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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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CONTENTS

FOREWORD	xxv
ABBREVIATIONS	xxvi
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	
1. Norway	
Note verbale dated 16 November 1995 from the Permanent Representative of Norway to the United Nations	3
2. Peru	
Supreme Decree No. 37-94-EF	3
3. Sweden	
Note verbale dated 29 February 1991 from the Permanent Mission of Sweden to the United Nations	7
CHAPTER II. TREATY PROVISIONS CONCERNING THE LEGAL STATUS OF THE UNITED NATIONS AND RELATED INTERGOVERNMENTAL ORGANIZATIONS	
A. TREATY PROVISIONS CONCERNING THE LEGAL STATUS OF THE UNITED NATIONS	
1. Convention on the Privileges and Immunities of the United Nations. Approved by the General Assembly of the United Nations on 13 February 1946	8
2. Agreements relating to installations and meetings	
(a) Agreement between the United Nations and the Gov- ernment of Cameroon concerning the United Nations Information Centre for Cameroon, Gabon and the Cen- tral African Republic in Yaounde. Signed at Yaoundé. Signed at Yaoundé on 8 March 1994	8
(b) Agreement between the United Nations and the Gov- ernment of Netherlands concerning the headquarters of the International Tribunal for the Prosecution of Persons Responsible for Serious Violations of Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991. Signed at New York on 29 July 1994	10

Chapter I

LEGISLATIVE TEXTS CONCERNING THE LEGAL STATUS OF THE UNITED NATIONS AND RELATED INTERGOVERN- MENTAL ORGANIZATIONS

1. Norway

NOTE VERBALE DATED 16 NOVEMBER 1995 FROM THE PERMANENT MISSION
OF NORWAY TO THE UNITED NATIONS

In paragraph 1 of the Law of 19 June 1947 No. 5 about privileges and immunities for international organizations, a new third subsection has been added with the following wording:

“When special and weighty foreign policy considerations so indicate, the King may, notwithstanding Norwegian law and independently of international agreements, grant immunities and privileges to a foreign or international organization or institution, etc., its officials and other persons acting on its behalf, as well as to delegations, delegates and representatives who take part in its activities”.

2. Peru

SUPREME DECREE No. 37-94-EF ^{1,2}

REGULATING THE APPLICATION OF THE TAX CONCESSION AND INVOLVING THE REFUND OF TAXES PAID BY DIPLOMATIC MISSIONS, CONSULAR OFFICES AND INTERNATIONAL ORGANIZATIONS AND AGENCIES ACCREDITED TO THE COUNTRY

THE PRESIDENT OF THE REPUBLIC

CONSIDERING THAT

Article 4 of Legislative Decree No. 783 stipulates that the general sales tax and the municipal development tax paid by diplomatic missions, consular offices and international organizations and agencies accredited to the country on telephone, telex and telegraph services, electricity and drinking-water supply and on the purchase of tickets for officials travelling abroad on official business may be refunded.

Likewise, article 5 of Legislative Decree No. 783 stipulates that goods imported by the above-mentioned institutions and their members shall be exempt from the general sales tax, the municipal development tax and the selective tax on consumption, provided that the goods are imported duty-free in accordance with the laws in force, up to the amount and within the time-limit specified therein,

It is advisable to enact regulations to permit the correct application of the above-mentioned concessions,

In accordance with article 118, paragraph 8, of the Political Constitution of Peru,

HEREBY DECREES:

Article 1. When the text of these regulations uses the term “Legislative Decree”, without identifying letters or numbers, and the term “taxes”, it shall be understood to refer to Legislative Decree No. 783 and to the general sales tax and municipal development tax, respectively.

Similarly, when articles are mentioned without an indication of the relevant law or regulation, they shall be understood to be articles of these regulations.

Article 2. The beneficiaries of the concession established in article 4 of the Legislative Decree shall be diplomatic missions, consular offices and international organizations and agencies. For that purpose:

(a) “Diplomatic missions” shall mean the permanent representation of a State in Peru through designated embassies, nunciatures and other missions of similar ranks.

Official cooperation agencies belonging to the accrediting State shall form part of the diplomatic mission, provided that they are recognized by the Ministry of Foreign Affairs, as shall the offices of attachés;

(b) “Consular offices” shall mean the representation of a State in Peru, within its sphere of jurisdiction and for the functions within its competence, through a designated consulate-general, consulate, vice-consulate or consular agency;

(c) “International organizations and agencies” shall mean the United Nations and its organizations and agencies and regional and subregional agencies established on the initiative of a group of States and duly accredited to the Peruvian State.

Article 3. For the purposes of the second paragraph of article 4 of the Legislative Decree, the following shall be deemed to be officials:

(a) Heads of mission with the rank ambassador, nuncio, minister plenipotentiary, chargé d’affaires with cabinet rank and resident representative of an international organization or agency;

(b) Diplomatic officials with the rank of minister, minister counsellor, counsellor, first secretary, second secretary and third secretary, attachés and deputy attachés at missions with diplomatic status, and officials of international agencies and organizations;

(c) Career consular officials with the rank of consul general, consul, [Protocol] deputy consul and vice-consul;

(d) Relatives and dependents who are members of the household of heads of mission, diplomatic officials, representatives and officials of international organizations or agencies and career consular officials.

TAX REFUNDS

Article 4. Taxes paid by beneficiaries of the concession on telephone, telex and telegraph services, electricity and drinking water supplies, as shown on the corresponding invoices, may be refunded. Taxes levied on the purchase of tickets for official travel abroad, which have been paid for out of the funds of the above-mentioned bodies, may also, when accompanied by the corresponding receipts, be refunded.

Article 5. Taxes paid on telephone, telex and telegraph services, electricity and drinking water supply, where substantiated by the corresponding invoices, shall be refunded, provided that such services and supplies have been previously registered with the Ministry of Foreign Affairs in the name of the beneficiary who is applying for the refund.

Beneficiaries of the concession shall inform the Ministry of Foreign Affairs of any cancellation or change in such services or supplies, in order to ensure that they cease to be considered for a refund.

Article 6. The Ministry of Foreign Affairs shall keep the Ministry of the Economy and Finance up to date regarding the list of diplomatic missions, consular offices and international organizations and agencies.

Article 7. The refund of the specific taxes levied on services, supplies and tickets for travel abroad shall be effected through negotiable letters of credit.

After 15 May 1994 beneficiaries of the concession may request the redemption of the negotiable letters of credit, which shall take effect within a period of two (2) working days from the date of their issue by the Superintendencia Nacional de Administración Tributaria (SUNAT).

Article 8. Applications for a refund may be submitted within six (6) months of the payment of services, supplies or tickets for travel abroad, provided that they are substantiated by the corresponding receipts. Applications shall be processed in relation to the monthly period covered.

The minimum amount for which a refund may be requested shall be the equivalent of 0.25 of a unit of taxation.

Article 9. In order to obtain a refund, beneficiaries of the concession must attach a certificate issued by the Ministry of Foreign Affairs attesting that information relating to them, their officials, supplies and services is registered with the Ministry.

At the time of issuing the certificate referred to in the preceding paragraph, the Ministry of Foreign Affairs shall supply the Ministry of the Economy and Finance with a copy of the certificates issued to beneficiaries.

The legal representative of the beneficiary may designate a representative, whose name shall be indicated in the appropriate space on the certificate. Such representative shall attach a copy of his identity document and that of the person represented, certified by the public authenticating officer of SUNAT.

Article 10. Beneficiaries shall request the relevant Office of the Provincial Governor to issue negotiable letters of credit, indicating the number and amount of such letters. The request shall be accompanied by the following documents:

(a) A detailed list of all payment receipts corresponding to the period for which a refund is being requested, indicating the taxpayer number of the issues, the series, number and date of each receipt and the total amount of tax charged;

(b) A photocopy, certified by the SUNAT public authenticating officer, of cancelled invoices for telephone, telex and telegraph services, electricity and drinking water supply;

(c) With regard to used tickets for travel abroad, a copy of the receipt or the ticket, certified by the SUNAT public authenticating officer, must be submitted, indicating the number and name of the user.

Article 11. SUNAT shall issue the negotiable letters of credit and shall provide them to the beneficiary within five (5) working days following the date on which the beneficiary submitted the application fulfilled the necessary requirements.

The regulations governing negotiable letters of credit shall be applicable in the matter, provided that they do not conflict with the provisions of this Supreme Decree.

Article 12. At the time of issuing the negotiable letters of credit, SUNAT shall inform the Treasury Office of the Ministry of the Economy and Finance of the quantity and amount of the negotiable letters of credit issued to each diplomatic mission, consular office or international organization or agency.

Article 13. Any false or fraudulent information provided by the applicant shall give rise to the penalties provided by law, convention or agreement.

IMPORTS

Article 14. In accordance with the principle of reciprocity, where appropriate, the exemption from the general sales tax, the municipal development tax and the selective tax on consumption, referred to in article 5 of the Legislative Decree in force since 1 January 1994 shall apply to movable property imported for official use by diplomatic missions, consular offices and international organizations and agencies, as well as to movable property imported for the personal use of diplomatic agents, officials, experts, technical and administrative staff and other personnel, in accordance with the provisions of Legislative Decrees Nos. 550 and 551, Supreme Decree No. 033-91-EF and the bilateral agreements concluded prior to the issue of Legislative Decree No. 783; the conditions, characteristics, maximum amounts and periods specified therein shall apply.

Article 15. The National Customs Office shall accept the relevant tax exemptions on the basis of exemption decrees issued by the Ministry of Foreign Affairs. Upon such issuance, the Customs Office shall supply the Ministry of the Economy and Finance with a copy of the relevant tax exemptions.

TRANSITIONAL AND FINAL PROVISIONS

1. The concession granted by article 4 of Legislative Decree No. 783 shall be applicable to receipts cancelled on or after 1 January 1994.

2. Until the new regulations governing negotiable letters of credit are adopted by supreme decree in accordance with article 39 of the Tax Code, SUNAT may determine the procedures necessary for the issue of such letters, subject to the approval of the Ministry of the Economy and Finance.

3. This Supreme Decree shall be countersigned by the President of the Council of Ministers and Minister for Foreign Affairs and by the Minister for the Economy and Finance.

DONE at Government House, Lima, on 6 April 1994.

ALBERTO FUJIMORI FUJIMORI
Constitutional President of the Republic

3. Sweden

NOTE VERBALE DATED 29 FEBRUARY 1994 FROM THE PERMANENT MISSION OF
SWEDEN TO THE UNITED NATIONS

The Swedish Parliament in 1994 enacted two amendments to the Act on Immunity and Privilege in Certain Cases (1976:661), by which to the list of persons to whom the Act shall apply has been added:

The Organization for the Prohibition of Chemical Weapons:

— Member States' representatives to the Organization, persons serving with the Organization or entrusted with assignments by the organization and observers in connection with inspections.

The International Tribunal for the Former Yugoslavia:

— Judges, the Prosecutor and his staff, the Registrar and his staff and persons serving in other ways at the Tribunal.

NOTES

¹Published in the *Normas Legales* on 31 December 1993, 122235.

²Translation prepared by the Secretariat of the United Nations.