

Unofficial extract from the Agreement between the MRC and the Government of Lao PDR relating to the Headquarters of the MRC.

The property of the MRC shall be exempt:

- (a) From any form of direct taxation. The MRC will, however, not claim exemption from taxes which are, in fact, no more than charges for public utility services, rendered by the respective Government or by a corporation under the regulations of the respective Government, at a fixed rate according to the amount of services rendered and which can be specifically identified, described and itemized;
- (b) From customs duties on imports and exports in respect of articles imported or exported by the MRC for its official use, on the understanding that articles imported under such privileges shall not be sold within the country except in accordance with conditions to be mutually agreed upon; and
- (c) From customs duties and prohibitions and restrictions in respect of the import and export of its publications.

The MRC shall be exempt from excise duties, sales and all other taxes when making important purchases for official use by the MRC of property on which such duties or taxes are normally chargeable. However, the MRC will not, as a general rule, claim exemption from excise duties and from taxes on the sale of movable and immovable property which form part of the price to be paid, and cannot be identified separately from the sales price.

Those persons who, without being Officials of the MRC, are performing missions for the MRC in relation with the MRC in the Lao PDR, shall enjoy the privileges:

- Exemption from taxation on the salaries and emoluments paid to them by the MRC or the donor country or organization which seconded them to MRC;
- Exemption from customs duties and taxes for the importation and exportation of the technical equipment and other articles for the official use of MRC;
- Exemption, together with their spouses and dependent children from alien registration and national service obligations;
- The same privileges in respect of exchange facilities as are accorded to the

officials of the member of diplomatic missions;

- The same repatriation facilities as diplomatic envoys in time of international crisis or internal disturbances together with their spouses and relatives dependent on them;
- Exemption from any form of direct taxation on income derived from sources outside the Lao PDR, and the freedom to maintain within the Lao PDR, or elsewhere, foreign securities, and other movable and immovable property, and whilst employed by the MRC in the Lao PDR, and at the time of termination of such employment, the right to take out of the Lao PDR funds in United States dollars or other convertible currencies without any restrictions or limitations, provided that the said officials can show good cause for their lawful possession of such funds; and
- The right to import, free of duty and other levies, their furniture, household and personal effects, within six months after first taking up their post and the right to export free of duty and other levies upon final departure from the Lao PDR. In the case of importation, transfer and replacement of automobile, the same regulations as are in force for the resident members of diplomatic missions shall apply.

Unofficial extract from the Agreement concerning the operations of the Regional flood Management and Mitigation Centre between the Royal Government of Cambodia and MRC.

The property of the Regional FMM Centre shall be exempt:

- (a) From any form of direct taxation. The MRC will, however, not claim exemption from taxes which are, in fact, no more than charges for public utility services, rendered by the Government or by a corporation under the regulations of services rendered and which can be specifically identified, described and itemized;
- (b) From customs duties on imports and exports in respect of articles imported or exported by the MRC for the official use of the Regional FMM Centre, on the understanding that articles imported under such privileges shall not be sold within the country except in accordance with conditions to be mutually agreed upon; and
- (c) From customs duties and prohibitions and restrictions in respect of the import and export of its publications.

The MRC shall be exempt from excise duties, sales and all other taxes when making important purchases for official use by the Regional FMM Centre of property on which such duties or taxes are normally chargeable. However, the MRC will not, as a general rule, claim exemption from excise duties and from taxes on the sale of movable and immovable property which form part of the price to be paid and cannot be identified separately from the sales price.

Persons other than officials of the Regional FMM Centre (...), namely, experts, consultants, riparians on stipend, and project fellow who are performing temporary official functions for the Regional FMM Centre, shall enjoy the privileges:

- Exemption from taxation on the salaries and emoluments paid to them by the MRC;
- Exemption from customs duties and taxes for the importation and exportation of the technical equipment and other articles for the official use of the Regional FMM Centre;
- Together with their spouses and dependent children, issuance of appropriate visa and stay permit as well as necessary re-entry visa for the period of their assignment;
- Exemption, together with their spouses and dependent children from alien registration and national service obligations;

- The same privileges in respect of exchange facilities as are accorded to the officials of the member of diplomatic missions; and
- The same repatriation facilities as diplomatic envoys in time of international crisis or internal disturbances together with their spouses and relatives dependent on them.