

《國際組織 (特權及豁免權) (國際貨幣基金組織) 令》
(第 558 章, 附屬法例 E)

International Organizations (Privileges and Immunities) (International Monetary Fund)
Order
(Cap. 558 sub. leg. E)

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經核證文本
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(《法例發布條例》(第 614 章) 第 5 條)
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附表 2 Schedule 2	S2-1—S2-12	6.2.2020
附表 3 Schedule 3	S3-1—S3-4	6.2.2020

尚未實施的條文及修訂的資料，可於「電子版香港法例」(<https://www.elegislation.gov.hk>) 閱覽。

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制定史

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《國際組織(特權及豁免權)(國際貨幣基金組織)令》

International Organizations (Privileges and Immunities)
(International Monetary Fund) Order

(第 558 章, 附屬法例 E)

(Cap. 558 sub. leg. E)

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《國際組織(特權及豁免權)(國際貨幣基金組織)令》

(第 558 章第 3 條)

(略去制定語式條文——2020 年第 1 號編輯修訂紀錄)

[2008 年 7 月 18 日]

(格式變更——2020 年第 1 號編輯修訂紀錄)

1. (已失時效而略去——2020 年第 1 號編輯修訂紀錄)

2. 釋義

在本命令中——

《1947 年公約》 (1947 Convention) 指聯合國大會於 1947 年 11 月 21 日藉通過決議而批准的《專門機構特權和豁免公約》；

《行政安排》 (Administrative Arrangements) 指附於《諒解備忘錄》並構成其不可分割的一部分的《關於國際貨幣基金組織駐華代表處香港特別行政區分處的行政安排》；

基金組織 (Fund) 指國際貨幣基金組織；

《諒解備忘錄》 (Memorandum of Understanding) 指於 2000 年 9 月 23 日簽訂的《中華人民共和國政府和國際貨幣基金組織關於國際貨幣基金組織駐華代表處在香港特別行政區設立分處的諒解備忘錄》*。

編輯附註：

* 《諒解備忘錄》刊登於 2001 年第 30 期憲報第 5 號特別副刊 (從 E311 頁開始)。

International Organizations (Privileges and Immunities) (International Monetary Fund) Order

(Cap. 558, section 3)

(Enacting provision omitted—E.R. 1 of 2020)

[18 July 2008]

(Format changes—E.R. 1 of 2020)

1. (Omitted as spent—E.R. 1 of 2020)

2. Interpretation

In this Order—

1947 Convention (《1947 年公約》) means the Convention on the Privileges and Immunities of the Specialized Agencies, approved by the General Assembly of the United Nations by resolution adopted on 21 November 1947;

Administrative Arrangements (《行政安排》) means the Administrative Arrangements Concerning the Establishment of the Hong Kong Special Administrative Region Sub-Office of the Resident Representative Office of the International Monetary Fund in the People's Republic of China that is annexed to and constituting an inalienable part of the Memorandum of Understanding;

Fund (基金組織) means the International Monetary Fund;

Memorandum of Understanding (《諒解備忘錄》) means the Memorandum of Understanding Between the Government of the People's Republic of China and the International Monetary Fund Concerning the Establishment of a Sub-Office

3. 《行政安排》某些條文在香港具有法律效力

- (1) 現宣布附表 1 指明的《行政安排》的條文在香港具有法律效力，而為此目的，該等條文須按照第(2)、(3)、(4)及(5)款解釋。
- (2) 在應用該等《行政安排》條文時，“香港分處”須解釋為指依據《諒解備忘錄》在香港設立的稱為“國際貨幣基金組織駐中華人民共和國代表處香港特別行政區分處”的辦事處。
- (3) 在應用《行政安排》第十段第(一)分段第4項時，“本附件”須解釋為指《行政安排》。
- (4) 在應用《行政安排》第十段第(二)分段時，對“第5至8項”的提述，須解釋為對“第7項”的提述。
- (5) 在應用《行政安排》第十四段時，“《備忘錄》”須解釋為指《諒解備忘錄》。

in the Hong Kong Special Administrative Region by the Resident Representative Office of the Fund in the People's Republic of China*, done on 23 September 2000.

(E.R. 1 of 2020)

Editorial Note:

* The Memorandum of Understanding is published in Special Supplement No. 5 to Gazette No. 30/2001 (from page E319).

3. Certain provisions of Administrative Arrangements have force of law in Hong Kong

- (1) It is declared that the provisions of the Administrative Arrangements as specified in Schedule 1 shall have the force of law in Hong Kong and shall for that purpose be construed in accordance with subsections (2), (3), (4) and (5).
- (2) In applying those provisions of the Administrative Arrangements, “Hong Kong Sub-Office” shall be construed as meaning the office established in Hong Kong pursuant to the Memorandum of Understanding and known as the Hong Kong Special Administrative Region Sub-Office of the Resident Representative Office of the International Monetary Fund in the People's Republic of China.
- (3) In applying paragraph 10(1)(d) of the Administrative Arrangements, “this Annex” shall be construed as meaning the Administrative Arrangements.
- (4) In applying paragraph 10(2) of the Administrative Arrangements, the reference to “(e) to (h) inclusive” shall be construed as a reference to “(g)”.
- (5) In applying paragraph 14 of the Administrative Arrangements, “the Memorandum” shall be construed as meaning the Memorandum of Understanding.

4. 《1947 年公約》某些條文在香港具有法律效力

- (1) 現宣布附表 2 指明的《1947 年公約》的條文在香港具有法律效力，而為此目的，該等條文須按照第 (2)、(3)、(4)、(5)、(6) 及 (7) 款解釋。
- (2) 在應用該等《1947 年公約》條文時，對“專門機構”(不論如何表達)的提述，須解釋為對基金組織的提述。
- (3) 在應用《1947 年公約》第十一節時——
 - (a) 對“本公約每個締約國領土”的提述，須解釋為對中華人民共和國香港特別行政區區域的提述；
 - (b) 對“該國政府”的提述，須解釋為對中華人民共和國中央人民政府的提述。
- (4) 在應用《1947 年公約》第十三節時，對“各會員國代表”的提述，須解釋為對基金組織各會員國代表的提述。
- (5) 在應用《1947 年公約》第十五節時，對“來到某會員國”的提述，須解釋為對來到中華人民共和國香港特別行政區的提述。
- (6) 在應用《1947 年公約》第十六節時——
 - (a) 對“會員國代表”的提述，須解釋為對基金組織會員國代表的提述；
 - (b) 對“會員國”的提述，須解釋為對基金組織會員國的提述。
- (7) 在應用《1947 年公約》第十七節時，該節須在猶如其措詞如下的情況下予以解釋：“當有關人士是中國公民或是現任或曾任中華人民共和國代表，第十三、十四及十五各節之規定對中華人民共和國香港特別行政區的當局並不適用。”。

4. Certain provisions of 1947 Convention have force of law in Hong Kong

- (1) It is declared that the provisions of the 1947 Convention as specified in Schedule 2 shall have the force of law in Hong Kong and shall for that purpose be construed in accordance with subsections (2), (3), (4), (5), (6) and (7).
- (2) In applying those provisions of the 1947 Convention, a reference to “specialized agency” (however expressed) shall be construed as a reference to the Fund.
- (3) In applying section 11 of the 1947 Convention—
 - (a) the reference to “the territory of each State party to this Convention in respect of that agency” shall be construed as a reference to the area of the Hong Kong Special Administrative Region of the People’s Republic of China;
 - (b) the reference to “the Government of such State” shall be construed as a reference to the Central People’s Government of the People’s Republic of China.
- (4) In applying section 13 of the 1947 Convention, the reference to “representatives of members” shall be construed as a reference to representatives of members of the Fund.
- (5) In applying section 15 of the 1947 Convention, the reference to “present in a member State” shall be construed as a reference to present in the Hong Kong Special Administrative Region of the People’s Republic of China.
- (6) In applying section 16 of the 1947 Convention—
 - (a) the reference to “representatives of members” shall be construed as a reference to representatives of members of the Fund;

5. 基金組織協定某些條文在香港具有法律效力

現宣布附表 3 指明的基金組織協定第九條的條文⁺在香港具有法律效力。

編輯附註：

⁺ 該等條文乃中文譯本，由律政司根據基金組織協定的英文文本擬備。

6. 基金組織在香港具有法人資格

基金組織在香港具有法人團體所具有的法人資格，並具有一個有完全行為能力的成年自然人所具有的一切權力，包括——

- (a) 訂立合約的權力；
- (b) 取得和處置動產及不動產的權力；及
- (c) 提起法律程序及在法律程序中抗辯的權力。

(b) a reference to “member” shall be construed as a reference to member of the Fund.

- (7) In applying section 17 of the 1947 Convention, that section shall be construed as if it reads as follows : “The provisions of sections 13, 14 and 15 are not applicable in relation to the authorities of the Hong Kong Special Administrative Region of the People’s Republic of China in the case where the person concerned is a Chinese national or is or has been a representative of the People’s Republic of China.”.

5. Certain provisions of Articles of Agreement of the Fund have force of law in Hong Kong

It is declared that the provisions of Article IX of the Articles of Agreement of the Fund as specified in Schedule 3 shall have the force of law in Hong Kong.

6. The Fund to have legal personality in Hong Kong

The Fund has legal personality in Hong Kong as a body corporate and has all the powers of a natural person of full age and capacity including power—

- (a) to enter into contracts;
- (b) to acquire and dispose of movable and immovable property; and
- (c) to institute and defend legal proceedings.

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附表 1

Schedule 1

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附表 1

[第 3 條]

在香港具有法律效力的《行政安排》條文

.....

二、 香港分處的處所不受侵犯，並應受基金組織控制及管轄。任何 在香港特別行政區(以下簡稱“香港特區”)內行使任何公職權力的 人士，未經基金組織或香港分處同意，不得進入香港分處的處所執行任何公務。但在發生火災或需要採取緊急保護行動的其他災害的情況下，如不能及時徵得此種同意，則可假定已經徵得。

.....

四、 (一) 基金組織、香港分處，以及基金組織的資產、財產、收入與按《基金組織協定》授權進行的運作及交易應免除交納一切賦稅、規費、關稅或任何種類的收費。除本段明確指出的情況外，基金組織或香港分處均不應承擔收取或支付任何賦稅、規費、關稅或收費的責任。

.....

(三) 基金組織不應免納：

1、 為提供特定服務而徵收的費用，如此類費用為非歧視性的並普遍徵收的；以及

2、 香港特區政府根據《基本法》第一百二十一條或按土地租賃條件所徵收的政府租金。

五、 為基金組織公務用途而進出口香港特區的貨物，包括機動車輛及其零部件，應免除交納海關關稅、賦稅、許可證費及其他費用，

Schedule 1

[s. 3]

Provisions of Administrative Arrangements Having Force of Law in Hong Kong

...

2. The premises of the Hong Kong Sub-Office shall be inviolable and shall be under the control and authority of the Fund. No ... person exercising any public authority within the Hong Kong Special Administrative Region (“HKSAR”), may enter the premises of the Hong Kong Sub-Office to perform any duties therein except with the consent of the Fund or the Hong Kong Sub-Office. Such consent may, however, be assumed in the case of fire or other disaster requiring prompt protective action, if such consent cannot be obtained in a timely manner.

...

4. (1) The Fund, the Hong Kong Sub-Office, and the assets, property, income and operations and transactions of the Fund authorized by its Articles of Agreement, are immune from all taxation, dues, duties or rates of any kind. Neither the Fund nor the Hong Kong Sub-Office shall be liable for the collection or payment of any tax, dues, duties or rates save those specifically referred to in this paragraph.

...

(3) The Fund shall not be exempt from:

(a) charges for specific services rendered, provided that such charges are non-discriminatory and generally levied; and

(b) the government rent levied by the Government of the HKSAR (“HKSARG”) under Article 121 of the Basic Law or the terms of land leases.

並應免除對於進出口的經濟禁制及限制，但在香港特區範圍內實施的有關戰略物品進出口的限制則除外。……

六、 基金組織作為僱主，就其委任至香港分處的人員及僱員（以下簡稱“香港分處人員及僱員”），在本地聘請的除外，應免除於《僱傭條例》、《僱員補償條例》、《強制性公積金計劃條例》，以及在香港特區適用的任何有關養老和撫恤保險、傷殘保險、失業保險、健康或意外事故保險、職業退休計劃或任何種類的福利制度的法律。香港分處人員及僱員，在本地聘請的除外，應免除於這類法律，尤其免於參加任何強制性保險或福利計劃，除非基金組織與香港特區政府另有協議。本段的免除不適用於香港分處人員及僱員以私人身分所僱用的任何人士。……

七、 香港分處所有往來公務通訊，無論以何種方式或形式傳送，均應免受審查和任何其它形式的截查或干擾。基金組織有權為其公務通訊使用明密電碼。…… 基金組織也有權以信使或密封郵袋傳送及接收公文及其它通訊，此類信使及郵袋應享有與外交信使及郵袋相同的豁免及特權。

八、 在技術要求方面取得香港特區有關當局的同意之後，基金組織可在香港特區使用無線電發報機。……

……

5. Goods, including motor vehicles and spare parts thereof, imported into or exported from the HKSAR by the Fund for its official use shall be exempt from customs duties, taxes, licence fees and other charges, and from economic prohibitions and restrictions on imports and exports save those imposed within the HKSAR on strategic commodities. ...

6. The Fund, as an employer, shall be exempt from the Employment Ordinance, the Employees' Compensation Ordinance, the Mandatory Provident Fund Schemes Ordinance, and any legislation applicable in the HKSAR regarding old-age and surviving dependents insurance, or incapacity insurance or unemployment insurance, or insurance for health care or against accident, or occupational pension schemes, or welfare systems of any kind, in respect of officers and employees appointed by the Fund to the Hong Kong Sub-Office ("Officers and Employees") who are not locally recruited. The Officers and Employees other than those who are locally recruited shall be exempt from such legislation and, in particular, from any mandatory contribution to any insurance or welfare scheme, unless an agreement to the contrary is reached between the Fund and the HKSARG. The exemptions under this paragraph do not apply in relation to the employment of any person by the Officers and Employees in their private capacity. ...

7. All official communications to and from the Hong Kong Sub-Office, by whatever means or in whatever form transmitted, shall be immune from censorship and any other form of interception or interference. The Fund shall be entitled to use codes and encryption for its official communications. ... The Fund shall also be entitled to dispatch and receive correspondence and other communications by courier or in sealed bags, which shall have the same immunities and privileges as diplomatic couriers and bags.

8. The Fund may, with the consent of the relevant HKSAR authority regarding technical requirements, use a wireless transmitter in the HKSAR. ...

...

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附表 1

Schedule 1

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十、(一) 在不抵觸以下第(二)分段的規定下，香港分處人員及僱員，以及基金組織派至香港特區或在香港特區過境的其他人員及僱員，包括上文第九段第(一)分段第2及3項所述的技術援助專家，享有以下特權及豁免：

- 1、公務行李免受檢查或扣押；
- 2、以公務身分實施的行為享有法律程序的豁免；

3、按照《基金組織協定》第九條第九款第2項及《聯合國專門機構特權及豁免公約》第六條第十九款第2項，基金組織支付的薪金和報酬免納賦稅；

4、免除交納社會捐獻，但基金組織依照本附件第六段為本地聘請的香港分處人員及僱員對社會保障及福利計劃作出捐獻的情況除外；

.....

7、當獲委任或指派到香港分處就職時，免除交納進口到香港特區的個人物品的海關關稅；.....

.....

(二) 上文第5至8項所述的特權及豁免不適用於本身為中國公民或香港特區永久性居民的任何人士。

十一、(一) 在不抵觸以下第(二)分段的規定下，香港特區政府可酌情給予香港分處常駐代表，和為此段的目的而經香港特區政府同意的香港分處人員及僱員，連同其配偶及二十一歲以下的未獨立子女，免於支付——

- 1、根據《汽車(首次登記稅)條例》徵收的首次登記稅；
- 2、根據《道路交通條例》徵收的車輛登記費；

10. (1) Subject to sub-paragraph (2) below, Officers and Employees and other officers and employees of the Fund on mission in the HKSAR or in transit therein, including technical assistance experts referred to in paragraphs 9(1)(b) and (c) above, enjoy the following privileges and immunities:

(a) immunity from inspection or seizure of official baggage;

(b) immunity from legal process with respect to acts performed by them in their official capacity;

(c) exemption from taxation on or in respect of salaries and emoluments paid by the Fund in accordance with Article IX, Section 9(b) of the Fund's Articles of Agreement and Article VI, Section 19(b) of the United Nations Convention on the Privileges and Immunities of the Specialised Agencies;

(d) exemption from social contributions, except in cases where the Fund contributes to social security and welfare schemes in respect of any locally recruited Officers and Employees as provided under paragraph 6 of this Annex;

...

(g) exemption from customs duties with respect to articles for personal use imported into the HKSAR at the time they take up their appointment or assignment to the Hong Kong Sub-Office; ...

...

(2) The privileges and immunities set out in (e) to (h) inclusive above shall not apply to any persons who are Chinese nationals or HKSAR permanent residents.

11. (1) Subject to sub-paragraph (2) below, the HKSARG in its discretion may accord to the Resident Representative of the Hong Kong Sub-Office and such Officers and Employees as it may agree for the purpose of this paragraph and their respective spouses and dependent children under the age of 21, exemption from payment of:

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附表 1

- 3、 根據《道路交通條例》徵收的車輛牌照費；
- 4、 根據《道路交通條例》徵收的駕駛執照費；
- 5、 根據《應課稅品條例》徵收的煙草稅及酒稅；
- 6、 根據《應課稅品條例》徵收的碳氫油稅；及
- 7、 根據《飛機乘客離境稅條例》徵收的飛機乘客離境稅；……

……

(二) 本段第(一)分段所規定的特權及豁免不得給予身為中國公民或香港特區永久性居民或在香港特區從事任何私人有償工作的人士。

……

Schedule 1

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- (a) first registration tax under the Motor Vehicle (First Registration Tax) Ordinance;
- (b) vehicle registration fee under the Road Traffic Ordinance;
- (c) vehicle licence fee under the Road Traffic Ordinance;
- (d) driving licence fee under the Road Traffic Ordinance;
- (e) duty on tobacco and liquor under the Dutiable Commodities Ordinance;
- (f) duty on hydrocarbon oil under the Dutiable Commodities Ordinance;
- (g) air passenger departure tax under the Air Passenger Departure Tax Ordinance; ...

...

(2) The privileges and immunities provided in sub-paragraph (1) of this paragraph shall not be accorded to those persons who are Chinese nationals or HKSAR permanent residents or who carry on any private gainful occupation in the HKSAR.

...

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第 558E 章

附表 1

十四、《備忘錄》所給予的特權、豁免、免除及便利旨在保障基金組織的利益，而並非為有關人士的個人利益。在不妨礙《備忘錄》所給予的特權、豁免、免除及便利的情況下，第十段所指的人士就其擁有或控制的機動車輛所引起的損害而對其提起的法律訴訟，不得享有司法管轄豁免；在適當情況下，也不得享有執行判決豁免，除非有關法律訴訟是由於其公務身份的行為所引起的。若基金組織認為《備忘錄》所給予的法律程序豁免將會妨礙司法公正，而放棄有關豁免不會影響基金組織的利益時，基金組織應有權及有責任放棄豁免。

.....

Schedule 1

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14. The privileges, immunities, exemptions and facilities accorded in the Memorandum are granted in the interests of the Fund and not for the personal benefit of individuals themselves. Without prejudice to the privileges, immunities, exemptions and facilities provided for in the Memorandum, the persons referred to in paragraph 10 shall not be immune from jurisdiction or where applicable, from execution, in the event of legal proceedings against them in respect of damage occasioned by a motor vehicle in their ownership or control except when such proceedings arise out of acts performed by them in their official capacity. The Fund shall have the right and duty to waive any immunity from legal process conferred under the Memorandum where, in its opinion, the immunity would impede the course of justice and can be waived without prejudice to the interests of the Fund.

...

附表 2

[第 4 條]

在香港具有法律效力的《1947 年公約》條文

第一條

定義及範圍

第一節

本公約內：

……

(四) 第三條所稱“財產和資產”應並包括專門機構為執行其組織法所規定的職務而管理的財產和資金。

(五) 第三條……所稱“各會員國代表”包括各代表團的所有代表、副代表、顧問、專門委員和秘書。

(六) 第十三、十四、十五……各條所稱“專門機構所召開的會議”指：(一)專門機構的全體大會及其行政機關(不論其名稱為何)所舉行的會議；(二)其組織法規定的任何委員會的會議；(三)其所召集的任何國際會議；(四)任何此等組織所屬小組委員會的會議。

(七) 稱“行政首長”者，謂專門機構的最高行政長官，或稱“幹事長”，或用其他銜名。

……

Schedule 2

[s. 4]

Provisions of 1947 Convention Having Force of Law in Hong Kong

Article I—Definitions and Scope

Section 1

In this Convention:

…

(iv) For the purposes of article III, the words “property and assets” shall also include property and funds administered by a specialized agency in furtherance of its constitutional functions.

(v) For the purposes of articles V ..., the expression “representatives of members” shall be deemed to include all representatives, alternates, advisers, technical experts and secretaries of delegations.

(vi) In sections 13, 14, 15 ..., the expression “meetings convened by a specialized agency” means meetings: (1) of its assembly and of its executive body (however designated), and (2) of any commission provided for in its constitution; (3) of any international conference convened by it; and (4) of any committee of any of these bodies.

(vii) The term “executive head” means the principal executive official of the specialized agency in question, whether designated “Director-General” or otherwise.

…

第三條

財產、資金和資產

第四節

專門機構，其財產和資產，不論位置何處，亦不論由何人執管，對於各種方式的法律程序，應享有豁免。但在特殊情形下，經專門機構明示拋棄其豁免者，不在此限。惟對拋棄豁免應了解不適用於任何執行措施。

第五節

…… 專門機構的財產和資產不論位於何處，亦不論由何人執管，應免受搜查、徵用、沒收、徵收和其他任何方式的干擾，不論其出於執行、行政、司法或立法行為。

第六節

專門機構的檔案以及一般而論屬於專門機構或專門機構所執管的任何文件，不論置於何處，均屬不可侵犯。

……

第九節

專門機構，其資產、收入以及其他財產應：

……

(丙) 其出版物免除關稅以及進出口的禁止和限制。

……

Article III—Property, Funds and Assets

Section 4

The specialized agencies, their property and assets, wherever located and by whomsoever held, shall enjoy immunity from every form of legal process except in so far as in any particular case they have expressly waived their immunity. It is, however, understood that no waiver of immunity shall extend to any measure of execution.

Section 5

... The property and assets of the specialized agencies, wherever located and by whomsoever held, shall be immune from search, requisition, confiscation, expropriation and any other form of interference, whether by executive, administrative, judicial or legislative action.

Section 6

The archives of the specialized agencies, and in general all documents belonging to them or held by them, shall be inviolable, wherever located.

...

Section 9

The specialized agencies, their assets, income and other property shall be:

...

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

...

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第 558E 章

附表 2

Schedule 2

S2-6
Cap. 558E

第四條

通訊便利

第十一節

各專門機構在本公約每個締約國領土內的公務通訊，在郵件、海陸電報、無線電、無線電照相、電話和他種通訊的優先權、收費率和稅捐方面以及供給報界和無線電廣播業消息的新聞電報收費率方面所享有的待遇，應不次於該國政府給予任何他國政府包括其使館的待遇。

.....

第五條

會員國代表

第十三節

出席專門機構所召集會議的各會員國代表，在執行職務期間和往返開會處所的路程中，應享有下列各項特權和豁免：

(甲) 其人身免受逮捕或拘禁，其私人行李不受扣押，其以代表資格發表的口頭或書面的言論和所實施的一切行為，豁免各種法律程序；

(乙) 其一切文書和文件均屬不可侵犯；

(丙) 有使用電碼及經由信使或用密封郵袋收發文書或信件的權利；

.....

Article IV—Facilities in respect of Communications

Section 11

Each specialized agency shall enjoy, in the territory of each State party to this Convention in respect of that agency, for its official communications, treatment not less favourable than that accorded by the Government of such State to any other Government, including the latter's diplomatic mission, in the matter of priorities, rates and taxes on mails, cables, telegrams, radiograms, telephotos, telephone and other communications, and press rates for information to the press and radio.

...

Article V—Representatives of Members

Section 13

Representatives of members at meetings convened by a specialized agency shall, while exercising their functions and during their journeys to and from the place of meeting, enjoy the following privileges and immunities:

(a) Immunity from personal arrest or detention and from seizure of their personal baggage, and in respect of words spoken or written and all acts done by them in their official capacity, immunity from legal process of every kind;

(b) Inviolability for all papers and documents;

(c) The right to use codes and to receive papers or correspondence by courier or in sealed bags;

...

(己) 其私人行李，享有給予使館相當級位人員的同樣的豁免和便利。

第十四節

為確保出席專門機構所召開會議的各會員國代表於履行其職責時言論完全自由和態度完全獨立起見，其為履行職責而發表的口頭或書面的言論和所實施的一切行為，雖關係人已不再從事履行這種職責，仍應繼續豁免法律程序。

第十五節

如任何種稅捐的負擔是以居留為條件，出席專門機構所召開會議的專門機構會員國代表因履行其職責而來到某會員國的期間，不得視為居留期間。

第十六節

特權和豁免，並非為會員國代表個人本身的私人利益而給予，而是為保障他們能獨立執行其有關專門機構的職務而給予。因此，會員國倘遇有任何情形，認為其代表的豁免有礙司法的進行，而拋棄豁免並不妨害給予豁免的本旨時，則不但有權利而且有責任拋棄該項豁免。

第十七節

第十三、十四、十五各節的規定，在有關係人員與其隸籍國或現任或曾任該國代表的國家的當局的關係上不得適用。

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

Section 14

In order to secure for the representatives of members of the specialized agencies at meetings convened by them complete freedom of speech and complete independence in the discharge of their duties, the immunity from legal process in respect of words spoken or written and all acts done by them in discharging their duties shall continue to be accorded, notwithstanding that the persons concerned are no longer engaged in the discharge of such duties.

Section 15

Where the incidence of any form of taxation depends upon residence, periods during which the representatives of members of the specialized agencies at meetings convened by them are present in a member State for the discharge of their duties shall not be considered as periods of residence.

Section 16

Privileges and immunities are accorded to the representatives of members, not for the personal benefit of the individuals themselves, but in order to safeguard the independent exercise of their functions in connexion with the specialized agencies. Consequently, a member not only has the right but is under a duty to waive the immunity of its representatives in any case where, in the opinion of the member, the immunity would impede the course of justice, and where it can be waived without prejudice to the purpose for which the immunity is accorded.

Section 17

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第 558E 章

附表 2

Schedule 2

S2-10
Cap. 558E

第六條

職員

.....

第二十一節

..... 各專門機構行政首長，包括其離職期間代行其職務的任何職員，其本人、配偶和未成年子女並應享有依據國際法給予外交使節的同樣特權、豁免、免除和便利。

第二十二節

特權和豁免是專為專門機構的利益而給予職員，並非為關係個人本身的私人利益而給予的。專門機構倘遇有任何情形，認為任何職員的豁免有礙司法的進行，而拋棄豁免並不損害該專門機構的利益時，應有權利和責任拋棄該項豁免。

.....

第十條

公約附件及其對專門機構的適用

.....

Article VI—Officials

...

Section 21

..., the executive head of each specialized agency, including any official acting on his behalf during his absence from duty, shall be accorded in respect of himself, his spouse and minor children, the privileges and immunities, exemptions and facilities accorded to diplomatic envoys, in accordance with international law.

Section 22

Privileges and immunities are granted to officials in the interests of the specialized agencies only and not for the personal benefit of the individuals themselves. Each specialized agency shall have the right and the duty to waive the immunity of any official in any case where, in its opinion, the immunity would impede the course of justice and can be waived without prejudice to the interests of the specialized agency.

...

Article X—Annexes and Application to Individual Specialized Agencies

...

Section 34

S2-11
第 558E 章

附表 2

Schedule 2

S2-12
Cap. 558E

第三十四節

適用於專門機構的公約規定，必須參照該機構組織法所規定的該機構職權作解釋。

.....

The provisions of the Convention in relation to any specialized agency must be interpreted in the light of the functions with which that agency is entrusted by its constitutional instrument.

...

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第 558E 章

附表 3

Schedule 3

S3-2
Cap. 558E

附表 3

[第 5 條]

在香港具有法律效力的基金組織協定條文

第九條

地位、豁免權及特權

第一款． 本條的目的

為使基金組織能執行授予基金組織的職能，須…… 給予基金組織本條所列的…… 豁免權及特權。

……

第六款． 資產免受限制

在基金組織為進行本協定訂定的活動所需的範圍內，基金組織的所有財產及資產免受任何性質的限制、規管、管制及凍結所限。

……

第八款． 人員及僱員的豁免權及特權

基金組織的所有理事、執行董事、副理事、副執行董事、委員會成員、根據第十二條第三款第 10 項委任的代表、任何上述人士的顧問、基金組織的人員及僱員：

- (i) 以公務身分實施的行為享有法律程序的豁免權，但當基金組織放棄此項豁免則屬例外；

Schedule 3

[s. 5]

Provisions of Articles of Agreement of the Fund Having Force of Law in Hong Kong

ARTICLE IX

Status, Immunities, and Privileges

Section 1. Purposes of Article

To enable the Fund to fulfill the functions with which it is entrusted, the ... immunities, and privileges set forth in this Article shall be accorded to the Fund

...

Section 6. Freedom of assets from restrictions

To the extent necessary to carry out the activities provided for in this Agreement, all property and assets of the Fund shall be free from restrictions, regulations, controls, and moratoria of any nature.

...

Section 8. Immunities and privileges of officers and employees

All Governors, Executive Directors, Alternates, members of committees, representatives appointed under Article XII, Section 3(j), advisors of any of the foregoing persons, officers, and employees of the Fund:

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第 558E 章

附表 3

Schedule 3

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Cap. 558E

.....

第九款. 豁免交納賦稅

.....

3. 對於由基金組織發出的任何保證或發行的任何證券，包括就之而產生的股息或利息，不論由任何人持有，如屬以下情況，則免徵收有關賦稅：

- (i) 該種賦稅僅因該保證或證券的本源而歧視該保證或證券；或
- (ii) 如徵收該種賦稅的唯一管轄權基礎，是基於發出或發行該保證或證券或須就該保證或證券作出付款或就該保證或證券作出付款的地點，或是基於發出或發行該保證或證券所用的或須就該保證或證券作出付款所用的或就該保證或證券作出付款所用的貨幣，或是基於基金組織所維持的任何辦事處或業務地點的位置。

.....

- (i) shall be immune from legal process with respect to acts performed by them in their official capacity except when the Fund waives this immunity;

...

Section 9. Immunities from taxation

...

(c) No taxation of any kind shall be levied on any obligation or security issued by the Fund, including any dividend or interest thereon, by whomsoever held:

- (i) which discriminates against such obligation or security solely because of its origin; or
- (ii) if the sole jurisdictional basis for such taxation is the place or currency in which it is issued, made payable or paid, or the location of any office or place of business maintained by the Fund.

...