

No. 16812

**UNITED NATIONS
(UNITED NATIONS RELIEF AND WORKS AGENCY
FOR PALESTINE REFUGEES IN THE NEAR EAST)
and
AUSTRIA**

**Exchange of letters constituting an agreement concerning
the refund to the UNRWA of the value added tax
levied in Austria. Beirut, 28 June 1978, and Vienna,
4 July 1978**

Authentic text: English.

Registered ex officio on 4 July 1978.

**ORGANISATION DES NATIONS UNIES
(OFFICE DE SECOURS ET DE TRAVAUX
DES NATIONS UNIES POUR LES RÉFUGIÉS
DE PALESTINE DANS LE PROCHE-ORIENT)
et
AUTRICHE**

**Échange de lettres constituant un accord concernant le rem-
boursement à l'UNRWA de la taxe à la valeur ajoutée
perçue en Autriche. Beyrouth, 28 juin 1978, et Vienne,
4 juillet 1978**

Texte authentique : anglais.

Enregistré d'office le 4 juillet 1978.

EXCHANGE OF LETTERS CONSTITUTING AN AGREEMENT¹
BETWEEN THE UNITED NATIONS (UNITED NATIONS RELIEF
AND WORKS AGENCY FOR PALESTINE REFUGEES IN THE
NEAR EAST) AND THE GOVERNMENT OF AUSTRIA CON-
CERNING THE REFUND TO THE UNRWA OF THE VALUE
ADDED TAX LEVIED IN AUSTRIA

I

28 June 1978

OR 120 (4)

Sir,

I have the honour to refer to Section 44² of the Agreement between the Republic of Austria and the United Nations of 13 April 1967 regarding the Headquarters of the United Nations Industrial Development Organization (UNIDO)³ and to the supplemental agreement thereunder, dated 22 January 1975, governing the refund to UNIDO of value added tax.⁴ As the UNRWA Headquarters in Vienna falls within the terms of Section 45 of the UNIDO Headquarters Agreement as another office of the United Nations set up with the consent of the Republic of Austria, I assume that the provisions of the supplemental agreement of 22 January 1975 should apply also, *mutatis mutandis*, to UNRWA. To facilitate the processing of the Agency's claim for refund of value added tax, I should be grateful if you would confirm that my assumption is correct.

Accept, Sir, the assurances of my highest consideration.

[Signed]

THOMAS W. MCELHINEY
Commissioner-General

His Excellency Dr. Willibald Pahr
The Federal Minister for Foreign Affairs
Vienna, Austria

¹ Came into force on 4 July 1978 by the exchange of the said letters.

² Should read: "Section 45".

³ United Nations, *Treaty Series*, vol. 600, p. 93.

⁴ *Ibid.*, vol. 958, p. 248.

II

THE FEDERAL MINISTER FOR FOREIGN AFFAIRS

Vienna, July 4, 1978

No. 600.108/31-1.6/78

Sir,

I have the honour to refer to your letter of 28 June 1978 which reads as follows:

[See letter I]

In reply, I wish to state that as the UNRWA Headquarters in Vienna falls within the terms of Section 45 of the UNIDO Headquarters Agreement as another office of the United Nations set up with the consent of the Republic of Austria, the provisions of the supplemental agreement of 22 January 1975 will be applied also, *mutatis mutandis*, to UNRWA.

Accept, Sir, the assurances of my highest consideration.

[Signed]

WILLIBALD P. PAHR

Mr. Thomas W. McElhiney
Commissioner-General
UNRWA
Beyrouth
