

Extract from:

UNITED NATIONS JURIDICAL YEARBOOK

1973

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

1. Canada

(a) PRIVILEGES AND IMMUNITIES (INTERNATIONAL ORGANIZATIONS) ACT IAEA
PRIVILEGES AND IMMUNITIES ORDER

P.C. 1973—837

3 April, 1973

His Excellency the Governor General in Council, on the recommendation of the Secretary of State for External Affairs, pursuant to section 3 of the Privileges and Immunities (International Organizations) Act,¹ is pleased hereby to make the annexed Order respecting the privileges and immunities in Canada of the International Atomic Energy Agency.

ORDER RESPECTING THE PRIVILEGES AND IMMUNITIES IN CANADA OF
THE INTERNATIONAL ATOMIC ENERGY AGENCY

Short Title

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

Interpretation

2. In this Order,
“Convention” means the Convention on the Privileges and Immunities of the United Nations;²
“Organization” means the International Atomic Energy Agency.

Privileges and Immunities

3. (1) The Organization shall have in Canada the legal capacities of a body corporate and shall, to such extent as may be required for the performance of its functions, have the privileges and immunities set forth in Articles II and III of the Convention.

- (2) Representatives of States and governments that are members of the Organization shall have in Canada, to such extent as may be required for the performance of their functions, the privileges and immunities set forth in Article IV of the Convention for representatives of Members.

- (3) Officials of the Organization shall have in Canada, to such extent as may be required for the performance of their functions, the privileges and immunities set forth in Article V of the Convention for officials of the United Nations.

¹See United Nations Legislative Series, *Legislative texts and treaty provisions concerning the legal status, privileges and immunities of international organizations* (ST/LEG/SER.B/10) p. 10 and *Juridical Yearbook*, 1965, p. 3.

²United Nations, *Treaty Series*, vol. 1, p. 15.

(4) Experts performing missions for the Organization shall have in Canada, to such extent as may be required for the performance of their functions, the privileges and immunities set forth in Article VI of the Convention for experts on missions for the United Nations.

(b) REGULATION RESPECTING THE TAXATION ACT³

Where an individual employed by an international organization referred to in Section 585.1 has paid to such organization a levy computed in a manner similar to the manner in which income tax is computed, to defray the expenses of such organization, the said individual may, in addition to any deduction contemplated in Sections 585.2 and 585.5, deduct from the tax otherwise payable for the year by him the amount by which such levy exceeds the deduction granted him therefor under Subsection 3 of Section 126 of the Income Tax Act . . .

However, such deduction shall not exceed that proportion of the tax otherwise payable by him for the particular year that the amount included in his income for the year as remuneration, in respect of which the levy was computed, is of his income for the year; in addition it shall not exceed that proportion of the levy that the amount included in his income for the year as remuneration, in respect of which the levy was computed, is of the amount that would be included in computing his income for the year from employment with the organization if Section 386 of the Act did not apply.

The purpose of this Regulation is to enable officials employed by an international organization to avoid payment of Quebec income tax if, in respect of income received from the organization, they have paid to such organization a levy computed in a manner similar to the manner in which income tax is computed. A similar provision is found in Section 126 (3) of the Federal Income Tax Act (19-20-21 Elisabeth II, Chapter 63).⁴

2. Netherlands

MINISTERIAL DECREE OF 3 MAY-15 MAY 1973 EXEMPTING THE
PERSONNEL OF CERTAIN INTERNATIONAL ORGANIZATIONS FROM EMPLOYMENT
INSURANCES⁵

The Minister for Social Affairs
and

The Minister for Foreign Affairs

Having considered Section 2 (d) of the Royal Decree of 27 June 1967 (Bulletin of Acts, Orders and Decrees No. 343);

Hereby decree:

Section 1

No person residing in the Kingdom who is insured against the financial consequences of long-term unfitness for work or of unemployment under any regulation of:

1. the United Nations;
2. the International Court of Justice;

³O.G. Quebec 27 December 1973. p. 11771. Kindly furnished by the International Civil Aviation Organization.

⁴Note kindly provided by the International Civil Aviation Organization.

⁵English text kindly furnished by the Government of the Netherlands.

3. the Permanent Court of Arbitration;
4. the Hague Conference on Private International Law;
5. the North Atlantic Treaty Organization for the Safety of Air Navigation (Eurocontrol);
6. the European Organization for the Safety of Air Navigation (Eurocontrol);
7. the International Patent Institute;

shall be considered to be an employee within the meaning of the Disablement Insurance Act, the Sickness Benefits Act and the Unemployment Insurance Act.

Section 2

This Decree is retroactive to 1 July 1967.

The Hague, 3 May 1973
THE MINISTER FOR SOCIAL AFFAIRS
(*signed*)

The Hague, 15 May 1973
THE MINISTER FOR FOREIGN AFFAIRS
(*signed*)

3. Sierra Leone

THE DIPLOMATIC PRIVILEGES (INTER-GOVERNMENTAL MARITIME CONSULTATIVE ORGANIZATION) ORDER 1973⁶

In exercise of the powers conferred upon him by section 11 of the Diplomatic Immunities and Privileges Act,⁷ the President acting in accordance with the advice of the Cabinet hereby makes the following Order:—

1. This Order shall come into operation on a date to be fixed by the Minister by notice in the Gazette.

A. *The Organisation*

2. The Inter-Governmental Maritime Consultative Organisation (hereinafter called the "Organisation") is an international body of which Sierra Leone and other sovereign powers are members.

3. The Organisation shall have the legal capacity of a body corporate and immunity from suit and legal process except in so far as in any particular case it has expressly waived such immunity. No waiver of immunity shall be deemed to extend to any measure of execution.

4. The Organisation 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 Sierra Leone.

5. The Organisation shall have the like exemption from taxes and rates, other than taxes on the importation of goods, as is accorded to a foreign sovereign power.

6. The Organisation shall have exemption from taxes on the importation of goods directly imported by it for its official use in Sierra Leone or for exportation, and such

⁶Public Notice No. 2 of 1973. Published 15 February, 1973. Commencement date: 11 March 1973.

⁷No. 35 of 1961.

exemption shall be subject to compliance with such conditions as the Minister of Finance may prescribe for the protection of the revenue of Sierra Leone.

7. The Organisation shall have exemption from prohibition and restriction 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, such exemption shall be subject to compliance with such conditions as the Minister of Finance may prescribe for the protection of public health, the prevention of diseases in plants and animals and otherwise in the public interest.

*B. Representatives, other than representatives of Sierra Leone,
on the organs or committees of the Organisation*

8. (1) Except in so far as in any case any privilege or immunity is waived by the Governments whom they represent, representatives of member Governments at plenipotentiary and administrative council, on consultative committees or on any committee of any of these bodies shall enjoy—

- (a) while exercising their functions as such and during their journeys to and from the place of meeting, immunity from personal arrest or detention and from seizure of their personal luggage and inviolability of all papers and documents;
- (b) immunity from legal process of every kind in respect of words spoken or written and things done or omitted to be done by them in their capacity as representatives.

(2) Where the incidence of any form of taxation depends upon residence, representatives shall not be deemed to be resident in Sierra Leone during any period when they are present in Sierra Leone for the discharge of their duties.

(3) For the purposes of the application of this section, the expression “representatives” shall be deemed to include, in addition to the representatives, the following members of their official staffs accompanying them as such representatives—

Alternate representatives,
Advisers,
Technical experts,
Secretaries of delegation

and the fourth Schedule shall not operate so as to confer privileges and immunities on the staffs or representatives other than those falling within the above-mentioned descriptions.

(4) The provisions of the preceding subparagraphs shall not confer any immunity or privileges on any person as a representative of the Sierra Leone Government in Sierra Leone or as a member of the staff of such representative or on any person who is a citizen of Sierra Leone.

C. High officials of the Organisation

9. Except in so far as in any particular case any privilege or immunity is waived by the Organisation, an officer of the Organisation holding the office of Secretary-General (including any officer acting for him during his absence from duty) shall be accorded in respect of himself, his spouse and his children under the age of twenty-one years, the like immunity from suit and legal process, the like inviolability of residence and the like exemption or relief from taxes, other than income tax, as are accorded to an envoy of a foreign sovereign power accredited to Sierra Leone, his spouse and children, and exemption from income tax in respect of emoluments received by him as an officer of the Organisation.

D. Other officials of the Organisation

10. Except in so far as in any particular case any privilege or immunity is waived by the Organisation, an official of the Organisation of any category specified by it shall enjoy—

- (a) Immunity from suit and legal process in respect of words spoken or written and things done or omitted to be done by them in the course of the performance of their official duties.
- (b) Exemption from income tax in respect of emoluments received by them as officers or servants of the Organisation.
- (c) Exemptions from taxes on the importation of furniture and effects at the time of first taking up their post in Sierra Leone subject to compliance with such conditions as the Minister of Finance may prescribe for the protection of Sierra Leone.

Made this 25th day of January, 1973.

SIAKA STEVENS
President

4. Singapore

THE INTERNATIONAL ORGANIZATIONS (IMMUNITIES AND PRIVILEGES) (INTERNATIONAL ATOMIC ENERGY AGENCY) ORDER, 1973⁸

In exercise of the powers conferred by section 2 of the International Organizations (Immunities and Privileges) Act, the President hereby makes the following Order:—

1. This Order may be cited as the International Organizations (Immunities and Privileges) (International Atomic Energy Agency) Order, 1973.

A. *The Organisation*

2. The International Atomic Energy Agency is an organisation of which the Government of the Republic of Singapore and the governments of foreign sovereign Powers are members.

3. The International Atomic Energy Agency shall have the legal capacities 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.

4. The International Atomic Energy Agency 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 the Republic of Singapore.

5. The International Atomic Energy Agency 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.

6. The International Atomic Energy Agency shall have exemption from taxes on the importation of goods directly imported by the Agency for its official use in the Republic of Singapore or for exportation, or on the importation of any publications of the Agency directly imported by it, such exemption to be subject to compliance with such conditions as the Comptroller of Customs may prescribe for the protection of the Revenue.

7. The International Atomic Energy Agency shall have exemption from prohibitions and restrictions on importation or exportation in the case of goods directly imported or exported by the Agency for its official use and in the case of any publications of the Agency directly imported or exported by it.

⁸No. S 191.

8. The International Atomic Energy Agency 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 Republic of Singapore) of any reduced rates applicable for the corresponding service in the case of press telegrams.

*B. Representatives of members and of the Board of
Governors of the International Atomic Energy Agency*

9.—(1) Except in so far as in any particular case any privilege or immunity is waived, in the case of representatives of member Governments, by the member Governments whom they represent, and in the case of persons designated to serve on the Board of Governors of the International Atomic Energy Agency and their alternates and advisers, by the Board of Governors, representatives of member Governments and persons designated to serve on the Board of Governors of the Agency and their alternates and advisers 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 of 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. Such immunity shall continue notwithstanding that the person concerned is no longer engaged in the discharge of such functions;
- (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 the Republic of Singapore, 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 Republic of Singapore during any period when they are present in the Republic of Singapore whilst exercising their functions or during their journey to and from the place of meeting.

(2) For the purposes of the application of this Order, the expression “representatives of member governments” shall be deemed to include all Governors, representatives, alternates, advisers, technical experts and secretaries of delegation.

(3) The provisions of the preceding paragraphs of this Article shall not confer any immunity or privilege upon any person as the representative of the Government of the Republic of Singapore or as a member of the staff of such a representative or any person who is a Singapore citizen.

C. High officials

10. Except in so far as in any particular case any privilege or immunity is waived by the International Atomic Energy Agency, officers of the Agency holding the offices of Director-General or Deputy Director-General shall be accorded in respect of themselves, their spouses and children under the age of 21, the like immunity from suit and legal process, the like inviolability of residence and the like exemption or relief from taxes, other than income tax, as is accorded to an envoy of a foreign sovereign Power accredited to the Republic of Singapore, his spouse and children, and they shall also enjoy exemption from income tax in respect of emoluments received by them as officers of the International Atomic Energy Agency.

*D. Persons serving on Committees of or employed on
missions on behalf of the Agency*

11. Except in so far as in any particular case any privilege or immunity is waived by the International Atomic Energy Agency, persons (other than officials of the Agency) serving on

Committees of, or employed on missions on behalf of the Agency 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 of all papers and documents relating to the work of the Agency;
- (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. Such immunity shall continue notwithstanding that the person concerned is no longer employed on missions on behalf of the Agency.

E. Other officials of the Agency

12. Except in so far as in any particular case any privilege or immunity is waived by the Agency, all officials of the International Atomic Energy Agency, other than those referred to in Article 10 above, 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;
- (b) exemption from income tax in respect of emoluments received by them as officers and servants of the International Atomic Energy Agency, provided the officials are not citizens of Singapore.

F. General

13. The names of the persons to whom the provisions of Articles 9, 10, 11 and 12 of this Order apply shall be set forth in a list compiled and published from time to time by the President under section 2 (3) of the International Organisations (Immunities and Privileges) 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.

Made this 1st day of June, 1973.

By Command,
WONG CHOOI SEN,
Secretary to the Cabinet.

5. Swaziland

THE LAND SPECULATION CONTROL ACT⁹

EXEMPTION UNDER SECTION 20¹⁰

(Commencement: 30th November 1972)

In exercise of the powers conferred on him by the above-mentioned Act, the Honourable the Minister for Agriculture is pleased to exempt—

⁹No. 8 of 1972.

¹⁰Legal Notice No. 83 of 1973.

Any foreign State having diplomatic relations with Swaziland and any public international organisation or public international institution of which Swaziland is a member, from all the provisions of the Land Speculation Control Act No. 8 of 1972.¹¹

¹¹The Act *inter alia* subjects to the consent of a Land Control Board:

- (a) the sale, transfer, lease, mortgage, exchange or other disposal of land to a person who is not:
- (i) a citizen of Swaziland;
 - (ii) a private company or corporative society all of whose members are citizens of Swaziland;
 - (iii) a person listed in the Schedule to the Act;

(b) the issue, sale, transfer, mortgage or any other disposal of or dealing with any share in a private company or corporative society which owns land in Swaziland to or with a person who is not a Swaziland citizen.

The Act also requires any person who is not a citizen of Swaziland and who is the owner or acquires ownership of land in Swaziland to notify the Land Control Board of the fact of his ownership of such land.