GENERAL EXEMPTION NO. 127

EXEMPTION TO IMPORTS BY U.N. AND ITS AGENCIES AND THEIR OFFICIALS -

Relevant Articles of the United Nations (Privileges and Immunities) Act, 1947 under which exemption from Customs duty is allowed to the U.N.O. and officials are reproduced below:

Article II, Section 7. The specialised agency assets, income and other property shall be -

(b) Exempt from customs duties and prohibitions and restrictions on imports and exports in respect of articles imported or exported by the specialised agency for its official use

(c) Exempt from Customs duties and prohibitions and restrictions on imports and exports in respect of its publications.

Article IV, Section II. Representatives of members at Meeting convened by a Special agency shall, while exercising their functions and during their journey to and from the place of meeting, enjoy the following privileges and immunities:-

(f) The same immunities and facilities in respect of their personal baggage as are accorded to members of comparable ranks of diplomatic missions.

Article V. Section 18(G). Officials of the specialised agency shall:

(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.

Article V. Section 19. In addition to the immunities and privileges specified in section 18, the Executive Head of each specialised agency including any Official acting on his behalf during his absence from duty 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.

Article VI, Section 22(f). Experts (other than official coming within the scope of Article V) performing missions for the specialised agency shall be accorded:

(f) the same immunities and facilities in respect of the personal baggage as are accorded to diplomatic envoys.

Article VII, Section 27. The Executive Heads, Assistant Executive Heads, Heads of Departments and other officials of rank not lower than that of a head of a Department of the specialised agencies travelling on U.N. laissez - passer on the business of the specialised agency shall be granted the same facilities for travel as are accorded to Officials of a comparable rank in diplomatic missions.

These concessions have also been extended to the following International organisations and their representatives (known as specialised agencies) and Officials subject to the notifications and extensions mentioned below as laid down in the G.O.I. Ministry of External Affairs Notification No.55 U.N.I., dated...

(i) International Civil Aviation Organisation.
(ii) World Health Organisation.
(iii) International labour Organisation.
(iv) U.N. International Children's Emergency Fund.
(v) The Joint Enterprise Aid in Mass Vaccination against T.B. in India.
(vi) Food and Agriculture Organisation of the United Nations.
(vii) U.N. Educational Scientific and Cultural Organisation.
(viii) International Monetary Fund.
(ix) International Bank for Reconstruction and Development.
(x) Universal Postal Union.
(xi) International Tele-communication Union.
(xii) World Meteorological organisation.
(xiii) U.N.D.P.
(xiv) UNICEF

Article IV has been extended to: The Chairman of the Council of the F.A.O., President of the Conference and Members of Executive Board of U.N.E.S.C.O., their substitutes and advisers, persons designated to serve on the Executive Board of the W.H.O., the employer's and Worker's members and Deputy members of Governing body of the International Labour Organisation and their substitutes.

Article V. Section 19. shall also be accorded to the President of the Council of the International Civil Aviation Organisation, Deputy Director General of the International labour office and any Assistant Director General of the International Labour Office and to the Deputy Director General of U.N.E.S.C.O., his spouse and minor children.


Note 1. The concession in respect of the Joint Enterprise Aid in Mass Vaccination against T.B. in India vide Item (v) above, shall remain in force until the work of the team is deemed to have been completed by mutual agreement of the Government of India and the Joint Enterprise.

Note 2. Articles imported by the United National Information Centre, New Delhi, for its official use may be granted exemption from customs duty and other customs formalities as may be admissible under the United Nations (Privileges and Immunities) Act, 1947.


The Government of India have decided that -

(1) Medical supplies or any other articles or goods imported or exported by the World Health organisation for its official use and the publications of the said Organisation shall be exempt from customs duties, prohibitions and restrictions on imports and exports.

(2) Officials of the World Health Organisation shall -
   (a) have the right to import free of duty their furniture and effects at the time of taking up their posts in India or upon their permanent appointment to it, and
(b) once in every three years have the right to import free of duty a motor car, it being understood
that the duty will become payable in the event of the sale or disposal of such motor car to a person not entitled
to this exemption within three years upon its import.

(3) In addition to the immunities and privileges specified in (2) above, the Director General, the Deputy
Director General, the Assistant Director General, the Regional Director in India and if the Director General
should so desire and communicate their names to the Government of India certain Officials, of a Director’s
status, shall be accorded in respect of themselves, their spouses and minor children the privileges and immunities,
exemption and facilities accorded to diplomatic envoys in accordance with international law.