that, in accordance with Legislative Decree No. 1376 of 27 April 1925 and Government Decree No. 1569 of 1 September 1934, items and objects of archaeological, ethnographic and historical interest, works of ancient art, items and objects of anthropological and palaeontological interest, and original historical documents, civil or ecclesiastical, belong to the State, and that ancient books and printed matter of scientific, historic or literary interest not easily obtainable which it is important to retain in the public or private libraries of Guatemala as part of the national cultural heritage belong to the Nation.

“ Certain of the articles specified in Legislative Decree No. 1376 may be exported in accordance with the provisions of the said enactment.

“*Article 110.* All the exemptions provided for in this chapter shall be conditional upon the most strict reciprocity.

“CHAPTER XV

“*Facilities Granted to Consular Representatives*

“*Article 111.* The Consular Section shall forward to Consuls-General, Consuls, Vice-Consuls or Consular Agents along with the exequatur a consular identity card countersigned by the Director-General of Police.

“*Article 112.* Consuls-General, Consuls, Vice-Consuls and Consular Agents shall furnish the Ministry of Foreign Affairs with biographical details and a specimen signature with their seal of office on forms provided for the purpose by the Consular Section.

“*Article 113.* Consuls-General *Missi* may request, through the Consular Section of the Ministry of Foreign Affairs, a special number plate for their cars.

“*Article 114.* The following shall be exempt from import duties, consular duties and other taxes:

“ (1) Used household goods, baggage, and travel equipment for personal or family use brought into the country on arrival by career Consuls-General, Consuls, Vice-Consuls and Consular Agents who are nationals of the State accrediting them and who devote their time solely and exclusively to their official duties;

“ (2) Baggage and travel equipment for personal use brought into the country by the persons specified in the previous article on returning from a journey abroad;

“ (3) Furniture and office equipment, coats of arms and flags sent direct by a foreign Government to its main Consular Office in the country.

“*Article 115.* The household goods, baggage and travel equipment for the personal use of the persons specified in the previous article shall not be liable to export duties or taxes.

“*Article 116.* The following shall be exempt from customs examination and inspection: baggage and travel equipment for personal or family use carried with them on entering or leaving the country by career Consuls-General, Consuls, Vice-Consuls and Consular Agents who are nationals of the country accrediting them and who devote or have devoted their time solely and exclusively to their official duties.

“*Article 117.* In order to obtain exemption from customs examination and inspection as provided in the foregoing article, the interested party shall be required to submit to the Ministry of Foreign Affairs a statement on oath that he is not taking out of the country any of the objects specified in article 109 of these Ceremonial Regulations.

“*Article 118.* For the purposes of this chapter, the family of the officials specified therein shall include: the mother, if she is economically dependent on her son; the wife; minor children; and unmarried daughters who are of age but not economically independent.

“*Article 119.* The above exemptions shall be conditional upon the most strict reciprocity.”

(c) *Congressional Decree No. 616 of 3 May 1949* which refers to the purchase of immovable property by diplomatic missions, article 1 of which reads as follows:

“*Article 1.* Foreign States and other entities having internationally recognized legal status may, with the authorization of the Ministry of Foreign Affairs, acquire urban immovable property in Guatemala for the exclusive purpose of using the same as the official premises of their permanent diplomatic missions accredited to the Government of the Republic and may similarly acquire a residence for the chiefs of such missions.”

I also have the honour to inform you that my Government is considering the desirability of making regulations to give effect to the above-mentioned Congressional Decree No. 1166 and of taking such further measures as will supplement the two conventions on the privileges and immunities of the United Nations and of the specialized agencies.

Hongrie¹

(a) LOI N° XVIII DE 1937 CONCERNANT LES RÈGLES DE PROCÉDURE PORTANT SUR L'EXTERRITORIALITÉ ET L'IMMUNITÉ PERSONNELLE²

Article 1. — Les tribunaux et toutes les autres autorités suspendront d'office la procédure, dans toutes ses phases, voire même en cours d'exécution, et présenteront un rapport aux autorités de surveillance suprême, si l'une des parties en cause est un Etat étranger ou une personne bénéficiant, en vertu du droit international (accord, pratique ou réciprocité), de l'exterritorialité ou de l'immunité personnelle; la même règle sera appliquée si l'une des parties en cause invoque un tel privilège ou une telle immunité, et qu'il n'apparaît pas de toute évidence qu'elle ne puisse s'en prévaloir.

Les tribunaux et les autres autorités suspendront la procédure aussi dans le cas où leurs autorités de surveillance formulent une invitation y relative.

Article 2. — Avant de prendre une mesure ou une résolution à l'égard d'une personne jouissant de l'exterritorialité ou de l'immunité personnelle visées à l'article 1, les tribunaux et les autres autorités présenteront un rapport à leurs autorités de surveillance, même si la personne susmentionnée n'est pas intéressée dans la procédure en tant que partie en cause, mais y participe dans une autre qualité.

Article 3. — Le ministre exerçant la surveillance suprême statuera, de concert avec le Ministre des affaires étrangères, sur l'existence des privilèges et immunités mentionnés aux articles 1 et 2, ainsi que sur l'étendue personnelle et objective de ces derniers.

Cette décision sera obligatoire pour les tribunaux et pour toutes les autres autorités saisies.

Article 4. — Dans le cas où l'étendue personnelle et objective de l'immunité revenant aux agents consulaires des Etats étrangers est déterminée par un accord international ou par une autre loi écrite, les tribunaux ou les autorités saisies ne s'adresseront à l'autorité de surveillance suprême que lorsqu'il y a doute. Dans ce cas, les dispositions de l'article 3 devront être observées.

Article 5. — Les bâtiments avec toutes leurs aisances et dépendances en propriété d'un Etat étranger, utilisés à servir aux buts de la représentation diplomatique de cet Etat ou bien à servir d'habitation du personnel de cette mission diplomatique, sont, en cas de réciprocité, exempts de toute saisie.

Dans tous les cas où la saisie immobilière est demandée sur un bâtiment en propriété d'un Etat étranger, les tribunaux et les autres autorités présenteront un rapport à l'autorité de surveillance suprême, en vue d'établir l'existence et l'étendue de l'immunité ainsi que de vérifier la réciprocité;

¹ Le texte français des lois et règlements reproduits dans la présente section a été fourni par le Ministre des affaires étrangères de la République populaire hongroise.

² *Recueil des lois*, 1937, n° 11, paru le 21 juillet 1937.

l'autorité de surveillance suprême statuera de concert avec le Ministre des affaires étrangères. Cette décision sera obligatoire pour les tribunaux et pour toutes les autres autorités saisies.

S'il n'apparaît pas de toute évidence que l'exemption mentionnée au premier alinéa du présent article couvre le bâtiment en question, la saisie ne pourra être ordonnée et pratiquée qu'à titre provisoire; jusqu'à la date de la décision de l'autorité suprême mentionnée à l'alinéa 2 du présent article la saisie immobilière ne pourra être pratiquée que pour couvrir la garantie de la créance en question. Si l'exemption est reconnue, les mesures de saisie doivent être abrogées.

Les dispositions précédentes n'affectent pas les autres immunités qui sont dues en général aux bâtiments en question selon le droit international.

Article 6. — Dans l'application de la présente loi le terme « autorité de surveillance suprême » signifie, pour ce qui concerne les affaires faisant partie de la compétence d'une autorité administrative, le ministre du ressort duquel relève l'affaire en cause, dans laquelle a été soulevée la question de l'exterritorialité ou de l'immunité personnelle.

Article 7. — L'article 31 de la loi XXXIII de 1896 concernant le Code d'instruction criminelle et l'article 9 de la loi I de 1911 concernant le Code de procédure civile sont abrogés. Sont également abrogées les dispositions de toute autre législation contraires à la présente loi.

*b) LOI III DE 1951 PORTANT SUR L'INSTRUCTION CRIMINELLE,
MODIFIÉE ET RÉDIGÉE COMME TEXTE UNIQUE PAR LA LOI V DE 1954*

Article 249. — Cette loi n'affecte en rien l'exterritorialité et l'immunité personnelle, ni les règles spéciales de procédure portant sur l'exterritorialité et l'immunité personnelle.

*c) LOI III DE 1952 PORTANT SUR LA PROCÉDURE CIVILE,
MODIFIÉE ET RÉDIGÉE COMME TEXTE UNIQUE PAR LA LOI VI DE 1954*

Article 325. — Cette loi n'affecte en rien l'exterritorialité et l'immunité personnelle, ni les règles spéciales de procédure portant sur l'exterritorialité et l'immunité personnelle.

*d) DÉCRET N° 32/1955. M.T. DU 8 JUIN 1955
PORTANT SUR LA POURSUITE DES INFRACTIONS*

Article 21. — L'autorité compétente pour infliger les amendes est tenue de transmettre l'affaire sans délai à son autorité suprême de surveillance, s'il existe des données qui indiquent que l'infraction a été commise par une personne jouissant de l'exterritorialité ou de l'immunité personnelle.

*e) DÉCRET N° 6470-52/1950. P.M. DU 31 DÉCEMBRE 1950
PORTANT SUR LES TAXES FISCALES*

Selon la subdivision *a*, alinéa 1, article 32 de ce décret, une exemption personnelle des taxes des actes est accordée — en cas de réciprocité — aux représentants diplomatiques des Etats étrangers accrédités en Hongrie, aux membres des représentations diplomatiques fonctionnant en Hongrie, ainsi

qu'aux employés desdites représentations et aux membres des familles des personnes énumérées, vivant dans le ménage commun, s'ils ont la nationalité de l'Etat du représentant diplomatique en question, et aussi à toutes les personnes qui ont droit à l'exemption en vertu des principes du droit des gens ou des accords internationaux. L'exemption se rapporte aux actes dressés par les personnes énumérées ci-dessus ou par leurs agents, dans la mesure où l'acte porte sur des engagements qui devront être exécutés hors du territoire du pays.

- f) DÉCRET N° 10/1955. P.M. DU MINISTRE DES FINANCES ET DU MINISTRE DU COMMERCE EXTÉRIEUR DU 15 JUIN 1955, PORTANT SUR LES INFRACTIONS FISCALES ET DOUANIÈRES

Selon le paragraphe 2 de l'article 2 de ce décret, il est interdit d'engager ou de continuer des poursuites pour infraction contre une personne jouissant de l'exterritorialité ou de l'immunité personnelle. Dans le cas d'infractions commises par de telles personnes un rapport détaillé devra être présenté sans délai au Ministre des finances ou au Ministre du commerce extérieur.

- g) EXTRAIT DU DÉCRET DU MINISTRE DU COMMERCE EXTÉRIEUR N° 1/1956 (III. 17. K.K.M.) PORTANT SUR L'EXÉCUTION DU DÉCRET-LOI N° 16 DE 1954 SUR LE RÈGLEMENT DU DROIT DOUANIER AINSI QUE DU DÉCRET-LOI N° 7 DE 1955 SUR LA MODIFICATION DUDIT DÉCRET-LOI

1. *Le franchissement de la frontière. Routes douanières*

Article 8, paragraphe 7 du décret. — En passant la frontière de la Hongrie les chefs d'Etat étrangers ainsi que les membres des corps étrangers exerçant les droits de chef d'Etat ne doivent pas se rendre au bureau de douane pour se soumettre au contrôle douanier.

2. *Présentation de la marchandise*

Article 11, paragraphe 4 du décret-loi. — Il n'est pas exigé de faire passer au contrôle douanier:

- a) Les bagages et les véhicules des personnes mentionnées au paragraphe 7 de l'article 8.

Article 10, paragraphe 6 du décret. — En cas de réciprocité il n'est pas exigé de faire passer au contrôle douanier les bagages et les véhicules:

- a) Des chefs d'Etat et des membres des corps exerçant les droits de chef d'Etat étranger, des chefs et des membres des gouvernements étrangers, des présidents des corps législatifs étrangers et des personnes étant à la suite des personnes susmentionnées;

- b) Des représentants diplomatiques des Etats étrangers et des membres diplomatiques des représentations diplomatiques fonctionnant en Hongrie;

- c) Des consuls des Etats étrangers et des membres consulaires des consulats fonctionnant en Hongrie;

- d) Des chefs et des membres des délégations gouvernementales se rendant en Hongrie y compris les chefs et les membres des délégations qui arrivent pour participer aux conférences diplomatiques tenues en Hongrie.

Article 10, paragraphe 7 du décret. — Les bagages et les véhicules des personnes visées aux alinéas b-d ne jouissent de l'exemption de contrôle douanier qu'au cas où ils seront importés par ces personnes elles-mêmes.

Paragraphe 8. — Il n'est pas exigé de faire passer au contrôle douanier les bagages et les véhicules des fonctionnaires des Nations Unies chargés de voyager par — et munis d'une attestation de voyage de la part de — l'Organisation des Nations Unies ainsi que des envoyés experts des Nations Unies s'ils sont envoyés par l'Organisation des Nations Unies, même s'ils ne sont pas munis de l'attestation de voyage de l'Organisation des Nations Unies, de même que de toutes les autres personnes bénéficiant d'après le droit international de l'exterritorialité, par exemple les membres et fonctionnaires de la Commission du Danube.

3. La visite douanière

Article 12, paragraphe 2 du décret. — Il faut passer outre à l'ouverture des colis munis de scellés diplomatiques ainsi qu'à celle des envois exempts de présentation.

4. Exemptions et faveurs douanières

Article 22, paragraphe 2 du décret-loi. — Sous les conditions fixées de concert par le Ministre du commerce extérieur et les autres ministres intéressés sont exempts, en cas de réciprocité, des droits de douane :

a) Les objets destinés à l'usage personnel des chefs et des membres des représentations diplomatiques et des consulats fonctionnant en Hongrie ainsi qu'à l'usage des membres de leur famille et des personnes appartenant à leur ménage, à condition que les personnes énumérées soient citoyens de l'Etat mandant;

b) Les objets destinés à l'usage personnel des chefs d'Etats étrangers, des membres des gouvernements étrangers, des présidents des corps législatifs étrangers, des membres des délégations gouvernementales étrangères et de leur suite;

c) Le matériel de bureau et les meubles d'installation importés pour le service de l'office des représentations diplomatiques et des consulats des Etats étrangers.

Article 21, paragraphe 7 du décret. — L'on entend par chefs et membres des représentations diplomatiques ainsi que par ceux des consulats, les membres du corps diplomatique tenus en évidence par le Ministre des affaires étrangères. Seront traités de la même manière les fonctionnaires des Nations Unies chargés de voyager par — et munis d'une attestation de voyage de la part de — l'Organisation des Nations Unies, ainsi que les envoyés experts des Nations Unies s'ils sont envoyés par l'Organisation des Nations Unies, même s'ils ne sont pas munis d'attestation de voyage de l'Organisation des Nations Unies, de même que toutes les autres personnes bénéficiant d'après le droit international de l'exterritorialité, par exemple les membres et fonctionnaires de la Commission du Danube.

Paragraphe 8 — Lors de l'application des alinéas a-c du paragraphe 2 de l'article 22 du décret-loi il existe une présomption légale de réciprocité jusqu'à nouvel ordre.

Paragraphe 9 — Le chef de la représentation diplomatique ou du consulat intéressé devra attester d'une déclaration munie du sceau de la représentation ou du consulat que les objets importés sont destinés à l'usage personnel des personnes énumérées au paragraphe 7, ainsi qu'à celui des membres de leur famille ou bien des personnes appartenant à leur ménage, ou que ces objets sont nécessaires à l'installation et au fonctionnement de la représentation diplomatique ou du consulat. Les chefs des représentations diplomatiques pourront attester aussi verbalement la destination des objets importés par eux-mêmes ou délivrés à leur adresse.

Paragraphe 10 — Les objets de déménagement ou les objets dépassant la définition de bagage de route ne pourront être exemptés des droits de douane et délivrés aux personnes en fonction dans les représentations diplomatiques des Etats étrangers, et non visées au paragraphe 7, autrement que par l'autorisation du Ministre du commerce extérieur; le Ministre du commerce extérieur décidera en vertu de la vérification de la réciprocité attestée par le Ministre des affaires étrangères et le Ministre des finances. Pour obtenir l'autorisation, il faut, en sus, présenter une attestation de la part de la représentation diplomatique de l'Etat étranger fonctionnant en Hongrie ainsi que la liste des objets.

Paragraphe 11 — Seront également considérées comme matériel de bureau affecté au service de l'office: les voitures de service qui arrivent aux représentations diplomatiques des Etats étrangers, le combustible et les pièces de rechange nécessaires à leur usage.

Paragraphe 12 — Ce n'est qu'avec l'adhésion de la Banque Nationale de Hongrie que l'on peut aliéner à l'intérieur du pays les voitures et divers objets exempts des droits de douane. Pour l'achat de ces biens mobiles l'acheteur doit posséder une autorisation d'achat. Au cas de transfert de ces biens mobiles, il faut payer la douane. Cette stipulation doit être inscrite sur le certificat d'exemption de droit de douane.

Paragraphe 13 — Il faut, en sus, obtenir l'autorisation donnée de concert par le Ministre du commerce extérieur et les ministres intéressés, pour pouvoir vendre à l'intérieur du pays sans le paiement de la douane des voitures exemptées des droits de douane sous l'interdiction d'aliénation.

Israel

- (a) UNITED NATIONS IMMUNITIES AND PRIVILEGES ORDINANCE, No. 27 OF 1947.
AN ORDINANCE TO MAKE PROVISION FOR THE GRANT OF CERTAIN
IMMUNITIES AND PRIVILEGES TO THE UNITED NATIONS AND FOR PURPOSES
CONNECTED THEREWITH ^{1, 2}

BE IT ENACTED by the High Commissioner for Palestine, with the advice of the Advisory Council thereof:

Short title

1. This Ordinance may be cited as the United Nations Immunities and Privileges Ordinance, 1947.

¹ *Palestine Gazette Extraordinary No. 1588* of 14 June 1947, *Supplement No. 1*, p. 164.

² This Ordinance, by virtue of the Transitional Provisions Law, 5709-1949, remains in force in Israel.

Power of High Commissioner in Council to grant certain immunities, privileges and capacities to the United Nations

2. The High Commissioner in Council may, by order —

(a) Provide that the United Nations shall, to such extent as may be specified in the order, have the immunities and privileges set out in Part I of the Schedule to this Ordinance, and shall also have the legal capacities of a body corporate;

(b) Confer upon such number of officers of the United Nations as may be specified in the order, being the holders of such high offices in the United Nations as may be specified in the order, and upon such persons employed on missions on behalf of the United Nations as may be so specified and upon any person who is the representative of a member government on the General Assembly or any council or other Organ of the United Nations, to such extent as may be so specified, the immunities and privileges set out in Part II of the Schedule to this Ordinance;

(c) Confer upon such other classes of officers and servants of the United Nations as may be specified in the order, to such extent as may be so specified, the immunities and privileges set out in Part III of the Schedule to this Ordinance,

And Part IV of the Schedule to this Ordinance shall have effect for the purpose of extending to the staffs of representatives of member governments and to the families of officers of the United Nations, any immunities and privileges conferred on the representatives or officers under paragraph (b) of this section except in so far as the operation of the said Part IV is excluded by the order conferring the immunities and privileges.

Power of High Commissioner in Council to grant immunities, privileges and capacities to the International Court

3. The High Commissioner in Council may, by order, confer on the judges and registrars of the International Court of Justice set up under the Charter of the United Nations, and on suitors to that Court and their agents, counsel and advocates, such immunities, privileges and facilities as may be required to give effect to any resolution of or convention approved by the General Assembly of the United Nations.

List of privileged persons to be published

4. (1) Where immunities and privileges are conferred on any persons by an order in Council made under section 2 or section 3 of this Ordinance, the Chief Secretary

(a) Shall compile a list of the persons entitled to immunities and privileges conferred under paragraph (b) of section 2, and may compile a list of the persons entitled to immunities and privileges conferred under paragraph (c) of section 2, or under section 3;

(b) Shall cause any list compiled under this subsection to be published in the *Gazette*;

(c) Whenever any person ceases or begins to be entitled to the immunities and privileges to which any such list relates, shall amend the list and cause a notice of the amendment or, if he thinks fit, an amended list, to be published as aforesaid.

(2) Every list or notice published under subsection (1) of this section shall state the date from which the list or amendment takes or took effect; and the fact that any person is or was included or not included at any time among the persons entitled to the immunities and privileges in question may, if a list of those persons has been so published, be conclusively proved by producing the *Gazette* containing the list or, as the case may be, the last list taking effect before that time, together with the *Gazettes* (if any) containing notices of the amendments taking effect before that time, and by showing that the name of that person is or was at that time included or not included in the list.

Reciprocal treatment

5. Nothing in the foregoing provisions of this Ordinance shall be construed as precluding the High Commissioner from declining to accord immunities or privileges to, or from withdrawing immunities or privileges from, nationals or representatives of any Power on the ground that that Power is failing to accord corresponding immunities or privileges to Palestinian citizens or representatives.

THE SCHEDULE

PART 1

Immunities and privileges of the United Nations

1. Immunity from suit and legal process.
2. The like inviolability of official archives and premises occupied as offices as is in the United Kingdom accorded in respect of the official archives and premises of an envoy of a foreign sovereign Power accredited to His Majesty.
3. Exemption or relief from such taxes and rates, other than taxes on the importation of goods, as may be set out in the order made under section 2(a) of the Ordinance, being such taxes and rates as in the opinion of the High Commissioner in Council correspond as nearly as circumstances permit to taxes and rates from which exemption or relief is in the United Kingdom accorded to a foreign sovereign Power.
4. Exemption from taxes on the importation of goods directly imported by the United Nations for its official use in Palestine or for exportation, or on the importation of any publications of the United Nations directly imported by it, such exemption to be subject to compliance with such conditions as the Director of Customs and Excise may prescribe for the protection of the Revenue.
5. Exemption from prohibitions and restrictions on importation or exportation in the case of goods directly imported or exported by the United Nations for its official use and in the case of any publications of the United Nations directly imported or exported by it.
6. The right to avail itself, for telegraphic communications sent by it and containing only matter intended for publication by the press or for broadcasting (including communications addressed to or despatched from places outside Palestine), of any reduced rates applicable for the corresponding service in the case of press telegrams.

PART II

*Immunities and privileges of high officers of the United Nations,
persons on missions and government representatives*

1. The like immunity from suit and legal process as is in the United Kingdom accorded to an envoy of a foreign sovereign Power accredited to His Majesty.
2. The like inviolability of residence as is in the United Kingdom accorded to such an envoy.
3. Exemption or relief from such taxes as may be set out in the order made under section 2(b) of the Ordinance, being such taxes as in the opinion of the High Commissioner in Council correspond as nearly as circumstances permit to taxes from which exemption or relief is in the United Kingdom accorded to such an envoy.

PART III

Immunities and privileges of other officers and servants

1. Immunity from suit and legal process in respect of things done or omitted to be done in the course of the performance of official duties.
2. Exemption from income tax in respect of emoluments received as an officer or servant of the United Nations.

PART IV

Immunities and privileges of representative's staff and of high officer's family

1. Where any person is entitled to any such immunities and privileges as are mentioned in Part II of this Schedule as the representative of a member government, his official staff accompanying him as such a representative shall also be entitled to those immunities and privileges to the same extent as in the United Kingdom the retinue of an envoy of a foreign sovereign Power accredited to His Majesty is entitled to the immunities and privileges accorded to the envoy:

Provided that where any such person is entitled to any exemption or relief from taxes as is mentioned in paragraph 3 of the said Part II, his official staff accompanying him as the representative of a member government shall be entitled to that exemption or relief only to such extent as may be specified in the order conferring exemption or relief on the representative, being the extent to which in the opinion of the High Commissioner in Council the retinue of an envoy of a foreign sovereign Power accredited to His Majesty is in the United Kingdom entitled to the exemption or relief from taxes accorded to the envoy.

2. Where any person is entitled to any such immunities and privileges as are mentioned in Part II of this Schedule as an officer of the United Nations, that person's wife or husband and children under the age of twenty-one shall also be entitled to those immunities and privileges to the same extent as in the United Kingdom the wife or husband and children of an envoy of a foreign sovereign Power accredited to His Majesty are entitled to the immunities and privileges accorded to the envoy:

Provided that where any such person is entitled to any exemption or relief from taxes as is mentioned in paragraph 3 of the said Part II, that

person's wife or husband and children under the age of twenty-one shall be entitled to that exemption or relief only to such extent as may be specified in the order conferring exemption or relief on that person, being the extent to which in the opinion of the High Commissioner in Council the wife or husband and children of an envoy of a foreign sovereign power accredited to His Majesty are in the United Kingdom entitled to the exemption or relief from taxes accorded to the envoy.

(b) UNITED NATIONS IMMUNITIES AND PRIVILEGES ORDER, 1947 ¹

No. 27 of 1947

IN EXERCISE of the powers vested in him by paragraph (a) of section 2 of the United Nations Immunities and Privileges Ordinance, 1947 (hereinafter called the Ordinance), the High Commissioner in Council has ordered, and it is hereby ordered, as follows:

Citation

1. This Order may be cited as the United Nations Immunities and Privileges Order, 1947.

Immunities and privileges of the United Nations

2. (1) The United Nations shall have the immunities and privileges set out in paragraphs 1, 2, 4, 5 and 6 of Part I of the Schedule to the Ordinance.

(2) The United Nations shall be exempted from the payment of all taxes and rates imposed in Palestine.

United Nations to have capacities of a body corporate

3. The United Nations shall have the legal capacities of a body corporate to such extent as is necessary for the achievement of any of the objects of the United Nations contained in the Charter thereof and without prejudice to the generality of the foregoing shall have power to hold land, to make contracts and to sue in a court of law.

Italie

NOTE DU 30 SEPTEMBRE 1959 REÇUE DE LA MISSION PERMANENTE
DE L'ITALIE AUPRÈS DES NATIONS UNIES

La législation italienne s'est adaptée aux obligations lui dérivant des Conventions internationales en vigueur en cette matière à travers les lois d'approbation et d'exécution des Conventions mêmes.

Un des exemples les plus importants est envisagé dans la loi du 9 janvier 1951, n° 11, ayant approuvé et rendu exécutoire l'Accord stipulé à Washington le 31 octobre 1950 entre le Gouvernement de la République italienne et l'Organisation des Nations Unies pour l'alimentation et l'agriculture, ² au sujet du siège de cette dernière.

¹ *Palestine Gazette No. 1592, Supplement No. 2, p. 1004.*

² Le texte de cet accord sera publié dans le prochain volume de la Série législative (ST/LEG/SER.B/11) relatif aux institutions spécialisées et à certaines autres organisations internationales intergouvernementales.

Japan

Note: In a letter of 26 June 1959, the Minister for Foreign Affairs of Japan pointed out that "In Japan, the Agreement between the United Nations and Japan on Privileges and Immunities of the United Nations (July 25, 1952)¹ . . . is the basic law on the matter. In addition, the following laws and orders² contain provisions relating to the United Nations and its Specialized Agencies: (See infra, (a), (b), (c) and (d)). Further, in Japan, some statutory provisions referring to the privileges and immunities of diplomatic envoys give room for their possible application to the United Nations and other inter-governmental international organizations by using such an expression as 'foreign diplomatic missions, etc.' or 'such bodies as are considered similar in status to foreign diplomatic missions according to international custom'."

(a) CUSTOMS TARIFF LAW (LAW NO. 54, APRIL 15, 1910)

Unconditional exemption from duty

Article 14. The articles specified in the following paragraphs shall be exempt from import duties:

(3) Decorations, medallions and other similar awards and badges presented to any person residing in Japan by a foreign State or by any public body which is an administrative unit of such State, by any international organization or by any similar organization, foundation and the like which may be designated by the Minister of Finance;

(3-2) Articles presented by the United Nations or by its Specialized Agencies, which are to be used for educational and publicity purposes.

(b) LAW CONCERNING COLLECTION OF EXCISE ON IMPORTED GOODS
(LAW NO. 37, JUNE 30, 1955)

Exemption from excise

Article 7. The articles specified in any of the following paragraphs and exempted from the customs duty in accordance with the provisions of the corresponding paragraphs, shall be exempted from excise under the provisions of Cabinet Order . . . :

(1) Articles specified in paragraphs 1-4, Article 14 of the Customs Tariff Law (Law No. 54, 1910) . . .

(c) ORDER CONCERNING CONTROL OF DEPARTURE FROM AND ENTRY INTO
THE COUNTRY (CABINET ORDER NO. 319, OCTOBER 4, 1951)

Definitions

Article 2. For the purposes of this Cabinet Order the definitions given in the following paragraphs shall apply to the term given in the respective paragraph:

¹ For the text of this Agreement see Second Part of this Volume, p. 266.

² The texts of these laws and orders have been provided in Japanese by the Minister for Foreign Affairs of Japan. Translation by the Secretariat of the United Nations.

(5) "Passport" means a passport or a certificate in lieu of passport (including travel certificate issued by Japan consular officials) issued by the Government of Japan, by any foreign government recognized by the Government of Japan, or by any competent international organization.

Right of Residence

Article 4. Unless otherwise provided for by this Cabinet Order, no alien (except crew members; which exception shall apply throughout the remainder of this article) not having the right of residence conferred on persons belonging to either category specified below (which means the right of activity in connexion with residence in Japan conferred on respective aliens belonging to either category specified below; hereinafter the same) shall be permitted to land in Japan:

(2) Persons on official business of foreign government or international organization recognized by the Government of Japan.

*Note:*¹ At the present there is only one "competent international organization" within the meaning of Article 2, paragraph 5 namely, the United Nations.

(d) ORDER FOR THE ENFORCEMENT OF THE AUTOMOBILE COMPULSORY LIABILITY LAW (CABINET ORDER NO. 286, OCTOBER 18, 1955)

Exemptions from contracting compulsory liability insurance

Article 1. Individuals or entities to be specified by Cabinet Order pursuant to Article 10 of the Automobile Compulsory Liability Law (hereinafter referred to as "the Law") shall be the following:

(2) Organs of the United Nations Organization which have their offices in Japan and designated by the Minister of Transportation persons (except nationals of Japan) specified in Articles 2 and 3 of the Agreement on the Privileges and Immunities of the United Nations concluded between the United Nations and Japan.

References:

- (a) *The Automobile Compulsory Liability Law (Law No. 97, July 29, 1955). Exemptions*

Article 10. The provisions of Article 5 (Contracting compulsory liability insurance) and Articles 7 to 9 (Certificate of automobile liability insurance; Possession of such certificate; Presentation of such certificate) shall not apply to the automobiles used as means of conveyance for persons . . . to be specified by Cabinet Order . . .

- (b) *Regulations for Enforcement of the Automobile Compulsory Liability Law (Ministry of Transportation Ordinance No. 66, December 1, 1955)*

Article 3. Persons specified by the Minister of Transportation in Article 1, paragraph 2 of the Order shall be other than persons in transit through Japan.

¹ Accompanying the text of the Cabinet Order No. 319.

Korea (Republic of)

NOTE OF 8 JULY 1959 RECEIVED FROM THE MINISTER OF FOREIGN AFFAIRS
OF THE REPUBLIC OF KOREA

. . .

The Government of Korea promulgated or enacted no laws or regulations pertaining to the legal status, privileges and immunities of . . . international organizations, other than those which were printed on pages 188 to 191 (under Korea) of the *United Nations Legislative Series*, Laws and Regulations regarding Diplomatic and Consular Privileges and Immunities (ST/LEG/SER.B/7). Those laws and regulations are still in force in Korea.

Netherlands

NOTE OF 20 AUGUST 1959 RECEIVED FROM THE ACTING PERMANENT
REPRESENTATIVE OF THE NETHERLANDS TO THE UNITED NATIONS

. . .

The Acting Permanent Representative has been instructed to inform the Secretary-General that there is no special law or regulation in force in the Netherlands relating to privileges and immunities of the United Nations, its Specialized Agencies and other Inter-governmental Organizations. The reason for this is that international agreements, also those containing provisions regarding privileges and immunities, acquire force of law as soon as they have been ratified or otherwise accepted by the Netherlands.

The only specific case to which reference could be relevant might be the International Patent Institute. The privileges and immunities accorded to this Institute were arranged for in an exchange of notes on 1 April 1950 which were published in the Netherlands State Journal K. 312 . . .

New Zealand

(a) DIPLOMATIC IMMUNITIES AND PRIVILEGES ACT 1957 No. 21

*An Act to consolidate and amend certain enactments of the General Assembly
relating to diplomatic immunities and privileges*

[11 October 1957]

BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:

1. *Short Title.* This Act may be cited as the Diplomatic Immunities and Privileges Act 1957.

2. *Interpretation.* In this Act, unless the context otherwise requires,

“Chief representative of a Commonwealth country” means a person, whether he is known by the title of High Commissioner or by another title, who is recognised by the Government of New Zealand as the chief representative in New Zealand of any other Commonwealth country;

“Chief representative of New Zealand” means any person, whether he is known by the the title of High Commissioner or by another title, who is

recognised by the Government of any other Commonwealth country as the chief representative of New Zealand in that other Commonwealth country;

“Commonwealth country” means a country that is a member of the British Commonwealth of Nations; and includes the Republic of Ireland as if that country were a member of the British Commonwealth of Nations;

“Foreign consular officer” means a consular officer of a foreign sovereign Power who is recognised by the Government of New Zealand;

“Foreign envoy” means an envoy of a foreign sovereign Power who is accredited to Her Majesty in right of New Zealand or to the Government of New Zealand;

“Member of the family”, in relation to any person to whom this Act applies, means the spouse or any dependent child of that person:

“Minister” means the Minister of External Affairs;

“Personal immunities” means immunity from suit or legal process (except in respect of things done or omitted to be done in the course of the performance of official duties) and inviolability of residence.

Cf. 1952, No. 72, ss. 2, 3.

PART I

DIPLOMATIC IMMUNITIES AND PRIVILEGES

Immunities of Foreign Envoys and Consular Officers

3. *Immunities of foreign envoys and consular officers.* (1) Subject to the provisions of this Act, every foreign envoy and every foreign consular officer, the members of the families of those persons, the members of their official or domestic staff, and the members of the families and of the domestic staff of the members of their official staff shall be accorded immunity from suit and legal process and inviolability of residence, official premises, and official archives to the extent to which they were respectively so entitled under the law of New Zealand immediately before the passing of this Act.

(2) For the purposes of this section, sections three and five of the Act of the Parliament of Great Britain intituled the Diplomatic Privileges Act 1708 shall be deemed to have formed part of the law of New Zealand immediately before the passing of this Act.

Immunities of Commonwealth Representatives

4. *Immunities of chief representatives.* Subject to the provisions of this Act, a chief representative of a Commonwealth country shall be entitled to the like immunity from suit and legal process, and the like inviolability of residence, official premises, and official archives, as are accorded to a foreign envoy.

Cf. 1952, No. 72, s. 4.

5. *Immunities of members of staffs and of families.* Subject to the provisions of this Act, a person who is:

(a) A member of the official or domestic staff of a chief representative of a Commonwealth country; or

(b) A member of the family of a chief representative of a Commonwealth country; or

(c) A member of the family of a member of the official staff of a chief representative of a Commonwealth country, —

shall be entitled to the like immunity from suit and legal process as would be accorded to him if the chief representative were a foreign envoy.

Cf. 1952, No. 72, s. 5.

6. *Consular immunity may be conferred by regulations.* Without limiting the power to make regulations conferred by section nineteen of this Act, regulations may from time to time be made under that section conferring on:

(a) Persons in the service of the Government of any other Commonwealth country; or

(b) Persons in the service of the Government of any territory for whose international relations the Government of any such country is responsible (other than persons on whom immunity is conferred by the foregoing provisions of this Act), holding such offices or classes of offices as may be specified in that behalf in the regulations, the like immunity from suit and legal process and the like inviolability of official premises and official archives as are accorded to foreign consular officers.

Cf. 1952, No. 72, s. 6.

7. *Immunities may be waived.* (1) A chief representative of a Commonwealth country may waive any immunity or inviolability conferred by or under this Act on himself or on a member of his official or domestic staff, or on a member of his family or of the family of a member of his official staff.

(2) Any person may waive any immunity or inviolability conferred on him by or under regulations made for the purposes of section six of this Act.

Cf. 1952, No. 72, s. 8.

Reciprocal Withdrawal of Immunities

8. *Reciprocal withdrawal of personal immunities.* (1) Where it appears to the Governor-General in Council that any personal immunities conferred by law on a foreign envoy or a chief representative of a Commonwealth country, the members of the families of those persons, members of their official or domestic staff, and the members of the families and of the domestic staff of members of their official staff, exceed in any respect those accorded in the territory of the foreign sovereign Power concerned to an envoy of Her Majesty in right of New Zealand or, as the case may be, in the Commonwealth country concerned to a chief representative of New Zealand, and to persons similarly connected with that envoy or that chief representative of New Zealand, the Governor-General may, by Order in Council, withdraw those personal immunities in the case of that Power or that Commonwealth country to such extent and in respect of such classes of persons as appears to the Governor-General in Council to be proper.

(2) Every Order in Council under subsection one of this section shall be disregarded for the purposes of paragraph (a) of the proviso to section six of the British Nationality and New Zealand Citizenship Act 1948 (which relates to the citizenship of the children of certain persons possessing immunity from suit and legal process).

Cf. 1952, No. 72, s. 3.

Diplomatic Privileges

9. *Power to grant exemptions from taxation to other Governments and to diplomatic and other representatives in New Zealand.* (1) Notwithstanding anything to the contrary in any Act, the Minister of Finance may from time to time wholly or partly exempt from any public or local tax, duty, rate, levy, or fee any of the following Governments or persons:

(a) The Government of any Commonwealth country or of any foreign country or the Government of any territory for whose international relations the Government of any Commonwealth country or foreign country is responsible;

(b) A foreign envoy;

(c) A chief representative of a Commonwealth country;

(d) A foreign consular officer;

(e) A person in respect of whom any regulations have been made for the purposes of section six of this Act;

(f) A representative or officer of the Government of any country other than New Zealand, or of any provisional Government, national committee, or other authority recognised by Her Majesty in right of New Zealand, if he is temporarily resident in New Zealand in accordance with any arrangement made with the Government of New Zealand;

(g) A member of the official staff of any person to whom any of the foregoing paragraphs applies;

(h) A member of the domestic staff of any person to whom any of the foregoing paragraphs applies;

(i) A member of the family of any person to whom any of the foregoing paragraphs applies.

(2) The powers conferred on the Minister of Finance by subsection one of this section shall be deemed to include:

(a) Power to exempt from stamp duty under the Stamp Duties Act 1954 and from any fee or duty under any other Act any instrument or class of instruments to which any of the Governments or persons referred to in that subsection is a party;

(b) Power, on the death of any person referred to in that subsection,

(i) To exempt wholly or partly the estate of that person from estate duty under the Estate and Gift Duties Act 1955; and

(ii) To exempt any instrument or document or class of instruments or documents made for or relating to the appointment of an executor or administrator in the estate of that person, or to the administration or distribution of the estate, from stamp duty under the Stamp Duties Act 1954 and from any fee or duty under any other Act.

(3) Any exemption granted under this section may be granted either unconditionally or subject to such conditions as the Minister of Finance thinks fit, and the Minister of Finance may at any time revoke any such exemption or revoke, vary, or add to any such conditions.

(4) Every such exemption shall come into force on such date as may be specified in that behalf by the Minister of Finance. The date so specified may be before or after the date of the granting of the exemption or before or after the passing of this Act.

(5) If any question arises as to the persons entitled to any such exemption or as to the extent of any such exemption, it shall be determined by the Minister of Finance, and his decision shall be final.

Cf. 1943, No. 9, s.7 (1), (1A), (1B), (2)-(4), (10); 1943, No. 15, s.10; 1946, No. 16, ss.14, 17; 1956, No. 51, s.4.

New Zealand Citizens and Residents

10. *Personal immunities and privileges of New Zealand citizens and residents.* Where a person who is a member of the official or domestic staff of:

- (a) A foreign envoy; or
- (b) A foreign consular officer; or
- (c) A chief representative of a Commonwealth country; or
- (d) A person in respect of whom regulations have been made for the purposes of section six of this Act; or
- (e) A person to whom paragraph (f) of section nine of this Act applies is a New Zealand citizen and not a citizen of the country concerned, or is not resident in New Zealand solely for the purpose of performing his duties as such a member, that person shall not, and a member of the family of that person shall not by reason only of his being a member of that family, be entitled to the personal immunities (if any) which would otherwise be conferred on him by law or to any exemption granted under section nine of this Act.

Cf. 1943, No. 9, s.7 (1); 1952, No. 72, s.5.

PART II

IMMUNITIES AND PRIVILEGES OF INTERNATIONAL ORGANISATIONS AND PERSONS CONNECTED THEREWITH

11. *Immunities, privileges, and capacities of certain international organisations and persons connected therewith.* (1) This section shall apply to any organisation declared by the Governor-General, by Order in Council, to be an organisation the members of which are sovereign Powers (whether foreign sovereign Powers or Commonwealth countries) or the Government or Governments thereof.

- (2) The Governor-General may from time to time, by Order in Council,
 - (a) Provide that any organisation to which this section applies (hereinafter referred to as the organisation) shall, to such extent as may be specified in the order, have the immunities and privileges set out in the First Schedule to this Act, and shall also have the legal capacities of a body corporate;
 - (b) Confer upon:
 - (i) Any persons who are representatives (whether of Governments or not) on any organ of the organisation or at any conference convened by the organisation or are members of any committee of the organisation or of any organ thereof;
 - (ii) Such officers or classes of officers of the organisation as are specified in the order, being the holders of such high offices in the organisation as are so specified;
 - (iii) Such persons employed on missions on behalf of the organisation as are specified in the order,

to such extent as are specified in the order, the immunities and privileges specified in the Second Schedule to this Act;

(c) Confer upon such other classes of officers and servants of the organisation as are specified in the order, to such extent as are so specified, the immunities and privileges specified in the Third Schedule to this Act,

and the Fourth Schedule to this Act shall have effect for the purpose of extending to the staffs of such representatives and members as are mentioned in subparagraph (i) of paragraph (b) of this subsection and to the families of officers of the organisation any immunities and privileges conferred on the representatives, members, or officers under that paragraph, except in so far as the operation of the said Fourth Schedule is excluded by the order conferring the immunities and privileges;

Provided that no Order in Council under this subsection shall confer any immunity or privilege upon any person as the representative of Her Majesty in right of New Zealand or of the Government of New Zealand or as a member of the staff of such a representative.

Cf. 1947, No. 39, ss.2, 3 (1) (2).

12. *Immunities and privileges of Judges of, and suitors to, the International Court of Justice.* The Governor-General may from time to time, by Order in Council, confer on the Judges and Registrars of the International Court of Justice established by the Charter of the United Nations, and on suitors to that Court and their agents, counsel, and advocates, such immunities, privileges, and facilities as may be required to give effect to any resolution of, or convention approved by, the General Assembly of the United Nations.

Cf. 1947, No. 39, s.3 (2) (d).

13. *Extent of privileges.* The powers conferred on the Governor-General in Council by sections eleven and twelve of this Act shall be deemed to include power to exempt from stamp duty under the Stamp Duties Act 1954 and from any fee or duty under any other Act any instrument or class of instruments to which any organisation or person to which or to whom either of those sections applies is a party.

Cf. 1947, No. 39, s.3 (3).

14. *Immunities and privileges of representatives attending international conferences.* Where:

(a) A conference is held in New Zealand and is attended by representatives of the Government of New Zealand and the Government or Governments of one or more other Commonwealth countries or of one or more foreign sovereign Powers or of any of the territories for whose international relations any of those Governments is responsible; and

(b) It appears to the Minister that doubts may arise as to the extent to which the representatives of those Governments (other than the Government of New Zealand) and members of their official staffs are entitled to immunities and privileges,

the Minister may, by notice in the *Gazette*, direct that every representative of any such Government (other than the Government of New Zealand) shall, for the purpose of any enactment or rule of law or custom relating to the immunities and privileges of a foreign envoy, and of the members of the official staff of a foreign envoy, be treated as if he were a foreign envoy, and that such of the members of his official staff as the Minister may from time

to time direct shall be treated for the purpose aforesaid as if they were members of the official staff of a foreign envoy.

Cf. 1947, No. 39, s.5.

15. *Reciprocal treatment* — Nothing in the foregoing provisions of this Part of this Act shall be construed as precluding the Governor-General in Council from declining to accord immunities or privileges to, or from withdrawing immunities or privileges from, nationals or representatives of any Government or sovereign Power (whether a foreign sovereign Power or a Commonwealth country) on the ground that that Government or Power is failing to accord corresponding immunities or privileges to New Zealand nationals or representatives.

Cf. 1947, No. 39, s.6.

PART III

MISCELLANEOUS PROVISIONS

16. *Provisions as to exemptions from taxation.* (1) The Minister of Finance may direct that such refunds or payments be made from any public fund or account or from the money of any local authority, public body, or person as may in the opinion of the Minister be necessary to give effect to any exemption granted under section nine or section eleven or section twelve or section fourteen of this Act.

(2) Where any loss is suffered by any public fund or account other than the Consolidated Fund by the granting of any such exemption or by the making of any refund or payment directed under this section, the Minister of Finance may direct that such payments be made from the Consolidated Fund to that other fund or account as may be necessary in the opinion of that Minister to reimburse that loss.

(3) Where any loss is suffered by any local authority, public body, or person by the granting of any such exemption or by the making of any refund or payment directed under this section, the Minister of Finance may direct that such payments be made from the Consolidated Fund to that local authority, public body, or person as may be necessary in the opinion of that Minister to reimburse that loss.

(4) All refunds or payments directed under this section to be made from any public fund or account shall be made without further appropriation than this section.

Cf. 1943, No. 9, s.7 (5)-(8).

17. *Certificate of Minister.* If in any proceedings any question arises whether or not any organisation or any person is entitled to immunity from suit and legal process under any provision of this Act or of any regulations made under this Act, a certificate issued by the Minister stating any fact relevant to that question shall be conclusive evidence of that fact.

Cf. 1947, No. 39, s.3 (4), (5); 1952, No. 72, s.7.

18. *Saving of legal proceedings.* This Act shall not affect any legal proceedings begun before the passing of this Act.

Cf. 1952, No. 72, s.9.

19. *Regulations.* The Governor-General may from time to time, by Order in Council, make regulations for any purpose for which regulations are contemplated or required by this Act, and make all such other regulations

as he thinks necessary or expedient for the purpose of giving effect to the provisions of this Act and for the due administration thereof.

Cf. 1952, No. 72, s.10.

20. *Orders in Council and regulations to be laid before Parliament.* All Orders in Council and regulations made under this Act shall be laid before Parliament within twenty-eight days after the date of the making thereof if Parliament is then in session, and, if not, shall be laid before Parliament within twenty-eight days after the date of the commencement of the next ensuing session.

Cf. 1947, No. 39, s.4.

21. *Application of Act to island territories and to Western Samoa.* (1) This Act shall be in force in the Cook Islands, the Tokelau Islands, and Western Samoa.

(2) In the application of this Act to the Cook Islands, unless the context otherwise requires,

(a) Every reference to New Zealand (when used as a territorial description) shall be construed as including a reference to the Cook Islands;

(b) The references in section three to the law of New Zealand shall be construed as references to the law of the Cook Islands;

(c) Every reference to the Minister of Finance shall, in relation to the Cook Islands other than Niue, be construed as a reference to the Resident Commissioner of Rarotonga;

(d) Every reference to the Consolidated Fund shall be construed as a reference to the Cook Islands Treasury.

(3) In the application of this Act to the Tokelau Islands, unless the context otherwise requires,

(a) Every reference to New Zealand (when used as a territorial description) shall be construed as including a reference to the Tokelau Islands;

(b) The references in section three to the law of New Zealand shall be construed as references to the law of the Tokelau Islands.

(4) In the application of this Act to Western Samoa, unless the context otherwise requires,

(a) Every reference to New Zealand (when used as a territorial description) shall be construed as including a reference to Western Samoa;

(b) The references in section three to the law of New Zealand shall be construed as references to the law of Western Samoa;

(c) Every reference to the Minister of Finance or to the Minister of Customs shall be construed as a reference to the High Commissioner of Western Samoa;

(d) Every reference to the Consolidated Fund shall be construed as a reference to the Samoan Treasury;

(e) Every reference to a New Zealand citizen or to a New Zealand national shall be construed as a reference to a person who is a New Zealand protected person by reason of his connection with Western Samoa.

(5) In the application of this Act to the Cook Islands, the Tokelau Islands, or Western Samoa, every reference to stamp duty under the Stamp Duties Act 1954 or to estate duty under the Estate and Gift Duties Act 1955

shall be construed as a reference to the corresponding duty under the law in force in that territory.

Cf. 1952, No. 72, s.11.

22. *Repeals and savings.* (1) The enactments specified in the Fifth Schedule to this Act are hereby repealed.

(2) Without limiting the provisions of the Acts Interpretation Act 1924, it is hereby declared that the repeal of any provision by this Act shall not affect any document made or any thing whatsoever done under the provision so repealed or under any corresponding former provision, and every such document or thing, so far as it is subsisting or in force at the time of the repeal and could have been made or done under this Act, shall continue and have effect as if it had been made or done under the corresponding provision of this Act, and as if that provision had been in force when the document was made or the thing was done.

SCHEDULES

Section 11 (2) (a)

FIRST SCHEDULE

Immunities and Privileges of International Organisations

1. Immunity from suit and legal process.
2. The like inviolability of official premises and official archives as is accorded in respect of the official premises and official archives of a foreign envoy.
3. Immunity in relation to its property and assets, wherever located and by whomsoever held, from search, requisition, confiscation, expropriation, or any other form of interference.
4. The like exemption from taxes and rates, other than taxes on the importation of goods, as is accorded to the Government of any foreign country.
5. Exemption from taxes on the importation of goods directly imported by the organisation for its official use in New Zealand or for exportation, or on the importation of any publications of the organisation directly imported by it, subject to compliance with such conditions as the Minister of Customs may prescribe for the protection of the revenue.
6. Exemption from prohibitions and restrictions on importation or exportation in the case of goods directly imported or exported by the organisation for its official use and in the case of any publications of the organisation directly imported or exported by it, subject to compliance with such conditions as the Minister of Customs may prescribe for the protection of the public health, the prevention of diseases in plants and animals, and otherwise in the public interest.
7. The right to avail itself, for telegraphic communications sent by it and containing only matter intended for publication by the press or for broadcasting (including communications addressed to or dispatched from places outside New Zealand), of any reduced rates applicable for the corresponding service in the case of press telegrams.

Section 11 (2) (b)

SECOND SCHEDULE

*Immunities and Privileges of Representatives, Members of Committees,
High Officers, and Persons on Missions*

1. The like immunity from suit and legal process as is accorded to a foreign envoy.
2. The like inviolability of residence, official premises, and official archives as is accorded to a foreign envoy.
3. The like exemption from taxes and rates as is accorded to a foreign envoy.

Section 11 (2) (c)

THIRD SCHEDULE

Immunities and Privileges of other Officers and Servants

1. Immunity from suit and legal process in respect of things done or omitted to be done in the course of the performance of official duties.
2. Exemption from taxes in respect of emoluments received as an officer or servant of the organisation.
3. Exemption from taxes on the importation of furniture and effects imported at the time of first taking up post in New Zealand, that exemption to be subject to compliance with such conditions as the Minister of Customs may prescribe for the protection of the revenue.

Section 11 (2)

FOURTH SCHEDULE

Immunities and Privileges of Official Staffs and of High Officers' Families

1. Where any person is entitled to any such immunities and privileges as are mentioned in the Second Schedule to this Act as the representative on any organ of the organisation or a member of any committee of the organisation or of an organ thereof, his official staff accompanying him as such a representative or member shall also be entitled to those immunities and privileges to the same extent as the members of the official staff of a foreign envoy are entitled to the immunities and privileges accorded to that envoy.
2. Where any person is entitled to any such immunities and privileges as are mentioned in the Second Schedule to this Act as an officer of the organisation, the members of the family of that person shall also be entitled to those immunities and privileges to the same extent as the members of the family of a foreign envoy are entitled to the immunities and privileges accorded to that envoy.

Section 22 (1)

FIFTH SCHEDULE

Enactments repealed

- 1943, No. 9. The Finance Act (No. 2) 1943: Section 7.
 1943, No. 15. The Finance Act (No. 3) 1943: Section 10.
 1946, No. 16. The Finance Act 1946: Sections 14 and 17.

1947, No. 39. The Diplomatic Privileges Extension Act 1947.
 1952, No. 72. The Diplomatic Immunities Act 1952.
 1956, No. 51. The Finance Act 1956: Section 4.

(b) DIPLOMATIC PRIVILEGES (UNITED NATIONS) ORDER 1959 No. 51

PURSUANT to the Diplomatic Immunities and Privileges Act 1957, His Excellency the Governor-General, acting by and with the advice and consent of the Executive Council, hereby makes the following order.

ORDER

1. This order may be cited as the Diplomatic Privileges (United Nations) Order 1959.
2. The United Nations is hereby declared to be an organisation the members of which are sovereign Powers.

Immunities and Privileges of the United Nations

3. The United Nations shall have the legal capacities of a body corporate.
4. Except in so far as in any particular case it has expressly waived its immunity, the United Nations shall have immunity from suit and legal process. No waiver of immunity shall be deemed to extend to any measure of execution.
5. The United Nations shall have the like inviolability of official premises and official archives as is accorded in respect of the official premises and official archives of a foreign envoy.
6. The United Nations shall have immunity in relation to its property and assets, wherever located and by whomsoever held, from search, requisition, confiscation, expropriation, or any other form of interference.
7. The United Nations shall have the like exemption from taxes and rates, other than taxes on the importation of goods, as is accorded to the Government of any foreign country.
8. The United Nations shall have exemption from taxes on the importation of goods directly imported by the United Nations for its official use in New Zealand or for exportation, or on the importation of any publications of the United Nations directly imported by it, subject to compliance with such conditions as the Minister of Customs may prescribe for the protection of the revenue.
9. The United Nations shall have exemption from prohibitions and restrictions on importation or exportation in the case of goods directly imported or exported by the United Nations for its official use and, in the case of any publications of the United Nations directly imported or exported by it, subject to compliance with such conditions as the Minister of Customs may prescribe for the protection of the public health, the prevention of diseases in plants and animals, and otherwise in the public interest.
10. The United Nations shall have the right to avail itself, for telegraphic communications sent by it and containing only matter intended for publication by the press or for broadcasting (including communications addressed to or dispatched from places outside New Zealand), of any reduced rates applicable for the corresponding service in the case of press telegrams.

Immunities and Privileges of Representatives of the Governments of Members

11. (1) Except in so far as in any particular case any immunity or privilege is waived by the Governments concerned, representatives of the Governments of members on any organ of the United Nations or at any conference convened by the United Nations shall enjoy:

(a) While exercising their functions as such, and during their journey to and from the place of meeting, the like immunity from personal arrest or detention and from seizure of their personal baggage and the like inviolability for all papers and documents as are accorded to a foreign envoy;

(b) Immunity from legal process of every kind in respect of words spoken or written and all acts done by them in their capacity as such;

(c) While exercising their functions as such, and during their journey to and from the place of meeting, the like exemption from taxes as is accorded to a foreign envoy, save that the relief allowed shall not include relief from Customs and excise duties or sales tax except in respect of goods imported as part of their personal baggage.

(2) This clause shall not confer any immunity or privilege upon any person as the representative of the Government of New Zealand or as a member of the staff of such a representative.

Immunities and Privileges of High Officials of the United Nations

12. Except in so far as in any particular case any immunity or privilege is waived by the Secretary-General or the Security Council of the United Nations, the Secretary-General of the United Nations and the Under-Secretaries and officers of equivalent rank shall be accorded the like immunity from suit and legal process, the like inviolability of residence, official premises, and official archives, and the like exemption from taxes and rates as are accorded to a foreign envoy.

Immunities and Privileges of Persons Employed on Missions

13. Except in so far as in any particular case any immunity or privilege is waived by the Secretary-General of the United Nations, persons employed on missions on behalf of the United Nations shall enjoy:

(a) While performing their missions and during time spent on journeys in connection therewith, immunity from personal arrest or detention and from seizure of their personal baggage and inviolability for all papers and documents relating to the work of the United Nations;

(b) Immunity from legal process of every kind in respect of words spoken or written and all acts done by them in the exercise of their functions;

(c) Exemptions from ordinary income tax and social security income tax in respect of emoluments received by them for services while performing their duties.

Immunities and Privileges of Other Officials

14. Except in so far as in any particular case any immunity or privilege is waived by the Secretary-General of the United Nations, all officials of the United Nations (other than those referred to in clause 12 hereof) shall enjoy:

(a) Immunity from suit and legal process in respect of words spoken or written and all things done or omitted to be done by them in the course of the performance of their official duties;

(b) Exemption from ordinary income tax and social security income tax in respect of emoluments received by them as officers or servants of the United Nations;

(c) Exemption from taxes on the importation of furniture and effects imported at the time of first taking up post in New Zealand, that exemption to be subject to compliance with such conditions as the Minister of Customs may prescribe for the protection of the revenue.

Miscellaneous

15. This order shall be in force in the Cook Islands, the Tokelau Islands, and Western Samoa.

16. This order is hereby declared to be a reserved enactment for the purposes of sections 39 and 70 of the Cook Islands Amendment Act 1957 and of section 32 of the Samoa Amendment Act 1957.

17. The Diplomatic Privileges (United Nations) Order 1947¹ is hereby revoked.

(c) DIPLOMATIC PRIVILEGES (INTERNATIONAL COURT OF JUSTICE) ORDER 1959 No. 61

1. This order may be cited as the Diplomatic Privileges (International Court of Justice) Order 1959.

Immunities and Privileges of Judges and the Registrar

2. Except in so far as in any particular case any immunity or privilege is waived by the Court, the Judges and Registrar of the International Court of Justice (including any officer of the Court acting as Registrar) shall, when engaged on the business of the Court and during any journey to and from the place where the Court is sitting in connection with any such business, enjoy the like immunity from suit and legal process, the like inviolability of residence, and the like exemption or relief from taxes as is accorded to a foreign envoy.

Immunities and Privileges of Agents, Counsel, and Advocates

3. (1) Except in so far as in any particular case any immunity or privilege is waived by the Government which they represent before the Court, the agents, counsel, and advocates of parties before the Court shall enjoy:

(a) When engaged on their missions before the Court and during their journeys to and from the place where the Court is sitting in connection with any such mission, immunity from personal arrest or detention, and from seizure of their personal baggage, and inviolability for all papers and documents;

(b) Immunity from legal process of every kind in respect of words spoken or written and all acts done by them in this capacity;

¹ S.R. 1947/204.

(c) When engaged on their missions before the Court and during their journeys to and from the place where the Court is sitting in connection with any such mission, the like exemption or relief from taxes as is accorded a foreign envoy, save that the relief allowed shall not include relief from Customs and excise duties or sales tax except in respect of goods imported as part of their personal baggage.

(2) This clause shall not confer any immunity or privilege upon any person acting on behalf of the Government of New Zealand or upon any person resident in New Zealand acting on behalf of any other Government.

Application to Island Territories

4. This order shall be in force in the Cook Islands, the Tokelau Islands, and Western Samoa.

5. This order is hereby declared to be a reserved enactment for the purposes of sections 39 and 70 of the Cook Islands Amendment Act 1957 and of section 32 of the Samoa Amendment Act 1957.

(d) ALIENS ACT 1948 No. 28

. . .

General

18. *Regulations.* (1) The Governor-General may from time to time, by Order in Council, make all such regulations as may in his opinion be necessary or expedient for giving full effect to the intent and purpose of this Part of this Act.

(2) Without limiting the general power hereinbefore conferred, it is hereby declared that regulations may be made under this section for all or any of the following purposes;

. . .

(d) Exempting or providing for the exemption of any aliens or classes of aliens from the provisions of this Part of this Act, either wholly or partly, and either unconditionally or upon or subject to such conditions as may be prescribed by the regulations.

. . .

(e) ALIENS REGULATIONS 1948 No. 214

. . .

3. In these regulations, unless inconsistent with the context,

“The said Act” means the Aliens Act, 1948;

“Consular officer” includes Consul-General, Consul, Vice-Consul, Pro-Consul, and Consular Agent;

“Diplomatic representative” includes Ambassador, Envoy, Minister, and Chargé d’Affaires, and includes also any person holding office under the United Nations or under a specialized agency brought into relationship with the United Nations to whom the Minister accords diplomatic status for the purpose of these regulations.

4. The following aliens and classes of aliens shall be exempt from the provisions of Part II of the said Act:

(a) Diplomatic representatives accredited to His Majesty or to the Government of New Zealand;

(b) Consular officers holding His Majesty's exequatur, or to whom provisional recognition has been accorded, or in respect of whom an application for recognition is pending, other than consular officers of a country between which and His Majesty a state of war for the time being exists;

(c) Any person present in New Zealand and the members of any Commission so present on behalf of the Government of a foreign country, if such person or Commission has been duly recommended by that Government to the good offices of the Government of New Zealand and the recommendation has been acceded to;

(d) Any person present in New Zealand as a delegate to a conference and with the approval of the Minister of Internal Affairs;

(e) Any member of the staff of a person exempted under the preceding paragraphs of this regulation who has been sent to New Zealand by the Government of the country concerned, or by the secretariat of the United Nations or a specialized agency, for the purpose of serving on that staff;

(f) Any personal servant of a person exempted under the preceding paragraphs of this regulation so long as the servant is employed exclusively in that capacity;

Provided that every exemption hereby conferred shall hold good only so long as the person in question continues to hold a status or condition by virtue of which he is entitled to exemption.

. . .
(f) PASSPORTS ACT 1946 No. 10
. . .

Production of Passports by Persons arriving in New Zealand

Governor-General in Council may make regulations requiring the production of passports by persons arriving in New Zealand from overseas

10. (1) The Governor-General may from time to time, by Order in Council, make regulations:

(a) Requiring the production of passports by persons arriving in New Zealand from overseas;

(b) Requiring that any passport so produced shall comply with any conditions as to form or contents, or date of issue, or *visas*;

(c) Exempting, either conditionally or unconditionally, or upon or subject to such conditions as may be prescribed, any persons or specified classes of persons from the requirement to produce passports or from any requirement in relation to any passport produced.

. . .
(g) PASSPORT REGULATIONS 1946 No. 196
. . .

Exemptions

4. (1) . . .

(2) The Minister of Internal Affairs, or any officer authorized by him in that behalf, may by writing under his hand grant to any person or class of persons permission to land in New Zealand without being in possession of a passport, or without being in possession of a passport which complies with all the requirements of these regulations, either with or without

restriction as to the place of landing, and subject to such conditions (if any) as he thinks fit to impose.

(h) DEFAMATION ACT 1954 No. 46

PART III

General

17. *Qualified privilege for certain reports.* (1) Subject to the provisions of this section, the publication of any such report or other matter as is mentioned in the First Schedule to this Act shall be privileged in any civil or criminal proceeding unless the publication is proved to be made with malice.

(2) In an action for defamation in respect of the publication in a newspaper, or as part of any programme or service provided by means of a broadcasting station, of any such report or matter as is mentioned in Part II of the First Schedule to this Act, the provisions of this section shall not be a defence if it is proved that the defendant has been requested by the plaintiff to publish in the manner in which the original publication was made a reasonable letter or statement by way of explanation or contradiction, and has refused or neglected to do so, or has done so in a manner not adequate or not reasonable having regard to all the circumstances.

(3) Nothing in this section shall be construed as protecting the publication:

(a) Of any report or other matter the publication of which is prohibited by law, or by any lawful order, in New Zealand or in the other territory (if any) in which the subject-matter of the report or other matter arose;

(b) Of any such report or other matter as is mentioned in Part II of the First Schedule to this Act unless it is of public concern and the publication of it is for the public benefit.

(4) Nothing in this section shall be construed as limiting or abridging any privilege subsisting (otherwise than by virtue of section two of the Law of Libel Amendment Act 1910) immediately before the commencement of this Act.

Cf. 1910, No. 83, ss. 2, 3; 1933, No. 47, s. 2; 1948, No. 77, s. 26; Defamation Act 1952, ss. 7, 9 (2), (3) (U.K.).

SCHEDULES

FIRST SCHEDULE

Statements having Qualified Privilege

PART I

Statements privileged without Explanation or Contradiction

1. A fair and accurate report of the proceedings of the House of Representatives or of any Committee thereof.

2. A fair and accurate report of the proceedings of any Court of justice in New Zealand, whether those proceedings are preliminary, interlocutory, or final, and whether in open Court or not, or of the result of any such proceedings.

PART II

*Statements privileged Subject, in the Case of a Newspaper
or a Broadcasting Station, to Explanation or Contradiction*

. . .

4. A fair and accurate report of the proceedings of any Court of justice outside New Zealand, whether those proceedings are preliminary, interlocutory, or final, and whether in open Court or not, or of the result of any such proceedings.

. . .

6. A fair and accurate report of the proceedings of any international organisation of which New Zealand or any other territory within the Commonwealth, or the Government of New Zealand or any such territory, is a member, or of any international conference to which the Government of New Zealand or any other territory within the Commonwealth sends a representative.

. . .

8. A notice or advertisement published by or on the authority of any Court of justice, whether within New Zealand or elsewhere, or any Judge or officer of such a Court.

. . .

PART III

Interpretation

14. In this Schedule, unless the context otherwise requires:
 "Court of justice" includes the International Court of Justice and any other judicial or arbitral tribunal deciding matters in dispute between States;

. . .

Nicaragua

NOTE ¹ OF 19 JUNE 1959 RECEIVED FROM THE MINISTRY
 OF FOREIGN AFFAIRS OF NICARAGUA

. . .

The Ministry of Foreign Affairs wishes to state . . . that the Government of Nicaragua on 26 October 1947 ratified the Convention on the Privileges and Immunities of the United Nations and on 22 October 1958 acceded to the Convention on the Privileges and Immunities of the Specialized Agencies of the United Nations. The provisions of both these international instruments are in practice applied in Nicaragua, although no Act had thus far been passed regulating their application.

. . .

¹ Translation by the Secretariat of the United Nations.

Norway

(a) ACT OF 19 JUNE 1947 CONCERNING IMMUNITIES AND PRIVILEGES
OF INTERNATIONAL ORGANIZATIONS, ETC.¹

In international agreements acceded to by Norway, international organizations, the officials thereof and other persons acting on behalf of such organizations, and the representatives and delegates of the States members of such organizations may be granted immunities and privileges irrespective of the provisions of Norwegian law.

The King may make regulations for the application of the provisions governing immunities and privileges in such agreements.

(b) MINISTRY OF FINANCE AND CUSTOMS. CIRCULAR TO CUSTOMS OFFICES (F.D. JNR. 1045/1950.B.4) RESPECTING CUSTOMS INSPECTION OF PERSONAL BAGGAGE BELONGING TO REPRESENTATIVES OF MEMBERS OF THE UNITED NATIONS AND RELATED SPECIALIZED AGENCIES OR TO OFFICIALS AND EXPERTS TRAVELLING ON MISSIONS FOR THE UNITED NATIONS AND THE SAID AGENCIES ¹

In pursuance of the Convention of 13 February 1946 on the Privileges and Immunities of the United Nations and of the Convention of 21 November 1947 on the Privileges and Immunities of the Specialized Agencies, both acceded to by Norway, the following rules are made in respect of Customs inspection of personal baggage belonging to the following categories of travellers:

1. *Representatives of Member States, etc.*

Representatives of Members to conferences convened by the United Nations or by the specialized agencies and members of any governing body of the latter agencies shall, during the journey to and from the place of meeting, be exempt from Customs inspection of their personal baggage.

2. *Officials*

The Secretary-General, assistant secretaries-general and directors of the United Nations and the executive head (director-general, secretary-general, director, president etc.) and the assistant or acting head of each specialized agency shall be exempt from Customs inspection of his personal baggage. The exemption shall apply also to the spouse and minor children of any such official.

Other officials of the United Nations or the specialized agencies travelling on the business of these organs and provided with a United Nations *laissez-passer* are in principle subject to Customs supervision, but the Ministry does not for the time being object to their being passed through Customs without inspection if each such official declared in writing or orally to a Customs inspector that his baggage consists only of personal effects and travel necessities. This privilege shall not be granted if a Customs inspector finds cause to doubt the statement made.

3. *Experts*

Experts on missions for the United Nations or the specialized agencies shall be exempt from Customs inspection of their personal baggage provided

¹ Translation by the Secretariat of the United Nations.

that they hold a certificate stating that they are travelling on the business of the United Nations or the specialized agencies.

It is requested that all the aforementioned persons be permitted to pass through Customs before other travellers but not before foreign diplomats accredited to this country.

It must be noted that a United Nations *laissez-passer* is a *valid travel document* on the same footing as a national passport and that it is *not* to be taken from the person bearing it and sent to the Ministry of Foreign Affairs as though it were a Norwegian *laissez-passer*.

The aforementioned Customs facilities applicable to persons entering and leaving Norway shall not apply to Norwegian nationals, but they shall be granted to the officials referred to in the first paragraph of item 2 irrespective of nationality.

Norway's accession to the Convention on the Privileges and Immunities of the Specialized Agencies comprises the following organizations:

1. The International Labour Organisation (ILO);
2. The Food and Agriculture Organization of the United Nations (FAO);
3. The United Nations Educational, Scientific and Cultural Organization (UNESCO);
4. The International Civil Aviation Organization (ICAO);
5. The World Health Organization (WHO).
6. The International Refugee Organization (IRO);
7. The International Monetary Fund;
8. The Universal Postal Union; and
9. The International Bank for Reconstruction and Development.

Oslo, 6 June 1950

(c) MINISTRY OF FINANCE AND CUSTOMS. CIRCULAR TO CUSTOMS OFFICES (F.D. JNR. 1446/1952, B.4). RE: EXEMPTION FROM CUSTOMS DUTIES FOR UNITED NATIONS INFORMATION MEDIA ¹

In accordance with the Convention on the Privileges and Immunities of the United Nations of 13 February 1946 and the Convention on the Privileges and Immunities of the Specialized Agencies of 21 November 1947, to both of which Conventions Norway has acceded, notice is hereby given that until further notice the Ministry agrees to exempt from customs duties and ordinary purchase tax information media such as pamphlets, reports, charts, photographs, mimeographed papers, matrices, blocks, posters, books, lantern slides, and films, etc. which *Norsk Samband for de forente Nasjoner* (The Norwegian United Nations Association) or the Norwegian National Commission of UNESCO receives from United Nations Information Offices abroad or from UNESCO to be used in their information work on the United Nations and other international organizations.

It is a presupposition that the material is received free of charge and that it is not to be sold in this country.

In a note of 28 April 1952 the Ministry of Commerce has agreed that such material as mentioned above may be imported without licence to the same

¹ Translation by the Secretariat of the United Nations.

extent as exemption from customs duties has been granted, and has besides agreed that such material as has been received from United Nations Information Centres abroad or from UNESCO may be re-exported after having been used without presentation of export licence.

Oslo, 6 June 1952

- (d) REGULATIONS CONCERNING THE ENTRY OF ALIENS INTO NORWAY (ALIENS REGULATIONS). LAID DOWN BY THE MINISTRY OF JUSTICE ON 20 MARCH 1957 AND 18 APRIL 1958 BY VIRTUE OF THE CROWN PRINCE REGENT DECREE OF 25 JANUARY 1957, CF. ARTICLE 29 OF THE ACT CONCERNING THE ENTRY OF ALIENS INTO NORWAY, ETC. (ALIENS ACT) OF 27 JULY 1956.¹

CHAPTER I. PASSPORTS AND OTHER IDENTIFICATION DOCUMENTS

. . .

Article 8

In lieu of a passport, a valid identification document ("laissez-passer") issued by the appropriate international organization shall be accepted in respect of the following persons:

- (a) Representatives to the United Nations;
- (b) Permanent Officials of the United Nations or the following specialized agencies:
 1. The International Labour Organisation (ILO);
 2. The Food and Agriculture Organization of the United Nations (FAO);
 3. The United Nations Educational, Scientific and Cultural Organization (UNESCO);
 4. The International Civil Aviation Organization (ICAO);
 5. The World Health Organization (WHO);
 6. The International Monetary Fund;
 7. The Universal Postal Union (UPU);
 8. The International Bank for Reconstruction and Development;
- (c) Judges of the International Court of Justice;
- (d) The Registrar and officers of the International Court of Justice;
- (e) Any person acting on behalf of the United Nations, a specialized agency or the Court, who produces credentials to that effect.

. . .

CHAPTER III. VISA PROCEDURE

Article 24

No alien may enter Norway unless his passport or other identification document has, before entry, been endorsed (viséd) by an authority competent for that purpose.

The following persons shall, for the time being, be exempt from the visa obligation prescribed by the first paragraph:

. . .

¹ Translation by the Secretariat of the United Nations.

- . . .
- (e) An alien as referred to in article 8, together with his spouse and children or an alien as referred to in article 9, first paragraph.
- . . .

CHAPTER IV. RESIDENCE AND OBLIGATION TO REPORT

Article 31

An alien who, as provided in article 19 of the Act, is required to have a work permit, or who intends to reside, or has been residing, in Norway for a period of more than three months from the date of his entry by way of the outer Nordic frontier or beyond the time-limit specified in his visa shall be required to have a residence permit and to report as prescribed by articles 5 and 7 of the Act, cf. article 33 of the Regulations.

A visa-free alien in possession of a residence permit valid for Denmark, Finland or Sweden shall not require a Norwegian residence permit unless he intends to reside, or has resided, in Norway for a period of more than three months from the date of his entry into Norway, or unless he is seeking, or has accepted employment, or is carrying on an independent gainful activity, in Norway.

In the application of the provisions of the first paragraph, periods during which an alien has been resident in Norway, Denmark, Finland or Sweden within the six months preceding his most recent entry shall be deducted from the period during which no residence permit is required.

In the application of the provisions of the second paragraph, periods during which an alien has been resident in Norway within the six months preceding his most recent entry shall be deducted from the period during which no residence permit is required.

The following persons shall be exempt from the obligation to possess a residence permit as provided in the first and second paragraphs:

(a) A national of Denmark, Finland, Iceland or Sweden other than a national who wishes to reside (and if the occasion arises to work) in the countries of Troms or Finnmark;

(b) An alien as referred to in article 7, first paragraph, and article 8, together with his spouse and children, and subordinate members of the staff of a foreign embassy in Norway whose names have been notified through the Ministry of Foreign Affairs;

(c) An alien as referred to in article 9.

. . .

Article 41

. . .

The Ministry of Foreign Affairs, in consultation with the State Aliens Office, may lay down regulations on reporting and registration in respect of aliens as referred to in article 7, first paragraph, and article 8, and the spouse and children of such aliens, and aliens as referred to in article 46, first paragraph, sub-paragraph (c).

. . .

- (e) CIRCULAR TO CUSTOM-HOUSES OF 29 JUNE, 1959 REGARDING THE ACCESSION OF NORWAY TO THE AGREEMENT ON THE IMPORTATION OF EDUCATIONAL, SCIENTIFIC AND CULTURAL MATERIALS ¹

Customs Liaison Office. AU/BO. Reference: Import Duties manual, Group I-2, No. 7732/1959 Ta.

Circular to custom-houses.

Agreement on the importation of educational, scientific and cultural materials.

The above-mentioned Agreement was prepared by UNESCO. It was acceded to by Norway on 2 April 1959.

The provisions of the Agreement shall, as prescribed in the Agreement, enter into force in respect of Norway on 2 July 1959; the Ministry of Finance and Customs has decided that the materials referred to in annexes A, B, C, D and E of the Agreement may be imported free of customs duties as from the last-mentioned date until further notice by certain institutions and organizations subject to specified conditions.

The above-mentioned annexes are reproduced below. The names of the institutions and organizations which may import articles duty-free are given under each of the relevant annexes. It should be noted that some of the articles mentioned in the annexes are already free of duty in the customs tariff.

ANNEX A

Books, Publications and Documents

. . .

IX. Catalogues of films, recordings or other visual or auditory material of an educational, scientific or cultural character, being catalogues issued by or on behalf of the United Nations or any of its specialized agencies.

. . .

ANNEX C

Visual and Auditory Material of an Educational, Scientific or Cultural Character

. . .

IV. Films, filmstrips, microfilms and sound recordings of an educational, scientific or cultural character produced by the United Nations or any of its specialized agencies.

Pakistan

UNITED NATIONS (PRIVILEGES AND IMMUNITIES) ACT No. XX OF 1948. AN ACT TO GIVE EFFECT TO THE CONVENTION ON THE PRIVILEGES AND IMMUNITIES OF THE UNITED NATIONS

Whereas it is expedient to give effect to the Convention on the Privileges and Immunities of the United Nations, and to enable similar privileges and immunities to be enjoyed by other international organisations and their representatives and officials;

¹ Translation by the Secretariat of the United Nations.

It is hereby enacted as follows: —

Short title

1. This Act may be called the United Nations (Privileges and Immunities) Act, 1948.

Conferment on United Nations and its representatives and officers of certain privileges and immunities

2. (1) Notwithstanding anything to the contrary contained in any other law, the provisions set out in the Schedule to this Act of the Convention on the Privileges and Immunities, adopted by the General Assembly of the United Nations on the 13th day of February 1946, shall have the force of law in Pakistan.

(2) The Central Government may, from time to time, by notification in the official Gazette, amend the Schedule in conformity with any amendments, duly made and adopted, of the provisions of the said Convention set out therein.

Power to confer certain privileges and immunities on other international organisations and their representatives and officers

3. Where in pursuance of any international agreement, convention or other instrument it is necessary to accord to any international organisation and its representatives and officers privileges and immunities in Pakistan similar to those contained in the provision set out in the Schedule, the Central Government may, by notification in the official Gazette, declare that the provisions set out in the Schedule shall, subject to such modifications, if any, as it may consider necessary or expedient for giving effect to the said agreement, convention or other instrument apply *mutatis mutandis* to the international organisation specified in the notification and its representatives and officers, and thereupon the said provisions shall apply accordingly and, notwithstanding anything to the contrary contained in any other law, shall in such application have the force of law in Pakistan.

Power to make rules

4. The Central Government may make rules for carrying out the purposes of this Act.

THE SCHEDULE

(The Schedule reproduces the text of the Convention on the Privileges and Immunities of the United Nations. For this text see Second Part of this volume, p. 184).

Peru ¹

DEGREE NO. 69 OF 18 FEBRUARY 1954 CONCERNING THE PRIVILEGES GRANTED BY THE GOVERNMENT TO FOREIGN DIPLOMATIC AND CONSULAR AGENTS AND TO OFFICIALS OF INTERNATIONAL ORGANIZATIONS AND AGENCIES ²

PART I. GENERAL PROVISIONS

Article 1. The privileges may be restricted to the extent necessary for the purpose of bringing them into conformity with the rules of strict reciprocity or they may be extended by agreement with other Governments.

¹ In a note of 18 May 1959, the Minister of Foreign Affairs of Peru stated that in his country regulations with regard to privileges and immunities were based on the Convention regarding diplomatic officers and the Convention

Article 2. The Ministry of Foreign Affairs has authority to grant or to withhold reciprocity in any case in which reciprocity is relied on for the purpose of claiming privileges other than those referred to in this Decree or more extensive than those recognized herein.

Article 3. In the absence of an agreement of the nature mentioned in article 1, members of the Peruvian diplomatic service who are accredited to foreign Governments shall not ask those Governments for any privileges greater than those granted by Peru to the diplomatic and consular representatives of the Governments in question.

Article 4. For the purpose of ensuring the proper application of this Decree and preventing the improper enjoyment of the privileges for which it provides, every head of mission shall, at the end of the year, communicate to the Ministry of Foreign Affairs a note, bearing his signature, containing the list of the members of the staff of the Embassy or Legation under his authority, with particulars of their rank, and of the consulates which the State represented by him has established in Peru. The same procedure shall be observed in the reporting of subsequent changes in the said list.

An analogous procedure shall be observed by the senior officer in charge of an international organization or agency in respect of the staff thereof who perform functions in Peru.

Article 5. The Ministry of Foreign Affairs shall, in due course, transmit to the Ministry of Finance and Trade a list of the persons to whom, pursuant to this Decree, the exemptions provided for in articles 9 and 10 apply, and notify the said Ministry of any subsequent changes in the said list.

PART IV. INTERNATIONAL ORGANIZATIONS AND AGENCIES

Article 66. For the purposes of this part, the following persons shall be deemed to be entitled to privileges:

- (a) The director and deputy director, or officers of equivalent rank, of an international agency's regional headquarters in Peru;
- (b) Professional officers below the rank of deputy director and the administrative staff of such headquarters;
- (c) Representatives of international organizations and agencies who are accredited in Peru;
- (d) Experts of such organizations and agencies who are on technical assistance missions in Peru.

The officers described in paragraphs (a) and (c) are hereinafter called "senior officers".

regarding consular agents, signed in Havana on 20 February 1928, both of which have been ratified by his Government. The text of these conventions has been reproduced in the *United Nations Legislative Series*, Laws and Regulations regarding Diplomatic and Consular Privileges and Immunities, ST/LEG/SER.B/7, pp. 419-425. At present, provisions in force on the subject are to be found in the Decree No. 69 of 18 February 1954 concerning the privileges granted by the Government to foreign diplomatic and consular agents and to officials of international organizations and agencies. Articles 1-65 of this Decree are reproduced in the above-mentioned volume of the *Legislative Series*, pp. 228-235. Relevant provisions concerning international organizations are given below.

² Translation by the Secretariat of the United Nations.

Article 67. Except as provided in article 82, the privileges specified in this part shall not extend to persons of Peruvian nationality.

TITLE X. CUSTOMS EXEMPTIONS

Article 68. Articles imported by an international agency for its official use shall be exempt from import duties and supplementary charges, but they must not be sold in Peru except in a manner agreed to by the Peruvian Government.

This privilege extends to vehicles imported by such an agency for its official use.

Article 69. The Ministry of Foreign Affairs shall not accept an application for the free entry of articles intended for the official use of an agency if such application has not been approved by the Ministry within whose competence the specific activity of the applicant agency falls.

Article 70. Senior, professional and administrative staff shall be entitled to the benefit of duty-free entry of the luggage and furniture which they bring with them for their installation or which come in as "unaccompanied luggage" within three months after their arrival in the country.

Article 71. The importation of vehicles shall be subject in all cases to appraisal and clearance formalities and, except in the case of a vehicle owned by a senior officer, to the payment of the normal duties.

Article 72. A senior officer shall enjoy the same import privileges as a member of the diplomatic corps, as provided in article 10. The import quotas applicable under article 22 to a Minister Counsellor and Counsellor shall also apply to a director and deputy director, respectively.

A representative of an international agency shall be entitled to the benefit of the import quota assigned to him by the Ministry of Foreign Affairs.

Article 73. An expert on a technical assistance mission shall enjoy the same privileges as a senior officer if the contract entered into between the international agency concerned and the Peruvian Government so provides or if in the judgement of the Ministry of Foreign Affairs such privileges should be extended by way of exception.

For the purposes of any free import privilege that may be extended to an expert, the Ministry of Foreign Affairs shall in each case determine his import quota.

Article 74. At the time of his final departure and for three months after he has ceased to discharge his official responsibilities in Peru, a senior officer or professional or administrative staff member may ship abroad, duty free, luggage and furniture owned by him and the members of his family.

Article 75. The extension of privileges to senior officers, and to professional and administrative staff shall be contingent on the fulfilment of the conditions and formalities laid down in part II for similar situations, it being understood that the relevant application for such privileges must be signed by the senior officer in charge.

TITLE XI. TAX EXEMPTIONS

Article 76. With respect to immovable property used as the headquarters of an international agency, exemptions from the following taxes shall be granted in the cases specified:

- (a) 50 per cent of the tax payable by the transferor on the selling price of property, if the transferor is an international agency;
- (b) the tax on capital gains from the transfer of immovable property, if the transferor is an international agency;
- (c) the registration fee on such a transfer;
- (d) the residential property tax, if the immovable property is owned by an international agency.

The exemptions specified above shall not extend to immovable property acquired or leased by a senior officer or by a professional or administrative staff member for his private residence.

Article 77. The rules relating to tax privileges enacted in article 37 as applicable to members of the diplomatic corps shall apply to senior officers.

Article 78. Other staff members shall be entitled to exemption from the payment of income tax on the emoluments, salaries and allowances received by them in connexion with their posts.

TITLE XII. MOTOR VEHICLE NUMBER PLATES

Article 79. Vehicles belonging to senior officers or to professional or administrative staff members or to the international agency for its official use shall bear ordinary number plates.

Article 80. The provisions of article 45 relating to the issue of ordinary number plates shall apply to senior officers, and also to experts who come within the terms of article 73. The relevant application must be made over the signature of the senior officer in charge.

TITLE XIII. DRIVING PERMITS

Article 81. The provisions of article 47 shall be applicable to senior officers and their wives.

TITLE XIV. SPECIAL IDENTITY PAPERS

Article 82. The Ministry of Foreign Affairs shall issue special identity booklets to senior officers and their wives, and identity cards to other members of their families, as well as to professional and administrative staff members, their wives, unmarried daughters and sons under age who are part of their household and who are not engaged in gainful occupations.

PART V. FINAL PROVISIONS

Article 83. The Ministry of Foreign Affairs shall be the authority responsible for interpreting and applying the provisions of this Decree and for introducing the changes called for by future conditions.

Article 84. Decrees No. 90 of 16 February 1950 and No. 281 of 12 June 1951, and all other provisions inconsistent with the present Decree are hereby repealed.

Poland

*Note.*¹ By a note of 3 August 1959, the Permanent Mission of the Polish People's Republic to the United Nations stated that "international organizations and their personnel have the right to privileges and immunities provided in international agreements to which Poland is a party and to privileges and immunities to an extent necessary for the implementation of their functions. Those privileges and immunities are granted by appropriate application of the existing laws and regulations concerning foreign missions in Poland. The laws and regulations in question have been collected and published in the *U.N. Legislative Series*, Laws and Regulations regarding Diplomatic and Consular Privileges and Immunities, ST/LEG/SER.B/7, pp. 242-279. The volume just mentioned requires, however, some modernization by adding a number of new legal provisions issued in recent years on the subject in question. For this purpose this Mission has the honour to enclose [the following] excerpts containing above mentioned legal provisions":

I. IMMUNITY FROM JURISDICTION AND INVIO- LABILITY OF THE PERSON AND OF PREMISES

ACT OF 2 DECEMBER 1958 TO AMEND THE ACT OF 15 DECEMBER 1951 CONCERNING PENAL-ADMINISTRATIVE PROCEDURE

(*Dziennik Ustaw*, 1958, No. 77/396)

. . .

(12) In article 19:

. . .

(b) There shall be added new paragraphs 3 and 4, reading as follows:

. . .

3. No proceedings shall be begun or continued in the following cases:

- (1) If the accused dies;
- (2) If the period of limitation expires;
- (3) If the act is not a punishable offence or is within the exclusive jurisdiction of other bodies;

(4) If by virtue of specific legal provisions or international usage the accused is not subject to penal-administrative jurisdiction; in particular, the following persons shall not be subject to such jurisdiction:

- (a) Diplomatic agents of foreign States accredited to Poland;
- (b) Members of the diplomatic staff of missions of foreign States;
- (c) Members of the families of the persons referred to in (a) and (b) who form part of their household;

(d) Other persons enjoying the right of extritoriality by virtue of acts, agreements or established international usage — provided that the provisions concerning the persons referred to above under (a) - (d) shall not be applicable to Polish citizens,

- (5) If any other circumstances preclude trial.

¹ Translation by the Secretariat of the United Nations.

4. In the cases referred to in paragraph (3) the decision to discontinue proceedings shall be made before the trial by the President of the court or during the trial by the full court.

II. EXEMPTION FROM TAXES, CHARGES AND DUTIES

(a) ACT OF 13 DECEMBER 1957 CONCERNING FISCAL CHARGES

(*Dziennik Ustaw*, 1958, No. 1/1)

Article 1. 1. Fiscal charges shall be payable in respect of:

(1) Applications together with annexes thereto made to government authorities and administrations, including appeals and other legal remedies provided for in the provisions governing administrative or tax proceedings;

(2) Official acts carried out by government authorities and administrations on the application of interested persons;

(3) Certificates (certifications, attestations, extracts, copies, abstracts and protests in respect of bills of exchange) issued by government authorities and administrations on the application of interested persons.

(4) Permits (concessions, licences, authorizations and approvals) issued by government authorities and administrations on the application of interested persons;

(5) Documents attesting to acts governed by the civil law including: accounts, bills of exchange, transfers, powers of attorney, guarantees, mortgages, transport documents and matrimonial property agreements.

3. The Council of Ministers shall make regulations establishing the items subject to fiscal charges under paragraph 1 and specify the amount payable in each case; it may also grant full or partial exemption from such charges.

Article 3. The Council of Ministers shall make regulations establishing the extent of exemption from fiscal charges to be granted on a basis of reciprocity, to foreign States and diplomatic and consular agents of foreign States accredited to Poland, to persons whose status is assimilated to that of such agents by virtue of legislation, agreements or established international usage and to the staff of diplomatic and consular missions of foreign States and persons assimilated thereto who are not Polish citizens.

Article 12. 2. All provisions concerning exemptions from fiscal charges, with the exception of exemptions deriving from international agreements, shall cease to have effect.

(b) ORDER OF THE COUNCIL OF MINISTERS OF 28 DECEMBER 1957 SPECIFYING THE ITEMS SUBJECT TO FISCAL CHARGES, THE AMOUNTS OF SUCH CHARGES AND EXEMPTIONS (*Dziennik Ustaw*, 1958, No. 1/3)

Pursuant to article 1, paragraph 3 of the Act of 13 December 1957 concerning fiscal charges (*Dziennik Ustaw* No. 1/1) the Council of Ministers hereby orders as follows:

SECTION I

*Applications and annexes thereto**Article 1.* 1.

. . .

(4) For an application for a permit for an occasional entertainment or theatrical performance: 50 zloty.

. . .

(7) For an application for a permit to put a steamdriver or hoisting device into operation: 100 zloty.

. . .

(9) For applications not mentioned in the foregoing paragraphs or for an application for lump-sum tax assessment (charge for tax form): 10 zloty.

. . .

Article 2. 3. Subject to reciprocity, foreign States, diplomatic and consular agents of foreign States accredited to Poland, other persons whose status is assimilated to that of such agents by virtue of legislation, agreements or established international usage and the staff of diplomatic and consular missions and persons assimilated thereto who are not Polish citizens shall be exempted from the fiscal charges in respect of the applications and annexes thereto referred to in article 1, paragraph 1 (4), (7) and (9).

SECTION II

Official acts

Article 3. 1. Fiscal charges for official acts performed by public registries or praesidiums of people's councils shall be as follows:

. . .

(3) For the preparation of a marriage certificate: 100 zloty.

(4) For the preparation of a record of a marriage which was not contracted at the registry office: 50 zloty.

. . .

Article 4. Fiscal charges for information regarding addresses shall be as follows:

(1) For information obtained from the central address office of the central command of the civil militia: 10 zloty.

(2) For information obtained from district (municipal, sub-district) commands of the civil militia or civil militia commands of towns detached from provinces: 5 zloty.

Article 5. 1. Fiscal charges for activities relating to the examination of building plans other than those based on a standard model (mass construction) or installation plans for new construction or alterations in planned or existing structures and installations, shall be as follows:

(1) For single-family and farm buildings, irrespective of the number of pages of the plan containing drawings, estimates or a description:

(a) For one residential building or one unit of a semi-detached house or terrace house containing not more than 3 rooms: 200 zloty.

(b) For one residential building or one unit of a semi-detached house or a terrace house containing more than 3 rooms: 350 zloty.

(c) For one farm building: 100 zloty.

(2) For other buildings and installations — for each page of a plan containing drawings, estimates or a description: 50 zloty.

(3) For visiting sites and verifying the location or condition of buildings or installations: 150 zloty.

2. Where a plan is approved for multiple application or is based on a standard model (mass construction) the fiscal charge shall be levied only for visiting the site and checking the location or condition of the building or installation. Where such a plan relates to a semi-detached or terrace house based on a standard model (mass housing) the fiscal charge for the visit to the site and the checking of the location or condition of the building or installation shall be payable separately for each unit.

3. Where a plan is not based on a standard model (mass construction) established by the competent government authorities but relates to the construction of identical buildings or installations on a specifically defined area, a fiscal charge shall be payable separately for visiting the site and checking the location (paragraph 1 (3)) of each unit and also for the examination of the plan for one building or installation in accordance with the rates established in paragraph 1 (1) or (2).

4. Fiscal charges for other official acts relating to buildings shall be as follows:

(1) For a survey of a projected building, on the basis of a duly submitted map of the site and a drawing, together with a visit to the site to check the location, unless plans for the work are required to be submitted and a permit is required for their execution:

(a) For each residential building: 200 zloty.

(b) For each farm building: 100 zloty.

(c) For each installation or enclosure: 50 zloty.

(2) For a survey of the execution of work, the plan for which has been filed and, if necessary, a visit to the site unless plans for the work are required to be submitted and a permit is required for their execution: 50 zloty.

(3) For a visit to the site and an inspection of the condition of a building or part of a building with a view to the issue of an occupancy permit or a certificate regarding the physical condition of the building:

(a) For individual lodgings: 50 zloty.

(b) For single-family dwellings: 150 zloty.

(c) For each multi-family dwelling or other building of a general or industrial character: 200 zloty.

(4) For the inspection of buildings or installations of a permanent nature scheduled for demolition, with a visit to the site if necessary:

(a) When inspection of a programme of work is required: 150 zloty.

(b) When no inspection of the programme of work is required: 50 zloty.

(c) For binding and issuing one copy of the *Dziennik Budowy* (Building Journal): 50 zloty.

5. Official acts performed in connexion with the approval of industrial installations, if distinct from acts performed in connexion with the examination of building plans or parts of such plans and the issue of building permits, shall be subject to the fiscal charges provided for in paragraphs 1 and 4.

. . .

Article 6. Subject to reciprocity, the foreign States and persons referred to in article 2, paragraph 3, shall be exempted from fiscal charges for the official acts referred to in article 3, paragraph 1 (3) and (4) and articles 4 and 5.

SECTION III

Certificates

Article 7. 1. Fiscal charges for certificates issued by civil registries shall be as follows:

- (1) For extracts from civil registration records:
 - (a) An extract or abstract: 10 zloty.
 - (b) A summary: 15 zloty.
 - (c) A verbatim copy: 30 zloty.

. . .

Article 9. Fiscal charges for certificates in building matters shall be as follows:

- (1) For certification that a design conforms to the approved plan — per page: 15 zloty.
- (2) For certification that projected construction investments conform to the plan for space utilization: 50 zloty.
- (3) For descriptions of immovable properties (situation, area, boundaries), for providing particulars regarding the site for plumbing installations or for designating the building line or the pavement level: 50 zloty.

Article 10. 1. Fiscal charges for the notarization of a document, certification of signature or tax clearance shall be as follows:

- (1) For the notarization of documents:
 - (a) For the first notarization: 20 zloty.
 - (b) For additional notarizations: 10 zloty.
- (2) For certifying a signature: 10 zloty.
- (3) For a tax clearance exemption issued to persons permanently leaving Polish territory: 50 zloty.

2. Fiscal charges for duplicates or certificates of accuracy of copies or abstracts shall be as follows:

- (1) For duplicates (reproductions) of public documents prepared by government authorities or administrations, copies and abstracts prepared and certified to conform to the original by such bodies or by courts or notaries, or extracts of notarial instruments — for each full or partial page: 15 zloty.

For a duplicate copy or extract written in a foreign language: 20 zloty.

- (2) For certification by a government authority or administration, court

or notary that a duplicate, copy or abstract prepared unofficially (by the applicant) conforms to the original — for each full or partial page: 8 zloty.

For a duplicate, copy or extract written in a foreign language: 12 zloty.

(3) For a certification by a sworn translator that a copy of a translation or of a document written in a foreign language is accurate — for each full or partial page of the copy prepared by the translator: 17 zloty.

(4) For a certification by a sworn translator that a copy of a translation or of a document written in a foreign language is accurate — for each full or partial page of the copy prepared unofficially (by the applicant): 12 zloty.

(5) For duplicates, copies or abstracts of official records, prepared and certified to conform to the original by the State archives — for each full or partial page: 20 zloty.

(6) For certification by the State archives that duplicates, copies or abstracts of instruments in the archives, prepared by the applicant, conform to the original — for each full or partial page: 10 zloty.

(7) For certification by the State archives that a copy of a plan or map was made by the applicant from a specimen copy kept in the archives — for each full or partial sheet of plan or map: 10 zloty.

(8) For certification by the State archives that a photograph was made by the applicant from a document or an article kept in the archives — for each print: 10 zloty.

3. If the fiscal charge payable for an original certificate is less than that provided for in paragraph 2 for a duplicate, copy or extract, the fiscal charge for the duplicate, copy or extract shall be that applicable to the original.

4. "A full page" means a page containing 25 lines.

. . .

Article 13. The fiscal charge for confirmation of the receipt of an application shall be: 2 zloty.

Article 14. The fiscal charge for a certificate not mentioned in the foregoing articles shall be: 10 zloty.

. . .

Article 15. 1.

. . .

2. Subject to reciprocity, the certificates referred to in article 7, paragraph 1 (1), articles 9, 10, 13 and 14, shall be exempted from fiscal charges when they are issued to foreign governments or to persons referred to in article 2, paragraph 3.

SECTION IV

Permits

. . .

Article 17. Fiscal charges for permits issued on the application of interested persons shall be as follows:

(1) For a licence to marry in a registry office in a district where neither of the applicants resides: 100 zloty.

(2) For authorization to record in a civil register in Poland an instrument drawn up abroad, but not recorded at a Polish consular (or diplomatic) establishment: 50 zloty.

(3) For authorization to obtain an extract from a civil register, a certificate attesting that an entry has been made in the register, or a certificate attesting that an entry is not contained in a register or that the register has been lost or destroyed: 20 zloty.

(4) For an order (authorization) for the preparation of a record of a birth, marriage or death which took place abroad and was not recorded in a foreign civil registry: 30 zloty.

(5) For authorization to correct an obvious clerical error in a civil registration entry which was caused by the fault of the person concerned: 10 zloty.

. . .

Article 22. The fiscal charge for permission to acquire immovable property shall be as follows:

(1) For acquisition by a foreign citizen — 1 per cent of the minimum purchase price shown in the authorization, but not more than: 2,000 zloty.

. . .

Article 23. 1. The fiscal charge for a housing assignment order shall be as follows:

(1) For residential quarters:

(a) Of not more than two rooms: 50 zloty.

(b) Of more than two rooms: 100 zloty.

(2) For commercial premises — per square metre of area: 5 zloty, but not less than 100 zloty.

2. Documents authorizing the use of residential premises other than those issued by housing authorities shall be assimilated to housing assignment orders.

3. The fiscal charge provided for in paragraph 1 (1) shall be reduced by one half if the housing assignment order is issued to an employed person, a student, a person receiving social security payments, a disabled ex-serviceman or a blind person.

4. Housing assignment orders issued for temporary premises shall not be subject to fiscal charges.

Articles 24. Fiscal charges for permits relating to construction shall be as follows:

(1) For a building permit: 50 zloty.

(2) For a demolition permit: 50 zloty.

(3) For the extension of the period of validity of the permits referred to in (1) and (2): 25 zloty.

(4) For an occupancy permit for a building or part of a building:

(a) For each living unit: 20 zloty.

(b) For a single-family dwelling: 50 zloty.

(c) For other buildings: 200 zloty.

(5) For authorization to make copies of building plans or maps: 20 zloty.

2. Permits issued on the applications referred to in article 2, paragraph 1 (13) shall be exempted from fiscal charges.

Article 25. 1. The fiscal charge for an arms permit shall be, annually: 100 zloty.

2. The fiscal charge for an arms permit issued for a period not exceeding six months shall be one half the amount indicated above.

3. Permits for arms for official use or for the protection of State property shall be exempt from fiscal charges.

Article 26. 1. The fiscal charge for a bicycle permit or a motor vehicle driving licence shall be as follows:

- (1) For a bicycle permit:
 - (a) For employees and students: 19 zloty.
 - (b) For other persons: 20 zloty.
- (2) For a motor vehicle driving permit: 30 zloty.
- (3) For a learner's motor vehicle driving permit: 10 zloty.

. . .

Article 27. The fiscal charge for a permit to put a steam boiler, a pressure tank or a hoisting device into operation, shall be: 150 zloty.

Article 28. 1. The fiscal charge for a licence to operate a cinema shall be as follows:

- (1) If permanently installed:
 - (a) In a provincial capital or a town detached from a province: 1,500 zloty.
 - (b) In a district capital or a town constituting a district: 1,000 zloty.
 - (c) In other localities: 700 zloty.

. . .

4. The fiscal charge for a permit for an occasional event or spectacle (such as an entertainment, show, theatrical and musical production or sports contest or exhibition) shall be as follows:

- (1) In localities with fewer than 10,000 inhabitants: 50 zloty.
- (2) In other localities: 100 zloty.

Where a permit is not required under the provisions in force the fiscal charge shall be payable on the basis of the relevant declaration.

. . .

Article 33. 1. The fiscal charge for any permit not enumerated in the foregoing paragraphs shall be: 20 zloty.

2. The fiscal charge for an extension of the period of validity of a permit, if not specified in the foregoing paragraphs, shall be that payable for the permit.

. . .

Article 34. 1.

. . .

2. The following shall be exempted from fiscal charges:

(3) Subject to reciprocity, foreign States and the persons referred to in article 2, paragraph 3, in respect of the permits referred to in articles 17, 22 (1), 23-24, 25, paragraphs 1 and 2, article 26, paragraph 1, articles 27, 28, paragraphs 1 (1) and 4 and article 33.

SECTION V

Documents attesting to civil juridical acts

Article 41. 8.

(8) Subject to reciprocity, tickets for the sea or air passage of diplomatic and consular agents of foreign States and other persons whose status is assimilated to that of such agents by virtue of legislation, agreements or established international usage. The staff of diplomatic and consular missions of foreign States and persons assimilated thereto who are not Polish citizens shall be granted the same exemption.

(c) ORDER OF THE MINISTER OF FOREIGN TRADE OF 11 APRIL 1959 CONCERNING EXPORT DUTIES AND EXPORT LICENCES (*Dziennik Ustaw*, 1959, No. 29/177)

Article 1. The export customs tariff annexed to this Order is hereby established.

Article 2. 1. The goods enumerated in the export customs tariff may be exported subject to payment of the corresponding export duty and the conditions specified in the export customs tariff or in provisions concerning the protection of treasure, public health, animal and plant health, currency regulations and the like.

Article 5. 1. The customs authorities shall exempt from export duty the following goods carried or sent abroad:

(1) The goods defined in article 22, paragraph 1 (1-4) of the Customs Act, the destination of which has been duly established as justifying exemption:

(2) Other goods in the cases established by the Minister of Foreign Trade.

2. The full or partial exemption of goods from export duty shall constitute authorization for the export thereof.

(d) ORDER OF THE MINISTER OF FOREIGN TRADE OF 11 APRIL 1959 CON- CERNING THE EXEMPTION FROM CUSTOMS DUTIES OF ARTICLES AND GOODS IMPORTED AND EXPORTED OTHERWISE THAN IN A PLANNED TRADE PROGRAMME (*Monitor Poloski*, 1959, No. 41/190)

1. GENERAL PROVISIONS

Article 1. Customs offices shall be empowered to grant exemptions from customs duties under this Order save in cases which may be dealt with only by the Central Customs Office.

Article 2. Goods crossing the frontier must be declared to the customs authority; the declaration may be made orally save where this Order requires a written declaration. The form of the written declaration shall be established by the Central Customs Office.

Article 3. Exemption from customs duties granted under this Order shall not affect the obligation to comply with the requirements of provisions relating to the protection of treasure, public health, animal and plant health, currency regulations, highway regulations and the like.

Article 4. The provisions of this Order shall be without prejudice to specific provisions relating to the customs clearance of goods intended for the official use of diplomatic missions and consular offices or international agencies enjoying diplomatic privileges by virtue of legislation, agreements or established international usage or of goods belonging to or intended for the staff of such missions, establishments or institutions.

. . .

III. EXEMPTIONS FROM PROVISIONS CONCERNING GOVERNMENT CONTROL OF PREMISES

HOUSING ACT OF 30 JANUARY 1959 (*Dziennik Ustaw*, 1959, No. 10/59)

. . .

Article 1. The purpose of this Act is to regulate the use of residential and commercial premises in a manner that will best meet the housing needs of the population and ensure protection and proper maintenance of residential and commercial premises.

. . .

Article 28. Provincial people's councils in towns, settlements and localities, and people's councils of towns detached from provinces may place the housing in their respective areas under public control. The decision to place housing under public control shall be published in the official gazette of the provincial people's council (or people's council of a town detached from a province) and shall enter into effect on the date of publication.

. . .

Article 30. 1. The following premises shall not be subject to public control:

. . .

2. Buildings and premises occupied by diplomatic missions of foreign States, the heads and foreign staff of such missions and other persons and international agencies enjoying diplomatic privileges by virtue of legislation, agreements, or established international usage, as well as consular offices of foreign States or the heads and staff of such offices who are citizens of the sending State; the conditions governing the occupation of buildings and premises by the aforementioned persons and institutions shall be established by the Minister of Communal Economy in agreement with the Minister of Foreign Affairs.

. . .

IV. PROVISIONS RELATING TO MOTOR VEHICLES

ORDER OF THE COUNCIL OF MINISTERS OF 16 APRIL 1957 AMENDING THE ORDER OF 20 AUGUST 1955 CONCERNING THE USE OF CERTAIN MOTOR VEHICLES (*Dziennik Ustaw*, 1957, No. 21/104)

. . .

1. Article 1 shall read as follows:

“Article 1. Trucks, saddle tractors, cab tractors and trailers may be used by individuals and non-socialized undertakings if:

“ (1) They are intended and duly licensed to provide public transport;

“ (2) The presidium of the provincial people's council (or the people's council of a town detached from a province) finds that such vehicles are needed in connexion with the economic or professional activity of the owner.”

. . .

V. PLANT PROTECTION CONTROL

ORDER OF THE MINISTER OF AGRICULTURE OF 28 MARCH 1959 CONCERNING QUARANTINE OF IMPORTED PLANTS (*Dziennik Ustaw*, 1959, No. 28/171)

. . .

Article 4. 1. The following materials, when imported into or carried in transit through Poland shall be subject to plant protection control to ensure that they are free from disease, vermin, and weeds:

(1) Plants of all kinds, including fodder imported into or carried in transit through Poland,

(2) Plant products,

(3) Litter used in connexion with the import and transit shipment of animals,

(4) Packing of plants and plant products.

In the case of passenger traffic (by rail, automobile, air or sea or on foot), however, plant protection control shall be left to the discretion of the competent authorities.

2. Transport used for the import of the plants, products and materials referred to in paragraph 1 shall also be subject to plant protection control.

3. In addition, any consignment or means of transport suspected of contamination by disease, vermin or weeds, as well as packing of vegetable origin used for goods of non-vegetable origin, may be required to undergo plant protection control.

4. Consignments, baggage and articles belonging to persons changing their place of duty who enjoy diplomatic privileges and immunities and whose belongings are exempted from customs examination under the provisions of customs legislation or international agreements and usage shall not be subject to plant protection control.

. . .

Suisse

(a) DÉCISION DU CONSEIL FÉDÉRAL SUISSE CONCERNANT L'OCTROI DES PRIVILÈGES ET IMMUNITÉS DIPLOMATIQUES A CERTAINS FONCTIONNAIRES DE RANG ÉLEVÉ DE L'OFFICE EUROPÉEN DES NATIONS UNIES, 30 DÉCEMBRE 1947

Le Conseil fédéral suisse décide qu'à partir du 1^{er} janvier 1948, les privilèges et immunités accordés aux collaborateurs diplomatiques des chefs de mission accrédités auprès de la Confédération suisse seront également accordés à certains fonctionnaires de rang élevé de l'Office européen des Nations Unies.

En proportion avec l'effectif actuel des fonctionnaires des Nations Unies à Genève, le nombre des bénéficiaires de cette décision ne devra pas dépasser 35.

Le Directeur de l'Office européen des Nations Unies établira une liste des fonctionnaires de rang élevé entrant en ligne de compte et la soumettra au Département politique. La même procédure vaudra pour les désignations ultérieures.

Les hauts fonctionnaires mis au bénéfice de la Section 16 de l'Arrangement provisoire¹ du 19 avril 1946 ne seront pas compris dans cette liste, étant donné qu'ils jouissent déjà des mêmes privilèges et immunités que les chefs de mission diplomatique accrédités auprès de la Confédération suisse.

(b) DÉCISION DU CONSEIL FÉDÉRAL SUISSE CONCERNANT LE STATUT JURIDIQUE DES DÉLÉGATIONS PERMANENTES AUPRÈS DE L'OFFICE EUROPÉEN DES NATIONS UNIES AINSI QUE D'AUTRES ORGANISATIONS INTERNATIONALES AYANT LEUR SIÈGE EN SUISSE, 31 MARS 1948

1. Les délégations permanentes d'Etats Membres bénéficient, comme telles, de facilités analogues à celles qui sont accordées aux missions diplomatiques à Berne.

Elles ont le droit d'user de chiffres dans leurs communications officielles et de recevoir ou d'envoyer des documents par leurs propres courriers diplomatiques.

2. Les chefs de délégations permanentes bénéficient de privilèges et immunités analogues à ceux qui sont accordés aux chefs de missions diplomatiques à Berne, à condition toutefois qu'ils aient un titre équivalent.

3. Tous les autres membres des délégations permanentes bénéficient, à rang égal, de privilèges et immunités analogues à ceux qui sont accordés au personnel des missions diplomatiques à Berne.

4. La création d'une délégation permanente, les arrivées et les départs des membres des délégations permanentes sont annoncés au Département politique par la mission diplomatique à Berne de l'Etat intéressé. Le Département politique délivre aux membres des délégations une carte de légitimation attestant les privilèges et immunités dont ils bénéficient en Suisse.

¹ Pour cet arrangement signé à Berne le 11 juin 1946 et à New York le 1^{er} juillet 1946 voir la Deuxième Partie du présent Volume, p. 196.

(c) DÉCISION DU CONSEIL FÉDÉRAL SUISSE CONCERNANT LES PRIVILÈGES ET IMMUNITÉS DE LA COUR INTERNATIONALE DE JUSTICE EN SUISSE, 30 AVRIL 1948

a) Les recommandations formulées le 11 décembre 1946 par l'Assemblée générale des Nations Unies au sujet des privilèges et immunités de la Cour internationale de Justice ¹ sont désormais applicables en Suisse;

b) Le Département politique est chargé d'en informer la Cour internationale de Justice.

d) RÈGLEMENT DOUANIER DU 23 AVRIL 1952

concernant l'Organisation des Nations Unies et les institutions spécialisées qui y sont reliées; le personnel desdites organisations; les membres des conseils d'administration, conseils exécutifs, etc., desdites organisations; les représentations des Etats Membres et leurs agents délégués en mission temporaire auprès desdites organisations; les représentations des Etats Membres et leurs agents délégués à titre permanent auprès desdites organisations; la Commission intérimaire de l'Organisation internationale du commerce; les juges et les fonctionnaires de la Cour internationale de Justice.

LE CONSEIL FÉDÉRAL SUISSE

Vu:

1. L'arrangement provisoire sur les privilèges et immunités de l'Organisation des Nations Unies, du 19 avril 1946;

2. L'accord avec l'Organisation internationale du Travail pour régler le statut juridique de cette organisation en Suisse, du 11 mars 1946, ainsi que l'arrangement d'exécution de cet accord, du 11 mars 1946;

3. L'accord avec l'Organisation mondiale de la santé pour régler le statut juridique de cette organisation en Suisse, du 17 juillet 1948, ainsi que l'arrangement d'exécution dudit accord, du 17 juillet 1948;

4. L'accord avec l'Organisation internationale pour les réfugiés pour régler le statut juridique de cette organisation en Suisse, du 15 septembre 1948, ainsi que l'arrangement d'exécution dudit accord, du 15 septembre 1948;

5. La décision du Conseil fédéral du 3 février 1948 relative aux facilités accordées à l'Union internationale des télécommunications et à l'Union postale universelle, en tant qu'institutions spécialisées des Nations Unies;

6. La décision du Conseil fédéral du 11 juillet 1947 sur les immunités et privilèges à accorder aux institutions spécialisées des Nations Unies n'ayant pas leur siège en Suisse, ainsi qu'à leur personnel, à l'occasion de conférences ou de missions temporaires en Suisse;

7. Les décisions du Conseil fédéral sur les immunités et privilèges à accorder à la Commission intérimaire de l'organisation internationale du commerce, aux juges et aux fonctionnaires de la Cour internationale de Justice et aux délégations permanentes d'Etats membres auprès de l'office européen des Nations Unies et d'autres organisations internationales ayant leur siège en Suisse;

¹ *Résolutions adoptées par l'Assemblée générale pendant la seconde partie de sa première session du 23 octobre au 15 décembre 1946*, A/64/Add. 1, p. 176.

8. L'accord sur le statut juridique en Suisse de la Banque internationale pour la reconstruction et le développement, du 29 juin 1951.

En application des clauses de ces accords et décisions relatives à la franchise douanière et aux facilités douanières et en vue d'unifier le régime des privilèges douaniers qui résultent de ces accords et décisions,

Arrête les dispositions ci-après :

A. ORGANES DES NATIONS UNIES ET INSTITUTIONS SPÉCIALISÉES, AYANT LEUR SIÈGE EN SUISSE

CHAPITRE PREMIER. ENVOIS DESTINÉS AUX ORGANISATIONS

Article premier

Etendue de la franchise

1. Sont admis en franchise tous les objets destinés à l'usage exclusif des organisations internationales.

L'importation des véhicules à moteur est soumise aux dispositions du chapitre X.

2. Les objets admis en franchise ne peuvent être aliénés dans le délai de cinq ans à compter de l'admission en franchise sans que les droits de douane et autres taxes dus à l'importation soient acquittés au préalable.

Article 2

Procédure

Dispositions générales

Les envois doivent être adressés à l'une des organisations internationales ou à un de leurs services spéciaux (secrétariat, bibliothèque, économat, etc.) auxquels ces envois sont destinés.

Article 3

Envois arrivant par chemin de fer, par route ou par avion

1. Sous réserve du chiffre 3 ci-dessous, les envois sont dirigés sur le bureau de douane le plus proche du siège de l'organisation destinataire. Celui-ci informe l'organisation destinataire de l'arrivée de l'envoi, par la remise d'une formule de déclaration spéciale de dédouanement.

2. Dans cette formule, l'organisation intéressée indique la nature et atteste la destination officielle de l'envoi. La formule, munie de la signature du chef de l'organisation ou de son représentant autorisé, est renvoyée au bureau de douane, qui procède à l'admission en franchise.

3. Pour les envois arrivant à la frontière, mais avec une autre destination que le siège de l'organisation intéressée, celle-ci peut, en mentionnant le bureau de douane d'entrée, envoyer d'avance la formule de déclaration à la direction des douanes compétente (v. Annexe I), qui la transmet au bureau de douane en cause. Dans ce cas, le dédouanement en franchise est effectué par le bureau d'entrée. Si cette déclaration fait défaut, il est procédé à l'acquittement provisoire de l'envoi, en laissant le soin à l'organisation destinataire de demander ultérieurement l'admission en franchise à la direction des douanes compétente dans le délai prévu au règlement d'exécution de la loi sur les douanes et conformément au chiffre 2 ci-dessus.-

4. Dans le trafic par route et par avion, les envois destinés aux organisations internationales à Genève sont libérés directement par les bureaux du VI^e arrondissement des douanes, contre remise de ladite formule.

Article 4

Envois postaux

Les envois postaux doivent porter l'adresse de l'organisation internationale ou celle de ses services auxquels ils sont destinés. Les envois sont dirigés sur le bureau de douane-poste le plus proche du siège de l'Organisation destinataire. Le bureau de douane remet l'envoi, accompagné de la formule de déclaration mentionnée à l'article 3, alinéa 1, à la poste, pour livraison. Le service postal fait remplir et signer cette déclaration par le chef de l'organisation internationale ou son représentant autorisé, délivre le colis et renvoie la formule de déclaration au bureau de douane-poste.

Article 5

Imprimés

Les envois d'imprimés, de livres et de publications, expédiés par colis postaux ou fret aérien, adressés aux organisations internationales et destinés à leur usage exclusif, sont remis, sans formalités douanières, aux destinataires par l'entremise du bureau de douane compétent.

Article 6

Envois sortant d'entrepôts fédéraux ou de ports francs

1. Les marchandises importées d'entrepôts fédéraux ou de ports francs en Suisse sont soumises aux dispositions spécifiées à l'article 3.

2. Les envois destinés aux organisations internationales à Genève, sortant d'un port franc de cette ville, sont admis en franchise par le bureau de douane, sur présentation de la formule de déclaration spéciale dûment signée.

CHAPITRE II. ENVOIS DESTINÉS AU HAUT PERSONNEL DIRECTEUR ET A CERTAINS FONCTIONNAIRES SUPÉRIEURS

Article 7

Etendue de la franchise

1. Le haut personnel directeur a droit à l'admission en franchise de toutes marchandises importées de l'étranger et destinées à son usage exclusif ou à celui du conjoint ou des enfants mineurs vivant avec lui.

2. Les fonctionnaires supérieurs désignés par l'organisation à laquelle ils appartiennent conformément aux conditions établies d'entente avec le Conseil fédéral ont droit à l'admission en franchise:

- a) Du mobilier, neuf ou usagé, destiné à leur usage personnel, étant entendu que cette facilité ne peut être exercée qu'une seule fois;
- b) De tous autres objets, non mentionnés sous lettre a) ci-dessus, destinés à leur usage exclusif ou à celui de leurs conjoints ou enfants mineurs vivant avec eux.

L'importation des véhicules à moteur est soumise aux dispositions du chapitre X.

3. L'importation en franchise de mobilier est soumise à la condition que l'ayant droit soit domicilié en Suisse.

*Article 8**Procédure*

1. Les articles 3, 4 et 6 sont applicables aux envois adressés à ces personnes, en tant que les prescriptions qui suivent ne dérogent pas à la procédure qu'ils établissent:

a) Les envois doivent être adressés, d'une manière très lisible, aux ayants droit eux-mêmes, qui signent personnellement la déclaration spéciale de dédouanement;

b) Les formules de déclaration établies pour des envois adressés aux fonctionnaires supérieurs au bénéfice de la franchise sont signées par le destinataire et visées par son chef ou son représentant autorisé;

c) Les fonctionnaires supérieurs revendiquant le droit à l'importation en franchise d'objets de première installation doivent présenter au bureau de douane:

1) Une liste exacte des objets à importer, signée par l'importateur et visée par le chef de l'organisation ou son représentant autorisé;

2) Une déclaration, sur formule spéciale, signée par l'ayant droit et visée par le chef de l'organisation ou son représentant autorisé, par laquelle l'importateur du mobilier s'engage à se servir des objets personnellement ou dans son propre logement en Suisse, et à ne les céder, ni à titre gratuit ni à titre onéreux, avant cinq ans à partir de l'admission en franchise, sans avoir acquitté les droits de douane.

L'admission en franchise sera accordée dès que la vérification douanière aura permis de constater la concordance de l'envoi avec les pièces justificatives présentées.

Les arrivages ultérieurs doivent être annoncés en même temps que l'importation du premier envoi, avec indication détaillée du contenu et de l'expéditeur. L'importation d'envois ultérieurs doit avoir lieu dans le délai d'une année dès l'arrivée en Suisse du premier envoi.

2. Les envois arrivant à l'adresse des ayants droit, mais avec une autre destination que celle de leur domicile habituel, sont acquittés provisoirement par le bureau de douane d'entrée, en laissant le soin aux destinataires de demander ultérieurement l'admission en franchise, à la direction des douanes compétente, dans le délai prévu au règlement d'exécution de la loi sur les douanes.

*Article 9**Trafic des voyageurs*

1. Dans le trafic des voyageurs, les privilèges prévus à l'article 7 sont accordés, sans formalités, au haut personnel directeur seulement.

2. Les marchandises passibles de droits, importées par les fonctionnaires supérieurs dans le trafic des voyageurs, sont dédouanées provisoirement ou en transit. Les droits de douane et autres redevances doivent être garantis suivant les dispositions générales de la loi sur les douanes. La franchise sera accordée dès que l'ayant droit aura remis, au bureau de douane compétent, la formule spéciale de dédouanement.

3. Les membres de la famille des personnes mentionnées à l'article 7 ne bénéficient du même traitement que ces dernières que lorsqu'ils voyagent avec elles. S'ils voyagent seuls, la vérification de leurs bagages personnels est réduite au strict minimum.

4. L'octroi des facilités précitées est subordonné à la présentation de la carte de légitimation délivrée par le département politique fédéral.

CHAPITRE III. MOBILIER ET OBJETS DE PREMIÈRE INSTALLATION DESTINÉS AUX AUTRES FONCTIONNAIRES

Article 10

Etendue de la franchise

1. Sous réserve de l'article 13, les fonctionnaires de nationalité étrangère qui ne sont pas mentionnés à l'article 7 ont, lorsqu'ils sont domiciliés en Suisse, droit à la franchise douanière pour les objets neufs ou usagés, les denrées alimentaires et les boissons qu'ils importent à l'occasion de leur première installation ou lors de leur retour en Suisse après une absence minimum de trois ans. L'admission en franchise est cependant limitée aux quantités ne dépassant pas les besoins normaux du fonctionnaire et des membres de sa famille (conjoint et enfants mineurs) vivant à sa charge.

L'importation des automobiles de tourisme et des motocyclettes est soumise aux dispositions du chapitre X.

2. En cas de transfert d'un fonctionnaire, cette période de trois ans peut être réduite, à la requête de l'organisation intéressée, adressée à la direction des douanes compétente.

Article 11

Procédure

1. La franchise douanière pour effets de première installation doit être demandée par l'ayant droit, par l'intermédiaire de l'organisation à laquelle il appartient, dans le délai fixé par celle-ci pour accorder le remboursement des frais de déménagement. L'importation devra intervenir dans ce même délai.

2. Les arrivages ultérieurs doivent être annoncés en même temps que l'importation du premier envoi, avec indication détaillée du contenu et de l'expéditeur. L'importation d'envois ultérieurs doit avoir lieu dans le délai d'une année dès l'arrivée en Suisse du premier envoi.

3. La demande d'admission en franchise doit être adressée à la direction des douanes compétente et accompagnée des pièces justificatives suivantes:

a) Une liste exacte des objets à importer, signée par l'importateur et visée par le chef de l'organisation ou son représentant autorisé,

b) Une déclaration sur formule spéciale, signée par l'ayant droit et visée par le chef de l'organisation ou son représentant autorisé, par laquelle l'importateur du mobilier s'engage à se servir des objets personnellement ou dans son propre logement en Suisse, et à ne les céder, ni à titre gratuit ni à titre onéreux, avant cinq ans à partir de l'admission en franchise, sans avoir acquitté les droits de douane.

4. L'admission en franchise est accordée dès que la vérification douanière a permis de constater la concordance de l'envoi avec les pièces justificatives présentées.

5. Au cas où la vérification du chargement serait demandée au domicile du destinataire, les opérations y relatives donneront lieu à la perception des taxes spéciales prévues pour les vérifications en dehors de l'emplacement officiel (article 45 du règlement d'exécution de la loi sur les douanes).

CHAPITRE IV. DISPOSITIONS SPÉCIALES

*Article 12**Aliénation d'objets de première installation*

1. Les objets admis en franchise au titre d'effets de première installation sur la base des articles 7 et 10 peuvent être cédés avant l'expiration du délai de cinq ans, moyennant une autorisation de la direction des douanes compétente, sans paiement des droits de douane:

a) Au haut personnel directeur désigné à l'article 7, aux conditions prévues à l'article 8;

b) Aux fonctionnaires supérieurs désignés à l'article 7, aux fonctionnaires mentionnés à l'article 10, ainsi qu'à tous autres bénéficiaires de privilèges douaniers, à condition qu'ils soient en droit de revendiquer l'admission en franchise d'effets de premier établissement et qu'ils endossent les obligations du cédant.

2. En cas d'aliénation à d'autres personnes avant l'expiration du délai de cinq ans, la direction des douanes compétente peut, en raison de circonstances spéciales, accorder des allègements.

*Article 13**Personnes engagées à titre temporaire*

Les personnes engagées à titre temporaire sont, si elles sont maintenues en service après une période de six mois, assimilées au personnel régulier en ce qui concerne l'application du présent règlement. Durant les premiers six mois qui suivent leur entrée en fonctions, elles ne peuvent importer en franchise que leur mobilier usagé conformément aux dispositions générales de la loi sur les douanes. Si elles désirent toutefois faire venir en même temps des objets neufs, les droits perçus sur ces derniers ne sont acquittés que provisoirement; à l'expiration du délai de six mois ci-dessus, ces droits sont remboursés aux intéressés, sur demande adressée à la direction des douanes compétente.

CHAPITRE V. PERSONNES DOMICILIÉES A L'ÉTRANGER, CHARGÉES D'UNE MISSION TEMPORAIRE EN SUISSE

*Article 14**Bagages personnels*

Les experts et autres personnes chargés d'une mission temporaire en Suisse par les organisations internationales ont droit, s'ils sont porteurs du certificat des Nations Unies ou d'un certificat analogue, à une vérification de leurs bagages personnels réduite au strict minimum.

Lorsqu'ils ont un rang équivalent à celui de chef de mission diplomatique (ambassadeur, ministre ou chargé d'affaires), ils ont droit à la franchise douanière pour les objets importés dans leurs bagages personnels.

CHAPITRE VI. REPRÉSENTATIONS DES ÉTATS MEMBRES, DÉLÉGUÉES A TITRE PERMANENT

*Article 15**Représentations permanentes*

1. Les représentations des Etats membres, déléguées à titre permanent, ont droit à l'admission en franchise de tous objets destinés à leur usage officiel et appartenant aux gouvernements qu'elles représentent.

L'importation des véhicules à moteur est soumise aux dispositions du chapitre X.

2. Les objets admis en franchise ne peuvent être aliénés sans que les droits de douane et autres taxes dus à l'importation soient acquittés au préalable.

Article 16

Chefs de délégations et délégués

1. Les chefs de délégations qui ont un titre équivalent à celui de chef de mission diplomatique et sont titulaires d'une carte de légitimation délivrée par le département politique fédéral bénéficient des facilités accordées au haut personnel directeur des organisations (articles 7 et 27).

2. Les chefs de délégations et les délégués qui ont un titre équivalent à ceux des membres d'une mission diplomatique et sont titulaires d'une carte de légitimation délivrée par le département politique fédéral, bénéficient des facilités accordées aux fonctionnaires supérieurs des organisations (articles 7 et 27).

3. L'octroi des facilités mentionnées aux chiffres 1 et 2 ci-dessus est subordonné à l'observation des conditions prévues dans le présent règlement.

4. Les membres de délégations permanentes exerçant en Suisse une activité lucrative ne bénéficient pas des dispositions du présent règlement.

Article 17

Personnel technique et auxiliaire

Les autres membres des délégations bénéficient, en tant que détenteurs d'une carte de légitimation délivrée par le département politique fédéral, des facilités prévues aux articles 10 et 28.

Article 18

Liste des membres de délégations

D'entente avec les représentations diplomatiques intéressées à Berne, le département politique fédéral établit la liste du personnel des délégations et renseigne immédiatement la direction générale des douanes.

CHAPITRE VII. REPRÉSENTATIONS NON PERMANENTES DES ÉTATS MEMBRES; MEMBRES DES CONSEILS D'ADMINISTRATION, CONSEILS EXÉCUTIFS, ETC., DES ORGANISATIONS, DOMICILIÉS A L'ÉTRANGER

Article 19

Envois personnels

1. Les membres de délégations non permanentes (délégués, délégués adjoints, conseillers, experts techniques et secrétaires), envoyés par leurs gouvernements auprès d'une organisation internationale ou à des conférences ou réunions convoquées par elle en Suisse, ainsi que les membres des conseils de ces organisations (conseil d'administration, conseil exécutif, etc.), ont droit à une vérification de leurs bagages personnels réduite au strict minimum.

Les personnes ci-dessus ayant un rang équivalent à celui de chef de mission diplomatique (ambassadeur, ministre ou chargé d'affaires) ont droit à la franchise douanière pour les objets importés dans leurs bagages personnels.

2. Sur demande adressée par les organisations internationales à la direction des douanes compétente, les présidents des principales conférences bénéficient, pendant la durée de celles-ci, des privilèges accordés au haut personnel directeur conformément à l'article 7, excepté l'importation en franchise d'effets mobiliers et de véhicules de tout genre.

Article 20

Matériel de bureau

1. Sous réserve de réexportation ou d'acquiescement à l'importation du matériel non utilisé, l'exemption des droits d'entrée est accordée pour le matériel de bureau (papier à lettres, crayons, encre, etc.), formules et publications, destinés à l'usage officiel de ces délégations, à condition qu'une déclaration relative à l'emploi soit signée par le chef de la délégation et présentée au bureau de douane d'entrée.

2. Sous réserve de réexportation à la fin des travaux de la conférence, l'admission en franchise temporaire sous le couvert d'un passavant est accordée pour les meubles, machines de bureau et autres objets, tels que films, clichés de projection, appareils de radio, etc., destinés à l'usage officiel de ces délégations, à condition qu'une déclaration relative à leur emploi soit signée par le chef de la délégation et présentée au bureau de douane d'entrée.

B. ORGANES DES NATIONS UNIES ET INSTITUTIONS SPÉCIALISÉES, AYANT LEUR SIÈGE A L'ÉTRANGER

CHAPITRE VIII. DISPOSITIONS CONCERNANT LES ORGANISATIONS, ADMINISTRATEURS, EXPERTS, FONCTIONNAIRES ET DÉLÉGATIONS D'ÉTATS MEMBRES

Article 21

Envois personnels

1. Le Secrétaire général et les Sous-Secrétaires généraux de l'Organisation des Nations Unies bénéficient, lorsqu'ils viennent en Suisse dans l'exercice de leurs fonctions, de la franchise douanière pour tous les objets, aux conditions prévues dans le présent règlement pour le haut personnel directeur. Dans le trafic des voyageurs, les facilités ne sont accordées que sur présentation du laissez-passer des Nations Unies, de couleur rouge.

2. Les hauts fonctionnaires de l'Organisation des Nations Unies et de ses institutions spécialisées, détenteurs du laissez-passer, de couleur rouge, des Nations Unies, ont droit, lorsqu'ils viennent en Suisse en mission officielle, à la franchise douanière pour les objets importés dans leurs bagages personnels.

3. Les membres des délégations d'Etats Membres ayant un rang équivalent à celui de chef de mission diplomatique (ambassadeur, ministre, chargé d'affaires), ont droit, lorsqu'ils participent à une conférence ou réunion convoquée en Suisse, à la franchise douanière pour les objets importés dans leurs bagages personnels.

4. Les fonctionnaires détenteurs des laissez-passer bleus et les membres des délégations d'Etats Membres ayant un rang diplomatique inférieur à celui de chef de mission ont droit, lorsqu'ils viennent en Suisse en mission officielle, à une vérification de leurs bagages personnels réduite au strict minimum.

5. A la demande des organisations internationales, adressée à la direction des douanes compétente, les présidents des principales conférences bénéficient, pendant la durée de celles-ci, des privilèges accordés au haut personnel directeur conformément à l'article 7, excepté l'importation en franchise d'effets mobiliers et de véhicules de tout genre.

Article 22

Matériel de bureau

1. Le matériel de bureau (papier à lettres, crayons, encre, etc.), les formules et publications, importés à l'occasion de conférences ou réunions convoquées en Suisse, et destinés à l'usage officiel des institutions spécialisées ou des délégations intéressées, sont admis en franchise aux conditions indiquées au premier alinéa de l'article 20.

2. Les meubles, machines de bureau et autres objets, tels que films, clichés de projection, appareils de radio, etc., destinés à un usage officiel, peuvent être dédouanés avec passavant, aux conditions indiquées au second alinéa de l'article 20.

3. Les déclarations prévues à l'article 20 sont signées, soit par le plus haut fonctionnaire de l'institution participant à la conférence ou par son remplaçant, soit par le chef de la délégation requérante.

Article 23

Fonctionnaires en mission temporaire en Suisse

1. Les fonctionnaires en mission temporaire auprès de l'Office européen des Nations Unies ou d'une institution spécialisée ayant son siège en Suisse bénéficient du droit d'importer sous passavant le mobilier destiné à leur usage ou à celui du conjoint et des enfants mineurs vivant avec eux.

L'importation de véhicules à moteur est soumise aux dispositions de l'article 31.

2. Cette facilité est accordée sous réserve de réexportation une fois la mission en Suisse terminée.

3. Les intéressés doivent présenter au bureau de douane, en double exemplaire, la liste des effets à importer. Cette liste doit être visée par le chef de l'Organisation auprès de laquelle ils ont été détachés ou par son représentant autorisé.

CHAPITRE IX. COMMISSION INTÉrimAIRE DE L'ORGANISATION INTERNATIONALE DU COMMERCE ET COUR INTERNATIONALE DE JUSTICE

Article 24

Commission intérimaire de l'Organisation internationale du commerce

La commission intérimaire de l'Organisation internationale du commerce est assimilée, en ce qui concerne le présent règlement, aux institutions spécialisées ayant leur siège en Suisse.

Article 25

Cour internationale de Justice

1. Les juges de la Cour internationale de Justice, le greffier et le greffier adjoint faisant fonction de greffier, bénéficient, lorsqu'ils viennent en Suisse

dans l'exercice de leurs fonctions, de la franchise douanière pour tous les objets, excepté les effets de première installation et les véhicules à moteur, aux conditions prévues dans le présent règlement pour le haut personnel directeur.

2. Les fonctionnaires du greffe de la cour, en mission officielle en Suisse, ont droit, à l'entrée et à la sortie, à une vérification de leurs bagages personnels réduite au strict minimum.

3. Les juges de la Cour domiciliés en Suisse bénéficient des privilèges accordés par les articles 7 et 27 au haut personnel directeur.

C. RÉGIMES PARTICULIERS

CHAPITRE X. VÉHICULES A MOTEUR

Article 26

Véhicules à moteur destinés aux organisations ayant leur siège en Suisse

1. Les Organisations avant leur siège en Suisse bénéficient du droit d'importer en franchise les véhicules à moteur destinés à leur usage exclusif.

2. Les automobiles de tourisme et motocyclettes ne peuvent être cédées à des tiers en Suisse, à titre gratuit ou onéreux, durant trois ans à partir de l'admission en franchise, sans notification préalable de la cession à la direction des douanes compétente et acquittement des droits d'entrée. Pour les autres véhicules, le délai est de cinq ans. (Cession à une personne ou une organisation ayant droit à la franchise, voir article 29.)

Article 27

Véhicules à moteur destinés au haut personnel directeur et à certains fonctionnaires supérieurs

1. Les personnes dénommées à l'article 7 et domiciliées en Suisse ont droit, tous les trois ans, à l'exonération douanière d'une automobile de tourisme ou d'une motocyclette, destinée à leur usage personnel.

Ces véhicules ne peuvent être cédés à des tiers en Suisse, à titre gratuit ou onéreux, durant trois ans à partir de l'admission en franchise, sans notification préalable de la cession à la direction des douanes compétente et acquittement des droits d'entrée (cession à une personne ou une organisation ayant droit à la franchise, voir article 29).

2. Les personnes dénommées à l'article 7 ont droit, tous les cinq ans, à l'exonération douanière d'un aéronef et d'un bateau de plaisance, destinés à leur usage personnel.

Ces véhicules ne peuvent être cédés à des tiers en Suisse, à titre gratuit ou onéreux, durant cinq ans à partir de l'admission en franchise, sans notification préalable de la cession à la direction des douanes compétente et acquittement des droits d'entrée (cession à une personne ou une organisation ayant droit à la franchise, voir article 29).

3. L'acquittement, la cession conformément à l'article 29 ou la réexportation définitive d'un véhicule à moteur avant l'expiration du délai de trois ou cinq ans à compter de l'admission en franchise, donnent droit immédiatement à l'exonération douanière d'un nouveau véhicule, aux conditions établies par ce règlement.

Article 28

Automobiles de tourisme et motocyclettes, destinées aux autres fonctionnaires

1. Les fonctionnaires mentionnés à l'article 10 et domiciliés en Suisse ont droit, à l'occasion de leur première installation en Suisse, ou lors de leur retour en Suisse après une absence minimum de trois ans, à l'importation en franchise d'une seule automobile de tourisme ou d'une motocyclette destinée à leur usage personnel.

2. L'admission en franchise doit être demandée par l'ayant droit, par l'intermédiaire de l'organisation à laquelle il appartient, dans le délai fixé par celle-ci pour accorder le remboursement des frais de déménagement. L'importation devra intervenir dans ce même délai.

3. Ces véhicules ne peuvent être cédés à des tiers en Suisse, à titre gratuit ou onéreux, durant cinq ans à partir de l'admission en franchise, sans notification préalable de la cession à la direction des douanes compétente et acquittement des droits d'entrée (cession à une personne ou une organisation ayant droit à la franchise, voir article 29).

Si cette cession a lieu plus de trois ans après l'admission en franchise, la moitié seulement des droits sera perçue.

Article 29

Dispositions spéciales concernant l'importation d'automobiles

1. Les ayants droit revendant, sur la base des articles 26, 27 et 28, l'importation en franchise d'un véhicule à moteur, doivent adresser une requête à la direction des douanes compétente et s'engager, sur formule spéciale, à ne pas l'aliéner en Suisse avant trois ou cinq ans à partir de l'admission en franchise, à titre gratuit ou onéreux, sans autorisation de la direction des douanes compétente et sans avoir acquitté les droits de douane.

2. Les actes d'engagement concernant les véhicules à moteur importés aux termes de l'article 26 doivent être signés par le chef de l'organisation intéressée ou par son représentant autorisé. Les actes d'engagement signés par les fonctionnaires supérieurs bénéficiant des dispositions prévues à l'article 27 et par les fonctionnaires bénéficiant des dispositions de l'article 28 doivent être visés par le chef de l'organisation intéressée ou par son représentant autorisé.

3. Les véhicules à moteur admis en franchise en vertu des articles 26, 27 et 28 peuvent, d'entente avec la direction des douanes compétente, être cédés sans paiement des droits, avant l'expiration du délai de trois ou cinq ans, à une organisation ou à un fonctionnaire en droit de revendre, aux termes du présent règlement, l'exonération douanière de ces véhicules, l'acquéreur endossant par écrit les obligations du cédant. L'acquéreur bénéficie de la fraction du délai de trois ou cinq ans écoulé au moment de la transaction.

4. En cas de transfert d'un fonctionnaire, les véhicules à moteur dont l'admission en franchise remonte à moins de trois ou cinq ans peuvent être vendus en Suisse en payant les droits de douane réduits suivants:

Automobile de tourisme et motocyclette :

avant l'expiration d'un délai de

1 an	= 75 %
2 ans	= 50 %
3 ans	= 25 %
4 ans	= —.—
5 ans	= —.—

Autres véhicules :

= —.—
= 70 %
= 50 %
= 35 %
= 25 %

Article 30

Véhicules à moteur destinés aux représentations des Etats membres, délégués à titre permanent auprès des organisations ayant leur siège en Suisse

1. Les représentations permanentes mentionnées à l'article 15 ont droit à l'importation temporaire en franchise des véhicules à moteur destinés à leur usage officiel et appartenant aux gouvernements qu'elles représentent.

2. Le chef de la délégation intéressée doit adresser une requête à la direction des douanes compétente et s'engager, sur formule spéciale, à ne céder le véhicule à des tiers en Suisse, à titre gratuit ou onéreux, sans notification préalable de la cession à ladite direction et acquittement des droits d'entrée.

*Article 31**Automobiles destinées :*

a) Aux représentations non permanentes des Etats membres des organisations ayant leur siège en Suisse;

b) Aux représentants non permanents des Etats membres, aux membres, des conseils d'administration, conseils exécutifs, etc., désignés à l'article 19, ainsi qu'aux experts et autres personnes en mission temporaire en Suisse, désignés à l'article 14;

c) Aux organes des Nations Unies et aux institutions spécialisées ayant leur siège à l'étranger;

d) Aux fonctionnaires desdites organisations, envoyés en mission temporaire en Suisse, désignés à l'article 23.

1. Les automobiles de tourisme destinées aux institutions ou importées par les personnes désignées sous lettres a) à d) ci-dessus sont admises en franchise temporaire sur la base de documents douaniers touristiques (carnet de passages en douane, triptyque ou carte d'entrée provisoire) ou d'un passavant.

2. Le délai de réexportation est déterminé par la validité du document douanier touristique; si l'importation a lieu sur la base d'un passavant, ce délai est d'une année et peut être prolongé, sur demande adressée, avant son expiration, à la direction des douanes compétente.

*Article 32**Cession de véhicules à moteur endommagés*

Lorsqu'un véhicule à moteur, importé en franchise conformément aux articles 26 à 28, a été fortuitement détruit ou endommagé avant l'expiration du délai de trois ou cinq ans, la cession du véhicule ou de pièces détachées a lieu contre acquittement des droits de douane fixés, dans chaque cas, par la direction générale des douanes.

CHAPITRE XI. CORRESPONDANCE OFFICIELLE EXPÉDIÉE PAR VALISE SCELLÉE

Article 33

1. Les organisations auxquelles s'applique le présent règlement, de même que les délégations d'Etats Membres ont, en Suisse, le droit d'expédier et de recevoir, dans des valises scellées, de la correspondance officielle; des dossiers ou autres documents officiels échangés entre elles, avec leurs propres bureaux situés dans d'autres pays, avec les membres de leurs conseils et avec des gouvernements ou des missions diplomatiques.

Les membres des conseils (conseils d'administration, conseils exécutifs, etc.) des organisations précitées ont le même droit lorsqu'ils se trouvent en Suisse dans l'exercice de leurs fonctions.

Les personnes qui accomplissent des missions pour les organisations sus-nommées peuvent également recevoir des valises scellées expédiées par l'une de ces organisations.

2. Les valises doivent être plombées ou cachetées par le service compétent de l'organisation, du gouvernement, de la mission diplomatique ou de la délégation. Elles doivent être accompagnées, soit d'un courrier porteur d'une lettre de courrier (sauf-conduit), soit d'une attestation. La lettre de courrier et l'attestation doivent être établies par le service qui a apposé la fermeture, et certifier que la valise ne contient que des documents officiels.

D. DISPOSITIONS GÉNÉRALES ET FINALES

CHAPITRE XII. DISPOSITIONS GÉNÉRALES

*Article 34**Interdictions et restrictions d'importation et d'exportation*

Les marchandises importées en franchise sur la base du présent règlement et les publications ne sont pas soumises aux interdictions ou restrictions d'importation et d'exportation de nature économique ou financière. Les dispositions de conventions internationales générales et les mesures touchant la santé publique demeurent réservées.

*Article 35**Dédouanement subséquent*

Toutes les prescriptions relatives à l'importation des marchandises sont applicables lors du paiement subséquent des droits de douane sur des objets admis en franchise en vertu du présent règlement.

*Article 36**Remboursement des droits*

Les droits de douane ne sont pas remboursés sur les objets et marchandises de tout genre ayant fait l'objet d'un dédouanement définitif, même si, aux termes du présent règlement, leur admission en franchise était prévue.

*Article 37**Réciprocité*

La réserve de réciprocité contenue à l'article 19 de la loi sur les douanes ne s'applique pas au présent règlement.

*Article 38**Garantie*

Dans les cas où le présent règlement prévoit le dédouanement avec passavant, l'administration des douanes suisses peut, si les organisations intéressées prennent un engagement dans ce sens, considérer les montants des droits de douane dus comme étant garantis par un cautionnement général.

*Article 39**Personnes de nationalité suisse*

Le présent règlement ne s'applique pas aux personnes de nationalité suisse; celles-ci sont soumises aux dispositions douanières générales.

*Article 40**Délégation de compétence*

1. Il appartient à la direction générale des douanes de fixer les compétences de ses organes subordonnés en matière d'application du présent règlement.

2. Les dits organes correspondent directement avec les organisations et requérants intéressés, pour tous les cas relevant de leurs compétences.

Article 41

Dans le cas où, selon le présent règlement, le chef de l'organisation peut déléguer ses compétences à un représentant autorisé, le nom de ce dernier devra être dûment communiqué à la direction des douanes compétente.

*Article 42**Pièces de légitimation*

Des cartes de légitimation désignant la fonction remplie par le titulaire sont délivrées aux personnes suivantes, par le département politique fédéral:

a) *Cartes blanches barrées de rose avec liséré rouge foncé:*

Hauts fonctionnaires directeurs, bénéficiant de la franchise douanière selon les articles 7 et 27 du présent règlement; chefs de délégations permanentes désignés à l'article 16, chiffre 1.

b) *Cartes blanches barrées de rose avec surcharge $Z + D$:*

Fonctionnaires supérieurs désignés par l'organisation à laquelle ils appartiennent conformément aux conditions établies d'entente avec le Conseil fédéral et bénéficiant de la franchise douanière selon les articles 7 et 27 du présent règlement; chefs de délégations permanentes et délégués désignés à l'article 16, chiffre 2.

c) *Cartes blanches barrées de rose sans surcharge $Z + D$:*

Fonctionnaires au bénéfice des facilités douanières prévues aux articles 10 et 28 du présent règlement.

d) *Cartes blanches barrées de bleu:*

Fonctionnaires des Organisations internationales et personnel technique et auxiliaire des délégations permanentes au bénéfice des facilités douanières prévues aux articles 10 et 28 du présent règlement.

e) *Cartes blanches barrées de vert:*

Tous les fonctionnaires de nationalité suisse des Organisations internationales et délégations permanentes.

Cette carte permet au titulaire d'attester sa qualité d'agent d'une institution internationale ou d'une délégation, sans facilités douanières spéciales.

f) *Cartes blanches barrées de jaune :*

Conjoint et enfants mineurs, vivant avec une personne désignée ci-dessus.

Article 43

Dispositions générales de la législation douanière

Les dispositions générales de la législation douanière sont applicables lorsque le présent règlement ne prévoit pas de dérogation.

Article 44

Collaboration

Les organisations internationales mentionnées au préambule et l'administration des douanes coopèrent en vue de faciliter l'application du présent règlement et l'examen des cas d'abus.

Article 45

Listes des ayants droit aux facilités

1. Les organisations internationales envoient périodiquement au département politique fédéral la liste des fonctionnaires auxquels le présent règlement s'applique et elles lui communiquent les changements intervenus au fur et à mesure qu'ils se produisent. Elles lui signalent, en temps utile, les réunions et conférences qu'elles tiennent en Suisse, ainsi que les noms et qualités des personnes n'appartenant pas à une délégation permanente d'Etats membres, qui accomplissent une mission temporaire en Suisse et bénéficient de privilèges douaniers conformément au présent règlement.

2. Le département politique fédéral renseigne immédiatement la direction générale des douanes.

CHAPITRE XIII. DISPOSITIONS FINALES

Article 46

Entrée en vigueur

Le présent règlement entre en vigueur le 23 avril 1952.

Article 47

Clause abrogatoire

Dès l'entrée en vigueur du présent règlement, toutes les prescriptions douanières contraires sont abrogées, en particulier les prescriptions du 8 mai 1926 concernant le traitement en douane des envois destinés aux missions déléguées, à titre permanent, auprès des organismes de la Société des Nations à Genève, par les Etats membres de la Société et les prescriptions du 8 juillet 1926 concernant le traitement en douane des envois destinés aux organisations officielles de la Société des Nations et à leur personnel.

ANNEXE I. LISTE DES ORGANISATIONS INTERNATIONALES BÉNÉFICIAIRE DES DISPOSITIONS DU RÈGLEMENT DOUANIER

A. Organes des Nations Unies et institutions spécialisées, ayant leur siège en Suisse

Office européen des Nations Unies;
Organisation internationale du travail;
Organisation mondiale de la santé;
Organisation internationale pour les réfugiés;
Union internationale des télécommunications;
Union postale universelle;
Organisation météorologique mondiale.

B. Organes des Nations Unies et institutions spécialisées, ayant leur siège à l'étranger

Secrétariat général des Nations Unies;
Assemblée générale des Nations Unies;
Conseil de sécurité;
Conseil économique et social;
Conseil de tutelle;
Cour internationale de Justice (juges et greffier, voir dispositions particulières, article 25);
Organisation des Nations Unies pour l'éducation, la science et la culture;
Organisation internationale pour l'alimentation et l'agriculture;
Organisation internationale pour l'aviation civile;
Fonds monétaire international;
Banque internationale pour la reconstruction et le développement;
Organisation internationale du commerce (commission intérimaire, à Genève, voir dispositions particulières, article 25).

ANNEXE II. IMPORTATION ET DISTRIBUTION D'ESSENCE FRANCHE DE DROITS

Les dispositions des articles 2 à 6 et 8 du règlement ne s'appliquent pas à l'importation en franchise d'essence destinée aux véhicules à moteur appartenant aux organisations et délégations permanentes, ainsi qu'à leur personnel.

La direction générale des douanes édictera les prescriptions relatives à l'importation et à la distribution à Genève et dans d'autres localités de l'essence en question.

Les délégués non permanents mentionnés à l'article 19 ayant un rang diplomatique équivalent à celui de chef de mission ou de collaborateur diplomatiques d'un chef de mission sont assimilés, en ce qui concerne l'utilisation de l'essence franche de droits, au haut personnel directeur et aux fonctionnaires supérieurs des organisations.

Compétences

En vertu des dispositions de l'article 40, chiffre 2, la direction générale des douanes fixe les compétences relatives à l'application des dispositions du règlement douanier concernant les organisations internationales comme il suit:

Sous réserve des dispositions du règlement précité

1. *La direction des douanes à Genève*

Est compétente pour traiter les questions se rapportant au dit règlement en ce qui concerne les organisations et assemblées internationales siégeant définitivement ou temporairement à Genève;

2. *Le bureau de Genève-gare Cornavin*

Est seul compétent pour le traitement en douane des envois arrivant par chemin de fer à l'adresse des organismes mentionnés sous chiffre 1 ci-dessus;

3. *Le bureau de Berne-gare*

Est compétent pour traiter les questions se rapportant au dit règlement en ce qui concerne les organisations et assemblées internationales siégeant définitivement ou temporairement à Berne;

4. *Les directions*

Dans l'arrondissement desquelles est situé le siège d'une organisation internationale où se tient une assemblée d'une organisation tombant sous le coup du dit règlement, ainsi que, d'une manière générale, en ce qui concerne le traitement des personnes dans le trafic des voyageurs, surveillent l'application correcte du règlement précité.

Dans tous les autres cas et lorsqu'il s'agit de questions dépassant le cadre du règlement douanier, les offices subordonnés demanderont, par la voie du service, des instructions à la direction générale des douanes.

e) ARRÊTÉ FÉDÉRAL CONCERNANT LE STATUT JURIDIQUE EN SUISSE DE L'ORGANISATION DES NATIONS UNIES, D'INSTITUTIONS SPÉCIALISÉES DES NATIONS UNIES ET D'AUTRES ORGANISATIONS INTERNATIONALES, 29 SEPTEMBRE 1955

L'ASSEMBLÉE FÉDÉRALE DE LA CONFÉDÉRATION SUISSE,

Vu l'article 85, chiffre 5, de la constitution;

Vu le message du Conseil fédéral du 28 juillet 1955 ¹,

Arrête:

Article premier

Sont approuvés:

a) L'accord, l'arrangement d'exécution et l'échange de lettres concernant le statut juridique de l'Organisation météorologique mondiale (OMM), du 10 mars 1955 ²;

b) L'accord et l'échange de lettres concernant le statut juridique de l'Organisation européenne pour la recherche nucléaire (CERN), du 11 juin 1955 ³.

Le Conseil fédéral est autorisé à ratifier ces deux accords.

Article 2

Sont approuvés:

a) L'arrangement provisoire sur les privilèges et immunités de l'Organisation des Nations Unies (ONU), du 19 avril 1946 ⁴; l'échange de lettres

¹ FF 1955, II, 389.

² RO 1956, 1143.

³ RO 1956, 1158.

⁴ RO 1956, 1171.

entre le chef du Département politique et le secrétaire général des Nations Unies des 22 octobre et 4 novembre 1946;

b) L'accord et l'arrangement d'exécution concernant le statut juridique de l'Organisation internationale du travail (OIT), du 11 mars 1946¹;

c) L'échange de lettres concernant le statut juridique de l'Union postale universelle (UPU), des 5 février et 22 avril 1948²;

d) L'échange de lettres concernant le statut juridique de l'Union internationale des télécommunications (UIT), des 6 et 25 février 1948³;

e) L'accord et l'arrangement d'exécution concernant le statut juridique de l'Organisation mondiale de la santé (OMS), du 19 septembre 1946⁴;

f) L'accord concernant le statut juridique du bureau international d'éducation (BIE), du 15 novembre 1946⁵;

g) L'échange de lettres concernant le statut juridique du Comité intergouvernemental pour les migrations européennes (CIME), des 7 avril et 3 mai 1954⁶.

f) ARRÊTÉ FÉDÉRAL CONCERNANT LA CONCLUSION OU LA MODIFICATION D'ACCORDS AVEC DES ORGANISATIONS INTERNATIONALES EN VUE DE DÉTERMINER LEUR STATUT JURIDIQUE EN SUISSE, 30 SEPTEMBRE 1955

L'ASSEMBLÉE FÉDÉRALE DE LA CONFÉDÉRATION SUISSE,

Vu l'article 85, chiffre 2, de la constitution;

Vu le message du Conseil fédéral du 28 juillet 1955⁷,

Arrête :

Article premier

Le Conseil fédéral est autorisé à modifier ou à compléter les accords conclus avec des organisations internationales en vue de déterminer leur statut juridique en Suisse, en tant que les dispositions nouvelles sont compatibles avec le droit fédéral. Les dispositions nouvelles peuvent toutefois prévoir des exceptions à la législation fiscale de la Confédération.

Article 2

Si une institution spécialisée des Nations Unies désire fixer en Suisse son siège principal ou un siège subsidiaire, le Conseil fédéral pourra conclure avec elle un accord lui reconnaissant un statut juridique analogue à celui qui a été reconnu aux institutions spécialisées des Nations Unies déjà établies en Suisse.

Article 3

Si une organisation internationale qui n'est pas une institution spécialisée des Nations Unies désire fixer en Suisse son siège principal ou un siège subsidiaire, le Conseil fédéral pourra conclure avec elle un accord déterminant

¹ RO 1956, 1182.

² RO 1956, 1194.

³ RO 1956, 1196.

⁴ RO 1956, 1198.

⁵ RO 1956, 1211.

⁶ RO 1956, 1213.

⁷ FF 1955, II, 389.

son statut juridique en Suisse, en tant que les dispositions de cet accord sont compatibles avec le droit fédéral. Le Conseil fédéral peut toutefois accorder des exceptions à la législation fiscale de la Confédération.

Article 4

Si les accords prévus aux articles précédents comportent des dispositions contraires au droit cantonal du siège de l'organisation internationale (par exemple, droit fiscal), l'approbation du canton intéressé devra être obtenue.

Article 5

Est réservée la compétence de l'Assemblée fédérale dans le cas des accords visés par l'article 89, 3^e alinéa, de la constitution.

Article 6

Le Conseil fédéral publiera le présent arrêté conformément à la loi fédérale du 17 juin 1874 concernant les votations populaires sur les lois et arrêtés fédéraux et il fixera la date de son entrée en vigueur.

LE CONSEIL FÉDÉRAL ARRÊTE:

L'arrêté fédéral ci-dessus, publié le 6 octobre 1955 ¹, sera inséré dans le *Recueil des lois fédérales* et entre en vigueur le 8 juin 1956.

Sweden

- (a) ACT OF 10 JULY CONCERNING SPECIAL PRIVILEGES FOR CERTAIN INTERNATIONAL ORGANIZATIONS AS AMENDED BY THE ACT OF 4 JUNE 1954 (*Swedish Statutes Series*, Nos. 511 AND 334) ²

Article 1

Notwithstanding any provision to the contrary contained in any law or special statute, the United Nations, the Organization for European Economic Co-operation, the Council of Europe, the Customs Co-operation Council and the specialized agencies of the United Nations, representatives of members of these organizations and persons employed or commissioned by these organizations, as well as the International Court of Justice, its members and staff and all persons otherwise participating in the proceedings of the Court, shall enjoy immunities and privileges in accordance with the relevant provisions of any regulations or agreements to which Sweden is a party.

Article 2

His Majesty may make regulations for giving effect to this Act.

. . .

¹ FF 1955, II, 633.

² Translation by the Secretariat of the United Nations.

- (b) ACT OF 10 JULY 1947 CONCERNING THE PROTECTION OF THE EMBLEM AND NAME OF THE UNITED NATIONS (*Swedish Statutes Series*, No. 512) ¹

Article 1

The emblem, name or abbreviation of the name of the United Nations or any other device so similar as to be easily mistaken therefor may not be used publicly as a mark or designation without the approval of the Secretary-General of the United Nations.

The appearance of the emblem is shown in the annex hereto.

Article 2

Any person who without due permission offers for sale goods bearing a mark or designation referred to in Article 1, or unlawfully includes such a designation in the name of a firm, or otherwise contravenes the prohibition laid down in that article, shall be punished by daily fine or imprisonment. Fines shall accrue to the Crown.

This Act shall come into force on 1 January 1948 but shall not apply to trade marks or names of firms lawfully registered before its promulgation; provided that a trade mark containing a mark or designation referred to in Article 1, or the name of a firm containing such a designation in use before the promulgation of this Act may continue to be employed, notwithstanding the provisions of the Act, until 1 January 1951.

. . .

Thailand

ACT CONCERNING THE OPERATION OF THE UNITED NATIONS ORGANIZATION AND ITS SPECIALIZED AGENCIES IN THAILAND, B.E. 2498 (1955), AS AMENDED B.E. 2499 (1956)

H.M. King Bhumiphol Adulydej has been graciously pleased to proclaim that:

Whereas it is expedient to render facilities to the United Nations Organization and its Specialized Agencies and their agents according to the conditions provided in the Convention on the Privileges and Immunities of the United Nations of the 13th. February 1946 and the Convention on the Privileges and Immunities of the Specialized Agencies of the United Nations of the 21st. November 1947 to which Thailand is a party;

it is, therefore, enacted, by and with advice and consent of the Assembly of the People's Representatives, as follows:

Section 1. — This Act shall be called the " Act concerning the Operation of the United Nations Organization and its Specialized Agencies in Thailand, B.E. 2498 ".

Section 2. — This Act shall come into force as from the day following the date of its publication in the Government Gazette.

Section 3. — For the benefit of their operation and for the fulfilment of their objects in Thailand, the United Nations Organization and its Specialized Agencies, as specified in the Royal Decree to be issued under this Act, shall be recognized as juristic persons, and shall have their domicile in Thailand.

¹ Translation by the Secretariat of the United Nations.

Section 4. — The premises, properties, assets and archives of the United Nations Organization and its Specialized Agencies mentioned in Section 3 shall be immune from search, requisition, confiscation, expropriation and any other form of interference, whether by executive, administrative, judicial or legislative action to the extent of which the Government has made an agreement with the United Nations Organization and its Specialized Agencies.

Section 5. — During the performance of their functions in Thailand or on coming into Thailand for performing their functions, or in performing activities in connection with the United Nations Organization and its Specialized Agencies, the following persons shall be granted, in Thailand, the same privileges and immunities as those granted to the members of the diplomatic corps of similar ranks, *viz*:

(1) the representatives of States which are members of the United Nations;

(2) the officials of the United Nations Organization and its Specialized Agencies mentioned in Section 3, and the experts performing the activities for such Organization and Specialized Agencies;

(3) the representatives of States which are members of the Specialized Agencies, and the officials of such Specialized Agencies invited to attend meetings held in Thailand.

The above provisions have been applied to the extent of which the Government has made an agreement with the United Nations Organization and its Specialized Agencies.

Section 6. — The Minister of Foreign Affairs shall take charge and control for the execution of this Act.

Union of South Africa

Note: In a note of 9 June 1959, the Permanent Representative of the Union of South Africa to the United Nations stated that the Diplomatic Privileges Act No. 71 of 1951 (Act to consolidate and amend the laws relating to the immunities and privileges of representatives of other heads of States or Governments, to provide for the immunities and privileges of delegates to international conferences and of members and officials of certain international organizations and institutions, and to provide for matters incidental thereto) has not been amended. The text of this Act has been reproduced in the *United Nations Legislative Series, Laws and Regulations* regarding diplomatic and consular privileges and immunities, ST/LEG/SER.B/7, pp. 329-333.

United Kingdom of Great Britain and Northern Ireland ¹

(a) DIPLOMATIC PRIVILEGES (UNITED NATIONS AND INTERNATIONAL COURT OF JUSTICE) ORDER IN COUNCIL 1947 (*Statutory Rules and Orders* 1947, No. 1772)

Whereas, by Section 1 of the Diplomatic Privileges (Extension) Act, 1944 (7 and 8 Geo. 6. c. 44) as amended by the Diplomatic Privileges (Extension)

¹ The text of laws and regulations contained in the section relating to the United Kingdom was provided in September 1959 by the Permanent Representative of the United Kingdom to the United Nations.

Act, 1946 (9 and 10 Geo. 6. c. 66), hereinafter together referred to as “ the Act ”, it is enacted:

That the provisions of that Section shall apply to any organisation declared by Order in Council to be an organisation of which His Majesty’s Government in the United Kingdom and the government or governments of one or more foreign sovereign Powers are members;

That His Majesty may, by Order in Council, provide that any organisation to which that Section applies shall, to the extent specified in the Order, have the immunities and privileges set out in Part I of the Schedule to the Act and shall also have the legal capacities of a body corporate;

That His Majesty may, by Order in Council, confer upon the representatives of member governments on the governing body or any committee of the organisation, and upon persons employed on missions on behalf of the organisation, and upon officers and servants of the organisation, the immunities and privileges set out in Parts II and III of the said Schedule to the extent specified in the Order; and

That Part IV of the Schedule to the Act shall have effect for the purpose of extending to the staffs of representatives of member governments and to the families of certain high officers of the organisation any immunities and privileges conferred on the representatives or officers, except in so far as the operation of the said Part IV is excluded by the Order conferring the immunities and privileges:

And whereas, by Section 2 of the Diplomatic Privileges (Extension) Act, 1946, it is enacted:

That in the application of the Act to the United Nations any reference to the governing body or any committee of the organisation shall be construed as referring to the General Assembly or any council or other organ of the United Nations; and

That His Majesty shall have power by Order in Council to confer on the judges and registrars of the International Court of Justice, and on suitors to that Court and their agents, counsel and advocates, such immunities, privileges and facilities as may be required to give effect to any resolution of or convention approved by the General Assembly of the United Nations:

And whereas, on the 13th February, 1946, at the first General Assembly of the United Nations, the Convention on the Privileges and Immunities of the United Nations (which Convention is set forth in Annex 1¹ to the present Order) was approved and proposed for accession by each member of the United Nations:

And whereas His Majesty’s Government in the United Kingdom have acceded to the aforesaid Convention:

And whereas the General Assembly of the United Nations, on the 11th December, 1946, adopted a resolution concerning the immunities and privileges of the International Court of Justice, which resolution, together with certain relevant provisions of the Statute of the Court, are set forth in Annex 2² to the present Order:

¹ Annex not reproduced. For the text of the said Convention see Second Part of this Volume, p. 184.

² Annex not reproduced. For the text of the relevant provisions of the Statute of the Court see Second Part of this Volume, p. 183. The text of the resolution adopted by the General Assembly on 11 December 1946 may be found in *Resolutions adopted by the General Assembly during the Second Part of its First Session from 23 October to 15 December 1946*, p. 176.

And whereas it is expedient in the exercise of the powers aforesaid to make provision for the privileges and immunities of the United Nations and of the International Court of Justice in accordance with the aforesaid Convention and the aforesaid resolution of the Assembly of the 11th December, 1946:

Now, therefore, His Majesty, by virtue and in exercise of the powers on this behalf by the aforesaid Act or otherwise in His Majesty's vested, is pleased, by and with the advice of His Privy Council, to order and it is hereby ordered as follows: —

PART I. THE UNITED NATIONS

A. The Organisation

1. The United Nations set up by the Charter signed at San Francisco on the 26th June, 1945, is an organisation of which His Majesty's Government in the United Kingdom and the governments of foreign sovereign Powers are members.

2. The United Nations shall have the legal capacity of a body corporate and, except in so far as in any particular case it has expressly waived its immunity, immunity from suit and legal process. No waiver of immunity shall be deemed to extend to any measure of execution.

3. The United Nations shall have the like inviolability of official archives and premises occupied as offices as is accorded in respect of official archives and premises of an envoy of a foreign sovereign Power accredited to His Majesty.

4. The United Nations shall have the like exemption or relief from taxes and rates, other than taxes on the importation of goods, as is accorded to a foreign sovereign Power.

5. The United Nations shall have exemption from taxes on the importation of goods directly imported by the organisation for its official use in the United Kingdom or for exportation, or on the importation of any publications of the organisation directly imported by it, such exemption to be subject to compliance with such conditions as the Commissioners for Customs and Excise may prescribe for the protection of the revenue.

6. The United Nations shall have exemption from prohibitions and restrictions on importation and exportation in the case of goods directly imported or exported by the organisation for its official use and in the case of any publications of the organisation directly imported or exported by it.

7. The United Nations shall have the right to avail itself, for telegraphic communications sent by it and containing only matter intended for publication by the press or for broadcasting (including communications addressed to or despatched from places outside the United Kingdom), of any reduced rates applicable for the corresponding service in the case of press telegrams.

B. Representatives of Members

8. Except in so far as in any particular case any privilege or immunity is waived by the member governments whom they represent Representatives of member governments to the General Assembly or to any Council or other organ of the United Nations shall enjoy: —

(a) While exercising their functions as such, and during their journey to and from the place of meeting, immunity from personal arrest or detention

and from seizure of their personal baggage and inviolability for all papers and documents:

(b) Immunity from legal process of every kind in respect of words spoken or written and all acts done by them in their capacity as representatives.

(c) While exercising their functions and during their journey to and from the place of meeting, the like exemption or relief from taxes as is accorded to an envoy of a foreign sovereign Power accredited to His Majesty, save that the relief allowed shall not include relief from customs and excise duties or purchase tax except in respect of goods imported as part of their personal baggage. They shall not, where the incidence of any form of taxation depends upon residence, be deemed to be resident in the United Kingdom during any period when they are present in the United Kingdom while exercising their functions or during their journey to and from the place of meeting. The provisions of this paragraph shall not apply to British subjects whose usual place of abode is in the United Kingdom.

9. For the purposes of the application of this Order, the expression "representatives of member governments" shall be deemed to include their official staffs, accompanying them as such representatives, as delegates, deputy delegates, advisers, technical experts or secretaries of delegations, but shall not include any person who is the representative of His Majesty's Government in the United Kingdom or any member of the staff of such representative, or any person who is a British subject and who is not the representative of a Government of His Majesty other than His Majesty's Government in the United Kingdom or the member of the staff of and accompanying any such representative.

C. High officials of the United Nations

10. Except in so far as in any particular case any privilege or immunity is waived by the Secretary-General or the Security Council of the United Nations, the Secretary-General and Assistant Secretaries-General of the United Nations (and not exceeding at one time 6 in number) shall be accorded in respect of themselves, their spouses and children under the age of twenty-one the like immunity from suit and legal process, the like inviolability of residence and the like exemption or relief from taxes as is accorded to an envoy of a foreign sovereign Power accredited to His Majesty, his spouse and children. They shall also enjoy exemption from income tax in respect of emoluments received by them as officers of the United Nations.

D. Persons employed on missions on behalf of the United Nations

11. Except in so far as in any particular case any privilege or immunity is waived by the Secretary-General of the United Nations, persons employed on missions on behalf of the United Nations shall enjoy: —

(a) While exercising their functions as such, as during their journey to and from the place of meeting, immunity from personal arrest or detention and from seizure of their personal baggage and inviolability for all papers and documents:

(b) Immunity from legal process of every kind in respect of words spoken or written and all acts done by them in the exercise of these functions.

E. Other officials of the United Nations

12. Except in so far as in any particular case any privilege or immunity is waived by the Secretary-General of the United Nations, officials of the United Nations (other than those referred to in Article 10 above, and officials engaged locally and remunerated by payment calculated by the number of hours worked) shall enjoy: —

(a) immunity from suit and legal process in respect of words spoken or written and all acts done by them in the course of the performance of their official duties and

(b) exemption from income tax in respect of emoluments received by them as officers or servants of the United Nations.

PART II. INTERNATIONAL COURT OF JUSTICE

13. Except in so far as in any particular case any privilege or immunity is waived by the Court, the judges and Registrar of the International Court of Justice (including any officer of the Court acting as Registrar) shall, when engaged on the business of the Court and during any journey to and from the place where the Court is sitting in connexion with such business, enjoy the like immunity from suit and legal process, the like inviolability of residence and also unless they are British subjects whose usual place of abode is in the United Kingdom the like exemption or relief from taxes as is accorded to an envoy of a foreign sovereign Power accredited to His Majesty.

14. The judges and Registrar of the International Court of Justice shall enjoy exemption from income tax in respect of all emoluments received by them as judges or Registrar.

15. Except in so far as in any particular case any privilege or immunity is waived by the government whom they represent before the Court, the agents, counsel and advocates of parties before the Court shall enjoy: —

(a) When engaged on their missions before the Court and during their journeys to and from the place where the Court is sitting in connexion with such missions, immunity from personal arrest or detention and from seizure of their personal baggage and inviolability for all papers and documents;

(b) Immunity from legal process of every kind in respect of words spoken or written and all acts done by them in this capacity;

(c) When engaged on their missions before the Court and during their journeys to and from the place where the Court is sitting in connexion with such mission, the like exemption or relief from taxes as is accorded to an envoy of a foreign sovereign Power accredited to His Majesty, save that the relief allowed shall not include relief from customs or excise duties or purchase tax except in respect of goods imported as part of their personal baggage. They shall not, where incidence of any form of tax depends upon residence, be deemed to be resident in the United Kingdom during any period when they are present in the United Kingdom while exercising these functions or during their journey to and from the place of meeting. The provisions of this paragraph shall not apply to British subjects whose usual place of abode is in the United Kingdom.

The provisions of this Article do not apply to any agents, counsel or advocates acting on behalf of His Majesty's Government in the United

Kingdom or to any British subject acting on behalf of any other Government except a Government of His Majesty other than His Majesty's Government in the United Kingdom.

PART III. GENERAL

16. The names of the persons to whom the provisions of Articles 8, 9, 10, 11, 13, 14 and 15 of this Order apply shall be set forth in a list compiled and published from time to time by the Secretary of State under Section 1(3) of the Act and such list shall show in regard to each person the date as from which, for the purposes of this Order, he first held the office or employment in question, and the date when he ceased to hold that office or employment.

17. The Diplomatic Privileges (United Nations Organisation and Preparatory Commission) Order in Council 1945 (S.R. and O. 1945 No. 1539) ¹ is hereby repealed.

18. This Order may be cited as the Diplomatic Privileges (United Nations and International Court of Justice) Order in Council 1947.

19. This Order shall be laid before Parliament. It shall enter into force as from 2 weeks after the making of the Order. The Right Honourable Ernest Bevin, His Majesty's Principal Secretary of State for Foreign Affairs to give the necessary directions herein.

. . .

(b) DIPLOMATIC PRIVILEGES (UNITED NATIONS AND INTERNATIONAL COURT OF JUSTICE) (AMENDMENT) ORDER IN COUNCIL, 1949 *Statutory Instruments* 1949 No. 1428)

Whereas by Section 1 of the Diplomatic Privileges (Extension) Act, 1944, ² as amended by the Diplomatic Privileges (Extension) Act, 1946 ³ (hereinafter referred to together as "the Act"), His Majesty The King is authorised by Order in Council to declare that any organisation to which that Section applies may have such diplomatic privileges and immunities to the extent specified and provided for in the Order, and to confer upon such number of officers of the organisation as may be specified in the Order, being the holders of such high offices in the organisation as may be specified in the Order, to such extent as may be so specified;

And Whereas by Article 10 of the Diplomatic Privileges (United Nations and International Court of Justice) Order in Council, 1947, ⁴ the immunities and privileges set out in Part II of the Schedule to the Act were conferred upon the Secretary-General and Assistant Secretaries-General of the United Nations, not exceeding at one time six in number;

And Whereas it is expedient that the number of the holders of such high offices in the United Nations who are entitled to such privileges and immunities shall be increased from six to nine:

Now, therefore, His Majesty, by virtue and in exercise of the powers in this behalf by the aforesaid Act or otherwise in His Majesty vested, is pleased, by and with the advice of His Privy Council, to order and it is hereby ordered as follows: —

¹ S.R. and O. 1945, I, p. 210.

² 7 and 8 Geo. 6. c. 44.

³ 9 and 10 Geo. 6. c. 66.

⁴ S.R. and O. 1947 (No. 1772) I, p. 520.

1. In Article 10, the number of Assistant Secretaries-General, to whom, at any one time, the privilege granted by this Article may be accorded, shall be increased from six to nine and the figure "6" shall be deleted from Article 10, and there shall be substituted the figure "9".

2. This Order may be cited as the Diplomatic Privileges (United Nations and International Court of Justice) (Amendment) Order in Council, 1949.

3. This Order shall be laid before Parliament. It shall come into operation on 11th August, 1949.

(c) INTERNATIONAL ORGANISATIONS (IMMUNITIES AND PRIVILEGES)
 ACT, 1950 (14 Geo. 6, CH. 14)

Immunities, privileges and capacities of certain international organisations and persons connected therewith

1. (1) This section shall apply to any organisation declared by Order in Council to be an organisation of which the United Kingdom or His Majesty's Government therein and one or more foreign sovereign Powers or the government or governments thereof are members.

(2) His Majesty may by Order in Council:

(a) Provide that any organisation to which this section applies (hereinafter referred to as "the organisation") shall, to such extent as may be specified in the Order, have the immunities and privileges set out in Part I of the Schedule to this Act, and shall also have the legal capacities of a body corporate;

(b) Confer upon:

(i) Any persons who are representatives (whether of governments or not) on any organ of the organisation or are members of any committee of the organisation or of an organ thereof;

(ii) Such number of officers of the organisation as may be specified in the Order, being the holders of such high offices in the organisation as may be so specified; and

(iii) Such persons employed on missions on behalf of the organisation as may be so specified;

to such extent as may be specified in the Order, the immunities and privileges set out in Part II of the Schedule to this Act;

(c) Confer upon such other classes of officers and servants of the organisation as may be specified in the Order, to such extent as may be so specified, the immunities and privileges set out in Part III of the Schedule to this Act; and Part IV of the Schedule to this Act shall have effect for the purpose of extending to the staffs of such representatives and members as are mentioned in sub-paragraph (i) of paragraph (b) of this subsection and to the families of officers of the organisation any immunities and privileges conferred on the representatives, members or officers under that paragraph, except in so far as the operation of the said Part IV is excluded by the Order conferring the immunities and privileges:

Provided that the Order in Council shall be so framed as to secure that there are not conferred on any person any immunities or privileges greater in extent than those which, at the time of the making of the Order, are required to be conferred on that person in order to give effect to any inter-

national agreement in that behalf and that no immunity or privilege is conferred upon any person as the representative of His Majesty's Government in the United Kingdom or as a member of the staff of such a representative.

Publication of lists of persons entitled to immunities and privileges under preceding section

2. (1) Where immunities and privileges are conferred on any persons by an Order in Council made under subsection (2) of the foregoing section, the Secretary of State —

(a) Shall compile a list of the persons entitled to immunities and privileges conferred under paragraph (b) of that subsection, and may compile a list of the persons entitled to immunities and privileges conferred under paragraph (c) of that subsection;

(b) Shall cause any list compiled under this subsection to be published in the London, Edinburgh and Belfast Gazettes; and

(c) Whenever any person ceases or begins to be entitled to the immunities and privileges to which any such list relates, shall amend the list and cause a notice of the amendment or, if he thinks fit, an amended list, to be published as aforesaid.

(2) Every list or notice published under the foregoing subsection shall state the date from which the list or amendment takes or took effect; and the fact that any person is or was included or not included at any time among the persons entitled to the immunities and privileges in question may, if a list of those persons has been so published, be conclusively proved by producing the Gazette containing the list or, as the case may be, the last list taking effect before that time, together with the Gazettes (if any) containing notices of the amendments taking effect before that time, and by showing that the name of that person is or was at that time included or not included in the said list.

Immunities and privileges of judges of, and suitors to, the International Court of Justice

3. (1) His Majesty may, by Order in Council, confer on the judges and registrars of the International Court, and on suitors to that Court and their agents, counsel and advocates, such immunities, privileges and facilities as may be required to give effect to any resolution of, or convention approved by, the General Assembly of the United Nations.

(2) In this section the expression "the International Court" means the International Court of Justice set up under the Charter of the United Nations.

Diplomatic immunities of representatives attending international conferences

4. (1) Where a conference is held in the United Kingdom and is attended by the representatives of His Majesty's Government in the United Kingdom and the government or governments of one or more foreign sovereign Powers, and it appears to the Secretary of State that doubts may arise as to the extent to which the representatives of such foreign Powers and members of their official staffs are entitled to diplomatic immunities, he may —

(a) Compile a list of the persons aforesaid who are entitled to such immunities, and cause that list to be published in the London, Edinburgh, and Belfast Gazettes; and

(b) Whenever it appears to the Secretary of State that any person ceases or begins to be entitled to such immunities, amend the list and cause a notice of the amendment or, if he thinks fit, an amended list, to be published as aforesaid;

and every representative of a foreign Power who is for the time being included in the list shall, for the purpose of any enactment and rule of law or custom relating to the immunities of an envoy of a foreign Power credited to His Majesty, and of the retinue of such an envoy, be treated as if he were such an envoy, and such of the members of his official staff as are for the time being included in the list shall be treated for the purpose aforesaid as if they were his retinue.

(2) Every list or notice published under the foregoing subsection in relation to any conference shall include a statement of the date from which the list or amendment takes or took effect; and the fact that any person is or was included or not included at any time among the persons entitled to diplomatic immunities as representatives attending the conference or as members of the official staff of any such representative may, if a list of those persons has been so published, be conclusively proved by producing the Gazette containing the list or, as the case may be, the last list taking effect before that time, together with the Gazettes (if any) containing notices of the amendments taking effect before that time, and by showing that the name of that person is or was at that time included or not included in the said list.

Reciprocal treatment

5. Nothing in the foregoing provisions of this Act shall be construed as precluding His Majesty from declining to accord immunities or privileges to, or from withdrawing immunities or privileges from, nationals or representatives of any Power on the ground that that Power is failing to accord corresponding immunities or privileges to British nationals or representatives.

Orders in Council

6. (1) A draft of any Order in Council proposed to be made under this Act shall be laid before Parliament and the draft shall not be submitted to His Majesty except in pursuance of an address presented by each House of Parliament praying that the Order be made.

(2) Any power conferred by this Act to make an Order in Council shall be construed as including a power to revoke or vary the Order in Council by a subsequent Order in Council made in accordance with the foregoing subsection.

Repeal and savings

7. (1) The Diplomatic Privileges (Extension) Acts, 1944 to 1950, are hereby repealed.

(2) Nothing in this Act shall affect any Order in Council made, list or notice published or condition prescribed under an enactment repealed by this Act, but any such Order in Council, list, notice or condition shall, if in force at the commencement of this Act, continue in force and, so far as it could have been made, published or prescribed under this Act, have effect as if so made, published or prescribed.

(3) Any document referring to an enactment repealed by this Act shall be construed as referring to the corresponding provision of this Act.

52 and 53 Vict. c. 63

(4) The mention of particular matters in this section shall not be taken as prejudicing the operation of section thirty-eight of the Interpretation Act, 1889, with regard to the effect of repeals.

Short title

8. This Act may be cited as the International Organisations (Immunities and Privileges) Act, 1950.

SCHEDULE

SECTION 1. IMMUNITIES AND PRIVILEGES

PART I

Immunities and privileges of the organisation

1. Immunity from suit and legal process.
2. The like inviolability of official archives and premises occupied as offices as is accorded in respect of the official archives and premises of an envoy of a foreign sovereign Power accredited to His Majesty.
3. The like exemption or relief from taxes and rates, other than taxes on the importation of goods, as is accorded to a foreign sovereign Power.
4. Exemption from taxes on the importation of goods directly imported by the organisation for its official use in the United Kingdom or for exportation, or on the importation of any publications of the organisation directly imported by it, such exemption to be subject to compliance with such conditions as the Commissioners of Customs and Excise may prescribe for the protection of the Revenue.
5. Exemption from prohibitions and restrictions on importation or exportation in the case of goods directly imported or exported by the organisation for its official use and in the case of any publications of the organisation directly imported or exported by it.
6. The right to avail itself, for telegraphic communications sent by it and containing only matter intended for publication by the press or for broadcasting (including communications addressed to or despatched from places outside the United Kingdom), of any reduced rates applicable for the corresponding service in the case of press telegrams.

PART II

Immunities and privileges of representatives, members of committees, high officers and persons on missions

7. The like immunity from suit and legal process as is accorded to an envoy of a foreign sovereign Power accredited to His Majesty.
8. The like inviolability of residence as is accorded to such an envoy.
9. The like exemption or relief from taxes as is accorded to such an envoy

PART III

Immunities and privileges of other officers and servants

10. Immunity from suit and legal process in respect of things done or omitted to be done in the course of the performance of official duties.

11. Exemption from income tax in respect of emoluments received as an officer or servant of the organisation.

PART IV

Immunities and privileges of official staffs and of high officers' families

12. Where any person is entitled to any such immunities and privileges as are mentioned in Part II of this Schedule as a representative on any organ of the organisation or a member of any committee of the organisation or of an organ thereof, his official staff accompanying him as such a representative or member shall also be entitled to those immunities and privileges to the same extent as the retinue of an envoy of a foreign sovereign Power accredited to His Majesty is entitled to the immunities and privileges accorded to the envoy.

13. Where any person is entitled to any such immunities and privileges as are mentioned in Part II of this Schedule as an officer of the organisation, that person's wife or husband and children under the age of twenty-one shall also be entitled to those immunities and privileges to the same extent as the wife or husband and children of an envoy of a foreign sovereign Power accredited to His Majesty are entitled to the immunities and privileges accorded to the envoy.

(d) DIPLOMATIC PRIVILEGES (GENERAL AMENDMENT) ORDER IN COUNCIL, 1950 (*Statutory Instruments*, 1950 No. 515)

Whereas by Section 1 of the Diplomatic Privileges (Extension) Act, 1944,¹ as amended by the Diplomatic Privileges (Extension) Act, 1946,² His Majesty may declare by Order in Council that any organisation to which that Section applies may have the diplomatic privileges and immunities set forth in the Acts to the extent specified and provided for in the Order;

And Whereas His Majesty so declared in the case of the Organisations concerned by the Diplomatic Privileges Orders in Council set forth in the Schedule attached to this Order;

And Whereas it is expedient to make a general amendment to all the said Orders:

Now, therefore, His Majesty, by virtue and in exercise of the powers on that behalf conferred upon Him by the Diplomatic Privileges (Extension) Acts of 1944 and 1946, is pleased, by and with the advice of His Privy Council, to order and it is hereby ordered as follows: —

1. No provision of any of the Orders in Council set forth in the Schedule to this Order shall be deemed to confer on any person as an official of an international organisation any exemption from income tax except in respect of the emoluments received by him as an officer of the international organisation.

2. This Order may be cited as the Diplomatic Privileges (General Amendment) Order in Council, 1950.

¹ 7 and 8 Geo. 6. c. 44.

² 9 and 10 Geo. 6. c. 66.

3. This Order shall be laid before Parliament. It shall come into operation on the day after it is so laid.

And the Right Honourable Ernest Bevin, His Majesty's Principal Secretary of State for Foreign Affairs, is to give the necessary directions herein.

E. C. E. Leadbitter

SCHEDULE

	<i>S.R. and O. or S.I. Number</i>
1. The Diplomatic Privileges (United Nations and International Court of Justice) Order in Council, 1947.	1772 (1947)
The Diplomatic Privileges (United Nations and International Court of Justice) (Amendment) Order in Council, 1949.	1428 (1949)
2. The Diplomatic Privileges (Brussels Treaty Permanent Commission) Order in Council, 1948.	2253 (1948)
The Diplomatic Privileges (Brussels Treaty Permanent Commission) (Amendment No. 2) Order in Council, 1949.	2190 (1949)
3. The Diplomatic Privileges (International Labour Organisation) Order in Council, 1949.	133 (1949)
The Diplomatic Privileges (International Labour Organisation) (Amendment) Order in Council, 1949.	1049 (1949)
4. The Diplomatic Privileges (International Civil Aviation Organisation) Order in Council, 1949.	134 (1949)
5. The Diplomatic Privileges (World Health Organisation) Order in Council, 1949.	136 (1949)
6. The Diplomatic Privileges (Food and Agriculture Organisation) Order in Council, 1949.	834 (1949)
7. The Diplomatic Privileges (United Nations Educational, Scientific and Cultural Organisation) Order in Council, 1949.	835 (1949)
8. The Diplomatic Privileges (International Refugee Organisation) Order in Council No. 2, 1949.	837 (1949)
9. The Diplomatic Privileges (Organisation for European Economic Co-operation) Order in Council, 1949.	1831 (1949)

(e) DIPLOMATIC IMMUNITIES RESTRICTION ACT, 1955

(4 *Eliz.* 2 CH. 21)

An Act to enable Her Majesty to withdraw personal diplomatic immunities from members of the diplomatic missions of certain foreign sovereign Powers and their families; and to exclude citizens of the United Kingdom and Colonies from the enjoyment of such immunities.

[21st December, 1955]

Reciprocal withdrawal of personal immunities

1. (1) If it appears to Her Majesty that the personal immunities conferred by law on the envoys of foreign sovereign Powers accredited to Her Majesty, their families and servants, and members of the official staff of such envoys and their families, exceed in any respect those accorded in the territory of any such Power to an envoy of Her Majesty and persons similarly connected with him, Her Majesty may by Order in Council withdraw the said personal immunities in the case of that Power, to such extent and in respect of such classes of persons as appears to Her Majesty to be proper.

(2) An Order in Council under this section may be varied or revoked by a subsequent Order in Council.

(3) Any statutory instrument containing an Order in Council under this section shall be subject to annulment in pursuance of a resolution of either House of Parliament.

Exclusion of personal immunities in case of citizens of U.K. and Colonies

2. (1) Subject to the provisions of this section, no person being a citizen of the United Kingdom and Colonies shall be entitled to any such personal immunities as are mentioned in section one of this Act.

(2) This section shall not affect any immunity enjoyed by any person by virtue of an office or employment in respect of which he was accepted on behalf of Her Majesty at any time before the passing of this Act.

Interpretation and saving

3. (1) In this Act "personal immunities" means immunity from suit or legal process (except in respect of things done or omitted to be done in the course of the performance of official duties) and inviolability of residence.

11 and 12 Geo. 6. c. 56

(2) Nothing in this Act, or in any Order in Council made thereunder, shall affect the operation of any enactment which confers or makes provision for conferring on any class of persons immunities corresponding with any such personal immunities as are mentioned in section one of this Act; and any such Order in Council shall be disregarded for the purposes of paragraph (a) of the proviso to section four of the British Nationality Act, 1948 (which relates to the citizenship of the children of certain persons possessing immunity from suit and legal process).

Short title

4. This Act may be cited as the Diplomatic Immunities Restriction Act, 1955.

(f) FINANCE ACT, 1956 (*4 and 5 Eliz. 2 CH. 54*)

PART I. CUSTOMS, EXCISE AND PURCHASE TAX

*Customs and excise**Exemption from customs duties of films produced by the United Nations*

6. If the importer of any goods, being films, film-strips, microfilms or sound recordings produced by the United Nations or one of its specialised

agencies, makes an application in that behalf to the Commissioners of Customs and Excise before delivery of the goods from customs charge, the Commissioners on being furnished by the importer with a certificate issued by the United Nations or one of those agencies to the effect that the goods have been so produced and are of an educational, scientific or cultural character, shall remit or repay any duty of customs chargeable on the goods in respect of:

- (a) The duties chargeable under Part I of the Import Duties Act, 1932; or
- (b) The duties chargeable on silk or artificial silk or articles made wholly or in part of silk or artificial silk; or
- (c) The duties chargeable under the Safeguarding of Industries Act, 1921.

. . . .

(g) COPYRIGHT ACT, 1956 (*4 and 5 Eliz. 2 CH. 74*)

. . . .

PART V. EXTENSION OR RESTRICTION OF OPERATION OF ACT

. . . .

Provisions as to international organisations

33. (1) Where it appears to Her Majesty that one or more sovereign Powers, or the government or governments thereof, are members of an organisation, and that it is expedient that the provisions of this section should apply to that organisation, Her Majesty may by Order in Council declare that the organisation is one to which this section applies.

(2) Where an original literary, dramatic, musical or artistic work is made by or under the direction or control of an organisation to which this section applies in such circumstances that —

(a) Copyright would not subsist in the work apart from this subsection, but

(b) If the author of the work had been a British subject at the time when it was made, copyright would have subsisted in the work immediately after it was made and would thereupon have vested in the organisation, copyright shall subsist in the work as if the author had been a British subject when it was made, that copyright shall continue to subsist so long as the work remains unpublished, and the organisation shall, subject to the provisions of this Act, be entitled to that copyright.

(3) Where an original literary, dramatic, musical or artistic work is first published by or under the direction or control of an organisation to which this section applies, in such circumstances that, apart from this subsection, copyright does not subsist in the work immediately after the first publication thereof, and either:

(a) The work is so published in pursuance of an agreement with the author which does not reserve to the author the copyright (if any) in the work, or

(b) The work was made in such circumstances that, if it had been first published in the United Kingdom, the organisation would have been entitled to the copyright in the work,

copyright shall subsist in the work (or, if copyright in the work subsisted immediately before its first publication, shall continue to subsist) as if it had been first published in the United Kingdom, that copyright shall subsist

until the end of the period of fifty years from the end of the calendar year in which the work was first published, and the organisation shall, subject to the provisions of Part VI of this Act, be entitled to that copyright.

(4) The provisions of Part I of this Act, with the exception of provisions thereof relating to the subsistence, duration or ownership of copyright, shall apply in relation to copyright subsisting by virtue of this section as they apply in relation to copyright subsisting by virtue of the said Part I.

(5) An organisation to which this section applies which otherwise has not, or at some material time otherwise had not, the legal capacities of a body corporate shall have, and shall be deemed at all material times to have had, the legal capacities of a body corporate for the purpose of holding, dealing with and enforcing copyright and in connection with all legal proceedings relating to copyright.

(h) BRITISH NATIONALITY ACT, 1958 (6 and 7 Eliz. 2 CH. 10)

3. (1) . . .

(2) A person may be registered as a citizen of the United Kingdom and Colonies under subsection (1) of section six of the principal Act (which makes permanent provision for so registering a British subject or citizen of the Republic of Ireland ordinarily resident in the United Kingdom or in Crown service under Her Majesty's government in the United Kingdom), if:

(a) He is serving either:

(i) Under an international organisation of which Her Majesty's government in the United Kingdom is a member; or

(ii) In the employment of a society, company or body of persons established in the United Kingdom; and

(b) He would be entitled to be so registered if the period during which he has been in that service had been a period of ordinary residence in the United Kingdom; and

(c) It seems to the Secretary of State fitting that he should be so registered by reason of his close connection with the United Kingdom and Colonies.

In relation to registration in a colony, protectorate or United Kingdom trust territory under subsection (1) of the said section six as applied by subsection (1) of section eight of the principal Act, this subsection shall have effect with the substitution of references to that colony, protectorate or territory for the references to the United Kingdom in subparagraph (ii) of paragraph (a) and in paragraph (b), and of a reference to the governor for the reference to the Secretary of State.

(3) This section shall come into operation at the end of two months beginning with the date of the passing of this Act.

5. (1) . . .

11 and 12 Geo. 6. c. 56.

(2) In this Act "the principal Act" means the British Nationality Act, 1948, and Part III of that Act (which contains supplemental provisions)

shall have effect as if any reference in it to that Act, except one referring to the date of the commencement of that Act, included a reference to this Act.

(3) For the purposes of the principal Act references to an international organisation of which Her Majesty's government in the United Kingdom is a member (including the reference in subsection (2) of section three of this Act) shall have effect, and be deemed always to have had effect, as references to international organisations of which the United Kingdom or Her Majesty's government therein is a member, and any reference to an international organisation of which the government of any part of Her Majesty's dominions is a member shall be similarly construed.

United States of America

A. — Federal Laws, Regulations, etc.

1. — Laws

(a) INTERNATIONAL ORGANIZATIONS IMMUNITIES ACT [59 STAT. 669 (1945), 22 U.S.C. SEC. 288 (1952)]

December 29, 1945 [H.R. 4489] [Public Law 291]

An Act to extend certain privileges, exemptions, and immunities to international organizations and to the officers and employees thereof, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

TITLE I

International Organizations Immunities Act. — “International Organization.” — Withholding, etc. of privileges, exemptions, and immunities. — Revocation of designation: effect

Section 1. For the purposes of this title, the term “international organization” means a public international organization in which the United States participates pursuant to any treaty or under the authority of any Act of Congress authorizing such participation or making an appropriation for such participation, and which shall have been designated by the President through appropriate Executive order as being entitled to enjoy the privileges, exemptions, and immunities herein provided. The President shall be authorized, in the light of the functions performed by any such international organization, by appropriate Executive order to withhold or withdraw from any such organization or its officers or employees any of the privileges, exemptions, and immunities provided for in this title (including the amendments made by this title) or to condition or limit the enjoyment by any such organization or its officers or employees of any such privilege, exemption, or immunity. The President shall be authorized, if in his judgment such action should be justified by reason of the abuse by an international organization or its officers and employees of the privileges, exemptions, and immunities herein provided or for any other reason, at any time to revoke the designation of any international organization under this section, whereupon the international organization in question shall cease to be classed as an international organization for the purposes of this title.

Section 2. International organizations shall enjoy the status, immunities, exemptions, and privileges set forth in this section, as follows:

Powers

(a) International organizations shall, to the extent consistent with the instrument creating them, possess the capacity:

- (i) To contract;
- (ii) To acquire and dispose of real and personal property;
- (iii) To institute legal proceedings.

Immunity from suit and judicial process

(b) International organizations, their property and their assets, wherever located, and by whomsoever held, shall enjoy the same immunity from suit and every form of judicial process as is enjoyed by foreign governments, except to the extent that such organizations may expressly waive their immunity for the purpose of any proceedings or by the terms of any contract.

Immunity from search and confiscation

(c) Property and assets of international organizations, wherever located and by whomsoever held, shall be immune from search, unless such immunity be expressly waived, and from confiscation. The archives of international organizations shall be inviolable.

Privileges, etc., as accorded foreign governments

(d) Insofar as concerns customs duties and internal-revenue taxes imposed upon or by reason of importation, and the procedures in connection therewith; the registration of foreign agents; and the treatment of official communications, the privileges, exemptions, and immunities to which international organizations shall be entitled shall be those accorded under similar circumstances to foreign governments.

Baggage and effects of designated alien personnel

Section 3. Pursuant to regulations prescribed by the Commissioner of Customs with the approval of the Secretary of the Treasury, the baggage and effects of alien officers and employees of international organizations, or of aliens designated by foreign governments to serve as their representatives in or to such organizations, or of the families, suites, and servants of such officers, employees, or representatives shall be admitted (when imported in connection with the arrival of the owner) free of customs duties and free of internal-revenue taxes imposed upon or by reason of importation.

Internal Revenue Code, amendments

Section 4. The Internal Revenue Code is hereby amended as follows:

53 Stat. 48. 26 U.S.C. sec. 116 (c)

(a) Effective with respect to taxable years beginning after December 31, 1943, section 116 (c), relating to the exclusion from gross income of income of foreign governments, is amended to read as follows:

“(c) *Income of foreign Governments and of International Organizations.* — The income of foreign governments or international organizations received from investments in the United States, in stocks, bonds, or other domestic securities, owned by such foreign governments or by international organizations, or from interest on deposits in banks in the United States of moneys belonging to such foreign governments or international organizations, or from any other source within the United States.”

53 Stat. 50. 26 U.S.C., Supp. IV, sec. 116 (h) (1)

(b) Effective with respect to taxable years beginning after December 31, 1943, section 116 (h) (1), relating to the exclusion from gross income of amounts paid employees of foreign governments, is amended to read as follows:

“ (1) *Rule for Exclusion.* — Wages, fees, or salary of any employee of a foreign government or of an international organization or of the Commonwealth of the Philippines (including a consular or other officer, or a nondiplomatic representative), received as compensation for official services to such government, international organization, or such Commonwealth —

“ (A) If such employee is not a citizen of the United States, or is a citizen of the Commonwealth of the Philippines (whether or not a citizen of the United States); and

“ (B) If, in the case of an employee of a foreign government or of the Commonwealth of the Philippines, the services are of a character similar to those performed by employees of the Government of the United States in foreign countries or in the Commonwealth of the Philippines, as the case may be; and

“ (C) If, in the case of an employee of a foreign government or the Commonwealth of the Philippines, the foreign government or the Commonwealth grants an equivalent exemption to employees of the Government of the United States performing similar services in such foreign country or such Commonwealth, as the case may be.”

“ *Employment.*” 53 Stat. 178, 1385, 1386. 26 U.S.C. sec. 1426 (b)

(c) Effective January 1, 1946, section 1426 (b), defining the term “employment” for the purposes of the Federal Insurance Contributions Act, is amended (1) by striking out the word “or” at the end of paragraph (14), (2) by striking out the period at the end of paragraph (15) and inserting in lieu thereof a semicolon and the word “or”, and (3) by inserting at the end of the subsection the following new paragraph:

“ (16) Service performed in the employ of an international organization.”

53 Stat. 187, 1395. 26 U.S.C. sec. 1607 (c)

(d) Effective January 1, 1946, section 1607 (c), defining the term “employment” for the purposes of the Federal Unemployment Tax Act, is amended (1) by striking out the word “or” at the end of paragraph (14), (2) by striking out the period at the end of paragraph (15) and inserting in lieu thereof a semicolon and the word “or”, and (3) by inserting at the end of the subsection the following new paragraph:

“ (16) Service performed in the employ of an international organization.”

“ *Wages* ” 57 Stat. 126. — 26 U.S.C., Supp. IV, sec. 1621 (a) (5)

(e) Section 1621 (a) (5), relating to the definition of “wages” for the purpose of collection of income tax at the source, is amended by inserting after the words “foreign government” the words “or an international organization”.

55 Stat. 714. — 26 U.S.C., *Supp. IV*, sec. 3466 (a)

(f) Section 3466 (a), relating to exemption from communications taxes is amended by inserting immediately after the words “ the District of Columbia ” a comma and the words “ or an international organization ”.

55 Stat. 722. — 26 U.S.C., *Supp. IV*, sec. 3469 (f) (1)

(g) Section 3469 (f) (1), relating to exemption from the tax on transportation of persons, is amended by inserting immediately after the words “ the District of Columbia ” a comma and the words “ or an international organization ”.

58 Stat. 65. — 26 U.S.C., *Supp. IV*, sec. 3475 (b) (1)

(h) Section 3475 (b) (1), relating to exemption from the tax on transportation of property, is amended by inserting immediately after the words “the District of Columbia” a comma and the words “or an international organization”.

53 Stat. 469. — 26 U.S.C., sec. 3797 (a); *Supp. IV*, sec. 3797 (a)

(i) Section 3797 (a), relating to definitions, is amended by adding at the end thereof a new paragraph as follows:

“ (18) *International Organization*. — The term ‘international organization’ means a public international organization entitled to enjoy privileges, exemptions, and immunities as an international organization under the International Organizations Immunities Act. ”

Social Security Act, amendments. — 53 Stat. 1375, 1376. 42 U.S.C., sec. 409 (b)

Section 5. (a) Effective January 1, 1946, section 209 (b) of the Social Security Act, defining the term “employment” for the purposes of title II of the Act, is amended (1) by striking out the word “or” at the end of paragraph (14), (2) by striking out the period at the end of paragraph (15) and inserting in lieu thereof a semicolon and the word “or”, and (3) by inserting at the end of the subsection the following new paragraph:

“ (16) Service performed in the employ of an international organization entitled to enjoy privileges, exemptions, and immunities as an international organization under the International Organizations Immunities Act.”

Services rendered prior to January 1946. — 49 Stat. 636, 639; 53 Stat. 1387, 1396. 42 U.S.C., secs. 1001-1110; *Supp. IV*, sec. 1101 note et seq.; 26 U.S.C., secs. 1432, 1611; *Supp. IV*, sec. 1400 et seq. — *Ante*, pp. 38, 548, 576, 670

(b) No tax shall be collected under title VIII or IX of the Social Security Act or under the Federal Insurance Contributions Act or the Federal Unemployment Tax Act, with respect to services rendered prior to January 1, 1946, which are described in paragraph (16) of section 1426 (b) and 1607 (c) of the Internal Revenue Code, as amended, and any such tax heretofore collected (including penalty and interest with respect thereto, if any) shall be refunded in accordance with the provisions of law applicable in the case of erroneous or illegal collection of the tax. No interest shall be allowed or paid on the amount of any such refund. No payment shall be made under title II of the Social Security Act with respect to services rendered prior to January 1,

1946, which are described in paragraph (16) of section 209 (b) of such Act, as amended. [*Supra.*]

Property taxes

Section 6. International organizations shall be exempt from all property taxes imposed by, or under the authority of, any Act of Congress, including such Acts as are applicable solely to the District of Columbia or the Territories.

Representatives, etc. — Privileges, exemptions, and immunities

Section 7. (a) Persons designated by foreign governments to serve as their representatives in or to international organizations and the officers and employees of such organizations and members of the immediate families of such representatives, officers, and employees residing with them, other than nationals of the United States, shall, insofar as concerns laws regulating entry into and departure from the United States, alien registration and fingerprinting, and the registration of foreign agents, be entitled to the same privileges, exemptions, and immunities as are accorded under similar circumstances to officers and employees, respectively, of foreign governments, and members of their families.

Immunity from suit and legal process

(b) Representatives of foreign governments in or to international organizations and officers and employees of such organizations shall be immune from suit and legal process relating to acts performed by them in their official capacity and falling within their functions as such representatives, officers, or employees except insofar as such immunity may be waived by the foreign government or international organization concerned.

Immigration Act of 1924, amendments. 43 Stat. 154

(c) Section 3 of the Immigration Act approved May 26, 1924, as amended (U.S.C., title 8, sec. 203), is hereby amended by striking out the period at the end thereof and inserting in lieu thereof a comma and the following: "and (7) a representative of a foreign government in or to an international organization entitled to enjoy privileges, exemptions, and immunities as an international organization under the International Organizations Immunities Act, or an alien officer or employee of such an international organization, and the family, attendants, servants, and employees of such a representative, officer, or employee".

43 Stat. 162

(d) Section 15 of the Immigration Act approved May 26, 1924, as amended (U.S.C., title 8, sec. 215), is hereby amended to read as follows:

Admission of certain aliens. — Supra. — 43 Stat. 155. 8 U.S.C., sec. 204 (e). — Foreign government officials, etc.

"*Section 15.* The admission to the United States of an alien excepted from the class of immigrants by clause (1), (2), (3), (4), (5), (6), or (7) of section 3, or declared to be a nonquota immigrant by subdivision (e) of section 4, shall be for such time and under such conditions as may be by regulations prescribed (including, when deemed necessary for the classes mentioned in clause (2), (3), (4), or (6) of section 3 and subdivision (e) of section 4, the giving of bond with sufficient surety, in such sum and

containing such conditions as may be by regulations prescribed) to insure that, at the expiration of such time or upon failure to maintain the status under which admitted, he will depart from the United States: *Provided*, That no alien who has been, or who may hereafter be, admitted into the United States under clause (1) of (7) or section 3, as an official of a foreign government, or as a member of the family of such official, or as a representative of a foreign government in or to an international organization or an officer or employee of an international organization, or as a member of the family of such representative, officer, or employee, shall be required to depart from the United States without the approval of the Secretary of State."

Requirements for benefits

Section 8. (a) No person shall be entitled to the benefits of this title unless he (1) shall have been duly notified to and accepted by the Secretary of State as a representative, officer, or employee; or (2) shall have been designated by the Secretary of State, prior to formal notification and acceptance, as a prospective representative, officer, or employee; or (3) is a member of the family or suite, or servant, of one of the foregoing accepted or designated representatives, officers, or employees.

Undesirable persons

(b) Should the Secretary of State determine that the continued presence in the United States of any person entitled to the benefits of this title is not desirable, he shall so inform the foreign government or international organization concerned, as the case may be, and after such person shall have had a reasonable length of time, to be determined by the Secretary of State, to depart from the United States, he shall cease to be entitled to such benefits.

Diplomatic status

(c) No person shall, by reason of the provisions of this title, be considered as receiving diplomatic status or as receiving any of the privileges incident thereto other than such as are specifically set forth herein.

Benefits not conditioned upon reciprocity. — Rights reserved

Section 9. The privileges, exemptions, and immunities of international organizations and of their officers and employees, and members of their families, suites, and servants, provided for in this title, shall be granted notwithstanding the fact that the similar privileges, exemptions, and immunities granted to a foreign government, its officers, or employees, may be conditioned upon the existence of reciprocity by that foreign government: *Provided*, That nothing contained in this title shall be construed as precluding the Secretary of State from withdrawing the privileges, exemptions, and immunities herein provided from persons who are nationals of any foreign country on the ground that such country is failing to accord corresponding privileges, exemptions, and immunities to citizens of the United States.

Citation of title

Section 10. This title may be cited as the "International Organizations Immunities Act".

- (b) JOINT RESOLUTION AUTHORIZING THE PRESIDENT TO BRING INTO EFFECT AN AGREEMENT BETWEEN THE UNITED STATES AND THE UNITED NATIONS FOR THE PURPOSE OF ESTABLISHING THE PERMANENT HEADQUARTERS OF THE UNITED NATIONS IN THE UNITED STATES AND AUTHORIZING THE TAKING OF MEASURES NECESSARY TO FACILITATE COMPLIANCE WITH THE PROVISIONS OF SUCH AGREEMENT, AND FOR OTHER PURPOSES, APPROVED AUGUST 4, 1947 (PUBLIC LAW 357, 80th CONGRESS, 1st SESSION, 61 STAT. 756)

Permanent headquarters of United Nations. — 59 Stat. 1031

Whereas the Charter of the United Nations was signed on behalf of the United States on June 26, 1945, and was ratified on August 8, 1945, by the President of the United States, by and with the advice and consent of the Senate, and the instrument of ratification of the said Charter was deposited on August 8, 1945; and

Whereas the said Charter of the United Nations came into force with respect to the United States on October 24, 1945; and

59 Stat. 1053

Whereas article 104 of the Charter provides that “The Organization shall enjoy in the territory of each of its Members such legal capacity as may be necessary for the exercise of its functions and the fulfillment of its purposes”; and

59 Stat. 1053

Whereas article 105 of the Charter provides that:

“1. The Organization shall enjoy in the territory of each of its Members such privileges and immunities as are necessary for the fulfillment of its purposes.

“2. Representatives of the Members of the United Nations and officials of the Organization shall similarly enjoy such privileges and immunities as are necessary for the independent exercise of their functions in connection with the Organization.

“3. The General Assembly may make recommendations with a view to determining the details of the application of paragraphs 1 and 2 of this article or may propose conventions to the Members of the United Nations for this purpose”; and

59 Stat. 1041

Whereas article 28 and other articles of the Charter of the United Nations contemplate the establishment of a seat for the permanent headquarters of the Organization; and

Whereas the interim arrangements concluded on June 26, 1945, by the governments represented at the United Nations Conference on International Organization instructed the Preparatory Commission established in pursuance of the arrangements to “make studies and prepare recommendations concerning the location of the permanent headquarters of the Organization”; and

59 Stat. 848

Whereas during the labors of the said Preparatory Commission, the Congress of the United States in H. Con. Res. 75, passed unanimously by the House of Representatives December 10, 1945, and agreed to unanimously by the Senate December 11, 1945, invited the United Nations "to locate the seat of the United Nations Organization within the United States"; and

Whereas the General Assembly on December 14, 1946, resolved "that the permanent headquarters of the United Nations shall be established in New York City in the area bounded by First Avenue, East Forty-eighth Street, the East River, and East Forty-second Street"; and

Whereas the General Assembly resolved on December 14, 1946, "That the Secretary-General be authorized to negotiate and conclude with the appropriate authorities of the United States of America an agreement concerning the arrangements required as a result of the establishment of the permanent headquarters of the United Nations in the city of New York" and to be guided in these negotiations by the provisions of a preliminary draft agreement which had been negotiated by the Secretary-General and the Secretary of State of the United States: and

Whereas the General Assembly resolved on December 14, 1946, that pending the coming into force of the agreement referred to above "the Secretary-General be authorized to negotiate and conclude arrangements with the appropriate authorities of the United States of America to determine on a provisional basis the privileges, immunities, and facilities needed in connection with the temporary headquarters of the United Nations."; and

Whereas the Secretary of State of the United States, after consultation with the appropriate authorities of the State and city of New York, signed at Lake Success, New York, on June 26, 1947, on behalf of the United States an agreement with the United Nations regarding the headquarters of the United Nations, which agreement is incorporated herein; and

Whereas the aforesaid agreement provides that it shall be brought into effect by an exchange of notes between the United States and the Secretary-General of the United Nations; Therefore be it

Authority to bring agreement into effect on part of U.S. — Supplemental agreements. — Approval of Congress. — Post. p. 759

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the President is hereby authorized to bring into effect on the part of the United States the agreement between the United States of America and the United Nations regarding the headquarters of the United Nations, signed at Lake Success, New York, on June 26, 1947 (hereinafter referred to as the "agreement"), with such changes therein not contrary to the general tenor thereof and not imposing any additional obligations on the United States as the President may deem necessary and appropriate, and at his discretion, after consultation with the appropriate State and local authorities, to enter into such supplemental agreements with the United Nations as may be necessary to fulfill the purposes of the said agreement: Provided, That any supplemental agreement entered into pursuant to section 5 of the agreement incorporated herein shall be submitted to the Congress for approval. The agreement follows:

AGREEMENT BETWEEN THE UNITED NATIONS AND THE UNITED STATES OF
AMERICA REGARDING THE HEADQUARTERS OF THE UNITED NATIONS
(For the text of this agreement, see the Second Part of this volume)

2. — *Executive Orders and Administrative Regulations*

- (a) EXECUTIVE ORDER NO. 9698,¹ 11 FED. REG. 1809 (1946), DESIGNATING PUBLIC INTERNATIONAL ORGANIZATIONS ENTITLED TO ENJOY CERTAIN PRIVILEGES, EXEMPTIONS, AND IMMUNITIES, AS AMENDED BY EXECUTIVE ORDER NO. 10083, 14 FED. REG. 6161 (1949)

By virtue of the authority vested in me by section 1 of the International Organizations Immunities Act, approved December 29, 1945 (Public Law 291, 79th Congress), and having found that the United States participates in the following-named international organizations pursuant to a treaty or under the authority of an act of Congress authorizing such participation or making an appropriation therefor, I hereby designate such organizations as public international organizations entitled to enjoy the privileges, exemptions, and immunities conferred by the said International Organizations Immunities Act:

The Food and Agriculture Organization;
The International Labor Organization;
The Pan American Union;
The United Nations.

With respect to the designation of such other international organizations as may be entitled to the privileges, exemptions, and immunities conferred by the said Act, the Department of State is hereby designated as the agency to receive applications for the granting of such privileges, exemptions, and immunities. The Secretary of State shall require such information as he may deem necessary from the international organizations making such applications, and shall submit recommendations to the President as to whether the applicant organizations should be designated as public international organizations entitled to enjoy the privileges, exemptions, and immunities conferred by the said Act.

- (b) EXECUTIVE ORDER NO. 10292 AMENDING THE SELECTIVE SERVICE REGULATIONS (16 FED. REG. 9862 (1951)), AS AMENDED BY EXECUTIVE ORDER NO. 10659 (21 FED. REG. 1103 (1956))

. . .
PART 1611 — DUTY AND RESPONSIBILITY TO REGISTER
. . .

Section 1611.2 — Persons not required to be registered
. . .

- (b) A male alien who is now in or who hereafter enters the United States and who has not been admitted for permanent residence in the United States shall not be required to be registered under section 3 of title I

¹ Other U.S. Executive Orders designating additional international organizations entitled to enjoy the privileges, exemptions and immunities conferred by the International Organizations Immunities Act, will be published in the next volume of the *United Nations Legislative Series* (ST/LEG/SER.B/11) relating to the specialized agencies and a number of other intergovernmental international organizations.

of the Universal Military Training and Service Act, as amended, and shall be relieved from liability for training and service under section 4 of said Act, provided:

. . .

(2) He is a full-time official or employee of a public international organization which has been designated by the President under the provisions of the International Organizations Immunities Act, approved December 29, 1945 (59 Stat. 669), or a member of the family of any such person;

(3) He is a person who has entered the United States and remains therein pursuant to the provisions of section 11 of the Agreement between the United Nations and the United States of America Regarding the Headquarters of the United Nations as approved in Public Law 357, 80th Congress, approved August 4, 1947 (61 Stat. 756);

. . .

(9) He is a person who has entered the United States and remains therein pursuant to the provisions of the Agreement between the Parties to the North Atlantic Treaty Regarding the Status of their Forces, or the Agreement on the Status of the North Atlantic Treaty Organization, National Representatives and International Staff, or the Protocol on the Status of International Military Headquarters Set up Pursuant to the North Atlantic Treaty.

(c) CODE OF FEDERAL REGULATIONS, TITLE 26. — INTERNAL REVENUE, 1954
(REVISED AS OF JANUARY 1, 1959)

§ 1.892 *Statutory provisions; income of foreign governments and of international organizations.*

SEC. 892. *Income of foreign governments and of international organizations.* The income of foreign governments or international organizations received from investments in the United States in stocks, bonds, or other domestic securities, owned by such foreign governments or by international organizations, or from interest on deposits in banks in the United States of moneys belonging to such foreign governments or international organizations, or from any other source within the United States, shall not be included in gross income and shall be exempt from taxation under this subtitle.

[T. D. 6258, 22 F. R. 8378, Oct. 24, 1957]

§ 1.892-1 *Income of foreign governments and international organizations —*

(a) *Foreign governments.* The exemption of the income of foreign governments applies also to their political subdivisions. Any income collected by foreign governments from investments in the United States in stocks, bonds, or other domestic securities which are not actually owned by, but are loaned to, such foreign governments is subject to tax.

(b) *International organizations — (1) Exempt from tax.* Subject to the provisions of section 1 of the International Organizations Immunities Act (the provisions of which section are set forth in paragraph (b) (3) of § 1.893-1), the income of an international organization (as defined in section 7701 (a) (18)) received from investments in the United States in stocks, bonds, or other domestic securities, owned by such international organization, or from interest on deposits in banks in the United States of moneys belonging to

such international organization, or from any other source within the United States, is exempt from Federal income tax.

(2) *Income received prior to Presidential designation.* An organization designated by the President through appropriate Executive order as entitled to enjoy the privileges, exemptions, and immunities provided in the International Organizations Immunities Act may enjoy the benefits of the exemption with respect to income of the prescribed character received by such organization prior to the date of the issuance of such Executive order, if (i) the Executive order does not provide otherwise and (ii) the organization is a public international organization in which the United States participates, pursuant to a treaty or under the authority of an act of Congress authorizing such participation or making an appropriation for such participation, at the time such income is received.

[T. D. 6258, 22 F. R. 8378, Oct. 24, 1957]

§ 1.893 *Statutory provisions; compensation of employees of foreign governments or international organizations.*

SEC. 893. *Compensation of employees of foreign governments or international organizations* — (a) *Rule for exclusion.* Wages, fees, or salary of any employee of a foreign government or of an international organization (including a consular or other officer, or a nondiplomatic representative), received as compensation for official services to such government or international organization shall not be included in gross income and shall be exempt from taxation under this subtitle if —

(1) Such employee is not a citizen of the United States, or is a citizen of the Republic of the Philippines (whether or not a citizen of the United States); and

(2) In the case of an employee of a foreign government, the services are of a character similar to those performed by employees of the Government of the United States in foreign countries; and

(3) In the case of an employee of a foreign government, the foreign government grants an equivalent exemption to employees of the Government of the United States performing similar services in such foreign country.

(b) *Certificate by Secretary of State.* The Secretary of State shall certify to the Secretary of the Treasury the names of the foreign countries which grant an equivalent exemption to the employees of the Government of the United States performing services in such foreign countries, and the character of the services performed by employees of the Government of the United States in foreign countries.

[T. D. 6258, 22 F. R. 8378, Oct. 24, 1957]

§ 1.893-1 *Compensation of employees of foreign governments or international organizations* — (a) *Employees of foreign governments* — (1) *Exempt from tax.* Except to the extent that the exemption is limited by the execution and filing of the waiver provided for in section 247 (b) of the Immigration and Nationality Act, all employees of a foreign government (including consular or other officers, or nondiplomatic representatives) who are not citizens of the United States or are citizens of the Republic of the Philippines (whether or not citizens of the United States), are exempt from Federal income tax with respect to wages, fees, or salaries received by them as compensation for official services rendered to such foreign government, provided (i) the

services are of a character similar to those performed by employees of the Government of the United States in that foreign country and (ii) the foreign government whose employees are claiming exemption grants an equivalent exemption to employees of the Government of the United States performing similar services in that foreign country.

(2) *Certificate by Secretary of State.* Section 893 (b) provides that the Secretary of State shall certify to the Secretary of the Treasury the names of the foreign countries which grant an equivalent exemption to the employees of the Government of the United States performing services in such foreign countries, and the character of the services performed by employees of the Government of the United States in foreign countries.

(3) *Items not exempt.* The income received by employees of foreign governments from sources other than their salaries, fees, or wages, referred to in subparagraph (1) of this paragraph, is subject to Federal income tax.

(4) *Immigration and Nationality Act.* Section 247 (b) of the Immigration and Nationality Act provides as follows:

(b) The adjustment of status required by subsection (a) [of section 247 of the Immigration and Nationality Act] shall not be applicable in the case of any alien who requests that he be permitted to retain his status as an immigrant and who, in such form as the Attorney General may require, executes and files with the Attorney General a written waiver of all rights, privileges, exemptions, and immunities under any law or any executive order which would otherwise accrue to him because of the acquisition of an occupational status entitling him to a nonimmigrant status under paragraph (15) (A), (15) (E), or (15) (G) of section 101 (a).

(5) *Effect of waiver.* An employee of a foreign government who executes and files with the Attorney General the waiver provided for in section 247 (b) of the Immigration and Nationality Act thereby waives the exemption conferred by section 893 of the Internal Revenue Code of 1954. As a consequence, that exemption does not apply to income received by that alien after the date of filing of the waiver.

(6) *Citizens of the United States.* The compensation of citizens of the United States (other than those who are also citizens of the Republic of the Philippines) who are officers or employees of a foreign government is not exempt from income tax pursuant to this paragraph. But see section 911 and the regulations thereunder.

(b) *Employees of international organizations — (1) Exempt from tax.* Except to the extent that the exemption is limited by the execution and filing of the waiver provided for in section 247 (b) of the Immigration and Nationality Act and subject to the provisions of sections 1, 8, and 9 of the International Organizations Immunities Act, wages, fees, or salary of any officer or employee of an international organization (as defined in section 7701 (a) (18)) received as compensation for official services to that international organization is exempt from Federal income tax, if that officer or employee (i) is not a citizen of the United States or (ii) is a citizen of the Republic of the Philippines (whether or not a citizen of the United States).

(2) *Income earned prior to executive action.* An individual of the prescribed class who receives wages, fees, or salary as compensation for official services to an organization designated by the President through appropriate Executive order as entitled to enjoy the privileges, exemptions, and immunities

provided in the International Organizations Immunities Act and who has been duly notified to, and accepted by, the Secretary of State as an officer or employee of that organization, or who has been designated by the Secretary of State, prior to formal notification and acceptance, as a prospective officer or employee of that organization, may enjoy the benefits of the exemption with respect to compensation of the prescribed character earned by that individual, either prior to the date of the issuance of the Executive order, or prior to the date of the acceptance or designation by the Secretary of State, for official services to that organization, if (i) the Executive order does not provide otherwise, (ii) the organization is a public international organization in which the United States participates, pursuant to a treaty or under the authority of an act of Congress authorizing such participation or making an appropriation for such participation, at the time the compensation is earned, and (iii) the individual is an officer or employee of that organization at that time.

(3) *International Organizations Immunities Act.* Sections 1, 8, and 9 of the International Organizations Immunities Act provide in part as follows:

SECTION 1. For the purposes of this title [International Organizations Immunities Act], the term "international organization" means a public international organization in which the United States participates pursuant to any treaty or under the authority of any Act of Congress authorizing such participation or making an appropriation for such participation, and which shall have been designated by the President through appropriate Executive order as being entitled to enjoy the privileges, exemptions, and immunities herein provided. The President shall be authorized, in the light of the functions performed by any such international organization, by appropriate Executive order to withhold or withdraw from any such organization or its officers or employees any of the privileges, exemptions, and immunities provided for in this title (including the amendments made by this title) or to condition or limit the enjoyment by any such organization or its officers or employees of any such privilege, exemption, or immunity. The President shall be authorized, if in his judgment such action should be justified by reason of the abuse by an international organization or its officers and employees of the privileges, exemptions, and immunities herein provided or for any other reason, at any time to revoke the designation of any international organization under this section, where-upon the international organization in question shall cease to be classed as an international organization for the purposes of this title.

SEC. 8. (a) No person shall be entitled to the benefits of this title [International Organizations Immunities Act] unless he (1) shall have been duly notified to and accepted by the Secretary of State as a * * * officer, or employee; or (2) shall have been designated by the Secretary of State, prior to formal notification and acceptance, as a prospective * * * officer, or employee; * * *.

(b) Should the Secretary of State determine that the continued presence in the United States of any person entitled to the benefits of this title is not desirable, he shall so inform the * * * international organization concerned and after such person shall have had a reasonable length of time, to be determined by the Secretary of State, to depart from the United States, he shall cease to be entitled to such benefits.

(c) No person shall, by reason of the provisions of this title, be considered as receiving diplomatic status or as receiving any of the privileges incident thereto other than such as are specifically set forth herein.

SEC. 9. The privileges, exemptions, and immunities of international organizations and of their officers and employees * * * provided for in this title [International Organizations Immunities Act], shall be granted notwithstanding the fact that the similar privileges, exemptions, and immunities granted to a foreign government, its officers, or employees, may be conditioned upon the existence of reciprocity by that foreign government: *Provided*, That nothing contained in this title shall be construed as precluding the Secretary of State from withdrawing the privileges, exemptions, and immunities herein provided from persons who are nationals of any foreign country on the ground that such country is failing to accord corresponding privileges, exemptions, and immunities to citizens of the United States.

(4) *Effect of waiver.* An officer or employee of an international organization who executes and files with the Attorney General the waiver provided for in section 247 (b) of the Immigration and Nationality Act thereby waives the exemption conferred by section 893 of the Internal Revenue Code of 1954. As a consequence, that exemption does not apply to income received by that individual after the date of filing of the waiver.

(5) *Citizens of the United States.* The compensation of citizens of the United States (other than those who are also citizens of the Republic of the Philippines) who are officers or employees of an international organization is not exempt from income tax pursuant to this paragraph. But see section 911 and the regulations thereunder.

(c) *Tax conventions, consular conventions, and international agreements — (1) Exemption dependent upon internal revenue laws.* A tax convention or consular convention between the United States and a foreign country, which provides that the United States may include in the tax base of its residents all income taxable under the internal revenue laws, and which makes no specific exception for the income of the employees of that foreign government, does not provide any exemption (with respect to residents of the United States) beyond that which is provided by the internal revenue laws. Accordingly, the effect of the execution and filing of a waiver under section 247 (b) of the Immigration and Nationality Act by an employee of a foreign government which is a party to such a convention is to subject the employee to tax to the same extent as provided in paragraph (a) (5) of this section with respect to the waiver of exemption under section 893.

(2) *Exemption not dependent upon internal revenue laws.* If a tax convention, consular convention, or international agreement provides that compensation paid by the foreign government or international organization to its employees is exempt from Federal income tax, and the application of this exemption is not dependent upon the provisions of the internal revenue laws, the exemption so conferred is not affected by the execution and filing of a waiver under section 247 (b) of the Immigration and Nationality Act. For examples of exemptions which are not affected by the Immigration and Nationality Act, see article X of the income tax convention between the United States and the United Kingdom (60 Stat. 1383); article IX, section 9 (b), of the Articles of Agreement of the International Monetary Fund (60 Stat. 1414); and article VII, section 9 (b), of the Articles of Agreement of

the International Bank for Reconstruction and Development (60 Stat. 1458). [T. D. 6258, 22 F. R. 8378, Oct. 24, 1957]

(d) CODE OF FEDERAL REGULATIONS, TITLE 19. — CUSTOMS DUTIES
(REVISED 1953)

PUBLIC INTERNATIONAL ORGANIZATIONS

§ 10.30a *Organizations included.* (a) The President, by virtue of the authority vested in him by section 1 of The International Organizations Immunities Act of December 20, 1945 (22 U. S. C. 288) ¹ has designated certain organizations as public international organizations entitled to the free entry privileges of that statute. The following is a list of the public international organizations currently entitled to such free entry privileges and the Executive orders by which they were designated:

<i>Organization</i>	<i>Executive Order</i>	<i>Date</i>
Caribbean Commission	10025	Dec. 30, 1948
Food and Agriculture Organization	9698	Feb. 19, 1946
Inter-American Defense Board	10228	Mar. 26, 1951
Inter-American Institute of Agricultural Sciences	9751	July 11, 1946
Inter-American Statistical Institute	9751	Do.
International Bank for Reconstruction and Development ²	9751	Do.
International Civil Aviation Organization	9863	May 31, 1947
International Cotton Advisory Committee	9911	Dec. 19, 1947
International Joint Commission—United States and Canada	9972	June 25, 1948
International Labor Organization	9698	Feb. 19, 1946
International Monetary Fund ²	9751	July 11, 1946

¹ “For the purposes of this title, the term ‘international organization’ means a public international organization in which the United States participates pursuant to any treaty or under the authority of any Act of Congress authorizing such participation or making an appropriation for such participation, and which shall have been designated by the President through appropriate Executive order as being entitled to enjoy the privileges, exemptions, and immunities herein provided. The President shall be authorized, in the light of the functions performed by any such international organization, by appropriate Executive order to withhold or withdraw from any such organization or its officers or employees any of the privileges, exemptions, and immunities provided for in its title (including the amendments made by this title) or to condition or limit the enjoyment by any such organization or its officers or employees of any such privilege, exemption, or immunity. The President shall be authorized, if in his judgment such action should be justified by reason of the abuse by an international organization or its officers and employees of the privileges, exemptions, and immunities herein provided or for any other reason, at any time to revoke the designation of any international organization under this section, whereupon the international organization in question shall cease to be classed as an international organization for the purposes of this title.” (Sec. 1, 59 Stat. 669; 22 U. S. C. 288)

² Customs exemptions have also been prescribed for the International Monetary Fund and the International Bank for Reconstruction and Development in 59 Stat. 512; 22 U. S. C. 286 et seq.

<i>Organization</i>	<i>Executive Order</i>	<i>Date</i>
International Refugee Organization (Successor to Preparatory Commission for the International Refugee Organization)	9887	Aug. 22, 1947
International Telecommunication Union	9863	May 31, 1947
International Wheat Advisory Committee (International Wheat Council)	9823	Jan. 24, 1947
Organization for European Economic Cooperation	10133	June 27, 1950
Pan American Sanitary Bureau	9761	July 11, 1946
Pan American Union	9698	Feb. 19, 1946
Provisional Intergovernmental Committee for the Movement of Migrants from Europe	10335	Mar. 28, 1952
South Pacific Commission	10086	Nov. 25, 1949
United Nations	9698	Feb. 19, 1946
United Nations Educational, Scientific, and Cultural Organization	9863	May 31, 1947
World Health Organization	10025	Dec. 30, 1948

(b) Pursuant to sections 2 (d) and 3¹ of the act, property of the organizations named in paragraph (a) of this section and the baggage and effects of the alien officers and employees thereof, of aliens designated by foreign governments to serve as their representatives in or to such organizations, or of the families, suites, and servants of such officers, employees, or representatives, shall be admitted free of duties and internal-revenue taxes imposed upon or by reason of importation, but such exemption shall be granted only upon the receipt in each instance of the Department's instructions which will be issued only upon the request of the Department of State.

(c) The term "baggage and effects" as used in section 3 of the act includes all articles which were in the possession abroad, and are being imported in connection with the arrival, of a person entitled to the benefits of the act and which are intended for his bona fide personal or household use, but does not include articles imported as an accommodation to others or for sale or other commercial use.

(d) All articles accorded free entry under the act shall be entered or withdrawn in accordance with the requirements prescribed by the Tariff Act of 1930, as amended, and the regulations thereunder.

(e) No certified or other customs invoices shall [not] be required for articles accorded free entry under the act.

¹ "In so far as concerns customs duties and internal-revenue taxes imposed upon or by reason of importation, and the procedures in connection therewith; the registration of foreign agents; and the treatment of official communications the privileges, exemptions, and immunities to which international organizations shall be entitled shall be those accorded under similar circumstances to foreign governments." (Sec. 2 (d), 59 Stat. 669; 22 U. S. C. 288a (d))

"Pursuant to regulations prescribed by the Commissioner of Customs with the approval of the Secretary of the Treasury, the baggage and effects of alien officers and employees of international organizations, or of aliens designated by foreign governments to serve as their representatives in or to such organizations, or of the families, suites, and servants of such officers, employees, or representatives shall be admitted (when imported in connection with the arrival of the owner) free of customs duties and free of internal-revenue taxes imposed upon or by reason of importation." (Sec. 3, 59 Stat. 669; 22 U. S. C. 288b)

(f) Any customs bond which may be required from one of the organizations named in paragraph (a) of this section in connection with the importation or entry of merchandise into, or the exportation of merchandise from, the United States may be accepted without surety.

(g) The provisions of the act are applicable, in so far as duties and internal revenue taxes imposed upon or by reason of importation are concerned, only with respect to articles entered, or withdrawn from warehouse, for consumption on and after December 29, 1945.

(Sec. 498, 46 Stat. 728, as amended, sec. 3, 59 Stat. 669; 19 U. S. C. 1498, 22 U. S. C. 288b) [13 F. R. 7990, Dec. 18, 1948, as amended by T. D. 52985, 17 F. R. 4140, May 6, 1952]

§ 10.30b *Baggage of, and importations for, certain representatives of the United Nations, of specialized agencies of the United Nations, and of the Organization of American States.* (a) The privilege of admission free of duty and internal-revenue tax without entry or examination may be extended to the baggage and effects of (1) every person designated by a United Nations Member nation as the principal resident representative to the United Nations of such Member or as a resident representative with the rank of ambassador or minister plenipotentiary, (2) such resident members of their staffs as may be agreed upon between the Secretary-General of the United Nations, the Government of the United States, and the Government of the United Nations Member concerned, (3) every person designated by a United Nations Member of a specialized United Nations agency as its principal resident representative, with the rank of ambassador or minister plenipotentiary, at the headquarters of such agency in the United States, (4) such other principal resident representatives of United Nations Members to a specialized United Nations agency and such resident members of the staffs of representatives to a specialized United Nations agency as may be agreed upon between the principal executive officer of the specialized agency, the Government of the United States, and the Government of the United Nations Member concerned, (5) any person designated by a Member of the Organization of American States as its representative or interim representative on the council of the Organization of American States, and (6) all other permanent members of the Delegation of a Member of the Organization of American States regarding whom there is agreement for that purpose between the Government of the Member State concerned, the Secretary-General of the Organization of American States, and the Government of the United States of America.

(b) The privilege of importing without entry and free of duty and internal-revenue tax articles for their personal or family use may be granted to persons of the classes enumerated in paragraph (a) of this section.

(c) The privileges outlined in the two preceding paragraphs shall be granted only upon the Department's instruction in each instance, which will be issued only upon the request of the Department of State.

(Art. V, sec. 15, 61 Stat. 762, ch. 628, 66 Stat. 516, sec. 498, 46 Stat. 728, as amended; 19 U. S. C. 1498) [T. D. 53198, 18 F. D.R. 932, Feb. 17, 1953]

3. — *Opinions of the Attorney General*

(a) VOL. 41, OP. NO. 25 (1953). IMMIGRANT STATUS — EFFECT OF WAIVING OF PRIVILEGES BY IMMIGRANT ALIEN EMPLOYEES OF INTERNATIONAL ORGANIZATIONS AND FOREIGN MISSIONS

An alien admitted for permanent residence, and employed by an international organization or foreign mission must, in order to retain his immigrant status and prevent reclassification as nonimmigrant, file a waiver under section 247 of the Immigration and Nationality Act (66 Stat. 163, 218) of privileges and exemptions accruing to him under any law or Executive order.

Exemption from Federal income taxation, which a noncitizen employee of an international organization may claim under section 116 (h) of the Internal Revenue Code (26 U. S. C. 116 (h)), is waived when he files a waiver under section 247.

Conversely, such a waiver by an immigrant alien employee of the United Nations does not waive immunity from suit and legal process for official acts under section 7 (b) of the International Organization Immunities Act (22 U. S. C. 288d).

In determining whether an occupational privilege or exemption is either retained or lost by an immigrant alien employee of an international organization or foreign mission filing a waiver under section 247, the guiding principle is that such alien employee may not retain and assert privileges which he could not obtain were he an American citizen in similar employment.

May 1, 1953

The Secretary of State

My Dear Mr. Secretary: This is in response to requests from the former Legal Adviser of your Department, Mr. Adrian S. Fisher, and from the present United States Representative to the United Nations, Ambassador Henry Cabot Lodge, Jr., asking for advice on the effect of waivers executed under section 247 of the Immigration and Nationality Act (66 Stat. 163, 218; P. L. 414, 82d Cong.).

Under section 247,¹ the Attorney General is required to adjust the status

¹ “Sec. 247. (a) The status of an alien lawfully admitted for permanent residence shall be adjusted by the Attorney General, under such regulations as he may prescribe, to that of a nonimmigrant under paragraph (15) (A), (15) (E), or (15) (G) of section 101 (a), if such alien had at the time of entry or subsequently acquires an occupational status which would, if he were seeking admission to the United States, entitle him to a nonimmigrant status under such sections. As of the date of the Attorney General's order making such adjustment of status, the Attorney General shall cancel the record of the alien's admission for permanent residence, and the immigrant status of such alien shall thereby be terminated.

“(b) The adjustment of status required by subsection (a) shall not be applicable in the case of any alien who requests that he be permitted to retain his status as an immigrant and who, in such form as the Attorney General may require, executes and files with the Attorney General a written waiver of all rights, privileges, exemptions, and immunities under any law or any executive order which would otherwise accrue to him because of the acquisition of an occupational status entitling him to a nonimmigrant status under paragraph (15) (A), (15) (E), or (15) (G) of section 101 (a).”

of an alien lawfully admitted for permanent residence, and thereby enjoying immigrant status, to that of a nonimmigrant in one of three specified classes under section 101 (a) of the act¹ (roughly, accredited foreign government official, representative to or official of an international organization, or treaty trader), if the alien at the time of entry or thereafter acquires an occupational status which, were he seeking admission to the United States, would entitle him to a nonimmigrant status in one of the three classes. The Attorney General's order of adjustment terminates the alien's immigrant status.

¹ Section 101 (a) (15) of the act defines the term "immigrant" to mean every alien except an alien who is within one of the classes of nonimmigrants described in subsections (A) to (I), inclusive, of that section. The three subsections referred to in section 247 read as follows:

"(A) (i) An ambassador, public minister, or career diplomatic or consular officer who has been accredited by a foreign government recognized de jure by the United States and who is accepted by the President or by the Secretary of State, and the members of the alien's immediate family;

"(ii) Upon a basis of reciprocity, other officials and employees who have been accredited by a foreign government recognized de jure by the United States, who are accepted by the Secretary of State, and the members of their immediate families; and

"(iii) Upon a basis of reciprocity, attendants, servants, personal employees, and members of their immediate families, of the officials and employees who have a nonimmigrant status under (i) and (ii) above;

. . .

"(E) An alien entitled to enter the United States under and in pursuance of the provisions of a treaty of commerce and navigation between the United States and the foreign state of which he is a national, and the spouse and children of any such alien if accompanying or following to join him: (i) solely to carry on substantial trade, principally between the United States and the foreign state of which he is a national; or (ii) solely to develop and direct the operations of an enterprise in which he has invested, or of an enterprise in which he is actively in the process of investing, a substantial amount of capital;

" . . .

"(G) (i) A designated principal resident representative of a foreign government recognized de jure by the United States, which foreign government is a member of an international organization entitled to enjoy privileges, exemptions, and immunities as an international organization under the International Organizations Immunities Act (59 Stat. 669), accredited resident members of the staff of such representatives, and members of his or their immediate family;

"(ii) Other accredited representatives of such a foreign government to such international organizations, and the members of their immediate families;

"(iii) An alien able to qualify under (i) or (ii) above except for the fact that the government of which such alien is an accredited representative is not recognized de jure by the United States, or that the government of which he is an accredited representative is not a member of such international organization, and the members of his immediate family;

"(iv) Officers, or employees of such international organizations, and the members of their immediate families;

"(v) Attendants, servants, and personal employees of any such representative officer, or employee, and the members of the immediate families of such attendants, servants, and personal employees . . ."

However, as provided in section 247 (*b*), the alien may avoid the loss of and retain his immigrant status, even though he is in one of the three classes of occupations, if he files with the Attorney General a written waiver of "all rights, privileges, exemptions, and immunities under any law or any executive order" which would otherwise accrue to him because of his occupational status. The Attorney General's regulations (Title 8, Part 247, effective December 24, 1952, 17 F. R. 11520) and the prescribed waiver (Form I-508) follow the quoted language of the statute; and the general question is, what are the rights, privileges, exemptions, and immunities surrendered by the immigrant alien who is in one of the three occupational classes and files a waiver? More specifically, as Ambassador Lodge's inquiry indicates, the chief concern, in the case of international organizations like the United Nations, is the effect of such waivers on the immunity of officials of the organization from legal process relating to acts performed by them in their official capacity, and the immunity of employees from income taxation on salaries paid by the organization.

The Congress in drafting section 247, and in the legislative history of the Immigration and Nationality Act, made no attempt to list the rights, privileges, exemptions, and immunities it had in mind. However, it did leave in the legislative history, an indication of the kind of rights and privileges it felt should be and would be waived by the immigrant alien employed by an international organization or a foreign diplomatic mission if he wished to retain both his immigrant status and his occupation. Based upon these references, we are in a position to offer some general advice on the effect of a waiver under section 247 (*b*), but must leave to future administrative or judicial rulings the precise effect of individual waivers in the variety of situations that may arise.

The bill which became the Immigration and Nationality Act (H. R. 5678, 82d Cong.) was one of a number introduced as the result of an investigation and study of the entire immigration and naturalization system by the Senate Committee on the Judiciary, pursuant to Senate Resolution 137 of the 80th Congress. In its report on the investigation made to the 81st Congress, the Committee considered the status of the various classes of nonimmigrants and made five recommendations for changes in the immigration laws relating to accredited officials of foreign governments and representatives and officials of international organizations. These recommendations, it stated, would not "in its opinion jeopardize the conduction [sic] of the foreign relations of the United States." S. Report 1515, 81st Cong., page 523. The fifth of these recommendations reads as follows:

"5. It is also recommended that provision be made for the adjustment of the status of a lawfully admitted permanent alien resident to that of a nonimmigrant admitted under the foreign government official or international-organization category where the alien acquires an occupational status which would entitle him to such nonimmigrant status if he were applying for admission. The subcommittee recommends that since such persons acquire the wide privileges, exemptions, and immunities applicable to such aliens under our laws, they should not have the privilege of acquiring citizenship while in that occupational status." S. Report 1515, 81st Cong., page 525.

This recommendation might have been carried out by including a provision of law depriving of their immigrant status immigrants who acquired the privileges, exemptions, and immunities attaching to their occupations,

Instead, the 82d Congress took a less severe course and, in adopting section 247, gave immigrants in those occupations a choice of retaining privileges and surrendering immigrant status or of waiving privileges and keeping immigrant status.

In so doing, both the House and Senate Committee said: " In section 247, the Attorney General is required to adjust the status of immigrants who, subsequent to entry, acquire an occupational status which would entitle them to a nonimmigrant status . . .

This is intended to cover the situation where aliens who have entered as immigrants obtain employment with foreign diplomatic missions or international organizations or carry on the activities of treaty traders. Normally, they would be classified as nonimmigrants and because of the nature of their occupation, would be entitled to certain privileges, immunities, and exemptions. The committee feels that it is undesirable to have such aliens continue in the status of lawful permanent residents and thereby become eligible for citizenship, when, because of their occupational status they are entitled to certain privileges, immunities, and exemptions *which are inconsistent with an assumption of the responsibilities of citizenship under our laws*. Such an adjustment shall not be required if the alien executes an effective waiver of all rights, privileges, exemptions, and immunities under any law or any Executive order which would otherwise accrue to him because of his occupational status." H. Report 1365, 82d Cong., pp. 63-64, S. Report 1137, 82d Cong., page 26. (*Italics supplied.*)

In other words, the concern was that the assertion of certain privileges and exemptions by immigrants, who were employed by international organizations and foreign missions but who entered this country ostensibly with the idea of becoming citizens, was inconsistent with their proposed assumption of the responsibilities of citizenship; accordingly, such privileges should not be available to them. At the same time, the Congress disclaimed any intention of jeopardizing conduct of the foreign relations of the United States (*supra*, S. Report 1515, 81st Cong., page 523), which includes not jeopardizing the lawful activities of the international organizations and foreign missions located here, who normally engage Americans as well as aliens to conduct their business. In some instances our laws, granting the necessary protections and privileges for these organizations and missions and their employees, draw no distinctions between American and alien employees, treating all alike; in other cases, the privileges granted are not available to Americans but only to the non-citizen employees. Hence it is clear that the Congress intended to deprive immigrant aliens employed in the international organizations and foreign missions of the privileges and exemptions resulting from the occupational status which would not be equally available to American citizens similarly situated. Conversely, it was not the intention of the Congress to require immigrants in these occupations to surrender privileges which American citizens similarly employed may assert. Obviously, if American citizens may lawfully exercise such privileges, the privileges would not appear to be inconsistent with the responsibilities of citizenship.

The Congress might have discriminated entirely against immigrants in favor of citizens, but it did not do so. On the contrary it sought, by the election offered under section 247, to place immigrants and citizens in the specified categories of employment on an equal footing by denying to immigrants special privileges, exemptions, and immunities not available to citizens similarly employed.

For example, section 116 (*h*) of the Internal Revenue Code, 26 U. S. C. 116 (*h*), exempts from Federal income taxation the compensation of an employee of an international organization if the employee is not a citizen of the United States. Thus, under this section of the law, American citizen employees of international organizations do not enjoy exemption from Federal income taxes. Hence, to the extent that the Federal income tax exemptions of employees of an international organization rest upon section 116 (*h*) of the Internal Revenue Code, American citizen employees individually bear an obligation of citizenship (the payment of taxes) which immigrant employees, who are potential citizens, heretofore had no need to bear as individuals (disregarding any equalization of pay that the employer organizations may attempt to work out). Therefore, the tax exemptions under section 116 (*h*), claimable by an immigrant alien in one of the specified occupations, is an exemption which he waives when he files the waiver under section 247 of the Immigration and Nationality Act.

A converse example, in the matter of legal process, is section 7 (*b*) of the International Organizations Immunities Act, 22 U. S. C. 288d, under which officers and employees of international organizations shall be immune from suit and legal process relating to acts performed by them in their official capacity and falling within their functions as such officers or employees, subject to waiver of the immunity by the international organization. In the case of the United Nations, these privileges together with the others in the act became effective pursuant to Executive Order 9698 of February 19, 1946, 11 F. R. 1809. No distinction is made in the statute between citizen and noncitizen employees of the international organization. Hence it would appear that an immigrant alien employee of the United Nations who properly claims the immunity from suit and legal process for official acts allowed under section 7 (*b*) asserts no greater privilege than would an American citizen employee similarly situated. Accordingly, the waiver of immunities under section 247 of the Immigration and Nationality Act by the immigrant employee of the United Nations would not appear to be a waiver of the immunity from suit and legal process to which section 7 (*b*) of the International Organizations Immunities Act entitles him.

Application of the foregoing principles in interpreting waivers under section 247, on a case-by-case basis as different situations arise, should accomplish the objective laid down by the Congress. It should result in placing the employee of an international organization or foreign mission, who happens to be an immigrant, in a position of parity with his fellow-American employee of the same organization by allowing the immigrant employee no greater privileges in connection with the employment than an American citizen similarly employed. In maintaining his immigrant status and preparing for American citizenship, the immigrant employee of the international organization or foreign mission will not be asserting privileges which he could not obtain and assert were he an American citizen in the same employment. Whatever rights remain and accrue to him as a result of the occupational status will be consistent with his "assumption of the responsibilities of citizenship under our laws."

Sincerely,

Herbert BROWNELL, Jr.

- (b) VOL. 41, OP. NO. 27 (1954). IMMIGRANT STATUS-WAIVING OF PRIVILEGES BY IMMIGRANT ALIEN EMPLOYEES OF INTERNATIONAL ORGANIZATIONS AND FOREIGN MISSIONS NOT APPLICABLE TO BENEFITS DERIVED FROM TREATIES

A waiver under section 247 (b) of the Immigration and Nationality Act does not waive benefits or exemptions accruing under the double taxation treaties with Great Britain and France.

Execution of a waiver under section 247 (b) by which there is a waiver of privileges and exemptions accruing to the individual under "any law or any executive order," does not apply to rights, privileges, exemptions, and immunities derived from treaties.

A treaty will not be deemed to have been abrogated or modified by a later statute unless such purpose on the part of Congress has been clearly expressed.

January 5, 1954

The Honorable
The Secretary of State

My Dear Mr. Secretary: This is in further reference to my opinion of May 1, 1953 (No. 25, Vol. 41), which construed the general effect of waivers executed pursuant to section 247 of the Immigration and Nationality Act, 66 Stat. 163, 218, Public Law 414, 82d Congress.

It will be recalled that under section 247 (a), the Attorney General is required to adjust the status of an alien lawfully admitted for permanent residence, and thereby enjoying immigrant status, to that of a nonimmigrant in one of three specified classes under section 101 (a) of the act (namely, accredited foreign government official, representative to or official of an international organization, or treaty trader), if the alien at the time of entry or thereafter acquires an occupational status which, were he seeking admission to the United States, would entitle him to a nonimmigrant status in one of the three classes.

However, as provided in section 247 (b), the alien may avoid the loss of and retain his immigrant status, even though he is in one of the three classes of occupations, if he files with the Attorney General a written waiver of all rights, privileges, exemptions, and immunities under "any law or any executive order," which would otherwise accrue to him because of his occupational status.

In deciding generally what rights, privileges, exemptions, and immunities are surrendered by the immigrant alien who is in one of the three occupational classes and files a waiver, I found that the Congress had provided no list, but that it was the intention of Congress to place immigrants and American citizens in the specified categories of employment on an equal footing by denying to immigrants special privileges, exemptions, and immunities (under any law or executive order) not available to American citizens similarly employed. Two specific examples were given, but the precise effect of waivers in the variety of possible situations was left open for future interpretation.

It is in this connection that you have submitted for my opinion copies of two notes from the British and French governments respectively, indicating their view that the waiver of privileges under section 247 of the Immigration and Nationality Act does not apply to benefits and exemptions under the double taxation treaties between the United States and both countries; and

does not apply to tax exemptions accorded by these treaties to employees of those governments residing in the United States.

In brief, the treaties with the two countries provide that wages, salaries, or other compensation paid by one of the contracting governments to its employees residing in the other state (except nationals of that state) shall be exempt from tax by the other contracting government. Pursuant to these arrangements it appears that the several governments are the recipients of mutual benefits, some accruing directly in keeping down the costs of maintaining their establishments in the other countries, others arising indirectly as outlined in the letter of the Legal Adviser to us dated July 10, 1953. It is further indicated that both the British and French governments believe that the application of section 247 to their resident employees in this country would be a violation of their treaties. Your department has stated that this government would be seriously embarrassed by a controversy with either government regarding that each of them would deem to be a treaty violation, leading possibly to retaliatory fiscal or other measures adversely affecting individual Americans and corporations doing business in both England and France.

However, you have taken the view that the reach of a section 247 (b) waiver does not extend to privileges or benefits derived from treaties and other international agreements as distinguished from privileges or benefits arising out of any statute or executive order.¹ The Treasury Department, in a letter to us dated November 5, 1953, is in accord with this view and states that neither the act nor the legislative history underlying it makes any reference to tax exemptions conferred by treaty or international agreement.

I am in agreement with the views of both departments. Without debating whether the word "law" includes or excludes treaties, a matter which may vary with the circumstances, the dispositive fact in this case is that in the process of evolving section 247 the congressional committees not only did not consider the numerous tax and other treaties and the privileges arising under them but disclaimed any intention of jeopardizing the conduct of the foreign relations of the United States, S. Rept. 1515, 81st Cong., p. 523. Without a clear expression of intention on the part of Congress to abrogate or restrict the application of a treaty that purpose will not be implied. *Chew Heong v. United States*, 112 U. S. 536, 550 (1884); *United States v. Payne*, 264 U. S. 446, 449 (1924); *Cook v. United States*, 288 U. S. 102, 120 (1933).

If it be said that the impact of section 247 (b) is not upon any treaty or the benefits arising from one of its provisions, but is merely upon the individual who is given an option to accept a nonimmigrant status or waive the privileges under the treaties, the answer is two-fold. First, to impose an onerous condition on the retention of the tax exemption under the treaty is not very different from abrogating the exemption. Second, the two other parties to these bilateral agreements apparently already take the view that the imposing of such conditions would be a breach. Therefore, both by virtue of the legislative history of the statutory provision and in keeping with the opinions of our Supreme Court, we should refrain from construing this statute so as to effect a breach of international agreements.

¹ The State Department's views and data on the whole of the subject are contained in communications to this department dated January 9, 1953, June 16, 1953, July 10, 1953, and October 6, 1953.

It is therefore my conclusion that the execution of waivers under section 247 (b) of the Immigration and Nationality Act does not apply to rights, privileges, exemptions, and immunities derived from treaties or other international agreements.¹

Sincerely,

Herbert BROWNELL, Jr.

B. — State of New York

1. — Laws

- (a) AN ACT TO AMEND THE ADMINISTRATIVE CODE OF THE CITY OF NEW YORK, SO AS TO AUTHORIZE THE CITY OF NEW YORK TO CONVEY CERTAIN REAL PROPERTY IN THE CITY OF NEW YORK TO UNITED NATIONS, TO ACQUIRE REAL PROPERTY FOR SUCH PURPOSES, TO RELOCATE DWELLINGS AND TENANTS AND TO CONTROL ADVERTISING SIGNS IN THE VICINITY OF UNITED NATIONS HEADQUARTERS, EFFECTIVE FEBRUARY 27, 1947 (LAWS OF THE STATE OF NEW YORK, 1947, CHAP. 23)

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Title D of chapter forty-one of the administrative code of the city of New York is hereby amended by adding thereto a new section, to follow section D41-27.0, to be section D41-28.0, to read as follows:

“*Section D41-28.0.* Transfer of real property to United Nations; acquisition of real property for such purpose. (a) It is hereby declared as a matter of legislative determination that a public purpose is served and that the interests of the state and city of New York are promoted by (1) the cession, granting, conveyance or transfer to United Nations by the city of New York of real property, in the borough of Manhattan, city of New York, and bounded on the south by the south side of Forty-second street, on the west by the west side of First avenue, on the north by the north side of Forty-eighth street and on the east by the East river, or any interest therein, owned or possessed by such city, which is required for the purpose of establishing and maintaining headquarters, buildings or facilities necessary, useful or convenient in carrying on the functions of United Nations, and (2) the utilization of any such real property by United Nations in carrying on its functions.

“ (b) Notwithstanding the provisions of any law, the board of estimate of the city of New York is authorized to cede, grant, convey, transfer or release to the United Nations, with or without consideration, and upon such terms and conditions as may be agreed upon between such board and the United Nations, all or any part of the estate, right, title and interest of the city in and to any real property, or any leasehold, reverter or other interests therein, wharf property or lands in the bed of closed or discon-

¹ The Treasury Department in its letter of November 5, 1953, referred to above, has also expressed the view that the conclusion that section 247 (b) waivers do not effect tax exemptions granted by treaty is “similarly applicable to income tax exemptions provided by international agreement for employees of international organizations, such as the tax exemptions granted to employees of the International Bank and the International Monetary Fund.”

tinued streets, now owned or hereafter acquired or owned or possessed by the city, within the limits of the area described in subdivision *a.* hereof, and whether or not such property, interests or lands are devoted to another public purpose, which are required for the purpose of establishing and maintaining headquarters, buildings or facilities necessary, useful or convenient in carrying on the functions of the United Nations, and the city of New York is authorized to acquire for such purposes, by purchase, condemnation or otherwise, title to any such property, interests or lands within the city.

“(c) Where property has been acquired by the United Nations from which dwellings must be removed before the land may be improved for such United Nations, the board of estimate may authorize the acquisition of lands for the purpose of providing a site to which said dwellings may be relocated and rehabilitated in order that they may continue to be used for housing purposes. The board may also authorize for such relocation and rehabilitation purposes the use of city owned lands no longer required for other public purposes or temporarily not so required. The layout and development of the relocation site for the aforesaid purpose shall be approved by the city planning commission.

“After acquisition of such lands or assignment of city owned lands the bureau of real estate of the board of estimate may provide for the relocation and rehabilitation of the aforementioned dwellings in accordance with the plan approved by the city planning commission.

“The board of estimate may also authorize the acquisition by purchase, condemnation or otherwise of buildings not now used for dwelling purposes and may further authorize the rehabilitation of such buildings to make the same usable for such purpose and to relocate therein persons now residing in the site acquired for the United Nations or such other persons as the board of estimate may direct.

“After the relocation and rehabilitation of any dwellings relocated from the site so acquired by the United Nations, the bureau of real estate of the board of estimate shall provide for the sale by the city of the relocated dwellings and the respective lots upon which they are situated. The sales shall be to individuals in the following order of preference: to the original owner-occupant of the building being sold; to an original tenant of the building being sold; to an owner-occupant on the site whose building it was impracticable to remove; to a tenant within the acquired lands; to any veteran or veteran's widow in the city. All sales shall be subject to the approval of the board of estimate. If any building and saleable lots remain unsold after the foregoing parties have had a full opportunity to purchase, the same shall be disposed of by the city in accordance with existing provisions of law applicable to the sale of city property. Monies realized from sales under this paragraph shall be restored to the funds from which the acquisition of these additional lands was provided for, or if not needed for such funds, then such monies shall be paid into the real property fund.

“(d) To insure the beauty of the area to be used for the United Nations' headquarters and the approaches thereto and to promote the general welfare of the people of the city and state of New York; to insure the safe and orderly conduct of such United Nations and to protect the useful and desirable purpose of the same and to provide for the safety,

convenience and comfort of officials, delegates, personnel and visitors to the same, such board of estimate shall have power to regulate and limit signs, billboards and advertising devices, and shows, exhibits, amusements and displays in the area of Queens and New York counties contiguous to fronting upon or surrounding the lands occupied by the United Nations and any violation of such regulations shall be a misdemeanor.

“The city of New York by the corporation counsel or United Nations may maintain an action for an injunction to restrain any violation of the said building zone resolution or the regulations concerning the erection and maintenance of signs, billboards or other advertising devices within said district.”

Section 2. This act shall take effect immediately.

- (b) AN ACT TO AMEND THE TAX LAW, IN RELATION TO EXEMPTING FROM TAXATION THE REAL PROPERTY USED FOR HEADQUARTERS OF UNITED NATIONS OR OF ANY WORLDWIDE INTERNATIONAL ORGANIZATION ESTABLISHED TO ACCOMPLISH THE SAME PURPOSES BY THE SAME LAWS, EFFECTIVE FEBRUARY 27, 1947 (LAWS OF THE STATE OF NEW YORK, 1947, CHAP. 24)

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section four of chapter sixty-two of the laws of nineteen hundred nine, entitled “An act in relation to taxation, constituting chapter sixty of the consolidated laws,” such section having been last amended by chapter six hundred forty-one of the laws of nineteen hundred forty-six, is hereby amended by adding thereto a new subdivision, to follow subdivision nineteen, to be subdivision twenty, to read as follows:

“20. Real property of United Nations, or of any world-wide international organization of which the United States shall be a member and which shall be established and shall provide international agencies in order to maintain international peace and security, develop friendly relations among nations and achieve international cooperation in solving international problems of an economic, social, cultural or humanitarian character, by taking action which includes effective collective measures for the prevention and removal of threats to peace, for the suppression of acts of aggression or other breaches of the peace and for the bringing about by peaceful means, and in conformity with the principles of justice and international law, of the adjustment or settlement of international disputes or situations which might lead to a breach of the peace shall be exempt from taxation and assessment for local or assessable improvements provided that only such real property shall be exempt from taxation and assessment for local and assessable improvements as is exclusively used for the purpose of establishing and maintaining thereon headquarters for offices and for places of assembly for carrying on the functions of United Nations or other such world-wide international organization. The exemption from taxation granted by this sub-division shall continue with respect to such real property as long as the property shall remain the property of the United Nations or of any worldwide international organization as herein described, and be used exclusively for the purpose

of maintaining thereon headquarters for offices and for places of assembly for carrying on the functions of the United Nations or of any world-wide international organization as herein described, and no longer.”

Section 2. This act shall take effect immediately.

- (c) AN ACT TO AMEND THE STATE LAW, IN RELATION TO AUTHORIZING THE UNITED NATIONS TO ACQUIRE LAND FOR ITS USES AND PURPOSES AND PROVIDING FOR THE CESSION OF JURISDICTION BY THE STATE AS TO SUCH LAND WHEN USED FOR THE HEADQUARTERS OF UNITED NATIONS, EFFECTIVE FEBRUARY 27, 1947 (LAWS OF THE STATE OF NEW YORK, 1947, CHAP. 25)

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The state law is hereby amended by adding thereto a new article, to be article four-B, to read as follows:

“ARTICLE IV-B. ACQUISITION OF LAND BY THE UNITED NATIONS

Section: 59-i. — Definitions; 59-j. — Acquisition of land; 59-k. — Proceedings; 59-l. — Governor may cede jurisdiction.

“*Section 59-i. — Definitions.* As used in this article, the following terms shall mean and include:

“‘United Nations.’ The international organization of governments known as the United Nations established June twenty-sixth, nineteen hundred forty-five.

“‘Land.’ The land itself above and under water, all buildings and other structures, substructures and superstructures, erected on or above, or affixed to the same; all wharves and piers; and all interests in land whether in fee or less than full title.

“*Section 59-j. — Acquisition of land.* The United Nations may take by gift, grant or devise, acquire by purchase, but not by condemnation, any land necessary, useful or convenient in carrying on the functions of such organization within the state and hold, transmit and dispose of the same.

“*Section 59-k. — Proceedings.* Whenever the United Nations is desirous of acquiring land by purchase for any of its purposes, the secretary-general of the United Nations, or other representative designated by him, may apply for any relief permitted by the laws of the state of New York that may be necessary for the purpose of acquiring such land, to any court of the state having jurisdiction within the country in which the land is located. All deeds, conveyances and other papers relating to the title of lands within the state acquired by the United Nations pursuant to the provisions of this article, or other general or special law, federal, state or local, shall be filed and recorded in the office of the register, if any, or if not in the office of the county clerk of the county where the land is located, and certified copies filed in the office of the secretary of state of the state of New York at Albany.

“*Section 59-l. — Governor may cede jurisdiction.* The governor of New York state, upon application by the United Nations, is authorized, to execute in duplicate, in the name of the state and under its great seal, a

deed or release of the state ceding jurisdiction, to such extent and on such conditions as he may deem proper, of any land in the state acquired by the United Nations. Jurisdiction may be ceded directly to the United Nations or to the United States of America for the use and benefit of the United Nations. The application shall describe the land by metes and bounds and have endorsed thereon or annexed thereto the certificate of the attorney-general of this state that the United Nations is in possession of such land under full and complete title. The jurisdiction hereby authorized to be ceded shall continue with respect to such land as long as such land shall remain the property of the United Nations and be used exclusively for the purpose of establishing and maintaining thereon headquarters for offices and for places of assembly for carrying on the functions of the United Nations, and no longer.

Section 2. This act shall take effect immediately.

- (d) AN ACT TO AMEND THE TAX LAW, IN RELATION TO THE EXEMPTION OF COMPENSATION OF CERTAIN EMPLOYEES OF INTERNATIONAL ORGANIZATIONS FROM TAXATION AND FROM WITHHOLDING OF TAX, EFFECTIVE APRIL 9, 1947 (LAWS OF THE STATE OF NEW YORK, 1947, CHAP. 739)

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Subdivision nine of section three hundred fifty of the tax law, such section having been added by chapter six hundred twenty-seven of the laws of nineteen hundred nineteen, is hereby amended to read as follows:

“ 9. The words ‘ foreign country ’ or ‘ foreign government ’ mean any jurisdiction other than one embraced within the United States. The words “ United States ” include the states, the territories of Alaska and Hawaii and the District of Columbia. *The words ‘ international organization ’ mean a public international organization entitled to enjoy privileges, exemptions, and immunities as an international organization under the International Organizations Immunities Act.*”

Section 2. Paragraph j of subdivision two of section three hundred fifty-nine of such law, such paragraph having been added by chapter three hundred sixty-four of the laws of nineteen hundred thirty-six, is hereby amended to read as follows:

“ (j) Wages, fees, or salary of any employee of a foreign government or of an international organization (including a consular or other officer, or a nondiplomatic representative) received as compensation for official services to such government or international organization:

“ (1) If such employee is not a citizen of the United States; and

“ (2) If, in the case of an employee of a foreign government, the services are of a character similar to those performed by employees of the government of the United States in foreign countries; and

“ (3) If, in the case of an employee of a foreign government, the foreign government grants an equivalent exemption to employees of the government of the United States performing similar services in such foreign country.

Section 3. Subdivision one of section three hundred sixty-six of such law, such subdivision having been last amended by chapter five hundred fifty-

seven of the laws of nineteen hundred thirty-seven, is hereby amended to read as follows:

“ 1. For each calendar year, every withholding agent shall deduct and withhold from all salaries, wages, commissions, gratuities, emoluments, perquisites and other fixed or determinable annual or periodical compensation of whatever kind and in whatever form paid or received, earned by any taxpayer for personal services (*other than personal services as an employer of an international organization*) and taxable under this article, of which he shall have control, receipt, custody, disposal or payment, the following amounts: Two per centum of the first one thousand dollars or less, three per centum of the next two thousand dollars or less, four per centum of the next two thousand dollars or less, five per centum of the next two thousand dollars or less, six per centum of the next two thousand dollars or less, seven per centum of the excess over nine thousand dollars, by which the amount of such compensation paid or to be paid in the calendar year, by such withholding agent to such taxpayer, exceeds the amount of the exemptions granted to such taxpayer under section three hundred sixty-two of this chapter as shown by a certificate filed with the withholding agent in form to be prescribed by the tax commission or one thousand dollars if no certificate showing his personal exemption status is filed with the withholding agent by a taxpayer other than a resident of this state. If it appears that another state has passed a law taxing incomes in such manner as will result in its residents being entitled to credit under section three hundred sixty-three hereof, sufficient to offset all taxes imposed by this article, the tax commission may, by regulation, relieve residents of such state from being required to make any return under this article, and may prescribe a form of certificate to be filed by residents of such state with withholding agents. A withholding agent with whom such a certificate shall be filed, or with whom a certificate shall be filed, or with whom a certificate, in such form as shall be prescribed by the tax commission, to the effect that the person entitled to such compensation is a resident of this state and setting forth his residence address, shall be filed after the beginning of the calendar year and before the time when he is required to make return and payment, need not deduct or withhold anything from the compensation of the person filing such certificate. The tax commission may, by regulation, require withholding agents to forward to it at stated times any of the certificates mentioned in this subdivision.”

Section 4. This act shall take effect immediately and shall apply to compensation and returns for any taxable year commencing on or after January first, nineteen hundred forty-six.

- (e) AN ACT TO AMEND THE TAX LAW, IN RELATION TO GRANTING EXEMPTIONS TO THE UNITED NATIONS FROM EXCISE OR SALES TAXES IMPOSED BY THE STATE UPON THE SALE OF TANGIBLE PERSONAL PROPERTY, EFFECTIVE APRIL 3, 1948 (LAWS OF THE STATE OF NEW YORK, 1948, CHAP. 745)

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The tax law is hereby amended by adding a new section, to be section five-e, to read as follows:

" 5-e. Exemption from certain excise and sales taxes granted to the United Nations. Excise and sales taxes imposed by the state upon the sale of tangible personal property shall not be exacted or required to be paid by the United Nations upon and with respect to any sale of tangible personal property hereafter made, provided the property is acquired for the official use of the United Nations; and the provisions of any law now in force or hereafter enacted imposing any such tax shall not apply to sales of tangible personal property to the United Nations. The state tax commission shall make such reasonable rules and regulations as may be necessary to give full force and effect to the provisions of this section."

Section 2. The provisions of section five-e of the tax law, as added by this act, shall not become effective or operative unless and until the congress by joint resolution or other affirmative action, shall accede to the convention on the privileges and immunities of the United Nations adopted by the general assembly of the United Nations February thirteenth, nineteen hundred forty-six, and shall deposit with the secretary general of the United Nations an instrument of accession on behalf of the United States of America. A certificate of deposit of any such instrument of accession shall be filed in the office of the department of taxation and finance at Albany and the provisions of section five-e of the tax law shall become operative at the expiration of thirty days from the date the instrument of accession is filed with such department.

Section 3. This act shall take effect immediately.

- (f) AN ACT AUTHORIZING AND EMPOWERING COUNTIES AND CITIES WHICH SHALL HAVE IMPOSED TAXES UPON SALES OF TANGIBLE PERSONAL PROPERTY UNDER AND PURSUANT TO ANY GENERAL OR SPECIAL LAW, TO EXCLUDE FROM THE PROVISIONS OF THE LAW IMPOSING THE TAX, SALES OF TANGIBLE PERSONAL PROPERTY THEREAFTER MADE TO THE UNITED NATIONS OR OTHER WORLD-WIDE ORGANIZATION OR IN LIEU THEREOF TO PROVIDE FOR THE REFUND OF ANY SUCH TAXES THEREAFTER PAID, EFFECTIVE APRIL 3, 1948 (LAWS OF THE STATE OF NEW YORK, 1948, CHAP. 746)

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The local legislative board or body of any county or city which shall have imposed a tax upon and with respect to the sale of tangible personal property under and pursuant to the provisions of any general or special law, is hereby authorized and empowered by local law, ordinance or resolution duly adopted, to exclude from the provisions of the local law, ordinance or resolution imposing the tax, sales of tangible personal property thereafter made to the United Nations or other world-wide international organization of which the United States of America is a member, or in lieu thereof to provide for the refund of any such taxes thereafter paid by the United Nations or other such world-wide international organization.

Section 2. This act shall take effect immediately.

2. — *Opinions of the Attorney-General of the State of New York*

- (a) OPINIONS OF JANUARY 29, 1946 CONCERNING THE ACQUISITION BY THE UNITED NATIONS OF A SITE WITHIN THE STATE OF NEW YORK IN RELATION TO STATE LEGISLATION (1946 ATTY. GEN. 75)

January 29, 1946

Hon. Thomas E. Dewey
The Capitol
Albany, New York

Dear Governor Dewey:

In response to your letter of January 24th, I have investigated the legal questions which will be involved if the United Nations determines to locate its headquarters within the State of New York.

You have asked my opinion whether the State can give reasonable assurance to the representatives of the United Nations that it has the necessary constitutional power to provide an appropriate site and to extend the privileges and immunities to the United Nations, substantially as prescribed in the draft convention prepared by the juridical subcommittee of the Preparatory Commission of the United Nations, so that there would be no legal difficulties in its setting up a site in New York if a New York location be selected.

In my opinion there is no constitutional obstacle to acquisition by the United Nations of a site within the State, nor to extending, by appropriate legislation, the privileges and immunities which will be required if its headquarters are located in New York.

With respect to the acquisition of the proposed site, the draft convention between the United Nations and the Government of the United States of America contemplates that the Government of the United States of America (which is defined to include a State where the context so requires) shall be responsible for expropriating the necessary land and buildings and United Nations shall pay a fair price for any land and buildings conveyed to it. Whether the actual purchase or condemnation of land will be accomplished by the Federal Government or by New York appears not yet to have been determined. If the United States, acting through the Federal Government, takes title to the land to carry out the agreements of a convention or treaty, I believe that it would have power to acquire necessary property within the State of New York, even though it planned to convey it immediately to the United Nations; however, an amendment to Section 50 or 54 of our State Law would be necessary in order to permit vesting exclusive jurisdiction of the property in the United Nations. If the land and buildings are to be acquired by the State of New York, express legislative authority by New York would be necessary to authorize the acquisition and fix the procedure to be followed.

The facilities expressly mentioned in the draft convention, as required to be furnished by the United States (or the State of New York) include police protection, means of access and various public utilities. Appropriate legislation by New York State would have to be enacted to define and authorize the manner of providing such facilities if the State were asked to provide them. The Legislature has full power in the premises.

Whatever diplomatic privileges and immunities are granted to the United Nations, its officials and personnel under the proposed convention or treaty between the United Nations and the United States would become the supreme law of the land (U. S. Constitution Article 6, § 2) and, I am confident, would be given full recognition by New York courts and officials. Diplomatic immunity has been recognized by the New York courts wherever treaty obligations or general rules of international law require. (*Hamilton v. Erie R. R. Co.*, 219 N. Y. 343; *Carbone v. Carbone*, 123 Misc. 656; *Herman v. Apetz*, 130 Misc. 618; cf. *Urdaneta v. Urdaneta*, 179 Misc. 95) The certificate of the Secretary of State of the United States that a person is entitled to immunity will be honored (*Girardon v. Angelone*, 234 App. Div. 351, 354).

As a matter of fact, I believe that the New York courts would recognize diplomatic immunity even before the proposed convention is executed, for Article 105 of the Charter of the United Nations, to which the United States became a party on August 8, 1945, provides that the organization shall enjoy "such privileges and immunities as are necessary for the fulfillment of its purposes," and that representatives of the members "and officials of the Organization shall similarly enjoy such privileges and immunities as are necessary for the independent exercise of their functions in connection with the Organization." The Charter contemplates a separate convention to determine the details of such privileges and immunities, but I believe that the courts would be guided in the interim by the interpretation requested by the Secretary of State. In the absence of a specific inquiry, I do not deem it appropriate to ascertain every situation in which immunity would apply, or to discuss the extent or limits of such immunity.

It will not be necessary to enact state legislation to implement the Federal treaty unless you think it desirable for reasons of clarity or otherwise.

One other matter should be mentioned, which will also require legislative authority by New York. The United Nations contemplates a separate convention to be entered into between the United Nations and the State in which the United Nations fixes its headquarters, and that Congress will be asked to authorize the execution of such a convention. There is no authority in existing statutes for you to enter into a convention on behalf of the State of New York with any international organization. On the other hand, there is no constitutional reason why appropriate legislative authority may not be given by New York, to be exercised if Congress authorizes such a convention.

Respectfully yours,

Nathaniel L. GOLDSTEIN
Attorney General

(b) OPINION OF MARCH 1, 1948 CONCERNING IMMUNITY FROM ARREST AND CONVICTION FOR CRIMES AND TRAFFIC INFRACTIONS (1948 ATTY. GEN. 152)

Department of Commerce,
112 State Street,
Albany, N. Y.

March 1, 1948

Att: Hon. Alfred J. Worsdell, Jr.
Deputy Commissioner

Gentlemen:

Your letter of February 20, 1948 asks my opinion as to whether the State of New York accords, or should accord, privileges and immunities from

arrest and conviction for crimes and traffic infractions within the State to any or all of the members of delegations to the United Nations, listed by the Department of State of the United States, as recognized, under the provisions of Public Law 357 of the 80th Congress, as being entitled to diplomatic privileges and immunities in the territory of the United States.

It is my opinion that privileges and immunities from arrest and conviction for crimes and traffic infractions within the State are to be accorded to persons so listed by the Department of State of the United States.

In an opinion rendered to the Executive Department on January 29, 1946 (1946 Atty. Gen. 75), I stated (p. 76):

"Whatever diplomatic privileges and immunities are granted to the United Nations, its officials and personnel under the proposed convention or treaty between the United Nations and the United States would become the supreme law of the land (U. S. Constitution Article 6, § 2) and, I am confident, would be given full recognition by New York courts and officials. Diplomatic immunity has been recognized by the New York courts, wherever treaty obligations or general rules of international law require. (*Hamilton v. Erie R. R. Co.*, 219 N. Y. 343; *Carbone v. Carbone*, 123 Misc. 656; *Herman v. Apetz*, 130 Misc. 618; cf. *Urdaneta v. Urdaneta*, 179 Misc. 95.) The certificate of the Secretary of State of the United States that a person is entitled to immunity will be honored (*Girardon v. Angelone*, 234 App. Div. 351, 354)."

The diplomatic privileges and immunities which have been granted to members of the United Nations delegations by the United States and which have thus become the supreme law of the land by which the judges in every state are bound (United States Constitution, Article VI, § 2) include immunity from arrest and conviction for crimes.

The following are the instruments by which diplomatic privileges and immunities have been granted:

1. The Charter of the United Nations (signed on behalf of the United States on June 26, 1945; ratified August 8, 1945; in force with respect to the United States October 24, 1945). Article 105 thereof provides:

"1. The Organization shall enjoy in the territory of each of its Members such privileges and immunities as are necessary for the fulfillment of its purposes.

"2. Representatives of the Members of the United Nations and officials of the Organization shall similarly enjoy such privileges and immunities as are necessary for the independent exercise of their functions in connection with the Organization.

"3. The General Assembly may make recommendations with a view to determining the details of the application of paragraphs 1 and 2 of this article or may propose conventions to the Members of the United Nations for this purpose."

2. International Organizations Immunities Act (December 29, 1945; 22 USCA §§ 288 *et seq.*) Section 288d provides:

"Privileges, exemptions, and immunities of officers, employees, and their families; waiver

. . .

"(b) Representatives of foreign governments in or to international organizations and officers and employees of such organizations shall be

immune from suit and legal process relating to acts performed by them in their official capacity and falling within their functions as such representatives, officers, or employees except insofar as such immunity may be waived by the foreign government or international organization concerned."

3. Executive Order No. 9698 (February 19, 1946). The President designated the United Nations as one of the public international organizations entitled to enjoy the privileges, exemptions and immunities conferred by the International Organizations Immunities Act.

4. Convention on the Privileges and Immunities of the United Nations (adopted by the General Assembly of the United Nations February 13, 1946. The United States delegation voted for the adoption of the Convention but the United States Senate has not yet ratified it). Pertinent provisions of this Convention are as follows:

Article IV, Section 11.

"Representatives of Members to the principal and subsidiary organs of the United Nations and to conferences convened by the United Nations, shall, while exercising their functions and during their journey to and from the place of meeting, enjoy the following privileges and immunities:

"(a) immunity from personal arrest or detention and from seizure of their personal baggage, and, in respect of words spoken or written and all acts done by them in their capacity as representatives, immunity from legal process of every kind;

. . .

"(f) the same immunities and facilities in respect of their personal baggage as are accorded to diplomatic envoys, and also;

"(g) such other privileges, immunities and facilities not inconsistent with the foregoing as diplomatic envoys enjoy, except that they shall have no right to claim exemption from customs duties on goods imported (otherwise than as part of their personal baggage) or from excise duties or sales taxes."

Article IV, Section 14.

"Privileges and immunities are accorded to the representatives of Members not for the personal benefit of the individuals themselves, but in order to safeguard the independent exercise of their functions in connection with the United Nations. Consequently a Member not only has the right but is under a duty to waive the immunity of its representative in any case where in the opinion of the Member the immunity would impede the course of justice, and it can be waived without prejudice to the purpose for which the immunity is accorded."

Article IV, Section 16.

"In this article the expression 'representatives' shall be deemed to include all delegates, deputy delegates, advisers, technical experts and secretaries of delegations."

Article V, Section 17.

"The Secretary-General will specify the categories of officials to which the provisions of this Article and Article VII shall apply. He shall submit

these categories to the General Assembly. Thereafter these categories shall be communicated to the Governments of all Members. The names of the officials included in these categories shall from time to time be made known to the Governments of Members."

Article V, Section 18.

"Officials of the United Nations shall:

"(a) be immune from legal process in respect of words spoken or written and all acts performed by them in their official capacity; * * *"

Article V, Section 19.

"In addition to the immunities and privileges specified in Section 18, the Secretary-General and all Assistant Secretaries-General shall be accorded in respect of themselves, their spouses and minor children, the privileges and immunities, exemptions and facilities accorded to diplomatic envoys, in accordance with international law."

Article V, Section 20.

"Privileges and immunities are granted to officials in the interests of the United Nations and not for the personal benefit of the individuals themselves. The Secretary-General shall have the right and the duty to waive the immunity of any official in any case where, in his opinion, the immunity would impede the course of justice and can be waived without prejudice to the interests of the United Nations. In the case of the Secretary-General, the Security Council shall have the right to waive immunity."

Article V, Section 21.

"The United Nations shall co-operate at all times with the appropriate authorities of Members to facilitate the proper administration of justice, secure the observance of police regulations and prevent the occurrence of any abuse in connection with the privileges, immunities and facilities mentioned in this Article."

The same provisions are made in respect to Experts on Missions for the United Nations (Article VI).

Article VIII provides that the United Nations shall make provisions for "appropriate modes of settlement" of disputes involving any official of the United Nations who by reason of his official position enjoys immunity.

5. Public Law 357 — 80th Congress, authorizing the President to bring into effect on the part of the United States the agreement, signed June 26, 1947, between the United States and the United Nations regarding the headquarters of the United Nations (adopted August 4, 1947).

Article III, Section 8.

"The United Nations shall have the power to make regulations, operative within the headquarters district, for the purpose of establishing therein conditions in all respects necessary for the full execution of its functions. No federal, state or local law or regulation of the United States which is inconsistent with a regulation of the United Nations authorized by this section shall, to the extent of such inconsistency, be applicable within the headquarters district. Any dispute, between the United Nations and the United States, as to whether a regulation of the

United Nations is authorized by this section or as to whether a federal, state or local law or regulation is inconsistent with any regulation of the United Nations authorized by this section, shall be promptly settled as provided in Section 21. Pending such settlement, the regulation of the United Nations shall apply, and the federal, state or local law or regulation shall be inapplicable in the headquarters district to the extent that the United Nations claims it to be inconsistent with the regulation of the United Nations. This section shall not prevent the reasonable application of fire protection regulations of the appropriate American authorities.”

Article III, Section 9.

“(a) The headquarters district shall be inviolable. Federal, state or local officers or officials of the United States, whether administrative, judicial, military or police, shall not enter the headquarters district to perform any official duties therein except with the consent of and under conditions agreed to by the Secretary-General. The service of legal process, including the seizure of private property, may take place within the headquarters district only with the consent of and under conditions approved by the Secretary-General.”

. . . .

Article V, Section 15.

“Resident representatives to the United Nations described in subdivisions 1, 2, 3 and 4 of this section are in subdivision 4 declared to ‘be entitled in the territory of the United States to the same privileges and immunities, subject to corresponding conditions and obligations, as it accords to diplomatic envoys accredited to it.’ Such privileges are accorded in the case of representatives of members whose governments are recognized by the United States, whether the persons reside inside or outside the headquarters district. In the case of representatives of members whose governments are not recognized by the United States, the privileges and immunities are stated to be extended only within the headquarters district, the representatives’ residences and offices outside the district and in transit between the district and the residences and offices, and on official business to or from foreign countries.”

I conclude that the State of New York is bound to accord immunity from arrest and conviction for crime and traffic infractions to members of delegations to the United Nations, recognized by the Department of State of the United States as entitled to diplomatic privileges and immunities in the territory of the United States. It is an immunity specifically recognized in the Convention of February 13, 1946, yet to be ratified by the United States. It is one that is included in the more general declarations of the instruments quoted herein, which already have become the supreme law of the land by which the courts of the States are bound.

Very truly yours,

Nathaniel L. GOLDSTEIN
Attorney General

(c) OPINION OF OCTOBER 26, 1951 CONCERNING APPLICABILITY OF STATE ALCOHOLIC BEVERAGE CONTROL LAW TO THE UNITED NATIONS AND ITS HEADQUARTERS DISTRICT

October 26, 1951

State Liquor Authority
270 Broadway
New York 7, N. Y.

Gentlemen:

This is in reply to your letter of September 21, 1951, requesting my opinion as to whether the Conference Building and the General Assembly Building of the United Nations headquarters in the Borough of Manhattan, City of New York, are subject to the jurisdiction of the State of New York and to the provisions of the Alcoholic Beverage Control Law.

Although Article IV-B of the State Law (added by Chapter 25 of the Laws of 1947) authorizes the Governor, upon fulfillment of certain prescribed conditions, to execute in the name of the State a deed or release ceding jurisdiction of any land in the State acquired by the United Nations, and although the United Nations has acquired or is in possession under contract to acquire the lands constituting its Headquarters District in the Borough of Manhattan in the City of New York (being the area generally bounded on the east by the westerly side of Franklin D. Roosevelt Drive, on the west by the easterly side of First Avenue, on the north by the southerly side of East Forty-eighth Street, and on the south by the northerly side of East Forty-second Street, all as proposed to be widened), no formal cession of jurisdiction pursuant to Article IV of the State Law has been made, nor has any application therefor been received, and since the jurisdiction of the State over lands within its territorial limits cannot be abrogated except by its consent, it must be stated as a general principle that the United Nations headquarters district in the Borough of Manhattan is subject to the political jurisdiction of this State. However, this conclusion does not dispose of your question.

The United Nations is an international organization created in 1945 by the international treaty known as the Charter of the United Nations to which the United States is a party (59 U. S. Stat., Pt. 2, pp. 1035 *et seq.*). The adherence of the United States to that treaty was made pursuant to the power granted to the President by Subdivision 2 of Section 2 of Article II of the Constitution of the United States; and Subdivision 2 of Article VI of said Constitution declares that:

“This Constitution, and the Laws of the United States which shall be made in pursuance thereof; and all Treaties made, or which shall be made, under the authority of the United States, shall be the supreme law of the land; and all judges in every State shall be bound thereby, anything in the Constitution or laws of any State to the contrary notwithstanding.”

Articles 104 and 105 of the Charter of the United Nations provide:

“Article 104

“The Organization shall enjoy in the territory of each of its Members such legal capacity as may be necessary for the exercise of its functions and the fulfillment of its purposes.

"Article 105

"1. The Organization shall enjoy in the territory of each of its Members such privileges and immunities as are necessary for the fulfillment of its purposes.

"2. Representatives of the Members of the United Nations and officials of the Organization shall similarly enjoy such privileges and immunities as are necessary for the independent exercise of their functions in connection with the Organization.

"3. The General Assembly may make recommendations with a view to determining the details of the application of paragraphs 1 and 2 of this Article or may propose conventions to the Members of the United Nations for this purpose."

The International Organizations Immunities Act (Public Law 291, 79th Congress, First Session, approved December 29, 1945, 59 U. S. Stat., Pt. 1, p. 669), the provisions of which were extended to the United Nations by Executive Order No. 9698, February 19, 1946, provides in Section 2 thereof, paragraphs (b) and (c) as follows:

"(b) International Organizations, their property and their assets, wherever located, and by whomsoever held, shall enjoy the same immunity from suit and every form of judicial process as is enjoyed by foreign governments, except to the extent that such organizations may expressly waive their immunity for the purpose of any proceedings or by the terms of any contract.

"(c) Property and assets of international organizations, wherever located and by whomsoever held, shall be immune from search, unless such immunity be expressly waived, and from confiscation. The archives of international organizations shall be inviolable."

In pursuance of the authority granted to it by the United Nations Charter, Article 105, paragraph 3, the General Assembly on February 13, 1946, adopted a Convention on the Privileges and Immunities of the United Nations (United Nations Treaty Series, 1946-47, Vol. 1, p. 16) which was acceded to by the United States and which contains, among others, provisions reading as follows:

"Section 2. The United Nations, its property and assets wherever located and by whomsoever held, shall enjoy immunity from every form of legal process, except in so far as it has expressly waived its immunity.

"Section 3. The premises of the United Nations shall be inviolable. The property and assets of the United Nations, wherever located and by whomsoever held, shall be immune from search, requisition, confiscation, expropriation and any other form of interference, whether by executive, administrative, judicial or legislative action.

"Section 7. The United Nations, its assets, income and other property shall be:

"(a) exempt from all direct taxes."

Following the adoption by the General Assembly of the United Nations, on December 14, 1946, of the resolution to establish the seat of the Organization in the City of New York, an agreement for the purpose of carrying

out such resolution and for the regulation of questions arising as a result thereof was concluded at Lake Success June 26, 1947, between the United Nations and the United States (61 U. S. Stat., Pt. 1, p. 758) which the President was authorized to bring into effect on the part of the United States by Joint Resolution of Congress approved August 4, 1947 (Pub. Law 357, 80th Congress, First Session, 61 U. S. Stat., Pt. 1, p. 756).

By this agreement it is provided as follows in respect of the following mentioned subjects:

Applicability of Federal, State and Local Law

“(a) The Headquarters district shall be under the control and authority of the United Nations as provided in this agreement.

“(b) Except as provided in this agreement or in the General Convention, the federal, state and local law of the United States shall apply within the headquarters district.

“(c) Except as provided in this agreement or in the General Convention, the federal, state and local courts of the United States shall have jurisdiction over acts done and transactions taking place in the headquarters district as provided in applicable federal, state and local laws.

“(d) The federal, state and local courts of the United States, when dealing with cases arising out of or relating to acts done or transactions taking place in the headquarters district, shall take into account the regulations enacted by the United Nations under Section 8 (7).

“ Regulations

“The United Nations shall have power to make regulations, operative within the headquarters district, for the purpose of establishing therein conditions in all respects necessary for the full execution of its functions. No federal, state or local law or regulation of the United States which is inconsistent with a regulation of the United Nations authorized by this section shall, to the extent of such inconsistency, be applicable within the headquarters district (8).

“ Inviolability of Headquarters District

“(a) The headquarters district shall be inviolable. Federal, state or local officers or officials of the United States, whether administrative, judicial, military or police, shall not enter the headquarters district to perform any official duties therein except with the consent of and under conditions agreed to by the Secretary-General. The service of legal process, including the seizure of private property, may take place within the headquarters district only with the consent of and under conditions approved by the Secretary-General.

“(b) Without prejudice to the provisions of the General Convention * * *, the United Nations shall prevent the headquarters district from becoming a refuge either for persons who are avoiding arrest under the federal, state or local law of the United States * * *, or for persons who are endeavoring to avoid service of legal process (9).

“Agreement Complementary to General Convention

“The provisions of this agreement shall be complementary to the provisions of the General Convention. In so far as any provisions of this

agreement and any provisions of the General Convention relate to the same subject matter, the two provisions shall, wherever possible, be treated as complementary, so that both provisions shall be applicable and neither shall narrow the effect of the other; but in case of absolute conflict, the provisions of this agreement shall prevail (26)."

In the light of the foregoing statement of facts, I think the conviction is inescapable that while the headquarters district of the United Nations in the Borough of Manhattan continues to be under the general political jurisdiction of the State of New York, there has come into existence a concurrent jurisdiction of the United Nations to make regulations, operative within the district, for the purpose of establishing therein conditions in all respects necessary for the full execution of its functions, and that in any case of conflict between a regulation so made and any law of this State, the regulation of the United Nations must prevail; and that the jurisdiction of the State may not be so exercised or its laws so enforced as to deny or interfere with the enjoyment by the United Nations within the headquarters district of any privilege or immunity necessary for the unhampered exercise of its functions or fulfillment of its purposes. This limitation upon the State in the exercise of its right of sovereignty is by the consent of the State, given by its ratification on July 26, 1788, of the Constitution of the United States; for the privileges and immunities and the powers of the United Nations in the premises flow from and have their fountainhead in the multilateral treaty known as the United Nations Charter which, by express provision of the Federal Constitution, is declared to be the supreme law of the land, anything in the constitution or laws of any state to the contrary notwithstanding.

I think it is self-evident that any attempt to assert the applicability of the State Alcoholic Beverage Control Law as against the United Nations within its headquarters district would tend to embarrass it in the exercise of its functions and would interfere with the enjoyment by it of privileges and immunities necessary for the fulfillment of its purposes; would be contrary to its Charter and to measures taken by the United States and the United Nations to give practical effect to the provisions thereof; and that, therefore, such State Law is not applicable as against the United Nations within its headquarters district in the Borough of Manhattan.

Very truly yours,

Nathaniel L. GOLDSTEIN
Attorney General

(d) OPINION OF JANUARY 7, 1958 CONCERNING THE EXEMPTION OF CERTAIN
NON-U. S. NATIONALS EMPLOYED BY THE UNITED NATIONS FROM THE
PAYMENT OF NEW YORK STATE INCOME TAX

Mortimer M. Kassell, Esq.
Deputy Commissioner and Counsel
Department of Taxation and Finance
State Office Building
Albany 1, New York

January 7, 1958

Dear Mr. Kassell:

I have your letter requesting my opinion "whether the filing with the Attorney General of the United States of a waiver of rights, privileges,

exemptions and immunities by an employee of the United Nations or a foreign government, in accordance with the provisions of section 247 of the Immigration and Nationality Act (8 U. S. C. A., section 1257), nullifies the exemption from tax granted in subdivision 2 of section 359 of the Tax Law ” of this State.

Section 247 of the Immigration and Nationality Act provides as follows:

“ Sec. 247. (a) The status of an alien lawfully admitted for permanent residence shall be adjusted by the Attorney General, under such regulations as he may prescribe, to that of a nonimmigrant under paragraph (15) (A), (15) (E), or (15) (G) of section 101 (a), if such alien had at the time of entry or subsequently acquires an occupational status which would, if he were seeking admission to the United States, entitle him to a nonimmigrant status under such sections. As of the date of the Attorney General’s order making such adjustment of status, the Attorney General shall cancel the record of the alien’s admission for permanent residence, and the immigrant status of such alien shall thereby be terminated.

“ (b) The adjustment of status required by subsection (a) shall not be applicable in the case of any alien who requests that he be permitted to retain his status as an immigrant and who, in such form as the Attorney General may require, executes and files with the Attorney General a written waiver of all rights, privileges, exemptions, and immunities under any law or any executive order which would otherwise accrue to him because of the acquisition of an occupational status entitling him to a nonimmigrant status under paragraph (15) (A), (15) (E), or (15) (G) of section 101 (a).”

The specific exemption in the New York State Tax Law with which we are here concerned is the exemption from taxation as gross income (§ 359[2]j) of

“ j. Wages, fees, or salary of any employee of a foreign government or of an international organization (including a consular or other officer, or a nondiplomatic representative) received as compensation for official services to such government or international organization —

“ (1) If such employee is not a citizen of the United States; * * * ”

Your Department has adopted the following regulation affecting exclusions from gross income:

“ 76. Compensation of employees of foreign governments and international organizations.

“ a. The wages, fees or salary of any employee of a foreign government or of an international organization (including a consular or other officer, or a nondiplomatic representative) received as compensation for official services to such government or international organization are excluded from gross income:

“ (1) If the employee is not a citizen of the United States and has not signed a waiver of rights, privileges, exemptions and immunity pursuant to section 247 of the Immigration and Nationality Act, * * * ”

You state that "representatives of the United States Mission to the United Nations have questioned the validity" of this regulation. You have further informed me that the State Department of the United States is of like view. Thus your inquiry resolves itself into a request for my opinion as to the validity of this regulation.

The statutory exemption provided in our Tax Law (§ 359(2) (j) (1)) applies to wages, fees or salary of any employee of an international organization who is not a citizen of the United States. Any waiver an individual might execute under the Federal Immigration and Nationality Act, § 247(b), does not make him a citizen of the United States. He still fits into the language of section 359(2) (j) (1), which exempts employees of an international organization who are not citizens.

In effect your Regulation 76 would be limiting the exemption which was created by statute. That cannot be done by an administrative regulation. An administrative department or agency has "no power" by rule making "to amend or alter express statutory provisions" (*Pollard v. Trivia Building Corp.*, 291 N. Y. 19, 23). This is a thoroughly established and consistently followed principle (see also e.g. 42 Am. Jur., Public Administrative Law § 53; *Matter of Federal Tel. & Radio Corp.*, 301 N. Y. 95, 99; *Komar v. Dun & Bradstreet Co.*, 284 App. Div. 538, 544; *Gerber v. Seaich Realty Co.*, 259 App. Div. 667, 670).

I note that an opinion of the Attorney General of the United States (41 Op. Atty. Gen., May 1, 1953) held that the waiver under section 247 (b) waives exemption from Federal income taxation which a non-citizen employee of an international organization enjoys under the Internal Revenue Code of the United States (§ 893, formerly § 116 (h)). The language of the Federal Internal Revenue Code creating the exemption is virtually identical with the language of section 359(2) (j) of the New York statute.

However, it appears to me that there is considerable doubt as to whether the waiver provision in section 247(b), quoted *supra* — a Federal statute — is not limited to rights, privileges, exemptions and immunities under Federal statutes only. There is no indication in the legislative history of the provision that it was intended to affect exemptions under State laws.

The question appears to me so fraught with doubt that the eradication of a clear statutory exemption in the New York Tax Law should not be attempted to be effected either by application of a Federal statute which does not in plain language declare that it is applicable to exemptions granted by State law (cf. 41 Op. Atty. Gen. [U. S.] January 5, 1954) or, as I have said *supra*, by administrative regulation adopted by a State department or agency.

Very truly yours,

Louis J. LEFKOWITZ
Attorney General

3. — *Ruling of New York State, Department of Taxation and Finance*

RULING DATED MARCH 10, 1948, CONCLUDING THAT CERTAIN MEMBERS OF DELEGATIONS TO THE UNITED NATIONS ARE ENTITLED TO EXEMPTION FROM TAXATION UNDER ARTICLES 12-A AND 18 OF NEW YORK STATE TAX LAW

STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

Albany 1, N. Y.
March 10, 1948

Thomas F. Power, Jr., Esq.,
Deputy Secretary-General,
United States Mission to the
United Nations,
2 Park Avenue,
New York 16, N. Y.

In re: Exemption of members of delegations to the United Nations from taxation under Articles 12(A) and 18 of the Tax Law.

Dear Mr. Power:

Your letter of January 15, 1948, directed to Mr. LaMotte, and your letters dated February 12, 1948 directed to Mr. Goodier, requested an opinion concerning the applicability of the motor fuel and alcoholic beverage taxes to members of delegations to the United Nations.

Under the provisions of Article VI of the United States Constitution " * * * the laws of the United States which shall be made in pursuance thereof; and all treaties made * * * shall be the supreme law of the land." Therefore, the Headquarters Agreement between the United States and the United Nations (Public Law 357, 80th Congress) granting such members the same immunities accorded diplomatic envoys is binding upon the state. Section 15 of the law provides, in part:

" (1) every person designated by a Member as the principal resident representative to the United Nations of such Member or has the rank of ambassador or minister plenipotentiary,

" (2) such resident members of their staffs as may be agreed upon between the Secretary-General, the Government of the United States, and the Government of the Member concerned . . . shall, . . . be entitled in the territory of the United States to the same privileges and immunities, subject to corresponding conditions and obligations, as it accords to diplomatic envoys accredited to it."

The term " diplomatic envoys " is applied to diplomatic representatives such as ambassadors, envoys extraordinary and ministers plenipotentiary as distinguished from " consuls " who generally are commercial representatives of a nation. (See *In re Baiz*, 135, U. S. 403, 419, 424.) Pursuant to international law, arising out of usage and tradition, foreign ambassadors have been regularly held by the Tax Commission to be exempt from the tax imposed by Article 18 of the Tax Law. It would, therefore, appear that such exemption should be extended to similar diplomatic representatives to the United Nations, who under the provisions of the Headquarters Agreement,

are granted the same immunities as diplomatic envoys. (See opinion of Attorney-General in connection with imports by United Nations dated November 11, 1946.)

Accordingly, it is my opinion that the principal representatives to the United Nations and other members of their staffs agreed upon between the Secretary-General, the Government of the United States and the government of the member concerned are, pursuant to the Headquarters Agreement, accorded exemption from taxation under Article 12-A of the Tax Law, providing the motor fuel is not used in the conduct of any profession or business; and under Article 18 in so far as the importation of liquor for personal use is concerned.

Very truly yours,

(Signed) Mortimer M. KASSELL
Deputy Commissioner
and Counsel

C. — City of New York

1. — *Law*

LOCAL LAW NO. 90 OF 1948 AMENDING SUBDIVISION (b) OF SECTION N 41-2-0
OF THE ADMINISTRATIVE CODE OF THE CITY OF NEW YORK CONCERNING
EXEMPTION OF EXCISE OR SALES TAX

b. Any transaction by or with the following shall not be subject to tax hereunder:

. . .

“ 3. The United Nations or other world-wide international organizations of which the United States of America is a member; ”

2. — *Ruling*

LETTER OF MARCH 22, 1948 FROM THE DEPUTY MAYOR CONCERNING THE
EXEMPTION FROM THE NEW YORK CITY HOTEL, COMPENSATING USE AND
SALES TAXES OF DELEGATION MEMBERS ENTITLED TO DIPLOMATIC
PRIVILEGES AND IMMUNITIES

CITY OF NEW YORK. OFFICE OF THE MAYOR. NEW YORK 7, N. Y.

March 22, 1948

Hon. Warren R. Austin
The United Nations
Lake Success, N. Y.

Dear Senator:

This is in further reference to your letter of February 19, 1948, addressed to Mayor O'Dwyer, concerning the exemption of representatives and employees of the United Nations from the hotel, compensating use and sales taxes.

This matter was referred to the Corporation Counsel and the Comptroller. Please be advised that at a conference held March 3, 1948, by the Special Deputy Comptroller with representatives of the United Nations, the Special Deputy Comptroller advised that he will issue letters of exemption to

individuals whose names appear on the officially promulgated list of the principal resident representatives to the United Nations and properly designated members of their staffs.

I trust this will clear up the problems raised by your letter.

Very truly yours,

(Signed) John J. BENNETT
Deputy Mayor

Venezuela

Note: In a note of 11 June 1959, the Minister of Foreign Affairs of Venezuela stated that the only law in force in Venezuela on the subject was the Act of 13 August 1945 concerning the immunities and prerogatives of foreign diplomatic officers. The text of this Act is reproduced in the *United Nations Legislative Series*, Laws and Regulations regarding diplomatic and consular privileges and immunities, ST/LEG/SER.B/7, pp. 402-403.

Yugoslavia

MEMORANDUM ¹ REGARDING THE LEGAL STATUS OF INTERNATIONAL ORGANIZATIONS IN THE FEDERAL PEOPLE'S REPUBLIC OF YUGOSLAVIA

The legal status of international organizations in the Federal People's Republic of Yugoslavia is regulated by international agreements concluded with the corresponding international organizations, as well as by Yugoslav general, positive legal provisions.

These organizations enjoy, on the whole, the quality of corporate bodies; they have the right to conclude agreements, acquire real estate and movable property and to appear in court.

I. THE UNITED NATIONS AND SPECIALIZED AGENCIES OF THE UNITED NATIONS

The United Nations enjoys, in the Federal People's Republic of Yugoslavia, the status of a corporate body, the privileges and immunities provided for in the United Nations Charter and in the Convention on Privileges and Immunities of the United Nations of 18 September 1946, as well as in the legal provisions of the Federal People's Republic of Yugoslavia.

The specialized agencies of the United Nations, of which the Federal People's Republic of Yugoslavia is a member, enjoy, in the Federal People's Republic of Yugoslavia, all the privileges and immunities foreseen by the Convention on the Privileges and Immunities of Specialized Agencies of 21 November 1947, foreseen by the final text of the Annex of 29 December 1952, and by Yugoslav legal provisions.

II. OTHER INTERGOVERNMENTAL ORGANIZATIONS

The other intergovernmental organizations of which the Federal People's Republic of Yugoslavia is a member enjoy, in the Federal People's Republic

¹ Provided in English by the Permanent Mission of the Federal People's Republic of Yugoslavia to the United Nations.

of Yugoslavia, the status of corporate bodies and privileges and immunities indispensable for the carrying out of their tasks on the basis of general Yugoslav legal provisions and conventions on the establishment of corresponding organizations.

III. GENERAL YUGOSLAV LEGAL PROVISIONS ON THE PRIVILEGES AND IMMUNITIES OF INTERGOVERNMENTAL ORGANIZATIONS

A. — Immunity with regard to matters pertaining to criminal law

(a) CRIMINAL CODE. Official Gazette of the FPRY, No. 30/1959

Article 175

(1) Whoever abuses a foreign state, its flag, coat of arms, shall be punished by imprisonment for not less than three months.

(2) Whoever commits an act referred to in paragraph 1 of the present article against the United Nations, the International Red Cross or any other international organization recognized by Yugoslavia shall be punished in the same way.

Article 176

(1) Whoever insults the honour and dignity of a foreign chief of state shall be punished by at least three months in prison.

(2) Whoever commits an act referred to in paragraph 1 of the present article against the diplomatic representative of a foreign state in Yugoslavia shall be punished by imprisonment lasting up to one year.

(3) Whoever commits an act referred to in paragraph 1 of the present article against the representative of the United Nations, the International Red Cross or any other international organization recognized by Yugoslavia shall be punished in the same way.

Article 177

(1) Prosecution for the acts referred to in articles 174 to 176 of the present Code will be undertaken officially and, for the acts referred to in articles 175 and 176 of the present Code, also after the approval of the Federal Public Prosecutor.

(2) Prosecution for the acts referred to in articles 169 to 172 of the present Code shall be undertaken after the lodging of a private complaint.

(3) If the acts referred to in articles 169 and 170 of the present Code are committed against a state organ or an official or military person in connexion with his official work, prosecution will be undertaken upon request. The request is made by the head of the state organ or the official or military person respectively. The superior of an official or military person may also, in addition to these persons, request prosecution.

(4) If the acts referred to in articles 169 to 171 of the present Code have been committed against a deceased person, prosecution will be undertaken upon the private complaint of the spouse, children, parents, brothers or sisters of the deceased person.

- (b) LAW ON CRIMINAL PROCEEDINGS. *Official Gazette of the FPRY*, No. 40/1953

Article 119

(Paragraph 3) All communications are addressed to persons enjoying extraterritorial rights in the country through the Secretariat of State for Foreign Affairs unless international agreements stipulate otherwise.

Article 133

The rules of international law apply, with regard to the immunity from criminal proceedings, to persons enjoying the right of extraterritoriality in the FPRY.

In case of doubt that such persons are involved, the court will request an explanation from the Secretariat of State for Foreign Affairs through the Secretariat of State for Juridical Affairs.

- (c) BASIC LAW ON INFRACTIONS. *Official Gazette of the FPRY*, No. 2/1959

Article 19

No administrative penal proceedings shall be conducted and no punishment pronounced for infractions by persons enjoying diplomatic immunity.

B. — Immunity in Civil Legal Suits

LAW ON CIVIL PROCEEDINGS. *Official Gazette of the FPRY*, No. 4/1957

Article 24

The rules of international law apply with regard to the competence of Yugoslav courts to hear cases of foreign nationals enjoying the right of immunity in Yugoslavia and of hearing the cases of foreign states and inter-governmental organizations.

If there is any doubt as to the existence or extent of the right of immunity, explanations are provided by the Secretariat of State for Foreign Affairs.

C. — Fiscal Immunity

- (a) CUSTOMS LAW. *Official Gazette of the FPRY*, No. 24/1959

Article 35

- (1) No duty will be paid:

1. For items intended for official use and for the direct use of chiefs of foreign states and chiefs of foreign diplomatic missions in Yugoslavia and members of their immediate family, as well as members of the suites of chiefs of foreign states and representatives of foreign states performing a special mission;

2. For the coats of arms, emblems, flags, inscriptions, stamps, furniture and vehicles intended for the direct use of diplomatic and consular missions;

3. For items intended for the needs of international organizations and for the personal use of their representatives and officials if such items are exempt from the payment of duty under international agreements.

(2) Within the limits of reciprocity, no duty will be paid:

1. For items intended for the direct personal use of the diplomatic personnel of foreign diplomatic missions and foreign career consuls general, consuls and vice-consuls in Yugoslavia for their personal use and the use of their immediate families;

2. For the items brought in by the officials of foreign diplomatic and consular missions, provided they were brought in within six months after the arrival of such officials in Yugoslavia on official duty;

3. For items intended for official use of foreign delegations at conferences and negotiations held in Yugoslavia.

(3) In justified cases the customs administration may, at the request of the Secretariat of State for Foreign Affairs, prolong the time limit set in paragraph 2, subparagraph 2 of the present article, as well as permit that these items be brought in several times.

(4) The items exempt from the payment of duty on the basis of this article cannot be put on sale before being reported to the customs.

(b) LAW ON TAX ON INHERITANCE AND TAX ON GRANTS.
Official Gazette of the FPRY, No. 19/1955

Article 14

No inheritance tax nor tax on grants will be paid on:

1.
2.
3.

4. Grants given to foreign states or foreign organizations for humanitarian purposes;

5. Grants made by the FPRY to foreign states for the needs of their missions;

6. Grants made to organizations or specialized agencies of the United Nations;

7.

The exemption of foreign nationals and foreign states and organizations from the payment of inheritance tax and tax on grants under subparagraphs 1 to 4 of the preceding paragraph are conditioned upon the reciprocal treatment by foreign states of nationals of the FPRY, or the FPRY and Yugoslav organizations.

(c) LAW ON THE CONTRIBUTION TO BUDGETS FROM THE PERSONAL INCOME OF WORKERS. *Official Gazette of the FPRY, No. 52/1957*

Article 31

Yugoslav nationals who are on the territory of Yugoslavia in the service of diplomatic or consular missions of foreign states or in the service of foreign or international organizations, or in the service of their representatives or officials, are under obligation to pay, under the provisions of the present law, contributions to budgets out of their personal income derived from that employment income.

The contributions to budgets from personal income shall be paid, under the provisions of the preceeding paragraph, also from the personal income of foreign nationals employed by diplomatic or consular missions of foreign states or by their representatives or officials, if the recipients of this income are not the nationals of the state in whose mission they are employed and if they were permanent residents on the territory of Yugoslavia before having taken up such employment.

Article 32

The contribution to budgets from personal income shall be paid by Yugoslav and foreign nationals whose permanent residence is in Yugoslavia from the personal income realized directly from a foreign country for work done on the territory of Yugoslavia.

Exceptionally, the contribution to budgets from personal income shall not be paid if the personal income referred to in the preceeding paragraph has been realized for work done to the benefit and on the account of an international organization of which Yugoslavia is a member.

Article 34

Contributions to budgets from personal income shall not be paid:

1. From the earnings of foreign nationals employed by diplomatic and consular missions of foreign states, as well as diplomatic and consular representatives and other officials of these missions, if the recipients of these earnings are the nationals of the state in whose mission they are employed or if they are nationals of other states, but who were brought to this service directly from a foreign country;
2. From the earnings of Yugoslav and foreign nationals employed by foreign or international organizations on the territory of Yugoslavia, if such earnings are exempt from contributions or taxation under international agreement accepted by Yugoslavia;
3. From the earnings of Yugoslav and foreign nationals who act on the territory of Yugoslavia as honorary consuls of foreign states and perform consular duties, under the condition of reciprocity;
4. From the amount of foreign exchange paid to crews in river and maritime transport during the sailing of their vessels outside the territorial waters of the FPRY, as well as the river transport personnel stationed abroad. The amount of foreign currency from which no contribution to budgets from personal income is paid is regulated by the Federal Secretariat of State for Financial Affairs.

(d) BASIC LAW ON MUNICIPAL RATES AND LOCAL TAXES.

Official Gazette of the FPRY, No. 19/1955

Article 5

No municipal rates or local taxes may be imposed on persons or institutions which, according to international conventions or in conformity with agreed reciprocity between the FPRY and the foreign state, are exempt from taxation, within the framework of the implementation of this reciprocity or agreed provisions.

The exemptions referred to in the preceding paragraph apply to the missions of foreign states and their personnel, as well as to international organizations.

(e) LAW ON TAX ON THE PERSONAL INCOME OF CITIZENS.

Official Gazette of the FPRY, No. 52/1958

Article 4

A taxpayer is liable to pay tax on personal income for every citizen or civil corporate body who or which earns an annual income which is taxable under the present law.

The provisions of the present law relating to civil corporate bodies apply also to foreign state and foreign public corporate bodies, unless otherwise stipulated by the present law.

(f) LAW ON ADMINISTRATIVE TAXES.

Official Gazette of the FPRY, No. 28/1959

Article 21

The following are exempt from the payment of taxes:

(5) Foreign diplomatic and consular representatives in diplomatic and consular affairs—on the basis of reciprocity.

Article 26

Tax exemptions may be granted only by law or international agreements.

Article 27

Foreign nationals have, under the condition of reciprocity, the same rights, under the present law, as Yugoslav nationals.

Article 40

The following operations in the Yugoslav missions abroad, dealing with consular matters, are exempted from tax:

(1) Official acts initiated by state bodies, independent institutions and independent organizations under the condition referred to in article 4, paragraph 2, of the present law, or bodies of a foreign state, if the interest of a private party is not exclusively or predominantly involved.

(5) Visas issued to foreign nationals (under the condition of reciprocity).

D. — Other Privileges

(a) LAW ON THE HEALTH INSURANCE OF WORKERS AND OFFICE EMPLOYEES.

Official Gazette of the FPRY, No. 51/1954

Article 15

Foreign nationals who are in the territory of the FPRY in the service of international organizations, institutions, foreign diplomatic or consular missions, or in the personal service of foreign nationals enjoying diplomatic

immunity, are exempt from insurance under the provisions of the present law if the eligibility of these persons to health insurance has not been provided by agreements or international treaties.

The foreign nationals mentioned in the preceding paragraph may use the right to health insurance under the present law if an institution or organization voluntarily registers the whole of its staff for purposes of insurance.

(b) LAW ON THE PURCHASE AND SALE OF BUILDING LOTS AND HOUSES.

Official Gazette of the FPRT, No. 26/1954

Article 47

Buildings may be sold, regardless of to whom they belong, as well as building lots privately owned for the purpose of construction of such buildings, to foreign diplomatic and consular missions, as well as organizations and specialized agencies of the United Nations for official purposes after the preliminary consent of the Federal Executive Council.

(c) LAW ON THE NATIONALIZATION OF DWELLINGS AND BUILDING LOTS.

Official Gazette of the FPRT, No. 52/1958

Article 10

The provisions of the present law do not apply to the buildings and separate parts of buildings of foreign states and international organizations which are used for the needs of foreign diplomatic and consular missions or organizations, as well as dwellings for their personnel, if it is thus provided by international agreements.

(d) LAW AMENDING AND SUPPLEMENTING THE LAW ON THE COMPETENCES OF PEOPLE'S COMMITTEES, COMMUNES AND DISTRICTS. *Official Gazette of the FPRT, No. 52/1957*

Article 83

14. The granting of publicly owned building lots to foreign diplomatic and consular representatives, as well as to the United Nations and specialized agencies of the United Nations for lasting use for the erection of houses for official needs, with the consent of the Federal Secretariat of State for Financial Affairs, with indemnity or without indemnity. (Article 47a, paragraph 1.)

(e) LAW ON HOUSING RELATIONSHIPS.

Official Gazette of the FPRT, No. 16/1959

Article 10

(2) The Council of the Communal People's Committee competent for housing determines the method of management of publicly owned dwellings used predominantly for the needs of foreign diplomatic or consular missions or intergovernmental organizations or as dwellings for their personnel, in harmony with the principles of the social management of dwelling houses.

(3) When managing or determining the method of management of dwellings referred to in the preceding paragraphs, the housing body or the

Council of the Communal People's Committee competent for housing is obliged to respect international law.

Article 118

(1) The amount of the rent paid for the use of apartments by foreign corporate bodies, foreign diplomatic and consular missions, offices of foreign newspapers, foreign news agencies and foreign economic organizations, as well as foreign nationals employed by them, includes also the repayment of investments and the full amount of amortization, which are borne in the case of Yugoslav nationals by social funds.

(2) The District People's Committee shall determine, at the meetings of both Councils, according to the category of apartments, the amount of the rent to be paid by persons referred to in the preceding paragraph.

(3) The part of rent paid by the aforesaid persons for investments and amortization is placed into a communal fund for crediting housing construction or into the funds of those political-territorial units from whose funds the said buildings had been constructed.