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UNITED NATIONS JURIDICAL YEARBOOK

2007

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 INTERGOVERNMENTAL ORGANIZATIONS

A. CZECH REPUBLIC

1. Act No. 345/2007—Amendment to the Code of Criminal Procedure*

SECTION 460R. CONDITIONS FOR RECOGNITION AND ENFORCEMENT

(1) On receiving a written opinion from the Prosecuting Attorney, the Regional Court shall decide by judgment, delivered in open court, whether to recognize and enforce or refuse to recognize and enforce a decision of another Member State of the European Union concerning fines and payment obligations, sent to it by the competent authority of the said State. The judgment shall be served on the sentenced party and the Prosecuting Attorney.

(2) In such proceedings, the sentenced party shall at all times have the assistance of a counsel, insofar as the purpose of the proceedings is to decide whether to recognize and enforce a decision of another Member State of the European Union concerning fines and payment obligations, referred to in Section 460o (1) (a).

(3) The Regional Court shall decide to refuse to recognize and enforce a decision of another Member State of the European Union concerning fines and payment obligations, referred to in paragraph (1), where

(a) a final decision on the same matter, arising out of the same actions, has been entered in the Czech Republic against the same party, or such decision has been entered and enforced in another State,

(b) the actions do not constitute a crime in the law of the Czech Republic, except where the actions are those referred to in Section 460q; in the case of crimes involving taxes, fees, duties or currency, the recognition and enforcement of such decision shall not be refused merely on the grounds that the Czech Republic's laws and regulations do not impose the same kind of taxes, fees and duties or do not contain the same provisions concerning taxes, fees, duties and currency as the laws and regulations of the State requesting the recognition and enforcement,

(c) the right to require the payment or to enforce the fine imposed by the decision is statute-barred under the Czech Republic's legislation and the decision concerns a crime or any other offence the punishment of which, according to the Czech Republic's legislation, falls within the competence of the authorities of the Czech Republic,

* Unofficial translation provided by the Czech Republic.

(d) the decision concerns a crime or any other offence committed in the territory of the Czech Republic or outside the territory of the Czech Republic on board a ship or aircraft registered in the Czech Republic, or in the Antarctica,

(e) the decision concerns a crime or any other offence committed outside the territories of both the Czech Republic and the State requesting the recognition and enforcement and, according to the Czech Republic's legislation, the authorities of the Czech Republic are not competent to punish such crime or offence,

(f) the decision concerns a crime or any other offence committed by a person enjoying privileges and immunities under the Czech Republic's legislation or under international law,

(g) the decision concerns a crime or any other offence committed by a person who, according to the Czech Republic's legislation, is not liable for such crime or offence due to his/her age,

(h) the imposed fine or payment obligation is not higher than EUR 70; an amount stated in another currency shall be converted from such foreign currency into euros at the exchange rate published by the Czech National Bank on the date of the decision,

(i) the recognition and enforcement of the decision is inconsistent with the Czech Republic's interests protected under Section 377, or

(j) there is no guarantee of reciprocity on the part of the State requesting the recognition and enforcement.

(4) Where there are grounds for refusing to recognize and enforce a decision of another Member State of the European Union concerning fines and payment obligations in terms of paragraph (3) (c) or (i), the Regional Court shall, before refusing to recognize and enforce such decision, seek the opinion of the competent authority of the State that has issued the decision the recognition and enforcement of which is requested, namely for the purpose of obtaining all information necessary for its own decision; if necessary, the Regional Court may request the competent authority to promptly provide the necessary additional documents and information."

2. Act No. 261/2007 concerning the stabilization of public budgets

1. PART FORTY-FIVE: TAX ON NATURAL GAS AND SOME OTHER GASES TAX REFUNDS PAYABLE TO PERSONS ENJOYING PRIVILEGES AND IMMUNITIES

Section 22

(1) For the purposes of this Part, a person enjoying privileges and immunities under the international treaties which are part of the Czech legislation (hereinafter referred to as a "person enjoying privileges and immunities") means:

(a) a diplomatic mission or a consular post, with the exception of consular posts headed by honorary consular officers, accredited to the Czech Republic¹ as foreign entities,

(b) a special mission,

(c) a representation of an international organization,

(d) organs of the European Communities,

(e) a member of a diplomatic mission or a consular post having a seat in the Czech Republic, with the exception of a member of service staff or a private servant, who is accredited to the Czech Republic and does not have permanent residence in the Czech Republic,

(f) an officer of a representation of an international organization who does not have permanent residence in the tax territory of the Czech Republic and is not a citizen of the Czech Republic, provided that such officer has been permanently assigned to perform his/her official functions in the tax territory of the Czech Republic, and a foreign government official who is a member of a special mission accredited to the Czech Republic and does not have permanent residence in the tax territory of the Czech Republic,

(g) a member of the family of any of the persons referred to in (e) or (f), provided that he/she forms part of such person's household in the tax territory of the Czech Republic, has reached the age of 15 years, is not a citizen of the Czech Republic and has been registered with the Ministry of Foreign Affairs.

(2) Persons enjoying privileges and immunities are entitled to recover tax starting from the date of delivery of the gas subject to tax.

(3) The paid tax shall be refunded subject to compliance with the principle of reciprocity certified by the Ministry of Foreign Affairs, or in accordance with the international treaties that are binding on the Czech Republic and regulate the status of international organizations and their officials.

Section 23

(1) The tax refund claim shall be supported by a tax document.

(2) To claim a tax refund, a person enjoying privileges and immunities shall file a tax return. The tax return shall be filed before the end of the fiscal period following the fiscal period in which the claim arose.

¹ E.g. Notice of the Minister of Foreign Affairs No. 157/1964 concerning the Vienna Convention on Diplomatic Relations, Notice of the Minister of Foreign Affairs No. 21/1968 on the Convention on the Privileges and Immunities of the Specialized Agencies, Notice of the Minister of Foreign Affairs No. 32/1969 on the Vienna Convention on Consular Relations, Notice of the Minister of Foreign Affairs No. 40/1987 on the Convention on Special Missions, Notice of the Minister of Foreign Affairs No. 52/1956 on the accession of the Czechoslovak Republic to the Convention on the Privileges and Immunities of the United Nations, approved by the General Assembly of the United Nations on February 13, 1946, Act No. 125/1992 on the establishment of the Secretariat of the Conference on Security and Cooperation in Europe and on the privileges and immunities of this Secretariat and other institutions of the Conference on Security and Cooperation in Europe, Notice of the Ministry of Foreign Affairs No. 36/2001 on the adoption of the Agreement of the Status of the North Atlantic Treaty Organization, National Representatives and International Staff.

(3) Organs of the European Communities having a seat in the tax territory of the Czech Republic shall file their tax returns, through the Ministry of Finance, with the customs office responsible for the area where their seat is located in the tax territory of the Czech Republic.

(4) The paid tax shall be refunded to persons enjoying privileges and immunities within 30 days from the date on which the refund has been assessed.

(5) For the purposes of tax refunds, persons enjoying privileges and immunities shall have the procedural status of a taxpayer without the duty to register.

Section 24

The tax refund claim shall lapse upon the expiry of 1 year from the end of the fiscal period in which the tax refund claim arose. The tax refund claims of organs of the European Communities shall not lapse.

2. PART FORTY-SIX: TAX ON SOLID FUELS

TAX REFUNDS PAYABLE TO PERSONS ENJOYING PRIVILEGES AND IMMUNITIES

Section 21

(1) For the purposes of this Part, a person enjoying privileges and immunities under the international treaties which are part of the Czech legislation² (hereinafter referred to as a “person enjoying privileges and immunities”) means:

(a) a diplomatic mission or a consular post, with the exception of consular posts headed by honorary consular officers, accredited to the Czech Republic as foreign entities,

(b) a special mission,

(c) a representation of an international organization,

(d) organs of the European Communities,

(e) a member of a diplomatic mission or a consular post having a seat in the Czech Republic, with the exception of a member of service staff or a private servant, who is accredited to the Czech Republic and does not have permanent residence in the Czech Republic,

(f) an officer of a representation of an international organization who does not have permanent residence in the tax territory of the Czech Republic and is not a citizen of the Czech Republic, provided that such officer has been permanently assigned to perform his/

² E.g. Notice of the Minister of Foreign Affairs No. 157/1964 concerning the Vienna Convention on Diplomatic Relations, Notice of the Minister of Foreign Affairs No. 21/1968 on the Convention on the Privileges and Immunities of the Specialized Agencies, Notice of the Minister of Foreign Affairs No. 32/1969 on the Vienna Convention on Consular Relations, Notice of the Minister of Foreign Affairs No. 40/1987 on the Convention on Special Missions, Notice of the Minister of Foreign Affairs No. 52/1956 on the accession of the Czechoslovak Republic to the Convention on the Privileges and Immunities of the United Nations, approved by the General Assembly of the United Nations on February 13, 1946, Act No. 125/1992 on the establishment of the Secretariat of the Conference on Security and Cooperation in Europe and on the privileges and immunities of this Secretariat and other institutions of the Conference on Security and Cooperation in Europe, Notice of the Ministry of Foreign Affairs No. 36/2001 on the adoption of the Agreement of the Status of the North Atlantic Treaty Organization, National Representatives and International Staff.

her official functions in the tax territory of the Czech Republic, and a foreign government official who is a member of a special mission accredited to the Czech Republic and does not have permanent residence in the tax territory of the Czech Republic,

(g) a member of the family of any of the persons referred to in (e) or (f), provided that he/she forms part of such person's household in the Czech Republic, has reached the age of 15 years, is not a citizen of the Czech Republic and has been registered with the Ministry of Foreign Affairs.

(2) Persons enjoying privileges and immunities are entitled to recover tax starting from the date of delivery of the solid fuels subject to tax.

(3) The paid tax shall be refunded subject to compliance with the principle of reciprocity certified by the Ministry of Foreign Affairs, or in accordance with the international treaties that are binding on the Czech Republic and regulate the status of international organizations and their officials.

Section 23

(1) The tax refund claim shall be supported by a tax document.

(2) To claim a tax refund, a person enjoying privileges and immunities shall file a tax return.

The tax return shall be filed before the end of the fiscal period following the fiscal period in which the claim arose.

(3) Organs of the European Communities having a seat in the tax territory of the Czech Republic shall file their tax returns, through the Ministry of Finance, with the customs office responsible for the area where their seat is located in the tax territory of the Czech Republic.

(4) The paid tax shall be refunded to persons enjoying privileges and immunities within 30 days from the date on which the refund has been assessed.

(5) For the purposes of tax refunds, persons enjoying privileges and immunities shall have the procedural status of a taxpayer without the duty to register.

Section 24

The tax refund claim shall lapse upon the expiry of 1 year from the end of the fiscal period in which the tax refund claim arose. The tax refund claims of organs of the European Communities shall not lapse.

3. PART FORTY-SEVEN: TAX ON ELECTRICITY

TAX REFUNDS PAYABLE TO PERSONS ENJOYING PRIVILEGES AND IMMUNITIES

Section 22

(1) For the purposes of this Part, a person enjoying privileges and immunities under the international treaties which are part of the Czech legislation³ (hereinafter referred to as a “person enjoying privileges and immunities”) means:

(a) a diplomatic mission or a consular post, with the exception of consular posts headed by honorary consular officers, accredited to the Czech Republic as foreign entities,

(b) a special mission,

(c) a representation of an international organization,

(d) organs of the European Communities,

(e) a member of a diplomatic mission or a consular post having a seat in the Czech Republic, with the exception of a member of service staff or a private servant, who is accredited to the Czech Republic and does not have permanent residence in the Czech Republic,

(f) an officer of a representation of an international organization who does not have permanent residence in the tax territory of the Czech Republic and is not a citizen of the Czech Republic, provided that such officer has been permanently assigned to perform his/her official functions in the tax territory of the Czech Republic, and a foreign government official who is a member of a special mission accredited to the Czech Republic and does not have permanent residence in the tax territory of the Czech Republic,

(g) a member of the family of any of the persons referred to in (e) or (f), provided that he/she forms part of such person’s household in the Czech Republic, has reached the age of 15 years, is not a citizen of the Czech Republic and has been registered with the Ministry of Foreign Affairs.

(2) Persons enjoying privileges and immunities are entitled to recover tax starting from the date of delivery of the electricity subject to tax.

(3) The paid tax shall be refunded subject to compliance with the principle of reciprocity certified by the Ministry of Foreign Affairs, or in accordance with the international treaties that are binding on the Czech Republic and regulate the status of international organizations and their officials.

³ E.g. Notice of the Minister of Foreign Affairs No. 157/1964 concerning the Vienna Convention on Diplomatic Relations, Notice of the Minister of Foreign Affairs No. 21/1968 on the Convention on the Privileges and Immunities of the Specialized Agencies, Notice of the Minister of Foreign Affairs No. 32/1969 on the Vienna Convention on Consular Relations, Notice of the Minister of Foreign Affairs No. 40/1987 on the Convention on Special Missions, Notice of the Minister of Foreign Affairs No. 52/1956 on the accession of the Czechoslovak Republic to the Convention on the Privileges and Immunities of the United Nations, approved by the General Assembly of the United Nations on February 13, 1946, Act No. 125/1992 on the establishment of the Secretariat of the Conference on Security and Cooperation in Europe and on the privileges and immunities of this Secretariat and other institutions of the Conference on Security and Cooperation in Europe, Notice of the Ministry of Foreign Affairs No. 36/2001 on the adoption of the Agreement of the Status of the North Atlantic Treaty Organization, National Representatives and International Staff.

Section 23

- (1) The tax refund claim shall be supported by a tax document.
- (2) To claim a tax refund, a person enjoying privileges and immunities shall file a tax return. The tax return shall be filed before the end of the fiscal period following the fiscal period in which the claim arose.
- (3) Organs of the European Communities having a seat in the tax territory of the Czech Republic shall file their tax returns, through the Ministry of Finance, with the customs office responsible for the area where their seat is located in the tax territory of the Czech Republic.
- (4) The paid tax shall be refunded to persons enjoying privileges and immunities within 30 days from the date on which the refund has been assessed.
- (5) For the purposes of tax refunds, persons enjoying privileges and immunities shall have the procedural status of a taxpayer without the duty to register.

Section 24

The tax refund claim shall lapse upon the expiry of 1 year from the end of the fiscal period in which the tax refund claim arose. The tax refund claims of organs of the European Communities shall not lapse.

B. PERU

SUPREME DECREE NO. 142-2007-EF AMENDING THE REGULATIONS OF THE ACT ON THE IMPORT OF VEHICLES FOR USE BY DIPLOMATIC AND CONSULAR MISSIONS, OFFICES OF INTERNATIONAL AGENCIES AND THEIR OFFICIALS

The President of the Republic,

Considering:

That, by Supreme Decree No. 112-98-EF of 4 December 1998, the Regulations of Act No. 26983 on the Import of Vehicles for Use by Diplomatic and Consular Missions, Offices of International Agencies and their Officials were approved,

That it would be appropriate to eliminate the requirement relating to engine size (cylinder capacity) for vehicles imported duty-free by virtue of diplomatic status,

That, in addition, the aforementioned Supreme Decree needs to be amended with a view to improved implementation,

That, in accordance with articles 5 and 6 of the Single Consolidated Text of the Act on General Sales Tax and Selective Consumption Tax, approved by Supreme Decree No. 055-99-EF and amendments thereto, the transactions set out in appendices I and II are exempt from general sales tax; and that the lists of goods and services in the aforementioned appendices may be amended by Supreme Decree, approved by vote of the Council of Ministers, signed by the Ministry of Economic Affairs and Finance and with the technical advice of the National Superintendency of Tax Administration (SUNAT),

That, further, in accordance with article 61 of the Single Consolidated Text of the Act on General Sales Tax and Selective Consumption Tax, the rates and/or fixed amounts, as

well as the list of goods, set out in appendices III and/or IV shall be amended by supreme decree, signed by the Ministry of Economic Affairs and Finance,

In accordance with the provisions of articles 6 and 61 of the Single Consolidated Text of the Act on General Sales Tax and Selective Consumption Tax, approved by Supreme Decree No. 055–99-EF and amendments thereto, and of article 118, paragraph 8, of the Political Constitution of Peru, and

With approval by vote of the Council of Ministers,

Decreases the following:

Article 1—Article 3 of Supreme Decree No. 112–98-EF shall be replaced by the following text:

“Article 3—Foreign officials of diplomatic missions, consular offices, and representations and offices of international agencies duly accredited with the Government of Peru shall, by virtue of their diplomatic status, be permitted to import vehicles duty-free as follows:

Category A: head of mission with rank of nuncio, ambassador or minister plenipotentiary: two vehicles of any type every three years;

Category B: chargé d'affaires with Cabinet letter; diplomatic officials with rank of minister, minister counsellor or counsellor; military, naval, air force and police attachés; consuls general; and resident representatives, senior officials and directors of international agencies whose headquarters are in Peru: one vehicle every three years;

Category C: diplomatic officials with the rank of first, second or third secretary; paid consuls and vice-consuls; commercial and other counsellors; deputy military, naval, air force and police attachés; commercial, cultural and other attachés; officials of international agencies; and experts from international agencies and Governments who provide technical assistance, who are duly accredited and who have been in Peru for more than one year: one vehicle every three years.

Under no circumstances shall the Ministry of Foreign Affairs authorize the duty-free import of vehicles exceeding the number established for each of these categories and which are older than the age established in current regulations for the import of used motor vehicles.”

Article 2—Article 4, paragraph 2, of Supreme Decree No. 112–98-EF shall be replaced by the following text:

“Article 4—

[. . .]

Category D: foreign administrative staff of embassies and consular offices, as well as assistants in the offices of military, naval, air force and police attachés: a one-time import of one vehicle within six months of taking up their posts.

Under no circumstances shall the Ministry of Foreign Affairs authorize the duty-free import of vehicles exceeding the number established for the present category and which are older than the age established in current regulations for the import of used motor vehicles.”

Article 3—The following tariff subheadings shall be included in appendix I, paragraph A, of the Single Consolidated Text of the Act on General Sales Tax and Selective Consumption Tax, approved by Supreme Decree No. 055–99-EF and amendments thereto:

<i>Tariff subheadings</i>	<i>Description</i>
8702.10.10.00	Only motor vehicles for the transport of not more than 16 persons, including the driver, for official use by diplomatic missions, consular offices, and representations and offices of international agencies duly accredited with the Government of Peru, imported under Act No. 26983 and its regulations
8702.90.91.10	
8704.21.10.10	Only assembled pick-ups: diesel or petrol, total weight with maximum load less than or equal to 4.537 tonnes, for official use by diplomatic missions, consular offices, and representations and offices of international agencies duly accredited with the Government of Peru, imported under Act No. 26983 and its regulations
8704.31.10.10	

Article 4—The following tariff subheadings shall be included in appendix IV, paragraph A, of the Single Consolidated Text of the Act on General Sales Tax and Selective Consumption Tax, approved by Supreme Decree No. 055–99-EF and amendments thereto:

<i>Tariff subheadings</i>	<i>Description</i>
8702.10.10.00	Only motor vehicles for the transport of not more than 16 persons, including the driver, for official use by diplomatic missions, consular offices, and representations and offices of international agencies duly accredited with the Government of Peru, imported under Act No. 26983 and its regulations
8702.90.91.10	
8703.10.00.00	Only motor vehicles for the transport of persons imported under Act No. 26983 and its regulations
8703.90.00.90	
8704.21.10.10	Only assembled pick-ups: diesel or petrol, total weight with maximum load less than or equal to 4.537 tonnes, for official use by diplomatic missions, consular offices, and representations and offices of international agencies duly accredited with the Government of Peru, imported under Act No. 26983 and its regulations
8704.31.10.10	

FINAL SUPPLEMENTARY PROVISIONS

1. *Entry into force*

The present Supreme Decree shall enter into force on the day of its publication in the Official Gazette “El Peruano”.

2. *Signatures*

The present Supreme Decree shall be signed by the Minister of Economic Affairs and Finance and by the Minister for Foreign Affairs.

Issued at Government House in Lima on 15 September 2007.