

*Extract from:*

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Part One. Legal status of the United Nations and related intergovernmental  
organizations

Chapter I. Legislative texts concerning the legal status of the United Nations and related  
intergovernmental organizations



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## **Chapter I**

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

#### **Austria**

##### **FEDERAL GOVERNMENT REGULATIONS ON THE EXEMPTION FROM ADVERTISING TAX OF INTERNATIONAL ORGANIZATIONS HAVING THEIR HEADQUARTERS IN AUSTRIA<sup>1</sup>**

On the basis of article 1, paragraphs 1 and 2, of the Federal Act on the Granting of Privileges and Immunities to International Organizations, BGB1. No. 677/1977 as amended, and in agreement with the Main Committee of the National Council, the following regulations are issued:

##### *Article 1*

Advertising services provided to an international organization having its headquarters in Austria, as referred to in article 1, paragraph 7, of the Federal Act on the Granting of Privileges and Immunities to International Organizations, shall, on submission of a certificate from the Federal Minister for Foreign Affairs (article 2), be exempt from advertising tax in the sense of the Advertising Tax Act, BGB1 I No. 29/2000, as amended.

##### *Article 2*

At the request of an eligible international organization, the Federal Minister for Foreign Affairs shall certify that it is an organization having its headquarters in Austria, as referred to in article 1, paragraphs 7 and 8, of the Federal Act on the Granting of Privileges and Immunities to International Organizations.

##### *Article 3*

The taxpayer shall include in his records, as referred to in article 5 of the 2000 Advertising Tax Act, the certificate from the Federal Minister for Foreign Affairs (article 2) transmitted to him by the international organization.

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#### **NOTES**

<sup>1</sup>Transmitted by the Permanent Mission of Austria to the United Nations on 19 August 2002.