

No. 557.

## THE DIPLOMATIC PRIVILEGES (EXTENSION) LAW.

CAP. 202 AND LAW 11 OF 1953.

ORDER IN COUNCIL No. 2794

MADE UNDER SECTION 2.

In exercise of the powers vested in him by section 2 of the Diplomatic Privileges (Extension) Law (hereinafter referred to as "the Law"), His Excellency the Governor, with the advice of the Executive Council, has been pleased to order as follows :—

1. This Order may be cited as the Diplomatic Privileges (World Meteorological Organisation) Order, 1955.

## A.—THE ORGANISATION.

2. The World Meteorological Organisation (hereinafter referred to as "the Organisation") is an organisation of which Her Majesty's Government in the United Kingdom and Governments of foreign sovereign Powers are members.

3. The Organisation shall have the legal capacities of a body corporate and, except in so far as in any particular case it has expressly waived its immunity, immunity from suit and legal process. No waiver of immunity shall be deemed to extend to any measure of execution.

4. The Organisation shall have the like inviolability of official archives and premises occupied as offices as is accorded in respect of official archives and premises of an envoy of a foreign sovereign Power accredited to Her Majesty.

5. The Organisation shall have the like exemption or relief from taxes and rates, other than taxes on the importation of goods, as is accorded to a foreign sovereign Power.

6. The Organisation shall have exemption from taxes on the importation of goods directly imported by the Organisation for its official use in the Colony or for exportation, or on the importation of any publications of the Organisation directly imported by it, such exemption to be subject to compliance with such conditions as the Comptroller of Customs and Excise may prescribe for the protection of the Revenue.

7. The Organisation shall have exemption from prohibitions and restrictions on importation or exportation in the case of goods directly imported or exported by the Organisation for its official use and in the case of any publications of the Organisation directly imported or exported by it.

8. The Organisation shall have the right to avail itself, for telegraphic communications sent by it and containing only matter intended for publication by the press or for broadcasting (including communications addressed to or despatched from places outside the Colony), of any reduced rates applicable for the corresponding service in the case of press telegrams.

B.—REPRESENTATIVES, OTHER THAN REPRESENTATIVES OF HER MAJESTY'S GOVERNMENT IN THE UNITED KINGDOM, ON ORGANS OR COMMITTEES OF THE ORGANISATION.

9.—(i) Except in so far as in any particular case any privilege or immunity is waived by the Governments whom they represent, representatives of members at the World Meteorological Congress, on the Executive Committee, at regional associations, on technical commissions, or on any committee of any of these bodies shall enjoy :—

(a) while exercising their functions as such and during their journeys to and from the place of meeting, immunity from personal arrest

or detention and from seizure of their personal baggage and inviolability for all papers and documents ;

- (b) immunity from legal process of every kind in respect of words spoken or written and things done or omitted to be done by them in their capacity as representatives.

(ii) Where the incidence of any form of taxation depends upon residence, representatives shall not be deemed to be resident in the Colony during any period when they are present in the Colony for the discharge of their duties.

(iii) For the purposes of the application of this Article the expression "representatives" shall be deemed to include in addition to the representatives, the following members of their official staffs accompanying them as such representatives :—

Alternate representatives,  
Advisers,  
Technical experts,  
Secretaries of Delegations,

and Part IV of the Schedule to the Law shall not operate so as to confer privileges or immunities on the staffs of representatives other than on those persons falling within the above-mentioned descriptions.

(iv) The provisions of the preceding paragraphs of this Article shall not confer any immunity or privilege on any person as the representative of Her Majesty's Government in the United Kingdom or as a member of the staff of such representative or on any person who is a citizen of the United Kingdom and Colonies.

#### C.—HIGH OFFICIALS OF THE ORGANISATION.

10. Except in so far as in any particular case any privilege or immunity is waived by the Organisation, any officer of the Organisation holding the office of Secretary-General (including any officer acting for him during his absence from duty) shall be accorded in respect of himself, his spouse and his children under the age of twenty-one, the like immunity from suit and legal process, the like inviolability of residence and the like exemption or relief from taxes, other than income tax, as is accorded to an envoy of a foreign sovereign Power accredited to Her Majesty, his spouse and children, and exemption from income tax in respect of emoluments received by him as an officer of the Organisation.

#### D.—OTHER OFFICIALS OF THE ORGANISATION.

11. Except in so far as in any particular case any privilege or immunity is waived by the Organisation, officials of the Organisation of any category specified by it shall enjoy :—

- (a) immunity from suit and legal process in respect of words spoken or written and things done or omitted to be done by them in the course of the performance of their official duties ;  
(b) exemption from income tax in respect of emoluments received by them as officers or servants of the Organisation.

#### E.—GENERAL.

12. The names of the persons to whom the provisions of Articles 9 and 10 of this Order apply shall be set forth in a list compiled and published from time to time by the Governor under section 2(3) of the Law, and such list shall show in regard to each person the date as from which, for the purposes of this Order, he first held the office or employment in question and the date when he ceased to hold that office or employment.

13. This Order shall be deemed to have come into operation on the 17th day of December, 1954.

Ordered this 19th day of September, 1955.

By Command of His Excellency the Governor,

(M.P. 668/46/2.)

G. P. CASSELS,  
*Clerk of the Executive Council.*

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**No. 558. THE INCOME TAX LAW.**

CAP. 297 AND LAWS 13 OF 1950, 8 OF 1951, 31 OF 1952, 13 OF 1953  
AND 5 OF 1955.

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**ORDER IN COUNCIL No. 2795**

MADE UNDER SECTION 46 (1).

Whereas it is provided by sub-section (1) of section 46 of the Income Tax Law, that if the Governor in Council by Order declares that arrangements specified in the Order have been made with the Government of any territory outside the Colony with a view to affording relief from Double Taxation in relation to Income Tax and any tax of a similar character imposed by the laws of that territory and that it is expedient that those arrangements should have effect, the arrangements shall have effect in relation to Income Tax notwithstanding anything in any enactment :

And whereas by a Convention dated the 27th day of March, 1950, between the Government of the United Kingdom and the Government of Denmark, arrangements were made among other things for the avoidance of Double Taxation :

And whereas provision is made in the said Convention for the extension by means of an exchange of notes between the High Contracting Parties of the said Convention, subject to such modifications and conditions (including conditions as to termination) as may be specified in the exchange of notes, to any territory, for whose inter-national relations the United Kingdom is responsible, which imposes taxes substantially similar in character to those which are the subject of the said Convention :

And whereas by an Exchange of Notes dated respectively the 18th November and the 22nd December, 1954, the said Convention with certain modifications was applied to the Colony :

Now, therefore, in exercise of the powers vested in the Governor in Council by sub-section (1) of section 46 of the Income Tax Law, His Excellency the Governor, with the advice of the Executive Council, has been pleased to order as follows :—

1. This Order may be cited as the Double Taxation Relief (Taxes on Income) (Denmark) Order, 1955.

2. It is hereby declared :

- (a) that the arrangements specified in the First Schedule to this Order, as modified by the provisions of the Second Schedule to this Order, have been made with the Government of Denmark ;
- (b) that it is expedient that those arrangements should have effect.

Cap. 297  
13 of 1950  
8 of 1951  
31 of 1952  
13 of 1953  
5 of 1955