

## Table of Contents

<b>Foreword</b>		v
<b>List of Abbreviations</b>		vii
<b>Chapter 1: General Report</b>		1
	<i>Daniël S. Smit</i>	
1.0.	Introduction	1
1.1.	Tax provisions of the Vienna Convention on Diplomatic Relations and the Vienna Convention on Consular Relations	2
1.1.0.	Introduction	2
1.1.1.	Scope and justification for tax immunity	3
1.1.2.	Substantive issues	4
1.1.3.	Relation to tax treaties	6
1.1.4.	Consular relations	7
1.2.	Tax provisions of the Convention on the Privileges and Immunities of the United Nations and of other international agreements more or less copied from this convention	8
1.2.0.	Scope and justification for tax immunity	8
1.2.1.	Substantive issues	10
1.3.	Tax provisions of the headquarters agreements between international organizations and their host states	12
1.3.0.	Introduction	12
1.3.1.	Substantive issues	12
1.4.	Tax provisions of status of forces agreements	13
1.5.	Tax provisions of cultural exchange agreements	16
1.6.	Tax provisions of development aid agreements and other agreements on technical and financial cooperation	17
1.6.0.	Introduction	17
1.6.1.	Finance and economic organizations	18
1.6.2.	Development and technical cooperation agreements	18
1.6.3.	Development aid agreements	19
1.6.4.	Miscellaneous	20
1.7.	Protocol of the Privileges and Immunities of the European Union	20
1.7.0.	Immunities of the Union	20
1.7.1.	Immunities of EU officials	20

## Table of Contents

---

1.8.	Recommendations for improvements	22
1.8.0.	Is change necessary?	22
1.8.1.	Recommendations	23
1.9.	Concluding remarks	25
<b>Chapter 2:</b>	<b>Australia</b>	<b>27</b>
	<i>Kathrin Bain and Richard Krever</i>	
2.0.	Introduction	27
2.0.1.	Interaction of Australian tax law and non-tax treaties	27
2.0.1.1.	Income tax	28
2.0.1.2.	GST	30
2.1.	Tax provisions of the Vienna Convention on Diplomatic Relations and the Vienna Convention on Consular Relations (including bilateral agreements in this area)	31
2.1.1.	Vienna Convention on Diplomatic Relations	31
2.1.2.	Vienna Convention on Consular Relations	33
2.1.3.	Other treaties relating to consular relations	35
2.2.	Tax provisions of the Convention on the Privileges and Immunities of the United Nations and of other international (bilateral and multilateral) agreements concluded by Australia	35
2.2.1.	Convention on the Privileges and Immunities of the United Nations	35
2.2.2.	Privileges and Immunities Agreement – Organisation for Economic Co-operation and Development	36
2.2.3.	Convention on Privileges and Immunities of the Specialized Agencies	37
2.2.4.	Other treaties	39
2.2.4.1.	Specific organizations	39
2.2.4.2.	Further treaties with the United States	41
2.2.4.3.	Nam Ngum Development Fund	42
2.3.	Tax provisions of the headquarters agreements between international organizations and their host states	43
2.4.	Tax provisions of status of force agreements	43
2.5.	Tax provisions of cultural exchange agreements	45
2.6.	Tax provisions of development aid agreements and other agreements on technical and financial cooperation	46
2.6.1.	Development cooperation agreements	46

2.6.2.	Trade agreements	47
2.7.	Article 12(2) and Article 13 of the Protocol on the Privileges and Immunities of the European Union	49
2.8.	Are model provisions or model procedures feasible?	49
<b>Chapter 3:</b>	<b>Austria</b>	51
	<i>Katharina Daxkobler and Markus Seiler</i>	
3.0.	Introduction	51
3.1.	Tax Provisions of the Vienna Convention on Diplomatic Relations and the Vienna Convention of Consular Relations	52
3.1.1.	The Vienna Convention on Diplomatic Relations (VCDR)	52
3.1.1.1.	General Remarks	52
3.1.1.2.	Tax rules	53
3.1.1.2.1.	Personal Scope	53
3.1.1.2.2.	Substantive scope	54
3.1.2.	The Vienna Convention on Consular Relations (VCCR)	58
3.1.2.1.	General remarks	58
3.1.2.2.	Tax rules	58
3.1.3.	Possible conflicts with DTT rules	61
3.1.4.	Nature of the tax exemptions granted to members of diplomatic and consular missions in domestic Austrian law	63
3.1.5.	Case law concerning income taxation	66
3.1.6.	Case law concerning taxes other than income taxes (Inheritance taxes and transaction taxes)	68
3.2.	Tax provisions of the Convention on the Privileges and Immunities of the United Nations and of other international agreements	69
3.2.1.	General remarks	69
3.2.1.1.	Tax provisions of the Convention on the Privileges and Immunities of the United Nations	70
3.2.1.1.1.	Provisions for the organization of the UN	70
3.2.1.1.2.	Provisions for the personnel of the UN	70
3.2.1.2.	Tax provisions in selected conventions more or less copied from the UN Convention	72
3.3.	Tax provisions of the headquarters agreements between international organizations and their host states	78



## Table of Contents

---

3.3.1.	General remarks	78
3.3.2.	Provisions for the Institutions	79
3.3.3.	Provisions for officials of the institutions	81
3.3.3.1.	General remarks	81
3.3.3.2.	Staff and officials of the respective institutions	82
3.3.3.2.1.	General remarks	82
3.3.3.2.2.	Taxation of salaries and similar remunerations	82
3.3.3.2.3.	Taxation of pensions	83
3.3.3.2.4.	Taxation of income derived and property located outside the Republic of Austria	84
3.3.3.3.	Citizens of the Republic of Austria	85
3.3.3.4.	Taxation of family members	88
3.3.3.5.	Experts on mission	88
3.3.4.	Issues concerning VCDR/VCCR and IOs	89
3.4.	Tax provisions of status of forces agreements	93
3.4.1.	General remarks	93
3.4.2.	Austria's status of forces agreements	93
3.4.2.1.	Austria's Declaration of Consent to the Convention between NATO and FYROM about the Status of the KFOR personnel in FYROM	93
3.4.2.2.	Status of the armed forces in Cyprus	94
3.4.2.3.	Convention between the Government of Albania and the Governments of States participating in the Multinational Colonial Army, concerning the Status of this Colonial Army	95
3.4.2.4.	EU SOFA	95
3.5.	Tax provisions of cultural exchange agreements	96
3.5.1.	General remarks	96
3.5.2.	Tax rules	96
3.5.3.	Interaction with DTT rules	98
3.6.	Tax provisions in development aid agreements and other agreements on technical and financial cooperation	102
3.6.1.	International finance and economic organizations	102
3.6.2.	Melbourne Agreement	104
3.6.3.	The Nabucco Project	104
3.6.4.	The European Stability Mechanism (ESM)	105
3.7.	Article 12(2) and article 13 of the Protocol on the Privileges and Immunities of the European Union	106
3.7.1.	General remarks	106
3.7.2.	Tax rules	107
3.8.	Conclusion	111



<b>Chapter 4:</b>	<b>Belgium</b>	115
	<i>Isabelle Richelle, Edoardo Traversa and Barbara Vintras</i>	
4.0.	Introduction	115
4.1.	Tax provisions of the Vienna Convention on Diplomatic Relations and the Vienna Convention on Consular Relations (including bilateral agreements in this area)	116
4.1.1.	General rules under the Vienna Convention on Diplomatic Relations	116
4.1.1.1.	Implementation in Belgium	117
4.1.2.	Foreign states and their Belgian income from Belgian sources	118
4.1.2.1.	Tax treatment of diplomatic agents	118
4.1.3.	Belgian case law	120
4.1.3.1.	Exemption of foreign states	120
4.1.3.2.	Exemption of foreign diplomatic/consular agents	120
4.1.4.	The particular issue of the succession of states	121
4.2.	Diplomatic privileges and immunities	124
4.2.1.	International organizations and Belgian tax policies	124
4.2.2.	United Nations	124
4.3.	Headquarters agreements between international organizations and their host states	126
4.3.1.	The Economic Union between Luxembourg and Belgium	127
4.3.2.	The Benelux	128
4.3.2.1.	Historical background	128
4.3.3.	Other headquarters agreements	130
4.4.	Tax provisions of status of forces agreements	131
4.4.1.	Application in Belgium	135
4.5.	Tax provisions of cultural exchange agreements	137
4.6.	Tax provisions of development aid agreements and other agreements on technical and financial cooperation	138
4.7.	Tax immunities in the Protocol on the Privileges and Immunities of the European Union	139
4.7.1.	European institutions' privileges and immunities	139
4.7.1.1.	The aims of the Protocol: Ensuring the neutrality of European institutions	140
4.7.1.2.	Personal scope	140
4.7.1.3.	Material scope	142

## Table of Contents

---

4.7.2.	Tax privileges of the European Union's personnel	143
4.7.2.1.	Personal scope	143
4.7.2.2.	Material scope	144
4.8.	Conclusion	147
<b>Chapter 5:</b>	<b>Brazil</b>	149
	<i>Luís Eduardo Schoueri and</i> <i>Mateus Calicchio Barbosa</i>	
5.0.	Introduction	149
5.0.1.	International treaties as source of tax law in Brazilian tax system	150
5.0.2.	Tax immunity on a federal state: Peculiarities of Brazilian system	155
5.0.3.	Tax rules in non-tax agreements	159
5.1.	Tax provisions of the Vienna Convention on Diplomatic Relations and the Vienna Convention on Consular Relations	159
5.1.1.	Tax provisions of the Vienna Convention on Diplomatic Relations	159
5.1.2.	The Vienna Convention on Consular Relations	166
5.2.	Tax provisions of the Convention on the Privileges and Immunities of the United Nations	167
5.3.	Tax provisions of the headquarters agreements between international organizations and their host states	171
5.4.	Tax provisions of status of forces agreements	177
5.5.	Tax provisions of cultural exchange agreements	177
5.6.	Tax provisions of development aid agreements and other agreements on technical and financial cooperation	179
5.7.	Tax provisions of the Protocol on the Privileges and Immunities of the European Union	184
5.8.	Conclusion	184
<b>Chapter 6:</b>	<b>Canada</b>	187
	<i>Catherine Brown, Corinne Grigoriu and</i> <i>Alastair McKinnon</i>	
6.0.	Overview	187
6.0.1.	Introduction	187
6.0.2.	Treaty ratification and implementation in Canada	188

6.1.	Tax provisions of the Vienna Convention on Diplomatic Relations and the Vienna Convention of the Consular Relations (including bilateral agreements in this area)	190
6.2.	Tax provisions of the Convention on the Privileges and Immunities of the United Nations and of other international agreements (more or less) copied from this Convention	193
6.3.	Tax provisions of the headquarters agreements between international organizations and their host states	202
6.4.	Status of forces agreements	208
6.5.	Cultural exchange agreements.	210
6.6.	Tax provisions of development aid agreements and other agreements on technical and financial cooperation	212
6.7.	Article 12(2) and article 13 of the Protocol of the Privileges and Immunities of the European Union	215
6.8.	Conclusions	215
<b>Chapter 7:</b>	<b>Chile</b>	217
	<i>Cristián Andrés Gárate Gonzáles</i>	
7.0.	Starting point	217
7.0.1.	Scope of research	217
7.0.2.	Foreign investment tax provisions	218
7.0.3.	General interpretation problems	220
7.0.3.1.	Legal hierarchy	221
7.0.3.2.	Direct or non-direct legal effect	221
7.0.3.3.	Competent administrative organs empowered to apply and interpret these provisions	222
7.0.3.4.	Normative conflicts between international non-tax agreement provisions and other legal provisions enforceable in Chile present the following particularities.	222
7.0.3.4.1.	Domestic tax law	223
7.0.3.4.2.	Other non-tax agreement provisions	224
7.0.3.4.3.	Articles 17, 20, 27 and 28 of UN/OECD-based double taxation treaties (DTTs)	225
7.0.3.5.	Economic control of international non-tax agreement provisions as tax expenditures in the Chilean national budget	225



## Table of Contents

7.0.4.	Administrative Interpretations of Chilean IRS	228
7.1.	Tax provisions of the Vienna Convention on Diplomatic Relations (VCDR) and the Vienna Convention on Consular Relations (VCCR)	234
7.1.1.	Personal scope	234
7.1.2.	Substantive scope	234
7.2.	Tax provisions of the Convention on the Privileges and Immunities of the United Nations (CPIUN) and the Convention on the Privileges and Immunities of the Specialized Agencies (CPISA)	235
7.3.	Tax provisions of the headquarters agreements between international organizations and their host states	236
7.4.	Tax provisions of status of forces agreements	237
7.5.	Tax provisions of cultural exchange agreements	237
7.6.	Tax provisions of development aid agreements and other agreements on technical and financial cooperation	237
7.6.1.	Technical and financial cooperation of special UN organs	237
7.6.2.	Other technical or financial agreements with banks and financial institutions	238
7.6.3.	Special tax protocol to bilateral mining project between Argentina and Chile	238
7.7.	Article 12(2) and article 13 of the Protocol of the Privileges and Immunities of the European Union	239
7.8.	Conclusions	239
<b>Chapter 8:</b>	<b>Czech Republic</b>	243
	<i>Danuše Nerudová</i>	
8.1.	Tax provisions of the Vienna Convention on Diplomatic Relations and the Vienna Convention of the Consular Relations	243
8.1.1.	Diplomatic relations	243
8.1.2.	Consular relations	247
8.1.3.	Persons covered by consular agreements	248
8.1.4.	Taxes covered and exempted taxes in consular Agreements	250
8.1.5.	Exempted income and access to the tax treaty network	252
8.1.6.	Special missions	253

8.2.	Tax provisions of the Convention on the Privileges and Immunities of the United Nations and other international agreements	254
8.2.1.	Council of Europe	257
8.2.2.	European Organisation for Exploitation of Meteorological Satellites	257
8.2.3.	European Bank for Reconstruction and Development	258
8.2.4.	European Patent Convention	259
8.2.5.	International Atomic Energy Agency	259
8.2.6.	International Seabed Authority	260
8.2.7.	International Organization for Migration	260
8.2.8.	International Criminal Court	260
8.2.9.	International Tribunal for the Law of the Sea	261
8.2.10.	Organisation for Economic Co-operation and Development	262
8.3.	Tax provisions of the headquarters agreements between international organizations and their host states	262
8.3.1.	Office of the United Nations High Commissioner for Refugees	262
8.3.2.	European Investment Bank and Nordic Investment Bank	263
8.3.3.	Information Office of the Council of Europe	263
8.3.4.	United Nations Information Centre	264
8.4.	Tax provisions of status of forces agreements	264
8.4.1.	North Atlantic Treaty Organization	265
8.4.2.	United States SOFA	267
8.4.3.	Other agreements on the status of armed forces	269
8.5.	Tax provisions in cultural exchange agreements	269
8.5.1.	Cultural centres of the United Kingdom (British Council)	270
8.5.2.	Cultural centres of Germany (Goethe Institute)	271
8.5.3.	Cultural centres of France (Ernst Denis Institute)	271
8.6.	Tax provisions in development aid agreements and other agreements on technical and financial cooperation	272
8.7.	Protocol on the Privileges and Immunities of the European Union	272
8.8.	Conclusion	274

<b>Chapter 9:</b>	<b>Finland</b>	277
	<i>Joakim Frände, Minna Wallin and Kristiina Äimä</i>	
9.0.	Introduction	277
9.1.	Tax provisions of bilateral agreements of Finland in the area of the Vienna Convention on Diplomatic Relations and the Vienna Convention of the Consular Relations	278
9.1.1.	Introduction	278
9.1.2.	Limited and unlimited tax liability in Finland	278
9.1.3.	Applicability of Finnish Tax Legislation	279
9.1.4.	Tax provisions in domestic legislation	279
9.1.5.	Finnish citizens working for a Finnish embassy abroad	281
9.1.6.	Bilateral agreements regarding consular relations	281
9.2.	Tax provisions of the Convention on the Privileges and Immunities of the United Nations and of other international agreements	284
9.2.1.	Introduction	284
9.2.2.	Domestic law	284
9.2.3.	Agreements	287
9.2.3.1.	European Institute for Crime Prevention and Control	287
9.2.3.2.	World Institute for Development Economics Research	288
9.2.3.3.	International Organization for Migration	288
9.3.	Tax provisions of the headquarters agreements between international organizations and their host states	290
9.3.1.	Introduction	290
9.3.2.	The Nordic Investment Bank	290
9.3.2.1.	Introduction	290
9.3.2.2.	The taxation of NIB	291
9.3.2.3.	The taxation of the employees of NIB	292
9.3.3.	The Nordic Project Fund	293
9.3.4.	The Helsinki Commission	293
9.3.4.1.	Introduction	293
9.3.4.2.	The taxation of HELCOM	294
9.3.4.3.	The taxation of employees of HELCOM	294
9.3.5.	World Institute for Development Economics Research	295
9.3.5.1.	Introduction	295
9.3.5.2.	The taxation of employees of the WIDER institute	295



9.3.6.	The European Forest Institute	296
9.3.6.1.	Introduction	296
9.3.6.2.	The taxation of the European Forest Institute	297
9.3.6.3.	The taxation of employees of the European Forest Institute	297
9.4.	Tax provisions of status of forces agreements	298
9.4.1.	Introduction	298
9.4.2.	NATO SOFA, EU SOFA and the Paris Protocol	299
9.4.3.	KFOR and ISAF	301
9.5.	Tax Provisions of Cultural Exchange Agreements	302
9.5.1.	Introduction	302
9.5.2.	Tax Provisions of the International Cultural Agreements	303
9.6.	Development aid agreements and other agreements on technical and financial cooperation	304
9.6.1.	Introduction	304
9.6.2.	Agreements on technical cooperation	304
9.6.3.	Agreements on the promotion and protection of investments	306
9.7.	Protocol on the Privileges and Immunities of the European Union	307
9.7.1.	Introduction	307
9.7.2.	The Seat Agreement of the ECHA	308
9.7.3.	Legal debate concerning the Protocol	309
9.8.	Conclusions	312
<b>Chapter 10:</b>	<b>France</b>	<b>315</b>
	<i>Thomas Dubut</i>	
10.0.	Introduction	315
10.1.	Tax provisions of the Vienna Convention on Diplomatic Relations and the Vienna Convention on Consular Relations (including bilateral agreements in this area)	316
10.1.1.	The Vienna Conventions	317
10.1.2.	Domestic law provisions	319
10.1.3.	Bilateral consular treaties concluded by France	320
10.1.4.	Potential interaction with DTT provisions	321
10.2.	Tax provisions of the Convention on the Privileges and Immunities of the United Nations and of other international (bilateral and multilateral) agreements concluded by France and copied from this Convention	322

## Table of Contents

---

10.2.1.	The Convention on the Privileges and Immunities of the United Nations	322
10.2.1.1.	Personal scope of the exemptions	323
10.2.1.2.	Material scope of the exemptions	323
10.2.2.	The Statute of the International Court of Justice	324
10.2.3.	The UN Convention on the Privileges and Immunities of the Specialized Agencies	324
10.2.3.1.	The late ratification of the Convention by France	325
10.2.3.2.	Issues concerning the scope of the Convention	326
10.2.4.	The Agreement of the International Monetary Fund and the International Bank for Reconstruction and Development	327
10.2.5.	The General Agreement on the Privileges and Immunities of the Council of Europe	327
10.2.6.	The Convention on the Organisation for Economic Co-operation and Development	328
10.2.7.	Other international organizations	329
10.2.8.	A common issue: Exemption with or without progressivity?	330
10.3.	Tax provisions of the headquarters agreements between international organizations and France	331
10.3.1.	Headquarters agreement with UNESCO	332
10.3.2.	Other headquarters agreements	334
10.4.	Tax provisions of the status of forces agreements	335
10.4.1.	NATO agreement	335
10.4.2.	EU SOFA	336
10.4.3.	Bilateral SOFAs concluded by France	336
10.5.	Tax provisions of cultural exchange agreements	338
10.6.	Tax provisions of development aid agreements and other agreements on technical and financial cooperation	340
10.6.1.	Technical cooperation agreements	340
10.6.2.	Cultural and technical cooperation agreements	340
10.6.3.	Scientific and technical cooperation agreements	341
10.6.4.	Military and technical cooperation agreements	341
10.6.5.	Economic and financial cooperation agreements	341
10.6.6.	Cultural, scientific and technical cooperation agreements	341
10.6.7.	Cultural, scientific, technical and economic cooperation agreements	342
10.6.8.	(General) cooperation agreements	342



10.6.9.	Basic trilateral agreements on the assignment of European volunteers for development	343
10.7.	Article 12(2) and article 13 of the Protocol on the Privileges and Immunities of the European Union	343
10.7.1.	Privileges and immunities of the Union	343
10.7.2.	Specific privileges and immunities of the EU organs or/and agencies	344
10.8.	Conclusion	345
Annexes		346
<b>Chapter 11:</b>	<b>Germany</b>	359
	<i>Daniela Endres and Roland Ismer</i>	
11.0.	Introduction	359
11.1.	The Vienna Convention on Diplomatic Relations and the Vienna Convention on Consular Relations (including bilateral consular agreements)	360
11.2.	Tax provisions of the Convention on the Privileges and Immunities of the United Nations and other international (bilateral and multilateral) agreements	367
11.3.	Tax provisions of the headquarters agreements between international organizations and their host states	372
11.4.	Tax provisions of status of forces agreements	375
11.5.	Tax provisions of cultural exchange agreements	381
11.6.	Tax provisions of development aid agreements and other agreements on technical and financial cooperation	383
11.7.	Tax provisions of the Protocol on the Privileges and Immunities of the European Union	386
11.8.	Conclusion	390
<b>Chapter 12:</b>	<b>Hong Kong</b>	403
	<i>Yan Xu and Richard Krever</i>	
12.0.	Introduction	403
12.1.	The Vienna diplomatic and consular conventions	403
12.2.	United Nations	404
12.3.	International Court of Justice	405
12.4.	Financial institutions	405
12.5.	Specialized agencies of the UN and other international organizations	406



## Table of Contents

---

12.6.	Other agreements	407
12.6.1.	Criminal and civil justice	407
12.6.2.	Transportation	408
12.6.3.	International exhibitions	409
12.6.4.	Employment	409
12.7.	The legal status of Hong Kong agreements	409
12.7.1.	Treaties applicable to Hong Kong as a British colony which have continuing application	412
12.7.2.	The application of PRC treaties to the Hong Kong SAR from 1 July 1997	413
12.7.3.	Treaties implemented "by" Hong Kong prior to 1 July 1997 with continuing application	414
12.7.4.	Treaties entered into directly by the Hong Kong SAR from 1 July 1997	416
12.8.	The tax relationships between the Hong Kong SAR, Mainland China, and third countries	417
12.8.1.	The separation of Mainland and Hong Kong taxation	417
12.8.2.	The non-application of Mainland China double tax agreements	418
12.8.3.	Hong Kong double tax agreements	420
12.9.	Hong Kong's tax system and the source rule	421
12.9.1.	The tax system in Hong Kong	421
12.9.2.	The source rule	422
12.9.3.	The effect of Hong Kong's tax system and the source rule on its agreements	424
<b>Chapter 13:</b>	<b>Italy</b>	<b>427</b>
	<i>Stefano Dorigo</i>	
13.1.	Tax provisions of the Vienna Convention on Diplomatic Relations and the Vienna Convention on Consular Relations	427
13.2.	Tax provisions of the Convention on the Privileges and Immunities of the United Nations and of other international (bilateral and multilateral) agreements	432
13.3.	Tax provisions of the headquarters agreements between international organizations and Italy	439
13.4.	Tax provisions of status of forces agreements	445
13.5.	Tax provisions in cultural exchange agreements	449
13.6.	Tax provisions of development aid agreements	451
13.7.	Tax provisions of the Protocol on the Privileges and Immunities of the European Union	452

13.8.	Conclusions	454
<b>Chapter 14:</b>	<b>Japan</b>	459
	<i>Keisaku Koga</i>	
14.0.	Introduction	459
14.1.	Tax provisions of the Vienna Convention on Diplomatic Relations and the Vienna Convention on Consular Relations (including bilateral agreements in this area)	460
14.1.1.	Vienna Convention on Diplomatic Relations and the Vienna Convention on Consular Relations	460
14.1.1.1.	General remarks	460
14.1.1.2.	Tax rules	462
14.1.1.2.1.	Exemption	462
14.1.1.2.2.	Exception to tax privileges	465
14.1.2.	Treatment under domestic tax law	466
14.1.2.1.	Income tax	466
14.1.2.2.	Corporation tax	468
14.1.2.3.	Other taxes	469
14.1.3.	Relation to tax treaties	470
14.2.	Tax provisions of the Convention on the Privileges and Immunities of the United Nations and of other international (bilateral and multilateral) agreements	475
14.2.1.	The Convention on the Privileges and Immunities of the United Nations	475
14.2.1.1.	General remarks	475
14.2.1.2.	Tax rules	476
14.2.1.2.1.	Individuals	476
14.2.1.2.2.	Organization	478
14.2.2.	Treatment under domestic tax law	478
14.2.2.1.	Income tax	478
14.2.2.2.	Corporation tax	479
14.2.3.	Relation to Tax Treaties	479
14.3.	Tax provisions of the headquarters agreements between international organizations and their host states	481
14.3.1.	The headquarters agreements	481
14.3.1.1.	General remarks	481
14.3.1.2.	Tax rules	481
14.3.1.2.1.	Individuals	481
14.3.1.2.2.	Organization	482

## Table of Contents

---

14.3.2.	Treatment under domestic tax law	483
14.3.2.1.	Income tax	483
14.3.2.2.	Corporation tax	484
14.3.3.	Relation to tax treaties	484
14.4.	Tax provisions of status of forces agreements	485
14.4.1.	The status of forces agreements	485
14.4.1.1.	General remarks	485
14.4.1.2.	Tax rules	486
14.4.2.	Treatment under domestic tax laws	488
14.4.2.1.	Income tax	488
14.4.2.2.	Corporation tax	489
14.4.2.3.	Other taxes	490
14.4.3.	Relation to tax treaties	491
14.5.	Tax provisions of cultural exchange agreements	493
14.5.1.	The cultural exchange agreements	493
14.5.1.1.	General Remarks	493
14.5.2.	Treatment under domestic tax law	495
14.5.3.	Treatment under tax treaties	496
14.5.3.1.	Artistes and sportsmen	497
14.5.3.2.	Teachers and professors	498
14.5.3.3.	Students	498
14.6.	Tax provisions in development aid agreements and other agreements on technical and financial cooperation	499
14.6.1.	Development aid agreements and other agreements on technical and financial cooperation	499
14.6.1.1.	General remarks	499
14.6.1.2.	Tax rules	501
14.6.2.	Treatment under domestic tax law	502
14.6.2.1.	Income tax	502
14.6.2.2.	Corporation tax	502
14.6.2.3.	Other taxes	503
14.6.3.	Relation to tax treaties	503
14.7.	Tax provisions of the Protocol on the Privileges and Immunities of the European Union	504
14.8.	Conclusion	505
<b>Chapter 15:</b>	<b>Kazakhstan</b>	<b>507</b>
	<i>Tomas Balco</i>	
15.0.	Introduction	507



15.1.	Tax provisions of the Vienna Convention on Diplomatic Relations and of the Vienna Convention on Consular Relations	508
15.1.1.	Vienna Convention on Diplomatic Relations	508
15.1.1.1.	Introduction	508
15.1.1.2.	Personal scope	508
15.1.1.3.	Material scope	510
15.1.1.4.	Benefits	510
15.1.1.5.	Exemption with progression clause	511
15.1.1.6.	Entitlement to treaty benefits	512
15.1.2.	Vienna Convention on Consular Relations	512
15.1.2.1.	Introduction	512
15.1.2.2.	Personal scope	512
15.1.2.3.	Material scope	513
15.1.2.4.	Benefits	513
15.1.2.5.	Exemption with progression clause	516
15.1.2.6.	Entitlement to treaty benefits	516
15.1.2.7.	Interaction of the VCDR and VCCR and tax treaties	516
15.2.	Tax provisions of the Convention on the Privileges and Immunities of the United Nations and Agreement relating to the establishment of a United Nations Interim Office in Kazakhstan	517
15.2.1.	Introduction	517
15.2.2.	Personal scope	518
15.2.3.	Material scope	519
15.2.4.	Benefits	520
15.2.4.1.	Representatives of the Member States	520
15.2.4.2.	UN officials	520
15.2.4.3.	Experts on missions	521
15.2.5.	Exemption with progression clause	522
15.2.6.	Entitlement to treaty benefits	522
15.3.	Headquarters agreements	522
15.4.	Tax provisions of status of forces agreements	522
15.4.1.	Introduction	522
15.4.2.	NATO – Status of Forces Agreement	523
15.4.3.	EU-SOFA Agreement	525
15.5.	Tax provisions in cultural exchange agreements	526
15.6.	Tax provisions of development aid agreements and other agreements on technical and financial cooperation	527
15.7.	Tax provisions of the Protocol on the Privileges and Immunities of the European Union	531

## Table of Contents

---

15.7.1.	Introduction	531
15.7.2.	Inspiration from the EU	531
15.8.	Conclusion	534
<b>Chapter 16:</b>	<b>The Netherlands</b>	<b>535</b>
	<i>Daniël S. Smit</i>	
16.0.	Introduction	535
16.1.	The position of diplomatic and consular officials under Netherlands tax law	536
16.1.1.	Vienna Convention on Diplomatic Relations and Vienna Convention on Consular Relations	536
16.1.2.	Position of diplomatic officials from abroad sent to the Netherlands	539
16.1.2.1.	Personal income tax	540
16.1.2.2.	Wage tax	544
16.1.2.3.	Dividend withholding tax	544
16.1.2.4.	Impact of the Netherlands double tax treaty network	545
16.1.2.5.	Other taxes	549
16.1.2.6.	Social security contributions	551
16.1.2.7.	Procedural tax law	552
16.1.3.	Position of diplomatic officials from the Netherlands sent abroad	553
16.1.3.1.	Personal income tax	553
16.1.3.2.	Wage tax	554
16.1.3.3.	Dividend withholding tax	554
16.1.3.4.	Impact of the Netherlands double tax treaty network	555
16.1.3.5.	Other taxes	557
16.1.3.6.	Social security contributions	557
16.2.	The position of intergovernmental organizations and their officials under Netherlands tax law	558
16.2.1.	Introduction	558
16.2.2.	IGOs headquartered in the Netherlands	559
16.2.2.1.	The Hague as the “legal capital of the world”	559
16.2.2.2.	IGOs headquartered in the Netherlands and the position of their officials under Netherlands tax law	561
16.2.2.3.	Personal income tax	564
16.2.2.4.	Wage tax	570
16.2.2.5.	Dividend withholding tax	571
16.2.2.6.	Impact of the Netherlands double tax treaty network	571
16.2.2.7.	Other taxes	572
16.2.2.8.	Social security	572



16.2.3.	The position of IGOs headquartered in the Netherlands under Netherlands tax law	573
16.2.3.1.	Corporate income tax	574
16.2.3.2.	Dividend withholding tax	575
16.2.3.3.	Netherlands tax treaty network	576
16.2.3.4.	Other taxes	577
16.2.3.5.	The position of IGOs headquartered abroad under Netherlands tax law	577
16.2.4.	The position of officials from IGOs headquartered abroad under Netherlands tax law	578
16.2.4.1.	Personal income tax	578
16.2.4.2.	Wage tax	579
16.2.4.3.	Dividend withholding tax	580
16.2.4.4.	Impact of the Netherlands double tax treaty network	580
16.2.4.5.	Other taxes	580
16.2.4.6.	Social security contributions	581
16.2.5.	The position of IGOs headquartered abroad under Netherlands tax law	581
16.2.5.1.	Corporate income tax	581
16.2.5.2.	Dividend withholding tax	582
16.2.5.3.	Impact of the Netherlands double tax treaty network	582
16.2.5.4.	Other taxes	583
16.3.	The Convention on the Privileges and Immunities of the United Nations and the Convention on the Privileges and Immunities of the Specialized Agencies	583
16.4.	Tax provisions of status of forces agreements	585
16.5.	Cultural exchange agreements	588
16.6.	Tax provisions of development aid agreements and other agreements on technical and financial cooperation	589
16.7.	Articles 12(2) and 13 of the Protocol of the Privileges and Immunities of the European Union	591
16.8.	Conclusion	594
<b>Chapter 17:</b>	<b>Poland</b>	597
	<i>Krzysztof Lasiński-Sulecki</i>	
17.1.	Tax provisions of the Vienna Convention on Diplomatic Relations and the Vienna Convention on Consular Relations (including bilateral agreements in this area)	597



## Table of Contents

---

17.2.	Tax provisions of the Convention on the Privileges and Immunities of the United Nations and of other international (bilateral and multilateral) agreements concluded by Poland and similar to this Convention	605
17.3.	Tax provisions of the headquarters agreements between international organizations and their host states	609
17.4.	Tax provisions of status of forces agreements	611
17.5.	Tax provisions of cultural exchange agreements	614
17.6.	Tax provisions of development aid agreements and other agreements on technical and financial cooperation	616
17.7.	Articles 12(2) and 13 of the Protocol of the Privileges and Immunities of the European Union	618
17.8.	Conclusion	619
<b>Chapter 18:</b>	<b>Russia</b>	623
	<i>Vladimir Tyutyuryukov</i>	
18.0.	Introduction	623
18.1.	Tax provisions of the Vienna Convention on Diplomatic Relations and the Vienna Convention of the Consular Relations (including bilateral agreements in this area)	623
18.2.	Tax provisions of the Convention on the Privileges and Immunities of the United Nations	626
18.3.	Tax provisions of the headquarters agreements between international organizations and their host states	627
18.4.	Tax provisions of status of forces agreements	634
18.5.	Tax provisions of cultural exchange agreements	644
18.6.	Tax provisions of development aid agreements and other agreements on technical and financial cooperation	648
18.7.	Tax provisions of the Protocol on the Privileges and Immunities of the European Union	655
18.8.	Conclusion	655
<b>Chapter 19:</b>	<b>Serbia</b>	657
	<i>Svetislav V. Kostić</i>	
19.0.	Introduction	657

19.1.	Tax provisions of the 1961 Vienna Convention on Diplomatic Relations and the 1963 Vienna Convention on Consular Relations (including bilateral agreements in this area)	657
19.1.1.	Direct taxation aspects of the 1961 Vienna Convention on Diplomatic Relations and the 1963 Vienna Convention on Consular Relations in Serbian domestic legislation	658
19.1.2.	Indirect taxation aspects of the 1961 Vienna Convention on Diplomatic Relations and the 1963 Vienna Convention on Consular Relations in Serbian domestic legislation	659
19.1.3.	Issues arising from the implementation of the provisions of the 1961 Vienna Convention on Diplomatic Relations and the 1963 Vienna Convention on Consular Relations in Serbian domestic legislation	660
19.1.4.	The interaction between the 1961 Vienna Convention on Diplomatic Relations and the 1963 Vienna Convention on Consular Relations and Serbian double taxation treaties	664
19.1.5.	Tax immunities and domestic taxpayers not covered by these – A withholding tax culture issue	665
19.2.	Tax provisions of the 1946 Convention on the Privileges and Immunities of the United Nations and of other international (bilateral and multilateral) agreements concluded by Serbia and (more or less) copied from this Convention	667
19.2.1.	Direct taxation aspects of the 1946 Convention on the Privileges and Immunities of the UN and the 1947 Convention on the Privileges and Immunities of Specialized Agencies in Serbian domestic legislation	668
19.2.2.	Interpretation issues regarding of the personal income tax immunities provisions of the 1946 Convention on the Privileges and Immunities of the UN and the 1947 Convention on the Privileges and Immunities of Specialized Agencies in Serbia	668
19.2.3.	Indirect tax aspects of the 1946 Convention on the Privileges and Immunities of the UN and the 1947 Convention on the Privileges and Immunities of Specialized Agencies in Serbian domestic legislation	674



## Table of Contents

---

19.2.4.	Provisions of Serbian double taxation treaties dealing with officials of international organizations	675
19.2.5.	Political impact of the immunities and privileges granted to the UN and its specialized agencies as well as other international institutions and organizations	676
19.3.	Tax Provisions of the headquarters agreements between international organizations and their host states	677
19.4.	Tax provisions of status of forces agreements	677
19.5.	Tax provisions of cultural exchange agreements	679
19.5.1.	Tax provisions of international bilateral agreements on the establishment of cultural centres or educational institutions	679
19.5.2.	Double taxation provisions dealing with cultural exchanges between Serbia and other contracting states	681
19.6.	Tax provisions of development aid agreements and other agreements on technical and financial cooperation	682
19.7.	Articles 12(2) and 13 of the Protocol of the Privileges and Immunities of the European Union	688
19.8.	Conclusion	688
<b>Chapter 20:</b>	<b>South Korea</b>	<b>691</b>
	<i>Hyejung Byun</i>	
20.0.	Introduction	691
20.1.	Tax provisions of the Vienna Convention on Diplomatic Relations and of the Vienna Convention on Consular Relations (including bilateral consular agreements)	692
20.1.1.	Who is entitled?	693
20.1.2.	Which taxes are covered?	696
20.1.2.1.	Taxes on premises	696
20.1.2.2.	Indirect taxes	698
20.1.2.3.	Customs duties	698
20.2.	Tax provisions of the Convention on the Privileges and Immunities of the United Nations and other international (bilateral or multilateral) agreements	699
20.2.1.	Who is entitled?	701
20.2.2.	Which taxes are covered?	702



20.2.3.	Which income and properties are eligible?	702
20.3.	Tax provisions of the headquarters agreements between international organizations and their host states	703
20.3.1.	Who is entitled?	703
20.3.2.	Which taxes are covered?	704
20.3.3.	Which income and properties are eligible?	704
20.4.	Tax provisions of status of forces agreements	705
20.4.1.	Who is entitled?	706
20.4.2.	Which taxes are covered?	707
20.4.3.	Which income or property is eligible?	709
20.5.	Tax provisions of cultural exchange agreements	709
20.5.1.	Who is entitled?	710
20.5.2.	Which taxes are covered?	711
20.5.3.	Which income or property is eligible?	712
20.6.	Tax provisions of development aid agreements and other agreements on technical and financial cooperation	712
20.6.1.	Agreements on grant aid	715
20.6.2.	Agreements on technical cooperation	715
20.6.3.	Which taxes are covered?	716
20.6.3.1.	Agreements on grant aid	716
20.6.3.2.	Which income or property is eligible?	717
20.7.	Tax provisions of the Protocol on the Privileges and Immunities of the European Union	717
20.8.	Conclusion	717
<b>Chapter 21:</b>	<b>Spain</b>	721
	<i>José Manuel Almudí Cid and Félix Alberto Vega Borrego</i>	
21.0.	Introduction	721
21.1.	Tax provisions of the Vienna Convention on Diplomatic Relations and the Vienna Convention of the Consular Relations (including bilateral agreements in this area)	723
21.1.1.	Tax provisions applicable to diplomatic missions and consular posts	723
21.1.2.	Tax provisions applicable to diplomatic and consular personnel	728

## Table of Contents

---

21.1.2.1.	Tax residence of diplomatic and consular personnel under Spanish domestic law and double taxation conventions	729
21.1.2.2.	Direct taxes	730
21.1.2.2.1.	Spanish diplomatic and consular personnel stationed abroad	730
21.1.2.2.2.	Foreign diplomatic and consular personnel seconded to Spain	731
21.1.2.3.	Indirect taxes	731
21.2.	Tax provisions of the Convention on the Privileges and Immunities of the United Nations and other international (bilateral and multilateral) agreements concluded by Spain similar to this Convention	732
21.2.1.	Tax provisions applicable to the United Nations and other international organizations with a similar regime	732
21.2.2.	Tax provisions applicable to representatives of member states to the UN, UN officials and experts on missions for the UN	734
21.2.3.	Organizations that provide analogous tax privileges	736
21.3.	Tax provisions of the headquarters agreements between international organizations and Spain	736
21.4.	Tax provisions of status of forces agreements	737
21.4.1.	NATO	737
21.4.1.1.	Tax provisions applicable to the NATO military headquarters	738
21.4.1.2.	Tax provisions applicable to the NATO staff	739
21.4.2.	EU SOFA	740
21.4.3.	EUROFOR	741
21.4.4.	EUROCORPS	742
21.5.	Tax provisions of cultural exchange agreements	743
21.6.	Tax provisions of development aid agreements and other agreements on technical and financial cooperation	747
21.7.	Articles 12(2) and 13 of the Protocol of the Privileges and Immunities of the European Union	751
21.8.	How could one or more model provisions be redrafted to replace the existing tax provisions of the bilateral and multilateral international agreements of which your country is a party? How should the current provisions be developed further?	759

<b>Chapter 22: Switzerland</b>	<b>763</b>
<i>Peter Hongler</i>	
22.0. Introduction	763
22.0.1. General remarks	763
22.0.2. Legal background	763
22.0.2.1. Public international law in Switzerland	763
22.0.2.2. Excursus: Host State Act	764
22.1. Tax provisions of the Vienna Convention on Diplomatic Relations and the Vienna Convention on Consular Relations	765
22.1.1. General remarks	765
22.1.2. Persons covered	766
22.1.3. Taxes covered (exempt income)	768
22.1.3.1. Institutional beneficiaries	768
22.1.3.2. Individual beneficiaries	768
22.1.3.2.1. In general	768
22.1.3.2.2. Withholding tax	770
22.1.3.2.3. Inheritance taxes	770
22.1.3.2.4. Indirect Taxes	771
22.1.4. Applicable tax rate	772
22.1.5. Constitutional concerns	773
22.1.6. Application of a DTC	773
22.1.6.1. Residence	773
22.1.6.2. Relation between the Conventions and DTCs	775
22.2. Tax provisions of the Convention on the Privileges and Immunities of the United Nations and of other international agreements	776
22.3. Tax provisions of the headquarters agreements between international organizations and their host state	777
22.3.1. General remarks	777
22.3.2. Headquarters agreements	778
22.3.2.1. Persons covered	778
22.3.2.2. Taxes covered (exempt income)	780
22.3.2.2.1. Institutional beneficiaries	780
22.3.2.2.2. Individual beneficiaries	782
22.3.2.3. Applicable tax rate	785
22.3.2.4. Constitutional concerns	785
22.3.2.5. Application of a DTC	786
22.3.3. International organizations with a tax agreement	787
22.3.3.1. General remarks	787



## Table of Contents

---

22.3.3.2.	Taxes covered (exempt income)	787
22.3.4.	International organizations with agreements on privileges and immunities	788
22.4.	Tax provisions of status of forces agreements	788
22.4.1.	General remarks	788
22.4.2.	Persons covered	789
22.4.3.	Taxes covered (exempt income)	789
22.4.4.	Application of a DTC	789
22.5.	Tax provisions of cultural exchange agreements	790
22.6.	Tax provisions in development aid agreements and other agreements on technical and financial cooperation	790
22.6.1.	General remarks	790
22.6.2.	Persons covered	790
22.6.3.	Taxes covered (exempt income)	791
22.6.4.	Application of a DTC	792
22.7.	Articles 12(2) and 13 of the Protocol on the Privileges and Immunities of the European Union	793
22.8.	Conclusion	794
<b>Chapter 23:</b>	<b>Turkey</b>	<b>797</b>
	<i>Emrah Ferhatoglu</i>	
23.0.	Introduction	797
23.0.1.	Overview	797
23.0.2.	Preliminary remarks on the normative status of international agreements in Turkish law	797
23.1.	Tax provisions of the Vienna Convention on Diplomatic Relations and the Vienna Convention on Consular Relations	799
23.1.1.	Overview	799
23.1.2.	Tax exemptions for members of the diplomatic mission/consular posts and their family	800
23.1.2.1.	Persons covered	800
23.1.2.2.	Taxes covered	801
23.1.2.2.1.	Overview	801
23.1.2.2.2.	Income tax	801
23.1.2.2.3.	Value added tax law and excise tax law	803
23.1.2.2.4.	Inheritance and gift tax	804
23.1.2.2.5.	Motor vehicle tax	805
23.1.2.2.6.	Fees under Law No. 492 and charges, fees and taxes under the Municipality Revenues Law	805

23.1.3.	Tax exemptions for diplomatic mission/consular posts	806
23.1.4.	Double tax conventions	808
23.1.5.	Bilateral agreements under the Vienna Conventions	810
23.1.5.1.	Bilateral employment agreements	810
23.1.5.2.	Bilateral agreements regarding premises of embassies	811
23.1.5.3.	Bilateral agreements in the area of consular relations	811
23.1.5.4.	The Agreement between Turkey and the European Union	812
23.2.	Tax provisions of the Convention on the Privileges and Immunities of the United Nations and of international agreements	812
23.2.1.	The fiscal privileges and immunities of the United Nations	813
23.2.1.1.	Scope of the fiscal privileges and immunities for the United Nations	813
23.2.1.2.	Scope of the fiscal privileges and immunities for officials of the United Nations	814
23.2.2.	Turkey's reservations on the UN Convention: Constitutional aspects	815
23.2.3.	Special provisions in Turkish tax law with respect to international organizations	817
23.2.4.	Tax provisions of certain conventions that were affected by the UN Convention	818
23.3.	Tax provisions of the headquarters agreements between international organizations and their host states	819
23.3.1.	The Protocol on Settlement of the TURKSOY Organization, and Status of National Representatives and Officials	820
23.3.2.	Agreement on the Commission on the Protection of the Black Sea against Pollution	821
23.3.3.	Other agreements	821
23.4.	Tax provisions of status of forces agreements	822
23.4.1.	Tax provisions of the NATO SOFA	822
23.4.2.	Tax provisions of the Protocol of Paris	823
23.4.3.	Tax provisions of the Ankara Agreement	824
23.4.4.	Tax provisions of the 2009 Agreement	824
23.4.4.1.	General remarks	824
23.4.4.2.	Persons covered	824
23.4.4.3.	Taxes covered	825
23.5.	Tax provisions of cultural exchange agreements	826

## Table of Contents

23.5.1.	General remarks	826
23.5.2.	Specific regulation in Turkish income tax law: Exemption for income derived from exhibitions and fairs	826
23.5.3.	The Agreement Establishing Culture Centres in Turkey and Romania	827
23.5.3.1.	Persons covered	827
23.5.3.2.	Taxes covered	828
23.6.	Tax provisions of development agreements and other agreements on technical and financial cooperation	828
23.6.1.	Agreements on tourism, technical, financial and trade cooperation	828
23.6.2.	Aid agreements	829
23.6.2.1.	General remarks	829
23.6.2.2.	Framework Agreement on the Rules for Co-operation Concerning EC-Financial Assistance to Turkey	829
23.6.3.	Agreement regarding the Nabucco Project	830
23.6.3.1.	Persons covered	830
23.6.3.2.	Taxes covered	830
23.6.3.3.	Profit attribution to Nabucco National Companies	831
23.7.	Articles 12(2) and 13 of the Protocol on the Privileges and Immunities of the European Union	831
23.8.	Conclusion	833
<b>Chapter 24:</b>	<b>United Kingdom</b>	835
	<i>Brian Cleave</i>	
24.1.	Tax provisions of the Vienna Convention on Diplomatic Relations and of the Vienna Convention on Consular Relations (including bilateral consular agreements)	835
24.1.1.	The Vienna Convention on Diplomatic Relations 1961	835
24.1.1.1.	General comments	835
24.1.1.2.	Article 23	837
24.1.1.2.1.	SDLT	837
24.1.1.2.2.	Non-domestic rates	837
24.1.1.3.	Article 28	839
24.1.1.4.	Articles 34, 37 and 39	839
24.1.1.4.1.	Beneficiaries of the articles	839
24.1.1.4.2.	Scope of the exemption – Direct taxes	841
24.1.1.4.3.	Scope of the exemption – Indirect taxes	843
24.1.1.5.	Conclusion	845



24.1.2.	The Vienna Convention on Consular Relations 1963	846
24.1.2.1.	General comments	846
24.1.2.2.	Article 32	847
24.1.2.3.	Article 40	847
24.1.2.4.	Articles 49, 51 and 57(2)	848
24.1.2.4.1.	Beneficiaries of the provisions	848
24.1.2.4.2.	Scope of the exemptions – Direct taxes	848
24.1.2.4.3.	Scope of the exemption – Indirect taxes	850
24.1.3.	Bilateral consular conventions	850
24.1.4.	Provisions of double taxation conventions concerning diplomatic and consular privileges and immunities	852
24.2.	Tax provisions of the Convention on the Privileges and Immunities of the United Nations and other international (bilateral and multilateral) agreements	854
24.2.1.	Convention on the Privileges and Immunities of the United Nations	854
24.2.2.	Convention on the Privileges and Immunities of the Specialized Agencies	857
24.2.3.	Examples of other international agreements copying the UN Convention	858
24.2.3.1.	The OPCW Agreement	859
24.2.3.2.	The CERN Protocol	860
24.3.	Tax provisions of the headquarters agreements between international organizations and their host states	863
24.3.1.	General comments	863
24.3.2.	Headquarters Agreement between the United Kingdom and the International Maritime Organization	863
24.3.3.	Headquarters Agreement between the United Kingdom and the International Sugar Organization	866
24.3.4.	Headquarters Agreement between the United Kingdom and the European Police College	867
24.4.	Tax provisions of status of forces agreements	868
24.4.1.	Agreement between the Parties to the North Atlantic Treaty regarding the Status of their Forces	868
24.4.2.	Agreement between the Member States of the European Union concerning the status of military and civilian staff seconded to the institutions of the European Union	871
24.5.	Tax provisions of cultural exchange agreements	872

## Table of Contents

---

24.6.	Tax provisions of development aid agreements and other agreements on technical and financial cooperation	872
24.7.	Tax provisions of the Protocol on the Privileges and Immunities of the European Union	872
24.7.1.	General comments	872
24.7.2.	Article 3	873
24.7.3.	Articles 12 and 13	875
24.8.	Conclusion	879
<b>Chapter 25:</b>	<b>United States</b>	881
	<i>Christine D. Allie and Yariv Brauner</i>	
25.0.	Introduction	881
25.1.	Tax provisions of the Vienna Convention on Diplomatic Relations and the Vienna Convention on Consular Relations (including bilateral agreements in this area)	882
25.2.	Tax provisions of the Convention on the Privileges and Immunities of the United Nations and other international (bilateral and multilateral) agreements	887
25.3.	Tax provisions of the headquarters agreements between international organizations and their host states	890
25.4.	Tax provisions of status of forces agreements	891
25.5.	Tax provisions of cultural exchange agreements	893
25.6.	Tax provisions of development aid agreements and other agreements on technical and financial cooperation	895
25.7.	Tax provisions of the Protocol on the Privileges and Immunities of the European Union	896
25.8.	Conclusion	896
25.9.	Miscellaneous	898
<b>Appendix 1:</b>	<b>Questionnaire</b>	899
<b>Appendix 2:</b>	<b>List of Authors</b>	903