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INTERNATIONAL ORGANISATIONS (IMMUNITIES AND PRIVILEGES) ACT 1948 (SECTION 2)

INTERNATIONAL ORGANISATIONS (IMMUNITIES AND PRIVILEGES) (WORLD INTELLECTUAL PROPERTY ORGANIZATION) ORDER 2005

ARRANGEMENT OF PARAGRAPHS

Paragraph

1. Citation
2. Definitions
3. Status of WIPO
4. Privileges of WIPO Office
5. Privileges of officials of WIPO Office

[1 February 2005]

Citation

1. This Order is the International Organisations (Immunities and Privileges) (World Intellectual Property Organization) Order 2005.

Definitions

2. In this Order —

"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;

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"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 has the like inviolability of its 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 has 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;

(*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 is exempt from customs duties on all dutiable goods directly imported by it for its official use in Singapore, subject to compliance with any condition that the Director-General of Customs may prescribe for the protection of revenue.

Privileges of officials of WIPO Office

5.—(1) Subject to sub-paragraph (2), where an official of the WIPO Office is not a citizen or permanent resident of Singapore, he or she enjoys 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) To avoid doubt, sub-paragraph (1) does 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 sub-paragraph (4), where a senior official of the WIPO Office is not a citizen or permanent resident of Singapore, he or she enjoys 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, the fee for a certificate of entitlement, registration fee and additional registration fee) in respect of one motor vehicle intended for the senior official's personal use;

(*b*) radio and television licence fees;

(*c*) customs duties on all dutiable goods;

(*d*) goods and services tax in respect of all goods imported by the senior official for his or her personal use.

(4) Where any senior official of the WIPO Office has enjoyed the exemption or relief referred to in sub-paragraph (3)(*a*) in respect of any motor vehicle, that sub-paragraph does 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 firstmentioned motor vehicle.

(5) Where the Director of the WIPO Office is not a citizen or permanent resident of Singapore, he or she enjoys 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 the Director — property tax, and stamp duty in respect of any tenancy agreement entered into, for the premises used as his or her residence;

(*b*) foreign domestic worker levy in respect of one foreign domestic worker employed by the Director.