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UNITED NATIONS JURIDICAL YEARBOOK

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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 INTERGOVERNMENTAL ORGANIZATIONS

I. Austria

FEDERAL ACT OF 19 MAY 1976 CONCERNING THE REFUND OF SALES TAX TO FOREIGN MISSIONS AND THEIR MEMBERS POSSESSING DIPLOMATIC AND CAREER CONSULAR STATUS¹

The National Council has adopted the following:

ARTICLE 1

(1) Where a foreign mission established in Austria receives goods or services exclusively for its official use, the amount of sales tax included in the account rendered by the supplier in accordance with article 11 of the Sales Tax Act (*BGBI.* No. 223/1972) and paid by the mission shall be refunded in accordance with the following provisions.

(2) For the purposes of this Federal Act, the expression "foreign missions" means diplomatic missions, career consular posts and permanent missions to international organizations having their headquarters in Austria.

ARTICLE 2

(1) Members of foreign missions possessing diplomatic or career consular status shall also be entitled to the refund referred to in article 1 with respect to goods or services intended for their personal use.

(2) The amount refunded to an individual member of a foreign mission shall not exceed a total of 10,000 schillings in any calendar year. Sales tax on the purchase of a motor vehicle, on the rental of private living quarters and on the cost of hospitalization shall be refunded in full and shall not be taken into account for the purposes of the aforementioned limit.

(3) Persons who are nationals of or permanently resident in the Republic of Austria within the meaning of article 38 of the Vienna Convention on Diplomatic Relations (*BGBI.* No. 66/1966) shall not be entitled to any refund.

ARTICLE 3

(1) Entitlement to a refund of sales tax shall exist only with respect to goods and services the cost of which, including sales tax, is at least 4,000 schillings.

(2) Where a supplier furnishes a variety of goods or services and where, in accordance with customary business practice, a consolidated account within the meaning of article 11 of the Sales Tax Act is rendered for such goods and services,

¹ Published on 18 June 1976.

the total amount of the account rendered, including sales tax, shall constitute the cost for the purpose of determining entitlement to a refund in accordance with paragraph 1.

(3) Sales tax on supplies of food, beverages and tobacco products shall not be refunded, unless such goods are consumed at receptions held by foreign missions and attended by at least 10 persons.

(4) Sales tax shall be refunded to duly entitled members of the missions of all States on condition that Austrian missions and their members possessing diplomatic or career consular status in those States are accorded a tax status compatible with the principle of equal treatment.

ARTICLE 4

(1) Applications for refunds of sales tax shall be submitted on the officially prescribed form, together with the original accounts rendered or copies thereof, to the Federal Ministry of Foreign Affairs, which shall forward them, together with its comments, to the Federal Ministry of Finance as the authority competent to render a decision. Applications shall be submitted by the foreign missions or, in the case of staff members of international organizations who are entitled to a refund, by the international organization.

(2) Applications shall be submitted within one year from the end of the accounting period in which the requirements for a refund of sales tax are met. This time-limit may be extended upon application. The application must include all claims for refunds which arose during an accounting period. The accounting period is the calendar half-year.

(3) Where the application for a refund is granted, no written disposal of the case shall be required.

ARTICLE 5

If a change in the amount of tax payable on any goods or services supplied occurs after submission of the application, the appropriate adjustments shall be made for the accounting period in which the change in the amount of tax payable occurred.

ARTICLE 6

(1) If any articles with respect to which a refund of sales tax is granted for a given accounting period are sold or disposed of free of charge during one of the next four accounting periods, the sales tax refunded shall either be repaid or be deducted from the claim for a refund for the latter accounting period. Any balance remaining shall be deducted from the next following claims for refunds.

(2) If it is found during any accounting period that a refund of sales tax has been improperly granted, the amount improperly refunded shall either be repaid or be deducted from the claim for a refund for the accounting period in question. Any balance remaining shall be deducted from the next following claims for refunds. No deduction shall be made if a period of more than 10 years has elapsed since the end of the calendar year in which sales tax was improperly refunded.

ARTICLE 7

Missions within the meaning of article 1 and persons entitled to refunds within the meaning of article 2 shall be entitled, in the same way as business enterprises, to require the supplier to render an account showing the amount of tax separately (article 11 of the Sales Tax Act).

ARTICLE 8

This Federal Act shall apply to such amounts of tax as relate to goods or services furnished to foreign missions within the meaning of article 1 after 31 December 1973 or to persons entitled to refunds within the meaning of article 2 after 31 December 1974. Applications for refunds with respect to goods or services furnished before 30 June 1976 may be submitted up to 30 June 1977.

ARTICLE 9

The Federal Minister of Finance shall be responsible for the implementation of this Federal Act. Responsibility for the implementation of article 4 shall be shared by the Federal Minister for Foreign Affairs and responsibility for the implementation of article 7 shall be shared—in so far as provisions of civil law are concerned—by the Federal Minister of Justice.

KIRCHSCHLÄGER

KREISKY

ANDROSCH

BIELKA

BRODA

2. Sri Lanka

CEILING ON HOUSING PROPERTY (AMENDMENT) LAW²

SECTION 13 A

1. Where the owner of a house

(a) has left Sri Lanka and has either renounced citizenship of Sri Lanka or has ceased to be a citizen of Sri Lanka under the Citizenship Act; or

(b) has been residing abroad for a continuous period of ten years *otherwise than as an employee of the Government of Sri Lanka or of any foreign Government or of any international institution*;^{*} or

(c) has left Sri Lanka for the purpose of settling abroad; or

(d) is not in existence or is not known or cannot be traced, the tenant of such house may apply to the Commissioner for the purchase of such house".

² No. 18 of 1976.

^{*} Emphasis added.

3. Sweden

ACT³ OF 10 JUNE 1976 ON IMMUNITIES AND PRIVILEGES IN CERTAIN CASES⁴

Pursuant to the decision of the Riksdag, the following is stipulated.

³ No. 661 of 1976. Unofficial translation kindly provided by the Swedish Government.

⁴ This Act came into force on 1 January 1977, when Act No. 664 of 16 December 1966 (see *Juridical Yearbook*, 1966, p. 23) ceased to be in force.

SECTION 1

The provisions of this Act in respect of immunities and privileges shall apply, notwithstanding what may be otherwise stipulated.

SECTION 2

A mission of a foreign State, the members of the mission and their families and servants as well as diplomatic couriers shall enjoy immunities and privileges in accordance with the Convention on Diplomatic Relations, done at Vienna on 18 April 1961.⁵

SECTION 3

Subject to the provisions in the second or third paragraphs, a consulate of a foreign State, the members of the consulate and their families and servants as well as consulate couriers shall enjoy immunities and privileges in accordance with the Convention on Consular Relations, done at Vienna on 24 April 1963.⁶

The right under paragraph 1 of article 35 of the Convention to use diplomatic or consular couriers and diplomatic or consular bags does not apply to dispatches to or from a consulate headed by an honorary consul, unless the Government has agreed to it in relation to a specific State.

The Government may order exceptions to the first paragraph in relation to a State which is not a party to the Convention or which has accepted it with a reservation.

A consulate or the persons referred to in the first paragraph shall, furthermore, enjoy immunities and privileges to the extent allowed by a special agreement with a foreign State.

SECTION 4

The international bodies and persons connected with such bodies, as are listed in the annex to this Act, shall enjoy immunities and privileges in accordance with what is determined in a statute or an agreement in force in relation to Sweden. The Government shall proclaim the date when such an agreement or statute has entered into force or ceased to be binding in relation to Sweden.

SECTION 5

Following an agreement with an international body referred to in Section 4, the Government is authorized to the extent necessary to meet the purposes of the body, to issue regulations on immunities and privileges for persons other than those listed in the annex to this Act, provided that the regulations are of such a nature as referred to in chapter 8, section 3 of the Constitution.

ANNEX

Immunities and/or privileges shall apply as follows:

<i>International body</i>	<i>Individual person</i>	<i>Applicable international agreement</i>
1. The International Court of Justice	The Judges of the Court and its personnel as well as persons who otherwise take part in proceedings before the Court	Statute (26 June 1945) of the International Court of Justice

⁵ United Nations, *Treaty Series*, vol. 500, p. 95.

⁶ *Ibid.*, vol. 596, p. 261.

<i>International body</i>	<i>Individual person</i>	<i>Applicable international agreement</i>
2. The United Nations (UN)	The representatives of the Members of the United Nations and persons in the service of or carrying out missions for the Organization	Convention (13 February 1946) on the Privileges and Immunities of the United Nations
3. The Specialized Agencies of the United Nations	The representatives of the members of the Specialized Agencies and persons in the service of, or carrying out missions for such Agencies	Convention (21 November 1947) on the Privileges and Immunities of the Specialized Agencies
...		
8. The International Atomic Energy Agency (IAEA)	The representatives of the members of the Agency and persons in the service of, or carrying out missions for it	Agreement (1 July 1959) on the Privileges and Immunities of the International Atomic Energy Agency
...		
13. The International Centre for Settlement of Investment Disputes	The representatives of the members of the organ and persons in the service of, or carrying out missions for it, the members of a conciliation commission, an arbitral tribunal or a committee set up in accordance with the Convention and those who otherwise take part in proceedings in accordance with the Convention	Convention (18 March 1965) on the Settlement of Investment Disputes between States and Nationals of Other States
14. The Asian Development Bank	The members of the Board of Governors of the Bank as well as persons in the service of, or carrying out missions for the Bank	Agreement (4 December 1965) establishing the Asian Development Bank
15. —	The members of the Human Rights Committee and the <i>ad hoc</i> conciliation committees established in accordance with the International Covenant on Civil and Political Rights	International Covenant (19 December 1966) on Civil and Political Rights
...		
19. The African Development Fund	The members of the Board Directors of the Fund as well as persons in the service of, or carrying out missions for the Fund	Agreement (29 November 1972) establishing the African Development Fund

