

TITLE 26 -- INTERNAL REVENUE

CHAPTER I -- BUREAU OF INTERNAL REVENUE

SUBCHAPTER C -- MISCELLANEOUS EXCISE TAXES

PART 143 -- TAX WITH RESPECT TO THE TRANSPORTATION OF PROPERTY

Exemption under the International Organizations Immunities Act -- Regulations 113 amended.

TREASURY DEPARTMENT,  
Office of Commissioner of Internal Revenue,  
Washington 25, D. C.

TO COLLECTORS OF INTERNAL REVENUE  
AND OTHERS CONCERNED:

In order to conform Regulations 113 (1943 edition) [Part 143, Title 26, Code of Federal Regulations, Com. Sup.], relating to the tax on the amount paid for transportation of property, to sections 1 and 4 (h) and (i) of the International Organizations Immunities Act (Title I, Public Law 291, 79th Congress), approved December 29, 1945, such regulations are hereby amended as follows:

Paragraph 1. Immediately preceding section 143.1 there is inserted the following:

SEC. 4. INTERNATIONAL ORGANIZATIONS IMMUNITIES ACT (TITLE I, PUBLIC LAW 291, 79th CONGRESS, APPROVED DECEMBER 29, 1945).

The Internal Revenue Code is hereby amended as follows:

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(i) Section 3797 (a), relating to definitions, is amended by adding at the end thereof a new paragraph as follows:

"(18) International Organization.—The term 'international organization' means a public international organization entitled to enjoy privileges, exemptions, and immunities as an international organization under the International Organizations Immunities Act."

SECTION 1. INTERNATIONAL ORGANIZATIONS IMMUNITIES ACT (TITLE I, PUBLIC LAW 291, 79th CONGRESS, APPROVED DECEMBER 29, 1945).

For the purposes of this title, the term "international organization" means a public international organization in which the United



States participates pursuant to any treaty or under the authority of any Act of Congress authorizing such participation or making an appropriation for such participation, and which shall have been designated by the President through appropriate Executive order as being entitled to enjoy the privileges, exemptions, and immunities herein provided. The President shall be authorized, in the light of the functions performed by any such international organization, by appropriate Executive order to withhold or withdraw from any such organization or its officers or employees any of the privileges, exemptions, and immunities provided for in this title (including the amendments made by this title) or to condition or limit the enjoyment by any such organization or its officers or employees of any such privilege, exemption, or immunity. The President shall be authorized, if in his judgment such action should be justified by reason of the abuse by an international organization or its officers and employees of the privileges, exemptions, and immunities herein provided or for any other reason, at any time to revoke the designation of any international organization under this section, whereupon the international organization in question shall cease to be classed as an international organization for the purposes of this title.

Par. 2. Section 143.1, as amended by Treasury Decision 5284, approved July 13, 1943, is further amended by adding at the end thereof the following:

(h) International organization.—The term "international organization", when used in relation to exemption from the tax, means any public international organization in which the United States participates pursuant to any treaty, or under authority of an Act of Congress authorizing such participation or making an appropriation therefor, and which has been designated by the President through an Executive order or orders as being entitled to enjoy the privileges, exemptions and immunities provided by the International Organizations Immunities Act, or part thereof including exemption from the tax, and the designation of which has not been revoked by the President, or the privileges, exemptions and immunities of which, or part thereof, including exemption from the tax, have not been withdrawn by the President by appropriate Executive order.

Par. 3. Immediately preceding section 143.20 there is inserted the following:

SEC. 4. (PUBLIC LAW 291, 79th CONGRESS.)

The Internal Revenue Code is hereby amended as follows:

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(h) Section 3475 (b) (1), relating to exemption from the tax on transportation of property, is amended by inserting immediately after the words "the District of Columbia" a comma and the words "or an international organization".

Par. 4. Immediately following section 143.24, as added by Treasury Decision 5354, approved April 1, 1944, there is inserted the following:

Sec. 143.25 International organizations. Subject to the provisions of section 1 of the International Organizations Immunities Act approved December 29, 1945, the tax imposed by section 3475 does not apply to amounts paid for the



transportation of property to or from an international organization. (See section 143.1 (h).) When such an organization has been designated by the President through appropriate Executive order as entitled to enjoy the privileges, exemptions, and immunities conferred by the Act, or part thereof including exemption from the tax, the exemption applies to an amount so paid on or after December 29, 1945, unless the President otherwise provides. The exemption may be withdrawn or the designation revoked, by the President. Unless otherwise provided by the President, the exemption is inapplicable to amounts paid on or after the date of issuance of the order of withdrawal or the date of revocation. Where the consignor or consignee shown by the shipping papers is an international organization entitled to exemption from the tax, the papers may be accepted by the carrier as proof of the exempt character of the shipment, and no exemption certificate is required.

Par. 5. Section 143.25 is renumbered 143.26, and "sections 143.20 to 143.24, inclusive" appearing therein is changed to "sections 143.20 to 143.25, inclusive".

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(This Treasury decision is issued under the authority contained in sections 3472 and 3791 of the Internal Revenue Code (53 Stat. 423, 467; 26 U.S.C., 1940 ed., 3472, 3791) and sections 1 and 4 (h) and (i) of the International Organizations Immunities Act (Title I, Public Law 291, 79th Congress).)

JOSEPH D. NUNAN, Jr.,  
Commissioner of Internal Revenue.

Approved: June 14, 1946.

JOSEPH J. O'CONNELL, Jr.,  
Acting Secretary of the Treasury.

(Filed with the Division of the Federal  
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