

*Extract from:*

# UNITED NATIONS JURIDICAL YEARBOOK

1966

Part One. Legal status of the United Nations and related inter-governmental organizations

Chapter I. Legislative texts concerning the legal status of the United Nations and related inter-governmental organizations



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## Chapter I

### LEGISLATIVE TEXTS CONCERNING THE LEGAL STATUS OF THE UNITED NATIONS AND RELATED INTER-GOVERNMENTAL ORGANIZATIONS

#### 1. Afghanistan

TAX AND CUSTOMS EXEMPTION REGULATION FOR DIPLOMATIC AND OTHER NON-DIPLOMATIC MISSIONS ENJOYING PRIVILEGES, AND FOR FOREIGN CONSULAR REPRESENTATIONS AND THEIR MEMBERS IN AFGHANISTAN<sup>1</sup>

...

#### CHAPTER TWO

##### *Immunities of foreign non-diplomatic missions with privileges*

#### Article 10

The Royal Government of Afghanistan in accordance with agreements entered into with international organizations or with friendly countries, grants tax and customs immunity to the officials of such organizations or to members of aid missions of friendly countries whilst serving in Afghanistan.

Such immunities will be clearly defined and limited and shall come into force after gaining the approval of competent Afghan authorities. Immunities so defined, shall be further clarified through agreements or the exchange of formal notes.

...

#### CHAPTER FOUR

##### *Regulations concerning the import, the purchase and the sale of vehicles*

...

#### Article 15

##### *The United Nations mission and its specialized agencies:*

A—Vehicles for the use of the offices of the United Nations mission and its specialized agencies can be imported with the approval of the Ministry for Foreign Affairs of the Royal Government of Afghanistan.

B—For the use of the head of the United Nations mission, and/or for the chief representatives of the specialized agencies and their families, one (1) car each shall be permitted.

C—For the use of each official member, one (1) car shall be permitted.

*Note 1:* If the head of the United Nations mission is married, permission for the import of a second vehicle will be granted on presentation of a written request stating reasons, and with the approval of the Ministry for Foreign Affairs.

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<sup>1</sup> Translation kindly furnished by the Government of Afghanistan.

*Note 2:* All customs declarations in connexion with the import of vehicles under the provisions of this article, shall be signed by the Head of the United Nations mission, or, in his absence, by his deputy.

...

#### Article 18

A—Cars which have been imported into Afghanistan under the provisions of articles ... 15, ... of this regulation can be exported from Afghanistan by the owner of the car upon termination of his/her assignment.

B—Cars which have been imported in accordance with ... part A of article 15, ... of this regulation for official use, cannot be sold to persons or organizations lacking privileges, within three (3) years from the date the vehicle first entered the country.

C—Cars which have been imported into Afghanistan in accordance with the terms of ... Note I, article 15 of this regulation under the title of the second car of married persons, cannot be sold to persons or organizations lacking privileges within three (3) years of the said vehicle's first entry into the country, or before termination of the car owner's assignment in Afghanistan.

D—Cars which have been imported in accordance with the provisions of this regulation but not covered by the terms of parts A, B and C of this article, cannot be sold within two (2) years of the said vehicle's first entry into the country or before termination of the car owner's assignment in Afghanistan.

E—A privileged member of [a] ... United Nations mission and its specialized agencies, and other foreign non-diplomatic missions or organizations in Afghanistan, who has served for a period of more than two (2) years in the country, and has sold his first car according to the terms of this regulation, may import a second car in accordance with the provisions of this regulation, provided his assignment in Afghanistan is expected to last for a further period of one (1) year or more.

F—Should a car imported under the provisions of this regulation be totally destroyed through accident or other circumstances, and be thus rendered useless, or should the car be lost, another vehicle may be imported with the approval of the Ministry for Foreign Affairs of the Royal Government of Afghanistan.

#### Article 19

Cars imported under the provisions of this regulation may be sold to foreign nationals with privileges (in accordance with the terms and restrictions of articles ... 15, ... and 18, above) and to the Government monopolies in Afghanistan.

*Note 1:* In purchasing such cars, the Government monopolies shall take into account the following considerations:

- (1) Model and type of car;
- (2) Condition of the vehicle's body;
- (3) Condition of the engine and other technical details;
- (4) Marketability of the vehicle in Afghanistan, and whether repair facilities for it are available there;
- (5) Mileage covered by car, and the amount of use to which it has been subjected.

*Note 2:* Cars sold to the Government monopolies in accordance with the provisions of article 18 above shall be paid for in Afghan currency.

*Note 3:* If the Government monopolies and the seller fail to reach agreement over the sale of the vehicle concerned, and the said vehicle is sold to a person or organization lacking privileges, the Government monopolies shall collect 5% of the net selling price of the vehicle from the buyer in lieu of their import commission duty.

In addition to the above, the buyer shall also pay the customs duty on the car and the Government monopolies tax in accordance with the provisions of other relevant regulations in force.

## Article 20

Foreign nationals and organizations with privileges purchasing cars of other foreign nationals and organizations with privileges, in accordance with the provisions of article 18 above, shall have their respective car import quotas as provided under the terms of articles ... 15, ... above, proportionately decreased.

...

Kabul, 21 July 1966

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## 2. Canada

PROVINCE OF QUEBEC ORDER-IN-COUNCIL No. 1174 OF 20 JULY 1966 CONCERNING CERTAIN FISCAL CONCESSIONS TO NON-CANADIAN REPRESENTATIVES TO THE INTERNATIONAL CIVIL AVIATION ORGANIZATION<sup>2</sup>

*Whereas* representations have been made requesting that representatives of foreign countries to the International Civil Aviation Organization benefit from fiscal concessions;

*Whereas* it is deemed advisable to give effect to such representations;

*Whereas* it is in the general interest to replace Order-in-Council No. 172 of 26 January 1965;<sup>3</sup>

*Wherefore* it is ordered, upon the recommendation of the Minister of Revenue:—

*That* the Regulations concerning certain fiscal concessions to non-Canadian representatives to the International Civil Aviation Organization, of which the text is attached to this Order-in-Council, be decreed in the French and English languages.

*REGULATIONS concerning certain fiscal concessions to non-Canadian representatives to the International Civil Aviation Organization*

1. The International Civil Aviation Organization (ICAO), the President of the Organization, the Secretary General, the five Directors of the Organization, as well as the official representatives of each nation member of the said Organization, who are career officers and not nationals of Canada and the Province of Quebec, who do not operate a business or fulfil a function or employment in the Province, other than their appointment on behalf of the nation which they represent, benefit from the hereinafter specified fiscal concessions, under condition that the country represented by such officials grants similar privilege to representatives of the Province in such country:

(a) Exemption from Income Tax in accordance with the provisions of sections 12 and 78 of the Provincial Income Tax Act;

(b) Exemption from duties prescribed by the Succession Duties Act, on all transmission of assets situated in the Province which were acquired during and on the occasion of their residence in Quebec while discharging the aforesaid functions. The Government of the Province shall not impede the transfer of assets so exonerated if death of said person occurs while discharging the functions mentioned in the first paragraph, or within two years of death;

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<sup>2</sup> Text kindly furnished by the International Civil Aviation Organization.

<sup>3</sup> See *Juridical Yearbook*, 1964, pp. 3 and 4.

(c) Exemption from the duties prescribed by the Succession Duties Act on any transmission of amounts shown in the bank account of a deceased employee while he was employed outside the Province of Quebec for the International Civil Aviation Organization and was not a national of Canada or the Province of Quebec, when such bank account was opened in Montreal, according to the regulations of this Organization and served to deposit the salaries received by such employee.

The amounts thus exempted should not be more than the salaries received by the deceased employee during the six-month period prior to his death.

(d) Exemption from the tax payable under the Gasoline Tax Act, by way of refund and pursuant to the procedure to be set by the Minister of Revenue;

(e) Exemption from the tax payable under the Retail Sales Tax Act, by way of refund and pursuant to the procedure to be set by the Minister of Revenue;

(f) Exemption from payment of the registration fees of a pleasure motor vehicle, as exigible under the Highway Code, pursuant to procedure to be set by the Department of Transportation and Communications concerning the issuing of registration plates and payment of the cost thereof;

(g) Exemption from the tax payable under the Telecommunication Tax Act by way of refund and pursuant to the procedure to be set by the Minister of Revenue.

2. The paragraphs (a) and (b) of the aforesaid section 1 also apply to international employees of ICAO, on condition that said persons are not nationals of Canada and the Province, are not operating a business and do not fulfill a function or employment other than their employment on behalf of this Organization.

3. The aforesaid exemptions are granted as of the date of adoption of this Order-in-Council save that the exemption provided in paragraph (g) of section 1 will be retroactive to 1 May 1965.

4. The present Order-in-Council replaces Order-in-Council No. 172 of 26 January 1965.

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### 3. Malta

#### DIPLOMATIC IMMUNITIES AND PRIVILEGES ACT, 1966

AN ACT<sup>4</sup> to make provision for certain immunities and privileges of diplomatic and consular representatives, international organizations and representatives thereof and certain other persons and for purposes incidental to or connected with the matters aforesaid.

BE IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the House of Representatives of Malta, in this present Parliament assembled, and by the authority of the same, as follows:—

#### Part I

##### *Preliminary*

1. This Act may be cited as the Diplomatic Immunities and Privileges Act, 1966.

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<sup>4</sup> No. 1 of 1966. Assented to on 11 January 1966.

2. (I) In this Act, unless the context otherwise requires—

...

“Malta” has the same meaning as is assigned to it in section 126 of the Constitution of Malta;

...

“the Minister” means the Minister for the time being responsible for external affairs;

...

### Part III

#### *International organizations and persons connected therewith*

5. (1) This Part shall apply to any organization which the Minister may by order declare to be an organization of which Malta or the Government thereof and one or more other States or the government or governments thereof are members.

(2) The Minister may from time to time 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 Second Schedule to this Act and shall also have the legal capacities of a juridical person;

(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 any organ thereof;

(ii) such officers or classes 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 specified in the order;

to such extent as may be specified in the order, the immunities and privileges set out in Part II of the Second Schedule to this Act;

(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 Second Schedule to this Act;

and Part IV of the Second 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 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.

(3) An order made under this section may, notwithstanding any provision of any written law, including this Act, confer on any organization or person any immunities or privileges which are required to be conferred on that organization or person in order to give effect to any international agreement in that behalf but shall not confer any immunities or privileges greater in extent than those so required as aforesaid or confer any immunity or privilege upon any person as the representative of the Government of Malta or as a member of the staff of such a representative.

6. The Minister may from time to time by order confer on the judges and registrars of the International Court of Justice established by the Charter of the United Nations, and of any other international judicial institution approved by the Minister, and on suitors to



that Court or to any such institution 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 or, in the case of any such institution as aforesaid, as the Minister may deem necessary for the proper discharge of its functions.

7. (1) Where a conference is held in Malta and is attended by the representatives of the Government of Malta and the government or governments of one or more other States, the Minister may compile such list of the representatives of the last-mentioned government or governments and of the members of his official staffs as he shall think proper, and shall cause such list and any amendment of such list or amended list to be published by notice in the Government Gazette, and, subject to the provisions of this Act, every representative of the government of such State who is for the time being included in the list shall be entitled to the like immunities as are awarded to a head of mission of a sending State accredited to Malta and to members of the official staff of such a head of mission respectively.

(2) Every list or amendment thereof published under this section shall include a statement of the date from which the list or amendment, as the case may be, takes or took effect.

#### Part IV

##### *General*

8. The Minister shall compile a list of the persons appearing to him to be entitled to immunities or privileges by or under the provisions of this Act, except—

(a) children under the age of eighteen years of a person so entitled; and

(b) any person whose name appears on a list published under section 7 of this Act, and he shall from time to time amend the list and shall cause the list and any amendment of such list or amended list to be published in the Government Gazette.

9. If in any proceedings any question arises whether or not any person or any organization is entitled to immunities or privileges by or under the provisions of this Act, a certificate issued by or under the authority of the Minister stating any fact relevant to that question shall be conclusive evidence of that fact.

10. ...

(2) Any immunity or privilege conferred under the provisions of sections 5, 6 and 7 of this Act may be waived in such manner as may be prescribed by the Minister in the relative order or notice.

11. (1) Any article which is imported or taken out of bond without payment of customs duty in pursuance of any immunity or privilege conferred by or under the provisions of this Act shall not be sold or otherwise disposed of to a person who is not entitled to the like immunity or privilege except with the consent of the Comptroller of Customs and upon the payment to him of customs duty thereon at the rate required according to the law relating to the payment of customs duty.

(2) Any exemption from customs duty granted to any person by or under this Act shall not be construed as exempting that person from compliance with the formalities in respect of the importation of goods which are prescribed in any law relating to customs or the importation of goods.

(3) Any exemption from taxes, duties, rates, fees or other dues to which this Act relates shall be subject to compliance with such conditions as the Minister responsible for finance or any public officer delegated by him in that behalf may prescribe for the protection of the revenue.

...

## Part V

### *Miscellaneous provisions*

13. (1) The Diplomatic Privileges (Extension) Act, 1950, shall be repealed without prejudice to anything done or omitted to be done thereunder.

...

(3) Where there is any conflict or inconsistency between any provision of this Act or of any order or notice made or issued thereunder and any provision of any other written law other than the Consular Conventions Act, 1955, then the provision of this Act or of the order or notice made or issued thereunder shall prevail, and the provision of that written law shall, to the extent of the conflict or inconsistency, have no effect.

## SCHEDULES

...

### Second Schedule

#### Section 5

## INTERNATIONAL ORGANIZATION AND PERSONS CONNECTED THEREWITH

### 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 a head of mission of a sending State.
3. The like exemption or relief from taxes, duties, rates and fees other than duties on the importation of goods, as is accorded to a sending State.
4. Exemption from duties on the importation of goods directly imported by the organization for its official use in Malta 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 Minister responsible for finance or any public officer delegated by him in that behalf 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 Malta), of any reduced rates applicable for the corresponding service in the case of press telegrams.

### Part II

#### *Immunities and Privileges of high officers, representatives, members of committees and persons on missions*

1. The like immunity from suit and legal process as is accorded to a head of mission of a sending State.
2. The like inviolability of residence as is accorded to such a head of mission.
3. The like exemption or relief from taxes, duties, rates and fees as is accorded to such a head of mission.

### 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 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 a representative on any organ of the organization or a member of any committee of the organization 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 a head of mission of a sending State is entitled to the immunities and privileges accorded to the head of mission.
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 years shall also be entitled to those immunities and privileges to the same extent as the wife or husband and children of a head of mission of a sending State are entitled to the immunities and privileges accorded to the head of mission.

...

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## 4. Netherlands

### NOTE DATED 1 JUNE 1967 FROM THE PERMANENT REPRESENTATIVE OF THE NETHERLANDS TO THE UNITED NATIONS

...

Referring ... to [a] letter of 29 June 1962 from the Netherlands State Secretary of Finance concerning the levying of taxes from officials and experts of the United Nations and its Specialized Agencies ... the Permanent Representative of the Netherlands wishes to state that on 30 January 1964 a decision was taken by the Netherlands authorities to the effect that point 5 of the letter just mentioned [under which, in the event of such an official or expert being exempt from income tax on his salary and emoluments, that salary and those emoluments shall be disregarded when calculating the amount of income tax payable] was deleted. This implies that if a United Nations official or expert is exempt from income tax on his United Nations salary and emoluments but has additional taxable income, the United Nations salary and emoluments shall be taken into account when calculating the amount of income tax payable. This is consequential to the inclusion of article 12a into the "Uitvoeringsbeschikking Algemene Wet inzake Rijksbelastingen 1962".

...

## 5. New Zealand

### (a) THE WORLD BANK GROUP NAMES AND EMBLEMS NOTICE 1966<sup>5</sup>

Bernard FERGUSON, Governor-General

PURSUANT to the Police Offences Act 1927 and section 38 of the Statutes Amendment Act 1948, His Excellency the Governor-General hereby gives notice as follows.

#### NOTICE

1. (1) This notice may be cited as the World Bank Group Names and Emblems Notice 1966.

(2) This notice shall come into force on the seventh day after the date of its notification in the *Gazette*.

2. No person shall use in connection with any trade or business—

(a) The name of the International Bank for Reconstruction and Development; or

(b) The name World Bank; or

(c) The official emblem or seal of the International Bank for Reconstruction and Development, the designs whereof are reproduced in the First Schedule to this notice; or

(d) Any other name, word, seal, emblem, or device having reference in any way to the International Bank for Reconstruction and Development.

3. No person shall use in connection with any trade or business—

(a) The name of the International Finance Corporation; or

(b) The official emblem and seal of the International Finance Corporation, the design whereof is reproduced in the Second Schedule to this notice; or

(c) Any other name, word, seal, emblem, or device having reference in any way to the International Finance Corporation.

4. No person shall use in connection with any trade or business—

(a) The name of the International Development Association; or

(b) The official emblem and seal of the International Development Association, the design whereof is reproduced in the Third Schedule to this notice; or

(c) Any other name, word, seal, emblem, or device having reference in any way to the International Development Association.

#### FIRST SCHEDULE

Official emblem of the International Bank for Reconstruction and Development

[Not reproduced]

Official seal of the International Bank for reconstruction and Development

[Not reproduced]

#### SECOND SCHEDULE

Official emblem and seal of the International Finance Corporation

[Not reproduced]

<sup>5</sup> Issued under the authority of the Regulations Act 1936. Date of notification in the *Gazette*: 24 February 1966.

THIRD SCHEDULE

Official emblem and seal of the International Development Association  
[Not reproduced]

As witness the hand of His Excellency the Governor-General this 1st day of February 1966.

Keith HOLYOAKE  
*Minister of External Affairs*

(b) THE UNITED NATIONS EDUCATIONAL, SCIENTIFIC AND CULTURAL ORGANIZATION NAME  
AND EMBLEM NOTICE 1966<sup>6</sup>

Bernard FERGUSSON, Governor-General

PURSUANT to the Police Offences Act 1927 and section 38 of the Statutes Amendment Act 1948, His Excellency the Governor-General hereby gives notice as follows.

NOTICE

1. (1) This notice may be cited as the United Nations Educational, Scientific and Cultural Organization Name and Emblem Notice 1966.

(2) This notice shall come into force on the seventh day after the date of its notification in the *Gazette*.

2. No person shall use in connexion with any trade or business—

(a) The name of the United Nations Educational, Scientific and Cultural Organization; or

(b) The word UNESCO; or

(c) The official emblem and seal of the United Nations Educational, Scientific and Cultural Organization, the design whereof is reproduced in the Schedule to this notice; or

(d) Any other name, word, seal, emblem, or device having reference in any way to the United Nations Educational, Scientific and Cultural Organization.

SCHEDULE

Official emblem and seal  
[Not reproduced]

As witness the hand of His Excellency the Governor-General this 1st day of February 1966.

Keith HOLYOAKE  
*Minister of External Affairs*

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6. Rwanda

LEGISLATIVE ORDINANCE OF 23 OCTOBER 1964 DETERMINING THE RULES GOVERNING DIPLOMATIC IMMUNITIES IN TAX AND CUSTOMS MATTERS AND THE RULES GOVERNING RELATED MATTERS<sup>7</sup>

We, Grégoire KAYIBANDA, President of the Republic,

<sup>6</sup> Issued under the authority of the Regulations Act 1936. Date of notification in the *Gazette*: 24 February 1966.

<sup>7</sup> Translation by the Secretariat of the United Nations.

Considering the Constitution of the Republic, particularly articles 63, 64, 75, third paragraph, and 82, first and second paragraphs;

Considering the Act of 17 January 1964 deciding on the accession of Rwanda to the Vienna Convention on Diplomatic Relations of 18 April 1961 and approving the accession of Rwanda to the Convention on the Privileges and Immunities of the United Nations, the Convention on the Privileges and Immunities of the Specialized Agencies, and the Agreement on the Privileges and Immunities of the International Atomic Energy Agency;

Considering the decrees in force on the personal tax;

Considering the decrees in force on customs rules;

Considering international law, doctrine, and custom practised by the community of nations;

Considering the advice of the Council of Ministers;

Considering the urgency of the matter;

On the proposal of our Minister for Foreign Affairs and our Minister of Finance and Foreign Trade,

Order:

#### CHAPTER I

#### DUES AND TAXES ON IMMOVABLE PROPERTY

#### Section 1

#### *Embassies and legations*

#### Article 1

The premises, buildings and other appurtenances owned or leased by foreign States for the exclusive needs (1) of their diplomatic services and for the accommodation of their diplomatic agents (2) and chancery agents (3) shall be exempt, on condition of reciprocity, from all registration fees and related taxes which would normally be due in that case.

#### Article 2

The premises, buildings and other appurtenances owned or leased by foreign States and made available by them free of charge to their diplomatic and chancery agents for the purposes of their personal residence shall be exempt, on condition of reciprocity, from the personal tax and related taxes. This exemption shall also cover premises and appurtenances leased by diplomatic and chancery agents for the purposes of their personal residence.

#### Article 3

The exemptions referred to in articles 1 and 2 shall apply only to the extent that these premises and appurtenances are used concomitantly for the purposes which were the grounds for their exemption.

#### Article 4

The exemptions referred to in articles 1 and 2 shall not apply to dues and taxes in respect of which some other person is legally liable and which are paid by the foreign State only by way of agreement or incidentally.

#### Article 5

The exemptions referred to in articles 1 and 2 shall not apply to dues and taxes which represent payment for specific services rendered.

...

## CHAPTER II

### DUES AND TAXES ON THE PERSON AND PROPERTY OF AGENTS AND EMPLOYEES OF EMBASSIES, LEGATIONS AND CONSULATES

#### Section 1

##### *Embassies and legations*

#### Article 7

Diplomatic agents accredited to Rwanda and chancery agents of embassies and legations accredited to Rwanda (6) shall be exempt from all dues and taxes, direct or indirect, personal or real, national, regional or municipal, except:

- (a) Indirect taxes of a kind which are normally incorporated in the price of goods or services;
- (b) Dues and taxes on private immovable property situated in the territory of Rwanda, unless the agent concerned holds it in the name of and on behalf of the sending State for the purposes of the diplomatic mission;
- (c) Registration court or record fees and mortgage dues, with respect to immovable property covered under (b);
- (d) Dues and taxes on all private income having its source in Rwanda;
- (e) Charges levied for specific services rendered.

This exemption shall be accorded to the persons concerned only if they are not nationals of or permanently resident in Rwanda, and do not practise any activity in Rwanda other than their official activities.

#### Article 8

In the event of the death of one of the agents referred to in article 7, first paragraph, the withdrawal of all the movable property of the deceased shall be permitted free of charge, with the exception of any property acquired in the country the export of which was prohibited at the time of his death.

#### Article 9

The members of the families of the agents referred to in article 7 forming part of their respective households shall, if they are not nationals of Rwanda and if they do not practise any activity in Rwanda other than official activity at their embassy or legation, enjoy the exemptions specified in articles 7 and 8.

In the case referred to in article 8, the permit for withdrawal without charge shall cover movable property the presence of which in Rwanda is due solely to the presence there of the deceased as a member of the family of one of the agents referred to in article 7.

...

## CHAPTER III

### CUSTOMS DUTIES AND TAXES ON IMPORTED ARTICLES

The list of exemptions in this chapter is exhaustive. Consequently it is not in derogation of health regulations, plant disease control, narcotics control, weapons control, etc.

## Section 1

*Foreign Heads of State and persons in their suite. Luggage and means of transportation*

### Article 12

Luggage (8) accompanying foreign Heads of State and the persons in their suite travelling with them shall always be admitted to Rwanda without inspection or formalities even if the journey is made *incognito*.

...

## Section 2

*Heads of Government and Foreign Ministers on official business*

...

*Articles for personal use*

### Article 15

Articles imported for personal use by Heads of Government and Foreign Ministers shall be accorded the treatment prescribed in article 18 below.

## Section 3

*Diplomatic agents*

...

*Articles for personal use*

### Article 18

A foreign diplomatic agent forming part of a mission accredited to Rwanda shall enjoy, subject to the provisions of article 21, total exemption from customs duties, taxes and related charges other than charges for storage, cartage and similar services, on articles for his personal use, including use by the members of his family forming part of his household.

This exemption, which shall be enjoyed *ex officio* by the heads of diplomatic missions, including the Resident Representative of the United Nations in Rwanda, shall be accorded to other diplomatic agents only on condition of reciprocity.

Quotas may be fixed by the Minister of Finance for the importation of certain articles.

### Article 19

The articles referred to in articles 15 and 18 must be cleared at the Kigali custom-house.

The articles may be cleared at another custom-house only upon authorization of the Customs Service of the Ministry of Finance.

In the event that this authorization is not issued, the articles should be reshipped to the Kigali custom-house under cover of a "declaration of transfer of custom-house". And if it appears from the documents produced that the consignee belongs to the category of persons who may enjoy exemption, the statement "Diplomatic immunities — Exempt from inspection" shall be endorsed on the "declaration of transfer of custom-house", and the packages shall be sealed without inspection. The importer shall be invited to submit the articles again to the Kigali custom-house for the purpose of complying with the formalities of admission free of duty.



## Article 20

In the event that the articles referred to in articles 15 and 19 are imported with the personal luggage of the diplomatic agents concerned, they may be cleared on the spot under cover of a release not entailing any levy and bearing the statement "Diplomatic immunities".

## Article 21

The exemption specified in articles 15 and 18 shall apply only if an authorization from the Customs Service of the Ministry of Finance has been obtained before the importation of the articles (10).

Except for the case referred to in article 19, this authorization may be accorded only upon presentation of a "declaration of consumption" including a description of the articles.

This declaration should bear the signature of the interested person, the signature of the head of the diplomatic mission, and the seal of the mission.

...

## Article 23

Articles which have been or may be exempted in accordance with articles 15 and 18 shall, to the same extent and on the same conditions, be exempt from excise duties, consumption duties, and transfer and luxury taxes, which would normally be due by reason of their importation.

These articles shall also be exempt from import licence or notice requirements.

...

## Section 6

### *Diplomatic couriers*

## Article 26

The packages constituting the diplomatic bag, whether or not accompanied by a diplomatic courier, shall not be opened, detained, or subjected to any customs duties.

These packages must either be stamped with the seal of a Ministry of Foreign Affairs and bear the address of the embassy or legation of the corresponding country, or be stamped with the seal of an embassy or legation and bear the address of the Ministry of Foreign Affairs of the corresponding country.

## Article 27

The immunity prescribed in article 26 shall extend to diplomatic bags exchanged by embassies or legations of a foreign country accredited to Rwanda, on the one hand, and to one of the neighbouring countries, on the other hand, provided that these embassies or legations are served by a single head of mission or share joint services for the administration of technical assistance which are essential to their proper functioning.

## Article 28

The diplomatic courier, who shall be provided with an official document indicating his status and the number of packages constituting the diplomatic bag, shall be protected in the performance of his functions, whether he is Rwandese or an alien. He shall enjoy personal inviolability and shall not be liable to any form of arrest or detention.

The sending State or the mission may designate diplomatic couriers *ad hoc*. In such cases the provisions of the preceding paragraph shall also apply, except that the immunities therein mentioned shall cease to apply when such a courier has delivered to the consignee the diplomatic bag in his charge.

A diplomatic bag may be entrusted to the captain of a commercial aircraft scheduled to land at an authorized port of entry. He shall be provided with an official document indicating the number of packages constituting the bag but he shall not be considered to be a diplomatic courier. The mission may send one of its members to take possession of the diplomatic bag directly and freely from the captain of the aircraft.

#### Article 29

The packages constituting a diplomatic bag sent by post or by air must be withdrawn from customs by a person authorized for that purpose, as a diplomatic courier, by a passport, a way-bill, a courier's letter or a letter of accompaniment.

#### Article 30

Packages which are sealed but are not mentioned in the official documents of accompaniment, passports or way-bills shall be sent by declaration of transfer of custom-house to the Kigali custom-house.

The head of the custom-house may leave the packages duly sealed if it is apparent that they contain only diplomatic documents.

#### Article 31

Where the number or volume of the packages of a foreign diplomatic courier is such as to give rise to suspicion of abuse, the local head of customs shall nonetheless allow them to pass but he shall immediately and directly notify the Customs Service of the Ministry of Finance, so that it may take the measures it deems appropriate.

In any case, official seals must be respected by customs agents.

#### Article 32

A diplomatic courier shall remain subject, in respect of his personal luggage, to the ordinary regulations unless his official functions confer certain immunities on him.

### Section 7

#### *Articles for the official needs of embassies and legations*

#### Article 33

Articles for official needs, including construction and repair of embassies and legations, shall be exempt, on condition of reciprocity, from customs duties, taxes, and charges other than charges for storage, cartage and similar services.

Importation of such articles shall be subject to compliance with the formalities prescribed in articles 19 to 21, and shall enjoy the exemptions specified in article 23, likewise on condition of reciprocity.

Quotas may be fixed by the Minister of Finance for the importation of certain articles.

...

CHAPTER IV  
TAXES AND DUTIES ON VEHICLES

Article 36

Subject to reciprocity, motor vehicles imported either by diplomatic missions or by diplomatic agents accredited to Rwanda for their official use or for their personal use shall be admitted to Rwanda free of customs duties or taxes under the cover of transit papers valid for the current fiscal year.

Transit papers issued at the time of the admission of such vehicles shall be renewed thereafter at the beginning of each fiscal year on presentation of the vehicles at the custom-house.

The Minister for Foreign Affairs and the Minister of Finance may jointly fix a quota of vehicles to be admitted free of duties and taxes for each diplomatic mission and for each category of diplomatic agents.

Article 37

Subject to reciprocity, the owners of the motor vehicles referred to in article 36 shall be exempt from the personal tax (road tax).

Such vehicles must be registered by the General Tax Service in a numerical series reserved for this purpose; the costs of this formality shall be borne by the mission or the agent concerned.

...

CHAPTER V  
TAXES ON EMPLOYMENT

Article 41

Embassies, legations and consulates shall be exempt, on condition of reciprocity, from the personal tax and related taxes on employees, servants and workmen whom they employ to ensure the proper exercise of their official activities.

CHAPTER VI  
SOCIAL SECURITY OBLIGATIONS

Article 42

An embassy, legation or consulate shall be exempt from social security obligations in force in Rwanda with respect to the members of the staff in its employ provided that they are not nationals of or permanently resident in Rwanda, and are covered by the social security provisions in force in the sending State or in a third State.

The exemption referred to in the preceding paragraph shall apply on the same conditions to private servants who are in the sole employ of diplomatic agents.

CHAPTER VII  
SPECIAL RULES FOR THE UNITED NATIONS AND THE SPECIALIZED AGENCIES

Article 43

Privileges and immunities concerning the United Nations, the Specialized Agencies and the International Atomic Energy Agency shall be determined by the provisions of the Con-

vention on the Privileges and Immunities of the United Nations, the Convention on the Privileges and Immunities of the Specialized Agencies, and the Agreement on the Privileges and Immunities of the International Atomic Energy Agency respectively, mentioned in the preamble to this Legislative Ordinance. In so far as a provision of this Legislative Ordinance and a provision of any one of the said Conventions deal with the same question, the two provisions shall be considered complementary and both shall apply, without one limiting the effects of the other. In the event of absolute incompatibility, however, the provisions of the Conventions shall prevail.

## Section 1

### *Dues and taxes on immovable property*

#### Article 44

The premises, buildings and other appurtenances owned or leased by the United Nations or by a Specialized Agency for the exclusive needs (1) of their permanent office and for the accommodation of the head of their permanent office shall be exempt from all registration fees and related taxes which would normally be due in that case.

#### Article 45

The premises, buildings and other appurtenances owned or leased by the United Nations or by a Specialized Agency and made available by it free of charge to its "experts on mission" or its officials exercising functions at least equivalent to those of a principal adviser for the purposes of their personal residence shall be exempt from the personal tax and related taxes.

#### Article 46

The provisions of articles 3, 4 and 5 shall apply with respect to the exemptions specified in this section.

## Section 2

### *Dues and taxes on persons and property*

#### Article 47

"Experts on mission" and officials of the United Nations and of the Specialized Agencies exercising their functions in Rwanda shall enjoy the exemptions referred to in article 7, first paragraph, article 8 and article 9 to the extent and on the conditions specified in those articles.

## Section 3

### *Customs duties and taxes on imported articles*

#### Article 48

The Secretary-General, Assistant Secretaries-General, directors, the Resident Representative and "experts on mission" of the United Nations and of the Specialized Agencies, on mission in Rwanda, shall enjoy exemption from inspection of their personal luggage to the extent and on the conditions specified in article 17 of this Legislative Ordinance, provided that they establish their official position by means of a passport or a United Nations *laissez-passer*.

#### Article 49

An “expert on mission” or official of the United Nations or of a Specialized Agency exercising his functions in Rwanda shall enjoy exemption from customs duties, taxes and charges other than charges for storage, cartage and similar services, on articles imported at the time of first installation for his personal use, including use by the members of his family forming part of his household.

The importation of these articles shall be subject to compliance with the formalities prescribed in articles 19, 20 and 21 and shall enjoy the exemptions specified in article 23 of this Legislative Ordinance.

#### Section 4

##### *Couriers or bags*

#### Article 50

The permanent representative of the United Nations or of a Specialized Agency and “experts on mission” of the United Nations and of such Specialized Agencies as shall be later designated jointly by the Minister for Foreign Affairs and the Minister of Finance shall, exercising their functions in Rwanda, have the right, with respect to their communications with the organizations to which they are responsible, to send and receive documents and correspondence by couriers or sealed bags.

These couriers and bags shall be assimilated to diplomatic couriers and bags and shall enjoy, to the same extent and on the same conditions, the benefits of articles 26 to 32 of this Legislative Ordinance.

#### Section 5

##### *Articles for official needs*

#### Article 51

Articles and publications for the official needs of the permanent offices of the United Nations and of the Specialized Agencies in Rwanda shall be accorded the treatment prescribed in article 33 of this Legislative Ordinance to the extent and on the conditions specified in that article.

#### Section 6

##### *Taxes and duties on vehicles*

#### Article 52

The exemptions referred to in articles 36 and 37 of this Legislative Ordinance shall apply to motor vehicles imported by the permanent office in Rwanda of the United Nations or of a Specialized Agency, by their “experts on mission” or by their officials exercising functions at least equivalent to those of a principal adviser for their official use or for personal use.

The importation of these vehicles shall be subject to the special provisions of articles 36 and 37 concerning transit papers, registration, and quotas.

#### Article 53

The Protocol Office of the Ministry of Foreign Affairs shall issue to the offices of the United Nations and of the Specialized Agencies plates bearing the initials of those organiza-

tions for the official vehicles specified by the Ministry, as well as for the personal vehicles of the persons referred to in article 52, first paragraph.

These plates must be turned to the Ministry of Foreign Affairs as soon as an official vehicle ceases to be used for the purposes of the office or as soon as a person referred to in article 52, first paragraph, ceases to exercise his functions in Rwanda.

#### Section 7

##### *Taxes on employment*

#### Article 54

The offices of the United Nations and of the Specialized Agencies shall enjoy the exemption referred to in article 41 of this Legislative Ordinance.

#### Section 8

##### *Social security obligations*

#### Article 55

The offices of the United Nations and of the Specialized Agencies, their “experts on mission” and their officials shall enjoy the exemptions referred to in article 42, to the extent and on the conditions specified in that article.

### CHAPTER VIII

#### OTHER SPECIAL RULES

#### Article 56

Special rules concerning tax and customs privileges and immunities for officials of international organizations, institutions or associations, and special rules for categories of foreign technicians working in Rwanda shall be determined by separate conventions entered into for that purpose.

#### Article 57

This Legislative Ordinance shall come into force on the date of its signature.

Kigali, 23 October 1964

#### Annex

(1) These premises therefore remain subject to taxes under the ordinary law if they are assigned to uses which do not fall within the definition of normal diplomatic activity.

(2) i.e., the head of the diplomatic mission, minister counsellors, secretaries and attachés.

(3) i.e., members of the official staff of embassies and legations other than diplomatic agents; the members of this staff, whose names shall be notified to the Minister for Foreign Affairs by the State concerned, may include chancery secretaries, clerks, typists, stenographers, etc.; interpreters; couriers; chaplains; physicians; legal advisers. The persons in the last three categories, however, are considered as forming part of the official staff only if they genuinely form part of the diplomatic mission and belong exclusively or at least mainly to it, and not if they are normally resident in the country and exercise functions in the mission only as a subordinate or incidental activity.

...

(6) The service staff of diplomatic missions and the service staff of members of missions are exempt from dues and taxes on the emoluments they receive by reason of their employment, provided that they are not nationals of or permanently resident in Rwanda.

...

(8) The notion of "luggage" is defined by Ordinance 33/9 of 6 January 1950 (art. 130 *ter*), as amended on this date, in the following terms: Travellers' luggage is admitted free of import duties and without documents if it corresponds to the social status of the traveller in question, it is not imported in abnormal quantity, and the customs authorities have no reason to suspect fraud.

Nevertheless, this exemption may be accorded to the crews of vessels, aircraft and other means of public transportation only with respect to clothing, personal linen and toilet articles. (Decree of 10 June 1952, paragraph 3, amended by Decree of 30 July 1957.)

The luggage of travellers includes:

(a) Clothing, personal linen and toilet articles, new or used, in the luggage accompanying the traveller;

(b) The articles listed hereunder, if the traveller carries them on his person or in the luggage accompanying him at the time of his passage through customs:

- one camera and normal accessories with no more than twelve plates or six rolls of film;
- one miniature cinematograph camera and normal accessories with no more than thirty metres of film;
- sports equipment excluding firearms;
- one portable musical instrument;
- one portable gramophone with no more than ten records;
- one portable wireless receiving set, excluding sets for installation in automobiles;
- one pair of binoculars;
- one portable typewriter;
- minor camping equipment (small tent, sleeping bag, a few cooking utensils, etc.);
- one portable sewing machine;
- one portable sound-recording apparatus (dictaphone, etc.) of small size, using tape, wire or disks, with no more than two rolls of tape or wire, or ten disks;
- the following portable machines normally used by the traveller: an iron, an electric razor, medical electrical apparatus, etc.; travelling rugs; small toys; one perambulator.

Exemption shall also be accorded for a quantity of tobacco, cigars and cigarettes not exceeding one kilogramme in all. This exemption shall apply, however, only to travellers more than ten years of age, excluding the crews of vessels, aircraft, and other means of public transportation.

The articles listed above shall not be considered as travellers' luggage if they are imported for commercial or professional purposes.

If travellers established outside Rwanda import temporarily articles listed in paragraph (b) above, the nature, quantity or value of which gives reason to fear abuse, the removal of a tourist transit permit accompanied by the deposit of a bond shall be a prerequisite for the importation of those articles free of duties.

With respect to travellers who have recently settled or established their residence in Rwanda for the first time, exemption shall be granted for the articles listed in paragraph (b) above only if it is proved to the satisfaction of the customs authorities that they are used personally by the traveller and that they bear patent traces of use, or, if not, that the traveller has owned and used them for at least six months. This latter fact may be proved by means of a bill of sale signed by the seller or any other equivalent document.

As for travellers established in Rwanda who return there after a visit abroad, exemption shall be granted for the articles listed in paragraph (b) above, excluding cameras and cinematograph cameras, only if they bear traces of use or, if not, if it is proved that they were exported from Rwanda while they were *en libre pratique*.

As for cameras, exemption shall be accorded only upon submission of a certificate of identity issued by customs.

...

(10) In no event, therefore, can the restitution of import duties on goods already imported *en libre pratique* be considered.

## 7. Sweden

ACT OF 16 DECEMBER, 1966 (No. 664) WITH CERTAIN STIPULATIONS ON IMMUNITY AND PRIVILEGES<sup>8</sup>

...

### Article 2

Notwithstanding what may be otherwise stipulated by law or by special ordinance, the following international organizations shall enjoy immunity and privileges in accordance with the stipulations of any constitution or any agreement to which Sweden has adhered:

- (1) The United Nations;
- (2) The Specialized Agencies of the United Nations;
- (3) The Council of Europe;
- (4) The Customs Cooperation Council;
- (5) The International Atomic Energy Agency;
- (6) The European Free Trade Association;
- (7) The Organisation for Economic Co-operation and Development;
- (8) The European Space Research Organization;
- (9) The International Court of Justice;
- (10) The European Court of Human Rights;
- (11) The International Centre for Settlement of Investment Disputes;
- (12) The Asian Development Bank.

### Article 3

Furthermore, the following persons shall be entitled to immunity and privileges in accordance with a constitution or an agreement referred to in article 2:

(1) The representatives of the members of the organizations enumerated in article 2 under (1)-(8), (11) and (12) as well as persons in the service of or persons carrying out missions for these organizations;

(2) The Judges of the International Court of Justice and its personnel as well as those who otherwise take part in proceedings before the Court;

(3) The members of the European Commission of Human Rights;

(4) The Judges of the European Court of Human Rights as well as the Registrar and the Deputy Registrar of the Court;

(5) The Judges of the Tribunal established by the Convention on the Establishment of a Security Control in the field of Nuclear Energy as well as those who otherwise take part in proceedings before the Tribunal;

(6) Members of a conciliation commission, an arbitral tribunal or a committee set up in accordance with the Convention on the Settlement of Investment Disputes between States and nationals of other States as well as those who otherwise take part in proceedings in accordance with the Convention.

### Article 4

Having concluded an agreement with an organization referred in article 2 under (1)-(8) and (12), the King-in-Council may in specific cases accord immunity and privileges also to other persons than those referred to in article 3 under (1) to the extent necessary to meet the purposes of the organization.

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<sup>8</sup> By the entry into force of this Act, on 1 January 1967, the Act of 28 June 1962 (No. 371) concerning special privileges for certain international organizations, etc. ... (see *Juridical Yearbook*, 1963, pp. 14 and 15) was repealed. Translation kindly furnished by the Government of Sweden.



The King-in-Council may also accord a person, who has been commissioned an arbitrator in a dispute between States, and assistants to such an arbitrator immunity and privileges to the extent necessary for the carrying out of the mission.

#### Article 5

The King-in-Council may issue specific regulations for the application of this Act.

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### 8. Union of Soviet Socialist Republics

STATUTE<sup>9</sup> ON DIPLOMATIC AND CONSULAR MISSIONS OF FOREIGN STATES ON THE TERRITORY OF THE UNION OF SOVIET SOCIALIST REPUBLICS<sup>10</sup>

...

#### *Final Provisions*

#### Article 29

The privileges and immunities of members of the diplomatic staff of missions provided for in this Statute shall be extended to representatives of foreign States, members of parliamentary and government delegations and, on a basis of reciprocity, to members of delegations of foreign States visiting the USSR to take part in international negotiations, conferences and meetings or on other official business.

Any such persons who are in transit through the territory of the USSR for the same purposes shall enjoy the personal inviolability and other immunities necessary for transit.

The foregoing shall apply to members of the families of the persons referred to in this article who accompany them if these members of their families are not Soviet citizens.

#### Article 30

The privileges and immunities to be granted to international intergovernmental organizations on the territory of the USSR and to foreign States' missions to such organizations and their staff shall be governed by the relevant international agreements to which the USSR is party.

#### Article 31

The fact that a person is entitled to the privileges and immunities set forth in this Statute, except in the case of the persons mentioned in articles 9, 18 and 29, shall be established by means of documents issued by the Ministry of Foreign Affairs of the USSR.

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### 9. Venezuela

DECISION BY THE MINISTRY OF FOREIGN AFFAIRS CONCERNING THE GRANTING OF PRIVILEGES AND IMMUNITIES TO TECHNICAL ASSISTANCE EXPERTS<sup>11</sup>

REPUBLIC OF VENEZUELA—MINISTRY OF FOREIGN AFFAIRS  
DIRECTORATE-GENERAL—No. 81  
Caracas, 28 February 1966—156 and 108

<sup>9</sup> Published in *Vedomosti Verkhovnogo Soveta SSSR*, No. 22, of 1 June 1966.

<sup>10</sup> Translation by the Secretariat of the United Nations.

<sup>11</sup> Translation by the Secretariat of the United Nations.

*It is hereby decided:*

By order of the President of the Republic, in accordance with article 10 of the Act concerning the Immunities and Prerogatives of Foreign Diplomatic Officers of 13 August 1945 and article V of the Agreement concerning Technical Assistance concluded between the National Government and the United Nations and its specialized agencies on 23 August 1954, the experts listed below shall be entitled to the privileges and immunities set forth in the Ministry's Decision No. 124 of 24 May 1963, published in the *Gaceta oficial*, No. 27,159, of 1 June 1963.

[Names follow]

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## 10. Yugoslavia

(a) ARTICLE 8, PARAGRAPH 4, OF THE BASIC LAW ON INSTITUTIONS<sup>12</sup>

International organizations, foreign citizens and foreign legal persons may establish an institution-undertaking when this is provided for by international agreements or approved by the Federal Executive Council.

(b) PARAGRAPH 1, ITEM 5, OF THE RULE ON THE CONDITIONS FOR EXEMPTION OF GIVING GUARANTEES FOR TEMPORARY IMPORTED GOODS<sup>13</sup>

[Are exempted from giving guarantees for temporary imported goods]

...

Experts of technical assistance engaged on an assignment in Yugoslavia for more than a year when temporary importing passenger cars or motorcycles—provided they submit a certificate issued by the Institute for International Cooperation to the effect that they are working on an assignment in Yugoslavia under a technical assistance programme.

(c) ARTICLE 3 OF THE BASIC LAW ON CONTRIBUTION FOR THE USE OF BUILDING SITE<sup>14</sup>

Contribution for the use of a building site cannot be prescribed for... buildings of international and inter-State organizations serving for the needs of these organizations and as apartments of their staff, unless otherwise provided under an international agreement.

(d) ARTICLE 20 OF THE BASIC LAW ON DISABILITY INSURANCE<sup>15</sup>

Foreign citizens who, within the territory of Yugoslavia, are engaged by international organizations or institutions, foreign diplomatic or consular missions or in similar service with foreign citizens enjoying diplomatic immunity, are insured under the provisions of this law only if this is prescribed by an international agreement.

(e) ARTICLE 15 OF THE REGULATION GOVERNING THE CALCULATION AND PAYMENT OF CONTRIBUTION FROM PERSONAL INCOME<sup>16</sup>

Persons employed within the territory of Yugoslavia by diplomatic or consular missions or by foreign and international organizations, if they come under the category of those making obligatory contributions, keep accounts and make payments themselves....

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<sup>12</sup> Official Gazette of the Socialist Federal Republic of Yugoslavia, 5/1965, p. 59. Translation kindly furnished by the Government of Yugoslavia.

<sup>13</sup> *Ibid.*, 8/1965, p. 200.

<sup>14</sup> *Ibid.*, 10/1965, p. 254.

<sup>15</sup> *Ibid.*, 10/1965, p. 296.

<sup>16</sup> *Ibid.*, 11/1965, p. 361.

(f) ARTICLE 5 OF THE BASIC LAW ON TAX ON IMMOVABLE PROPERTY AND RIGHTS<sup>17</sup>

Tax on sale of immovable property and rights is not charged ... when the right to ownership over the immovable property is transferred to a foreign mission—on condition of reciprocity.

(g) ARTICLE 36 OF THE BASIC LAW ON ADMINISTRATIVE TAXES<sup>18</sup>

Foreign citizens, organs, institutions and organizations of foreign states are exempt from taxes under items 1, 3 and 5, paragraph 1, of this Article, on condition of reciprocity.

(h) ARTICLE 25, PARAGRAPH 1, OF THE LAW ON GENERAL LEGAL PROCEDURE<sup>19</sup>

With respect to the competence of domestic organs in matters in which the party is a foreigner enjoying immunity in Yugoslavia, a foreign State or an international organization, the regulations of international law recognized by the Socialist Federal Republic of Yugoslavia are applicable.

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<sup>17</sup> *Ibid.*, 12/1965, p. 423.

<sup>18</sup> *Ibid.*, 14/1965, p. 587.

<sup>19</sup> *Ibid.*, 18/1965, p. 857.