

*Extract from:*

# UNITED NATIONS JURIDICAL YEARBOOK

2005

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. Czech Republic

#### **Texts of relevant provisions of the laws enacted in the Czech Republic in 2005 and relating to the legal status or privileges and immunities of the United Nations, the specialized agencies or the International Atomic Energy Agency\***

- (a) ACT NO. 353/2003 TO REGULATE EXCISE TAXES, AS AMENDED BY ACT NO. 217/2005 AMENDING ACT NO. 353/2003 TO REGULATE EXCISE TAXES AS AMENDED, ACT NO. 265/1991 TO REGULATE THE COMPETENCES OF THE AUTHORITIES OF THE CZECH REPUBLIC CONCERNING PRICES AS AMENDED, AND SOME OTHER ACTS

“ ...

#### SECTION 15. TAX REFUNDS AVAILABLE TO PERSONS ENJOYING PRIVILEGES AND IMMUNITIES

(1) For the purposes of this Act, a person enjoying privileges and immunities under a treaty which is part of the Czech legislation (hereinafter referred to as a “person enjoying privileges and immunities”) means:

...

- (c) A representation of an international organization,

...

(f) An officer of a representation of an international organization who is not permanently resident in the tax territory of the Czech Republic and is not a national of the Czech Republic, provided that he/she has been permanently assigned to perform his/her official functions in the tax territory of the Czech Republic, and a foreign national who is a member of a special mission accredited to the Czech Republic and is not permanently resident in the tax territory of the Czech Republic,

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

- (2) The paid tax shall be refunded

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\* Unofficial translation provided by the Czech Republic.

...

(e) To the person referred to in paragraph 1 (b)-(d) in the maximum amount of CZK 500,000 per calendar year, unless otherwise provided by an international treaty published in the Collection of International Treaties,

...

(g) To the person referred to in paragraph 1 (f), including his/her family members as defined in paragraph 1 (g), in the maximum amount of CZK 100,000 per calendar year, unless otherwise provided by an international treaty published in the Collection of International Treaties.

(3) The limit for tax refunds as defined in paragraph 2 includes the tax paid on selected tax-free products in terms of section 11, paragraph 1 (a) or (e), brought from another Member State [*of the European Union*] or imported for the use of persons enjoying privileges and immunities who claim tax refunds in the fiscal period to which such claim relates.

...

(6) . . . Other persons enjoying privileges and immunities in terms of paragraph 1 shall qualify for refunds of taxes paid on selected products, if the price of such selected products paid to one seller in one calendar day and indicated in one document proving the sale in accordance with paragraph 8 is higher than CZK 4,000 including tax. This limitation shall not apply to the purchase of mineral motor or heating fuel oils.

...

(8) In cases where the quantity of purchased products is higher than the quantity defined in section 4, paragraph 3, the document proving the sale, which is to be issued by the seller on request not later than on the working day following the date of such request, shall include the following data: . . .

(9) A person enjoying privileges and immunities may claim tax refunds in a tax return filed on a printed form prescribed by the Ministry of Finance.

...

#### SECTION 11. TAX EXEMPTIONS

(1) The tax exemption shall apply to selected products

(a) Imported, insofar as they are exempt from customs duty, with the exception of selected products that are returned to the tax territory of the Czech Republic after being exported, and are released for free circulation,

...

(e) Brought from the territory of another Member State [*of the European Union*] for the use of the persons referred to in section 15, paragraph 1; the products may be brought from another Member State [*of the European Union*] only if accompanied by the documents referred to in section 26, which are to be issued by the consignor, and by an excise tax exemption certificate drawn up in accordance with the specimen and in the format introduced by the applicable regulation of the European Community.<sup>1</sup>

...”

<sup>1</sup> Commission Regulation (EC) No. 31/96 of 10 January 1996 on the excise duty exemption certificate.

(b) ACT NO. 348/2005 TO REGULATE RADIO AND TELEVISION LICENCE FEES AND TO AMEND CERTAIN ACTS

Note: The following are the relevant parts of the Act (see especially section 4), including the footnotes attached to its published text.

“ ...

SECTION 2. DEVICES SUBJECT TO THE FEE

(1) The radio licence fee shall be paid on any device technically capable of reproducing individually selectable radio broadcasting, regardless of the receiving mode (hereinafter referred to as the “radio set”). Such device shall be regarded as a radio set even if modified by the payer for any other purpose.

(2) The television licence fee shall be paid on any device technically capable of reproducing individually selectable television broadcasting, regardless of the receiving mode (hereinafter referred to as the “television set”). Such device shall be regarded as a television set even if modified by the payer for any other purpose.

SECTION 3. PAYERS

(1) The payer of the radio licence fee is a natural person or legal entity who owns a radio set. In cases where a radio set is held by a natural person or legal entity who is not its owner, or where it is used by such person or entity on any other legal grounds for at least one month, the payer is such person or entity.

(2) The payer of the television licence fee is a natural person or legal entity who owns a television set. In cases where a television set is held by a natural person or legal entity who is not its owner, or where it is used by such person or entity on any other legal grounds for at least one month, the payer is such person or entity.

SECTION 4. EXEMPTION FROM RADIO AND TELEVISION LICENCE FEES

(1) The exemption from radio and television licence fees shall apply to

(a) Foreign persons and entities enjoying privileges and immunities under international treaties binding on the Czech Republic,<sup>1</sup>

...”

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<sup>1</sup> For example, Notice No. 157/1964 concerning the Vienna Convention on Diplomatic Relations, Notice No. 21/1968 concerning the Convention on the Privileges and Immunities of the Specialized Agencies as amended by Notice No. 37/1999, Notice No. 32/1969 concerning the Vienna Convention on Consular Relations, Notice No. 40/1987 concerning the Convention on Special Missions, Notice No. 52/1956 concerning 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 concerning 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.

## 2. France

### Instruction of the General Tax Directorate\*

#### MECHANISMS FOR IMPLEMENTING THE CONVENTION ON THE PRIVILEGES AND IMMUNITIES OF THE SPECIALIZED AGENCIES OF THE UNITED NATIONS\*\*

##### INTRODUCTION

1. The United Nations system consists of the United Nations, its components (for example, the Office of the United Nations High Commissioner for Refugees and the United Nations Children's Fund) and independent bodies referred to as specialized agencies.

2. The legal status of the United Nations in France is governed by the Convention of 13 February 1946,\*\*\* which was ratified by Parliament on 18 August 1947. Specific agreements provide for the legal status of specialized agencies whose headquarters or offices are on French territory.

3. The need to clarify the tax regime applicable to officials working at the Geneva-based organizations while resident in France provided the grounds for accession to the Convention of 21 November 1947.

##### SECTION 1. SCOPE OF THE CONVENTION OF 21 NOVEMBER 1947

4. The scope of the Convention is defined in the annexed table.

5. France has concluded agreements with some of the specialized agencies of the United Nations regarding their status in France and has acceded to treaties on privileges and immunities with other institutions. Such arrangements apply to the International Civil Aviation Organization (ICAO), the United Nations Educational, Scientific and Cultural Organization (UNESCO), the International Bank for Reconstruction and Development (IBRD), the International Finance Corporation (IFC), the International Development Association (IDA) and the International Monetary Fund (IMF).

6. In such cases, the provisions of these specific treaties prevail over the provisions of the Convention of 21 November 1947.

7. That being so, tax differences with the Convention of 21 November 1947 relate only to the regime applicable to officials. The particulars contained in section 2 of the present instruction shall therefore also apply to ICAO, UNESCO, IBRD, IFC, IDA and IMF in their capacity as organizations.

8. Furthermore, although the World Trade Organization (WTO) is not a specialized agency of the United Nations, it shall benefit from the privileges and immunities of the Convention of 21 November 1947 pursuant to article 8 of the Marrakech Agreement establishing the WTO, signed on 15 April 1994.\*\*\*\*

\* 14 A-6-05, *Bulletin Officiel des Impôts* No. 95 of 2 June 1995. Translated from French by the Secretariat of the United Nations.

\*\* United Nations, *Treaty Series*, vol. 33, p. 261.

\*\*\* United Nations, *Treaty Series*, vol. 1, p. 15, and vol. 90, p. 327 (corrigendum to vol. 1).

\*\*\*\* United Nations, *Treaty Series*, vols. 1867, 1868 and 1869, p. 3, and annex A in volumes 1890, 1895, 1915 and 1928.

9. Finally, the United Nations Industrial Development Organization (UNIDO) concluded an agreement with the French authorities on 31 January 1983 granting the privileges and immunities of the United Nations to the UNIDO Office in Paris with a view to strengthening industrial cooperation between France and developing countries.<sup>\*</sup> This regime remains in force.

SECTION 2. TAX PROVISIONS OF THE CONVENTION OF 21 NOVEMBER 1947  
WITH REGARD TO THE SPECIALIZED AGENCIES OF THE UNITED NATIONS

I. *Direct taxes*

11.<sup>\*\*</sup> Article 3, section 9, of the Convention of 21 November 1947 stipulates that “the specialized agencies, their assets, income and other property shall be exempt from all direct taxes”. The Convention specifies that “the specialized agencies will not claim exemption from taxes which are, in fact, no more than charges for public utility services”.

12. Exemptions shall apply, *inter alia*, to taxes on income and on capital.

13. However, this provision shall only apply when an agency acts within the framework of activities defined by its governing statutes and conducts operations which are necessary for the performance of its functions or which come under the normal management of its assets (for example, income from cash flow management or capital gain resulting from the disposal of real estate, as part of the transfer or alteration of headquarters or other official premises shall be exempt).

14. In accordance with the first reservation made by France at the time of its accession<sup>\*\*\*</sup> to the Convention of 21 November 1947, no exemptions shall be granted in respect of assets and funds:

- Administered by the agencies but which do not belong to them;
- Intended to improve the individual situation of current or former members of specialized agency staff (such as pension funds).

15. The agencies shall be exempt from direct local taxes for the buildings that they occupy in the conduct of their missions, namely, those housing their administrative and technical services. When the agencies are lessees, the lessor shall remain liable for property tax.

16. The agencies shall also be exempt from tax on offices and tax on commercial and storage space.

17. However, the agencies shall be liable for domestic waste removal fees, which represent payment for a service.

<sup>\*</sup> United Nations, *Treaty Series*, vols. 1299, p. 277 and 1724, p. 234.

<sup>\*\*</sup> Secretariat note: the paragraph numbering has been reproduced in accordance with the original document submitted in which paragraph 10 has been omitted.

<sup>\*\*\*</sup> For the text of the reservation, see *Multilateral Treaties Deposited with the Secretary-General* (United Nations publication, Sales No. E.06.V.2, ST/LEG/SER.E/24), vol. I, chap. III.

## II. *Value-added tax*

18. Article 3, section 10, of the Convention of 21 November 1947 provides for the specialized agencies to be exempt from value-added tax on purchases of moveable and immovable property made for their official use.

19. France shall grant this benefit by means of a refund. Invoices addressed to the specialized agencies must therefore systematically include all taxes.

20. In order to benefit from a refund, the relevant agency shall transmit its refund requests, including the invoices for the expenditures entitling it to the refund, to the Directorate for Residents Abroad and General Services (VAT Refund Service) through the Ministry of Foreign Affairs (Protocol Service of the Subdirectorate for Diplomatic Privileges and Immunities).

## III. *Registration fees*

21. Under certain conditions, the agencies may be exempt from registration fees and from the land registration tax normally required on the occasion of an acquisition or a lease (a lease of more than 12 years or an emphyteutic lease). The tax legislation directorate (office E2) is responsible to note that a transaction is entitled to such exemption.

22. However, the agencies shall be subject to stamp duty.

23. Finally, the salaries of mortgage registrars shall be levied in all cases.

### SECTION 3. TAX REGIME APPLIED TO OFFICIALS OF SPECIALIZED AGENCIES OF THE UNITED NATIONS

#### I. *Persons concerned*

##### a. *Principle*

24. Article 6, section 18, stipulates that “each specialized agency will specify the categories of officials to which the provisions” relating to the privileges and immunities of its agents apply.

25. The categories of agents potentially eligible for tax exemptions shall therefore vary in the context of each agency.

26. It is therefore incumbent upon taxpayers who are eligible for such exemptions to provide credentials supporting their status.

27. In any case, income tax exemption shall not be granted to persons charging fees for conferences or other short-term services (consultants, experts, etc.).

##### b. *Practical measures*

28. Status as an international civil servant shall be substantiated by the submission of a contract of employment signed by the employee and by a representative of the organization. This document is generally referred to as a letter of appointment or notification. It shall specify the recruited person’s duration of appointment and category or level and step.

29. The specialized agencies shall refer to the classification of grades in force within the United Nations. Officials shall belong to the following categories or classes: P-1, P-2, P-3, P-4, P-5, P-6, D-1 and D-2, each of which contains 6 to 15 steps.

30. These persons shall, however, be subject to an internal assessment, which shall be deducted from their remunerations by the organization and allocated to its budget. Fur-

thermore, they shall participate in the United Nations Joint Staff Pension Fund (UNJSPF) when their employer is affiliated to it. (All the specialized agencies are affiliated to UNJSPF except for the Universal Postal Union (UPU), IMF, IDA and IFC.)

## II. Exemptions

31. Article 6, section 19, of the Convention of 21 November 1947 states that “Officials of the specialized agencies shall enjoy the same exemptions from taxation in respect of the salaries and emoluments paid to them by the specialized agencies and on the same conditions as are enjoyed by officials of the United Nations”.

### a. Income tax, generalized social contribution and social debt payment contribution

32. Officials of specialized agencies of the United Nations who reside in France, irrespective of their nationality, shall be exempt from income tax, from the generalized social contribution and from the social debt payment contribution in respect of the salaries and emoluments paid to them by the agency that employs them.

- This provision shall apply only to the remunerations paid by the agency itself and shall exclude any supplementary payment or bonus from another body.
- This provision shall benefit only agents currently in employment. Pensions paid to retirees upon cessation of activity shall be subject to tax under ordinary law.
- Income from other sources (such as income from land or a spouse’s income) shall be subject to tax under ordinary law. The effective rate rule shall not apply (i.e. exempt amounts shall not be taken into account for the implementation of the tax scale).

### b. Accommodation tax

33. Article 6, section 21, of the Convention of 21 November 1947 states that the executive head of each specialized agency shall enjoy the privileges and immunities accorded to diplomatic agents.

34. Diplomatic agents serving in France who are neither French nationals nor permanent residents<sup>1</sup> shall be exempt from the accommodation tax for their official or principal residence and its immediate dependencies (garage, service room).

35. If eligible, the executive head of each agency shall be entitled to exemption from accommodation tax for his or her principal residence in France.

### c. Reporting requirements

36. Officials of the agencies shall file tax returns (form No. 2042), even when they receive only the salaries and emoluments paid to them by these organizations.

37. Officials are under no obligation to declare the latter remunerations but they must tick the “FV” box on the tax return. This instruction enables a message to be added to the tax notice requesting the taxpayer to enter the total amount of his or her tax-exempt income at the bottom of this document prior to transmission to bodies or administrations that provide certain means-tested benefits.

<sup>1</sup> Permanent residents are considered to be adult persons of foreign nationality who, at the time of notification of their recruitment by an international organization, had been living in France for more than one year, irrespective of whether or not they performed a private remunerated activity.

SECTION 4. TAX REGIME APPLIED TO OFFICIALS OF UNESCO, ICAO,  
IBRD, IFC, IDA AND THE IMF

38. For each of the six agencies concerned, this section notes the differences that exist in comparison with the provisions of the Convention of 21 November 1947.

*I. United Nations Educational, Scientific and Cultural Organization (UNESCO)*

39. Article 19 of the agreement relating to the headquarters of UNESCO and its privileges and immunities on French territory, dated 2 July 1954,<sup>\*</sup> provides for the status of diplomatic agent to be granted to the Director-General, the Deputy Director-General, Departmental Directors, Chiefs of Service, Heads of Offices and officials at or above the P-5 level.

40. If these persons do not have French nationality and are not permanent residents, they shall be exempt from accommodation tax for their principal residence in France.

*II. International Civil Aviation Organization (ICAO)*

41. Article 15 of the agreement concluded between France and ICAO relating to the status of ICAO in France\*\* restricts direct tax exemption to only the "permanent members" of its Office staff.

42. The exchange of letters dated 3 June 1983 and 9 February 1984, and annexed to the agreement, stipulates that the term "permanent members" applies only to persons employed by the organization on contracts of at least one year in full-time administrative and technical posts, including in the linguistic services at Office headquarters.

43. Furthermore, article 17 of the agreement grants the Director and Deputy Representative of the ICAO Office in France, and also the President of the Council and the Secretary General of ICAO, the status of diplomatic agents.

44. These persons shall therefore be exempt from accommodation tax in respect of their principal residence in France, provided they are not French nationals or permanent residents.

*III. International Monetary Fund (IMF), International Bank for Reconstruction and Development (IBRD), International Finance Corporation (IFC) and International Development Association (IDA)*

45. The regulations governing the status of these agencies in France provide for direct tax exemption in respect of the salaries and emoluments paid by these agencies to their executive heads, alternates, officials and employees, provided that such persons are not nationals of the countries where they exercise their functions.

46. Therefore, persons of French nationality employed in France by one of these four agencies shall not be entitled to any exemption in respect of these salaries and emoluments.

Marie-Christine Lepetit  
Director

<sup>\*</sup> United Nations, *Treaty Series*, vol. 357, p. 3.

<sup>\*\*</sup> *Journal Officiel de la République Française*, 17 October 1984, p. 3247; 1984 *Recueil des traités*, No. 45.

## ANNEX 1. LIST OF SPECIALIZED AGENCIES OF THE UNITED NATIONS

Institution	Headquarters	Key locations in France	Regulation
International Labour Organization (ILO)	Geneva	ILO Office, 98 rue de Sèvres, 75007, Paris.	Convention on the Privileges and Immunities of the Specialized Agencies of the United Nations, 21 November 1947 (COPIISA)
Food and Agriculture Organization of the United Nations (FAO)	Rome		COPIISA, 21 November 1947
International Civil Aviation Organization (ICAO)	Montreal	Regional Office for Europe, 3 bis, Villa Emile Bergerat, 92522, Neuilly-sur-Seine.	ICAO Status Agreement dated 3 June 1983 ( <i>Official Journal</i> , 17 October 1984)
United Nations Educational, Scientific and Cultural Organization (UNESCO)	Paris	7, Place de Fontenoy, 75007, Paris; 1 rue Miollis, 75015, Paris.	UNESCO Headquarters Agreement dated 2 July 1954 ( <i>Official Journal</i> , 17 January 1956)
World Health Organization (WHO)	Geneva	WHO Office for National Epidemic Preparedness and Response, 58 Avenue Debourg, 69007, Lyon.	COPIISA, 21 November 1947
Universal Postal Union (UPU)	Berne		COPIISA, 21 November 1947
International Telecommunication Union (ITU)	Geneva		COPIISA, 21 November 1947
World Meteorological Organization (WMO)	Geneva		COPIISA, 21 November 1947
International Maritime Organization (IMO)	London		COPIISA, 21 November 1947
World Intellectual Property Organization (WIPO)	Geneva		COPIISA, 21 November 1947

International Fund for Agricultural Development (IFAD)	Rome		COPIA, 21 November 1947
United Nations Industrial Development Organization (UNIDO)	Vienna	UNIDO Office, 9 rue Notre Dame des Victoires, 75002, Paris.	UNIDO Office in Paris Agreement dated 31 January 1983 ( <i>Official Journal</i> , 26 July 1983) extended by exchange of letters dated 25 February and 3 March 1992

#### ANNEX 2. FINANCIAL INSTITUTIONS

Institution	Headquarters	Key locations in France	Regulation
International Bank for Reconstruction and Development (IBRD)	Washington	European Office, 66 Avenue d'Iéna, 75116, Paris.	COPIA pursuant to Bretton Woods Agreements of 1 and 22 July 1944 ( <i>Official Journal</i> , 27 December 1945)
International Finance Corporation (IFC)	Washington	European Office, 66 Avenue d'Iéna, 75116, Paris.	IFC Status Agreement dated 11 April 1955 ( <i>Official Journal</i> , 25 February 1958)
International Development Association (IDA)	Washington	European Office, 66 Avenue d'Iéna, 75116, Paris.	Agreement dated 30 October 1960 ( <i>Official Journal</i> , 19 October 1961)
International Monetary Fund (IMF)	Washington	European Office, 66 Avenue d'Iéna, 75116, Paris.	COPIA pursuant to Bretton Woods Agreements of 1 and 22 July 1944 ( <i>Official Journal</i> , 27 December 1945)

### 3. Singapore

S 121

#### **International Organizations (Immunities and Privileges) Act (Chapter 145)**

- (a) INTERNATIONAL ORGANIZATIONS (IMMUNITIES AND PRIVILEGES)  
(WORLD INTELLECTUAL PROPERTY ORGANIZATION) ORDER 2005

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

##### CITATION AND COMMENCEMENT

1. This Order may be cited as the International Organisations (Immunities and Privileges) (World Intellectual Property Organization) Order 2005 and shall be deemed to have come into operation on 1st February 2005.

##### DEFINITIONS

2. In this Order, unless the context otherwise requires—
- “senior official”, in relation to the WIPO Office—
- (a) Means the Director of the WIPO Office; and
- (b) Includes any other official of WIPO of an equivalent or higher grade designated by WIPO with the consent of the Government and assigned to the WIPO Office;
- “WIPO” means the World Intellectual Property Organization; “WIPO Office” means the WIPO office in Singapore.

##### STATUS OF WIPO

3. WIPO is an organisation of which the Government and the governments of foreign sovereign Powers are members.

##### PRIVILEGES OF WIPO OFFICE

4. (1) The WIPO Office shall have the like inviolability of official archives and premises occupied as offices as is accorded in respect of the official archives and premises of an envoy of a foreign sovereign Power accredited to the Republic of Singapore.

(2) The WIPO Office shall have the like exemption or relief from the following taxes and rates as may be accorded to a foreign sovereign Power:

- (a) Radio and television licence fees;
- (b) Goods and services tax in respect of goods and services consumed in Singapore by the WIPO Office;
- (c) Tax incurred by the WIPO Office on utilities bills and telephone charges; and
- (d) Property tax, and stamp duty in respect of any tenancy agreement entered into, for—

- (i) The premises occupied by the WIPO Office; and
- (ii) If payable by the WIPO Office, the premises used as the residence of the Director of the WIPO Office.

(3) The WIPO Office shall be exempted from customs duties on all dutiable goods directly imported by it for its official use in Singapore, such exemption to be subject to compliance with such conditions as the Director-General of Customs may prescribe for the protection of revenue.

#### PRIVILEGES OF OFFICIALS OF WIPO OFFICE

5. (1) Subject to subparagraph 2, where an official of the WIPO Office is not a citizen or permanent resident of Singapore, he shall enjoy in respect of any salary, emolument or allowance paid by WIPO the like exemption or relief from income tax as is accorded to an envoy of a foreign sovereign Power accredited to the Republic of Singapore.

(2) For the avoidance of doubt, subparagraph 1 shall not apply to any income tax payable in respect of any pension or annuity paid in Singapore to—

- (a) Any former official of WIPO or the WIPO Office; or
- (b) Any beneficiary of any such former official.

(3) Subject to subparagraph 4, where a senior official of the WIPO Office is not a citizen or permanent resident of Singapore, he shall enjoy the like exemption or relief from the following taxes as is accorded to an envoy of a foreign sovereign Power accredited to the Republic of Singapore:

(a) All vehicle taxes and fees (including any goods and services tax, fee for certificate of entitlement, registration fee and additional registration fee) in respect of one motor vehicle intended for his personal use;

- (b) Radio and television licence fees;
- (c) Customs duties on all dutiable goods; and

(d) Goods and services tax in respect of all goods imported by him for his personal use.

(4) Where any senior official of the WIPO Office has enjoyed the exemption or relief referred to in subparagraph 3 (a) in respect of any motor vehicle, that subparagraph shall not apply in respect of any other motor vehicle acquired by that official within 4 years from the date on which that official acquired the first-mentioned motor vehicle.

(5) Where the Director of the WIPO Office is not a citizen or permanent resident of Singapore, he shall enjoy the like exemption or relief from the following taxes as is accorded to an envoy of a foreign sovereign Power accredited to the Republic of Singapore:

(a) If payable by him, property tax, and stamp duty in respect of any tenancy agreement entered into, for the premises used as his residence; and

(b) Foreign domestic worker levy in respect of one foreign domestic worker employed by him.

Made this 7th day of March 2005.

By command,

Lau Wah Ming

Secretary to the Cabinet

**S 684**(b) INTERNATIONAL ORGANIZATIONS (IMMUNITIES AND PRIVILEGES)  
(INTERNATIONAL MONETARY FUND) ORDER 2005

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

## CITATION AND COMMENCEMENT

1. This Order may be cited as the International Organisations (Immunities and Privileges) (International Monetary Fund) Order 2005 and shall come into operation on 28th October 2005.

## DEFINITIONS

2. In this Order, unless the context otherwise requires—

“IMF” means the International Monetary Fund;

“IMF coordinator” means any officer or employee of the IMF assigned by the IMF to Singapore to coordinate the Annual Meetings of the Board of Governors of the IMF and the World Bank Group to be held in Singapore in 2006 and mutually recognised by the Government and the IMF as an IMF coordinator.

## IMMUNITIES AND PRIVILEGES IN ADDITION TO THOSE PREVIOUSLY CONFERRED

3. This Order is without prejudice to the Bretton Woods Agreements Order (Cap. 27, O 1) which sets out the status, immunities and privileges of the IMF and its officers and employees for the purpose of giving effect to the Articles of Agreement of the IMF.<sup>\*</sup>

## STATUS OF IMF

4. IMF is an organisation of which the Government and the governments of foreign sovereign Powers are members.

## EXEMPTION OR RELIEF FROM TAX

5. (1) Subject to subparagraph 4, every IMF coordinator, during the period of his assignment to Singapore, shall enjoy the like exemption or relief from the following taxes as is accorded to an envoy of a foreign sovereign Power accredited to the Republic of Singapore:

(a) All vehicle taxes (including any fee for certificate of entitlement and additional registration fee for a vehicle);

(b) Subject to subparagraphs 2 and 3, customs duties on articles imported by him for his personal use or the personal use of his family members forming part of his household; and

(c) Goods and services tax in respect of all goods imported by him for official use.

(2) Any IMF coordinator who imports for his personal use or the personal use of his family members forming part of his household, furniture and effects more than 6 months

<sup>\*</sup> United Nations, *Treaty Series*, vol. 2, p. 39.

after he takes up his assignment in Singapore shall not enjoy the exemption or relief from the tax referred to in subparagraph (1) (b) in respect of such furniture and effects.

(3) Where any IMF coordinator has enjoyed the exemption or relief from the tax referred to in subparagraph 1 (b) in respect of any motor vehicle, he shall not enjoy any such exemption or relief in respect of any other motor vehicle imported by him within 4 years from the date on which he imported the first-mentioned motor vehicle.

(4) The exemption or relief from the taxes referred to in subparagraph 1 shall not apply to any person who is a citizen or permanent resident of Singapore.

Made this 25th day of October 2005.

By Command,  
Lau Wah Ming  
Secretary to the Cabinet  
Singapore