

**No. 18246**

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**SPAIN  
and  
INTERNATIONAL COTTON INSTITUTE**

**Agreement for the establishment of an office of the Institute  
in Spain. Signed at Madrid on 17 December 1979**

*Authentic text: Spanish.*

*Registered by Spain on 29 January 1980.*

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**ESPAGNE  
et  
INSTITUT INTERNATIONAL DU COTON**

**Accord pour l'établissement d'un bureau de l'Institut en  
Espagne. Signé à Madrid le 17 décembre 1979**

*Texte authentique : espagnol.*

*Enregistré par l'Espagne le 29 janvier 1980.*

## [TRANSLATION — TRADUCTION]

AGREEMENT<sup>1</sup> BETWEEN THE GOVERNMENT OF THE KINGDOM OF SPAIN AND THE INTERNATIONAL COTTON INSTITUTE FOR THE ESTABLISHMENT OF AN OFFICE OF THE INSTITUTE IN SPAIN

On 28 January 1966 Spain signed the Agreement establishing the International Cotton Institute.<sup>2</sup>

Accordingly, the Institute has decided to establish an office in Spain the operation of which shall be governed by this Agreement:

*Article 1.* The International Cotton Institute (hereinafter referred to as the "Institute"), and the Office representing it in Spain shall have legal capacity and shall have capacity, *inter alia*, to:

- (1) Contract;
- (2) Acquire and dispose of movable and immovable property;
- (3) Institute legal proceedings.

*Article 2.* The Institute and its Office shall be immune from seizure or attachment so long as no definitive judgement has been handed down against it, unless such immunity has been waived.

*Article 3.* The property and assets of the Institute shall be immune from requisition and expropriation.

*Article 4.* The archives of the Institute shall be inviolable.

*Article 5.* The Institute and its Office shall enjoy, for their official communications, treatment not less favourable than that accorded to establishments having similar rank and functions of international organizations of the same kind.

*Article 6.* The Institute and the Office representing it in Spain and its property, income and other assets shall be subject to the following tax system:

A. (a) They shall be exempt from all direct taxes, it being understood, however, that they may claim no exemption from taxes or levies which are, in fact, fees for services rendered.

(b) Equipment which the Office may need for its installation and later for its operation may be imported free of customs duties and other import levies (excluding fees for services rendered).

Requests for such exemption shall, in each case, be addressed to the General Customs Administration through the Ministry of Foreign Affairs.

Such equipment may not be transferred to third parties without the authorization of the General Customs Administration.

B. (a) The Institute or the Office representing it may not demand an exemption from the consumer tax or changes levied on trade in or the sale of

<sup>1</sup> Came into force on 17 December 1979 by signature, in accordance with article 7.

<sup>2</sup> United Nations, *Treaty Series*, vol. 592, p. 171.

immovable or movable property that are included in the sales price, except in the case of large purchases of goods intended for official use, which shall be exempt from such taxes or charges.

(b) For the purposes of this article the term "large purchases" shall mean purchases exceeding 100,000 pesetas.

*Article 7.* Officials of the Office in Spain who are neither Spanish nationals nor foreigners permanently resident in Spain shall be subject to the following tax system:

- (a) They shall be entitled to import, free of duty, their furniture and personal effects when they move to Spain in order to take up their duties; this right shall remain in effect for a period of one year from the time when they definitively take up their duties;
- (b) They shall be exempt from taxes on salaries, emoluments and benefits which they receive from the Institute.

This Agreement, done in two copies in the Spanish language, both being authentic, shall enter into force upon signature; either Party may denounce it at any time by giving two months' notice, in writing.

DONE at Madrid on 17 December 1979.

For the Government  
of the Kingdom of Spain:

[Signed]

MARCELINO OREJA AGUIRRE  
Minister for Foreign Affairs

For the International Cotton Institute:

[Signed]

HERMAN SOETAERT  
Director of Programmes