

INFORMATION OF EXEMPTION OF TAXATION

Official extract from the Agreement concerning the Operations of the Mekong River Commission signed by four member States of the MRC (April 2000)

Article 5 - PROPERTY OF THE MRC

The property of the MRC shall be exempt:

- (a) From any form of direct taxation. The MRC will, however, not claim exemption from taxes which are, in fact, no more than charges for public utility services, rendered by the respective Government or by a corporation under the regulations of the respective Government, at a fixed rate according to the amount of services rendered and which can be specifically identified, described and itemized;
- (b) From customs duties on imports and exports in respect of articles imported or exported by the MRC for its official use, on the understanding that articles imported under such privileges shall not be sold within the country except in accordance with conditions to be mutually agreed upon; and
- (c) From customs duties and prohibitions and restrictions in respect of the import and export of its publications.

The MRC shall be exempt from excise duties, sales and all other taxes when making important purchases for official use by the MRC of property on which such duties or taxes are normally chargeable. However, the MRC 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, and cannot be identified separately from the sales price.

Article 9 - OFFICIALS OF THE MRC

Officials of the MRC shall enjoy within the territory of the respective member State, subject to the laws and regulations of the member State of their nationality or permanent residence, the following privileges and immunities:

- a) Immunity from legal process in respect of words spoken or written and all acts performed by them in their official capacity;
- b) Exemption from taxation on the salaries and emoluments paid to them by the MRC;
- c) Exemption from customs duties and taxes for the importation and exportation of the technical equipment and other articles for the official use of MRC;

- d) Exemption, together with their spouses and dependent children from alien registration and national service obligations;
- e) Immunity from personal arrest or detention while performing their functions and from seizure of personal baggage;
- f) The right to import, free of duty and other levies, their furniture, household and personal effects, within six months after first taking up their post and the right to export free of duty and other levies upon final departure from the receiving member State. In the case of importation, transfer and replacement of automobile, the same regulations as are in force for the resident members of diplomatic mission shall apply;
- g) The same privileges in respect of exchange facilities as are accorded to the officials of the member of diplomatic mission; and
- h) The same privileges in respect of exchange facilities as are accorded to the officials of the member of diplomatic mission; and
- i) The same repatriation facilities as diplomatic envoys in time of international crisis or internal disturbances together with their spouses and relatives dependent on them.