



International  
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EXPORT IMPACT  
FOR GOOD

FOR THE ATTENTION OF THE COMPETENT TAXES AUTHORITIES

CERTIFICATE

Please note that Section 7 of the *Convention on the Privileges and Immunities of the United Nations* provides, *inter alia*, that the United Nations, including its subsidiary organs such as the International Trade Centre UNCTAD/WTO (ITC), is exempt from all direct taxes, except charges for public utility services, and is exempt from customs duties and charges of a similar nature in respect of services and articles imported or exported for its official use.



Pascal Taki  
Head, Procurement Services  
Division of Program Support

Street address  
International Trade Centre  
54-56 Rue de Montbrillant  
1202 Geneva, Switzerland

P: +41 22 730 0111  
F: +41 22 733 4439  
E: [itcreg@intracen.org](mailto:itcreg@intracen.org)  
[www.intracen.org](http://www.intracen.org)

Postal address  
International Trade Centre  
Palais des Nations  
1211 Geneva 10, Switzerland



**CONVENTION  
ON THE PRIVILEGES AND IMMUNITIES OF THE UNITED NATIONS, ADOPTED BY THE  
GENERAL ASSEMBLY OF THE UNITED NATIONS \***

WHEREAS Article 104 of the Charter of the United Nations provides that the Organization shall enjoy in the territory of each of its Members such legal capacity as may be necessary for the exercise of its functions and the fulfilment of its purposes and

WHEREAS Article 105 of the Charter of the United Nations provides that the Organization shall enjoy in the territory of each of its Members such privileges and immunities as are necessary for the fulfilment of its purposes and that representatives of the Members of the United Nations and officials of the Organization shall similarly enjoy such privileges and immunities as are necessary for the independent exercise of their functions in connection with the Organization.

CONSEQUENTLY the General Assembly by a resolution adopted on 13 February 1946, approved the following Convention and proposed it for accession by each Member of the United Nations.

**ARTICLE 1  
JURIDICAL PERSONALITY**

*Section 1*

The United Nations shall possess juridical personality. It shall have the capacity:

- a. to contract;
- b. to acquire and dispose of immovable and movable property;
- c. To institute legal proceedings.

**ARTICLE II  
PROPERTY, FUNDS AND ASSETS**

*Section 2*

The United Nations, its property and assets wherever located and by whomsoever held, shall enjoy immunity from every form of legal process except insofar as in any particular case it has expressly waived its immunity shall extend to any particular case it has expressly waived its immunity. It is, however, understood that no waiver of immunity shall extend to any measure of execution.

*Section 3*

The premises of the United Nations shall be inviolable. The property and assets of the United Nations, wherever located and by whomsoever held, shall be immune from search, requisition, confiscation, expropriation and any other form of interference, whether by executive, administrative, judicial or legislative action.

*Section 4*

The archives of the United Nations, and in general all documents belonging to it or held by it, shall be inviolable wherever located.

*Section 5*

Without being restricted by financial controls, regulations or moratoria of any kind:

- a. the United Nations may hold funds, gold or currency of any kind and operate accounts in any currency;
- b. the United Nations shall be free to transfer its funds, gold or currency from one country to another or within any country and to convert any currency held by it into any other currency.

#### *Section 6*

In exercising its rights under Section 5 above, the United Nations shall pay due regard to any representations made by the Government of any Member insofar as it is considered that effect can be given to such representations without detriment to the interests of the United Nations.

#### *Section 7*

The United Nations, its assets, income and other property shall be:

- a. exempt from all direct taxes; it is understood, however, that the United Nations will not claim exemption from taxes which are, in fact, no more than charges for public utility services;
- b. exempt from customs duties and prohibitions and restrictions on imports and exports in respect of articles imported or exported by the United Nations for its official use. It is understood, however, that articles imported under such exemption will not be sold in the country into which they were imported except under conditions agreed with the Government of that country;
- c. exempt from customs duties and prohibitions and restrictions on imports and exports in respect of its publications.

#### *Section 8*

While the United Nations will not, as a general rule, claim exemption from excise duties and from taxes on the sale of movable and immovable property which form part of the price to be paid, nevertheless when the United Nations is making important purchases for official use of property on which such duties and taxes have been charged or are chargeable, Members will, whenever possible, make appropriate administrative arrangements for the remission or return of the amount of duty or tax.

### **ARTICLE III FACILITIES IN RESPECT OF COMMUNICATIONS**

#### *Section 9*

The United Nations shall enjoy in the territory of each Member for its official communications treatment not less favourable than that accorded by the Government of that Member to any other Government including its diplomatic mission in the matter of priorities, rates and taxes on mails, cables, telegrams, radiograms, telephotos, telephone and other communications; and press rates for information to the press and radio. No censorship shall be applied to the official correspondence and other official communications of the United Nations.

#### *Section 10*

The United Nations shall have the right to use codes and to despatch and receive its correspondence by courier or in bags, which shall have the same immunities and privileges as diplomatic couriers and bags.

#### **ARTICLE IV THE REPRESENTATIVES OF MEMBERS**

##### *Section 11*

Representatives of Members to the principal and subsidiary organs of the United Nations and to conferences convened by the United Nations, shall, while exercising their functions and during the journey to and from the place of meeting, enjoy the following privileges and immunities:

- a. immunity from personal arrest or detention and from seizure of their personal baggage, and, in respect of words spoken or written and all acts done by them in their capacity as representatives, immunity from legal process of every kind;
- b. inviolability for all papers and documents;
- c. the right to use codes and to receive papers or correspondence by courier or in sealed bags;
- d. exemption in respect of themselves and their spouses from immigration restrictions, aliens registration or national service obligations in the state they are visiting or through which they are passing in the exercise of their functions;
- e. the same facilities in respect of currency or exchange restrictions as are accorded to representatives of foreign governments on temporary official missions;
- f. the same immunities and facilities in respect of their personal baggage as are accorded to diplomatic envoys, and also;
- g. such other privileges, immunities and facilities not inconsistent with the foregoing as diplomatic envoys enjoy, except that they shall have no right to claim exemption from customs duties on goods imported (otherwise than as part of their personal baggage) or from exercise duties or sales taxes.

##### *Section 12*

In order to secure, for the representatives of Members to the principal and subsidiary organs of the United Nations and to conferences convened by the United Nations, complete freedom of speech and independence in the discharge of their duties, the immunity from legal process in respect of words spoken or written and all acts done by them in discharging their duties shall continue to be accorded, notwithstanding that the persons concerned are no longer the representatives of Members.

##### *Section 13*

Where the incidence of any form of taxation depends upon residence, periods during which the representatives of Members to the principal and subsidiary organs of the United Nations and to conferences convened by the United Nations are present in a state for the discharge of their duties shall not be considered as periods of residence.

##### *Section 14*

Privileges and immunities are accorded to the representatives of Members not for the personal benefit of the individuals themselves, but in order to safeguard the independent exercise of their functions in connexion with the United Nations. Consequently a Member not only has the right but is under a duty to waive the immunity of its representative in any

case where in the opinion of the Member the immunity would impede the course of justice, and it can be waived without prejudice to the purpose for which the immunity is accorded.

#### *Section 15*

The provisions of Sections 11, 12 and 13 are not applicable as between a representative and the authorities of the state of which he is a national or of which he is or has been the representative.

#### *Section 16*

In this article the expression "representatives" shall be deemed to include all delegates, deputy delegates, advisers, technical experts and secretaries of delegations.

### **ARTICLE V OFFICIALS**

#### *Section 17*

The Secretary-General will specify the categories of officials to which the provisions of this Article and Article VII shall apply. He shall submit these categories to the General Assembly. Thereafter these categories shall be communicated to the Governments of all Members. The names of the officials included in these categories shall from time to time be made known to the Governments of Members.

#### *Section 18*

Officials of the United Nations shall:

- a. be immune from legal process in respect of words spoken or written and all acts performed by them in their official capacity;
- b. be exempt from taxation on the salaries and emoluments paid to them by the United Nations;
- c. be immune from national service obligations;
- d. be immune, together with their spouses and relatives dependent on them, from immigration restrictions and alien registration;
- e. be accorded the same privileges in respect of exchange facilities as are accorded to the officials of comparable ranks forming part of diplomatic missions to the Government concerned;
- f. be given, together with their spouses and relatives dependent on them, the same repatriation facilities in time of international crisis as diplomatic envoys;
- g. have the right to import free of duty their furniture and effects at the time of first taking up their post in the country in question.

#### *Section 19*

In addition to the immunities and privileges specified in Section 18, the Secretary-General and all Assistant Secretaries-General shall be accorded in respect of themselves, their spouses and minor children, the privileges and immunities, exemptions and facilities accorded to diplomatic envoys, in accordance with international law.

#### *Section 20*

Privileges and immunities are granted to officials in the interests of the United Nations and

not for the personal benefit of the individuals themselves. The Secretary-General shall have the right and the duty to waive the immunity of any official in any case where, in his opinion, the immunity would impede the course of justice and can be waived without prejudice to the interests of the United Nations. In the case of the Secretary-General, the Security Council shall have the right to waive immunity.

#### *Section 21*

The United Nations shall cooperate at all times with the appropriate authorities of Members to facilitate the proper administration of justice, secure the observance of police regulations and prevent the occurrence of any abuse in connexion with the privileges, immunities and facilities mentioned in this Article.

### **ARTICLE VI EXPERTS ON MISSIONS FOR THE UNITED NATIONS**

#### *Section 22*

Experts (other than officials coming within the scope of Article V) performing missions for the United Nations shall be accorded such privileges and immunities as are necessary for the independent exercise of their functions during the period of their missions, including the time spent on journeys in connexion with their missions. In particular they shall be accorded:

- a. immunity from personal arrest or detention and from seizure of their personal baggage;
- b. in respect of words spoken or written and acts done by them in the course of the performance of their mission, immunity from legal process of every kind. This immunity from legal process shall continue to be accorded notwithstanding that the persons concerned are no longer employed on missions for the United Nations;
- c. inviolability for all papers and documents;
- d. for the purpose of their communications with the United Nations, the right to use codes and to receive papers or correspondence by courier or in sealed bags;
- e. the same facilities in respect of currency or exchange restrictions as are accorded to representatives of foreign governments on temporary official missions;
- f. the same immunities and facilities in respect of their personal baggage as are accorded to diplomatic envoys.

#### *Section 23*

Privileges and immunities are granted to experts in the interests of the United Nations and not for the personal benefit of the individuals themselves. The Secretary-General shall have the right and the duty to waive the immunity of any expert in any case where, in his opinion, the immunity would impede the course of justice and it can be waived without prejudice to the interests of the United Nations.

### **ARTICLE VII UNITED NATIONS LAISSEZ-PASSER**

#### *Section 24*

The United Nations may issue United Nations laissez-passer to its officials. These laissez-passer shall be recognized and accepted as valid travel documents by the authorities of Members, taking into account the provisions of Section 25.

### *Section 25*

Applications for visas (where required) from the holders of United Nations laissez-passer, when accompanied by a certificate that they are travelling on the business of the United Nations, shall be dealt with as speedily as possible. In addition, such persons shall be granted facilities for speedy travel.

### *Section 26*

Similar facilities to those specified in Section 25 shall be accorded to experts and other persons who, though not the holders of United Nations laissez-passer, have a certificate that they are travelling on the business of the United Nations.

### *Section 27*

The Secretary-General, Assistant Secretaries-General and Directors travelling on United Nations laissez-passer on the business of the United Nations shall be granted the same facilities as are accorded to diplomatic envoys.

### *Section 28*

The provisions of this article may be applied to the comparable officials of specialized agencies if the agreements for relationship made under Article 63 of the Charter so provide.

## **ARTICLE VIII SETTLEMENTS OF DISPUTES**

### *Section 29*

The United Nations shall make provisions for appropriate modes of settlement of:

- a. disputes arising out of contracts or other disputes of a private law character to which the United Nations is a party;
- b. disputes involving any official of the United Nations who by reason of his official position enjoys immunity, if immunity has not been waived by the Secretary-General

### *Section 30*

All differences arising out of the interpretation or application of the present convention shall be referred to the International Court of Justice, unless in any case it is agreed by the parties to have recourse to another mode of settlement. If a difference arises between the United Nations on the one hand and a Member on the other hand, a request shall be made for an advisory opinion on any legal question involved in accordance with Article 96 of the Charter and Article 65 of the Statute of the Court. The opinion given by the Court shall be accepted as decisive by the parties.

## **FINAL ARTICLE**

### *Section 31*

This convention is submitted to every Member of the United Nations for accession.

### *Section 32*

Accession shall be affected by deposit of an instrument with the Secretary-General of the United Nations and the convention shall come into force as regards each Member on the date of deposit of each instrument of accession.

### *Section 33*

The Secretary-General shall inform all Members of the United Nations of the deposit of each accession.

### *Section 34*

It is understood that, when an instrument of accession is deposited on behalf of any Member, the Member will be in a position under its own law to give effect to the terms of this convention.

### *Section 35*

This convention shall continue in force as between the United Nations and every Member which has deposited an instrument of accession for so long as that Member remains a Member of the United Nations or until a revised general convention has been approved by the General Assembly and that Member has become a party to this revised convention.

### *Section 36*

The Secretary-General may conclude with any Member or Members supplementary agreements adjusting the provisions of this convention so far as that Member or those Members are concerned. These supplementary agreements shall in each case be subject to the approval of the General Assembly.

\* Convention on the privileges and immunities of the United Nations was adopted by the General Assembly of the United Nations on 13 February 1946 and came into force on 17 September 1946.