

The Exchange of Notes  
was previously  
published as  
Miscellaneous No. 5  
(1975), Cmnd. 5855

UNIVERSAL  
POSTAL UNION



Treaty Series No. 144 (1975)

## Exchange of Notes

between the Government of the  
United Kingdom of Great Britain and Northern Ireland  
and the Universal Postal Union

regarding the Application in the  
United Kingdom of Section 10 of the  
Convention on the Privileges and  
Immunities of the Specialized Agencies  
of the United Nations of  
21 November 1947

Berne, 11/13 November 1974

[The Exchange of Notes entered into force on 24 July 1975]

*Presented to Parliament  
by the Secretary of State for Foreign and Commonwealth Affairs  
by Command of Her Majesty  
November 1975*

LONDON  
HER MAJESTY'S STATIONERY OFFICE

12p net

Cmnd. 6321

**EXCHANGE OF NOTES**  
**BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM**  
**OF GREAT BRITAIN AND NORTHERN IRELAND AND THE**  
**UNIVERSAL POSTAL UNION REGARDING THE APPLICATION**  
**IN THE UNITED KINGDOM OF SECTION 10 OF THE**  
**CONVENTION ON THE PRIVILEGES AND IMMUNITIES OF**  
**THE SPECIALIZED AGENCIES OF THE UNITED NATIONS**  
**OF 21 NOVEMBER 1947**

No. 1

*Her Majesty's Ambassador at Berne to the Director General of the  
Universal Postal Union*

*British Embassy,  
Berne.*

Sir,

*11 November 1974*

I refer to the Convention on the Privileges and Immunities of the Specialized Agencies,(1) and in particular to Section 10 of the Convention, in view of alterations in the tax system of the United Kingdom.

I now propose that Section 10 should be interpreted and applied in the United Kingdom so as to accord the Universal Postal Union a refund of car tax and value added tax on the purchase of new motor cars of United Kingdom manufacture, and of value added tax paid on the supply of goods or services necessary for its official activities and which are supplied on a recurring basis or involve considerable quantities of goods or considerable expenditure.

If the foregoing proposals are acceptable to the Universal Postal Union I propose that this Note, together with your reply in that sense, shall constitute an Agreement between the Government of the United Kingdom of Great Britain and Northern Ireland and the Universal Postal Union which shall enter into force on the date on which the United Kingdom legislation giving effect to the Agreement comes into operation, which date will be notified to the Universal Postal Union.(2)

I am,

Sir,

Your obedient Servant,

JOHN WRAIGHT

(1) Treaty Series No. 69 (1959), Cmnd. 855.  
(2) The Agreement entered into force on 24 July 1975.

No. 2

*The Director General of the Universal Postal Union to Her Majesty's Ambassador at Berne*

*Union Postale Universelle*

Monsieur l'Ambassadeur,

*Berne, le 13 novembre 1974*

J'ai l'honneur de me référer à votre note du 11 novembre 1974 rédigée comme suit :

"En raison des modifications apportées au système fiscal du Royaume-Uni, je me réfère à la Convention sur les priviléges et immunités des institutions spécialisées et en particulier à la Section 10 à de ladite Convention.

Je propose désormais que la Section 10 soit interprétée au Royaume-Uni de façon à accorder à l'Union postale universelle le remboursement de la 'taxe sur les véhicules' et de la 'taxe à la valeur ajoutée' à l'occasion de l'achat de nouveaux véhicules à moteur fabriqués au Royaume-Uni, ainsi que de la taxe à la valeur ajoutée acquittée lors de la fourniture des biens ou services nécessaires à l'exercice de ses activités officielles, fourniture effectuée soit périodiquement, soit dans des 'quantités considérables' ou entraînant des 'dépenses considérables'.

Si les propositions qui précédent sont acceptables pour l'Union postale universelle, je suggère que la présente note constitue avec votre réponse dans ce sens un accord entre le Gouvernement du Royaume-Uni de Grande-Bretagne et d'Irlande du Nord et l'Union postale universelle, accord qui entrera en vigueur à la date à laquelle la législation du Royaume-Uni donnant effet à l'accord deviendra applicable, date qui sera notifiée à l'Union postale universelle."

J'ai l'honneur de vous informer que les propositions qui précédent sont acceptables pour l'Union postale universelle qui consent par conséquent à ce que la note de votre Excellence et la présente réponse constituent un accord entre l'Union et le Gouvernement du Royaume-Uni; celui-ci entrera en vigueur à la date à laquelle la législation du Royaume-Uni donnera effet à cet accord.

Veuillez agréer, Monsieur l'Ambassadeur, l'assurance de ma haute considération.

*Le Directeur général,*

A. H. RIDGE

[Translation of No. 2]

*Universal Postal Union,*

*Berne.*

Your Excellency,

I have the honour to refer to your Note of 11 November 1974 which reads as follows:

[As in No. 1]

I have the honour to inform you that the foregoing proposals are acceptable to the Universal Postal Union, who therefore agree that Your Excellency's Note and the present reply shall constitute an Agreement between the Union and the Government of the United Kingdom which shall enter into force on the date on which the United Kingdom legislation giving effect to the Agreement comes into operation.

Please accept, Your Excellency, the assurance of my high consideration.

A. H. RIDGE

*Director General*

Printed in England by Her Majesty's Stationery Office

20925-264 3161357 Dd 254735 K12 11/75

ISBN 0 10 163210 X