

INTERNATIONAL ORGANISATIONS (IMMUNITIES AND  
PRIVILEGES) ACT  
(CHAPTER 145, SECTION 2(2))

INTERNATIONAL ORGANISATIONS (IMMUNITIES AND  
PRIVILEGES) (IMF-SINGAPORE REGIONAL TRAINING  
INSTITUTE) ORDER

ARRANGEMENT OF PARAGRAPHS

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1. Citation
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  3. Immunities and privileges in addition to those previously conferred
  4. Status of IMF
  5. Exemption of IMF professional staff from taxes
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[1st January 2004]

**Citation**

1. This Order may be cited as the International Organisations (Immunities and Privileges) (IMF-Singapore Regional Training Institute) Order.

**Definitions**

2. In this Order, unless the context otherwise requires —

“Director” means the Director of the STI appointed by the IMF;

“IMF” means the International Monetary Fund;

“IMF professional staff” means —

- (a) an officer or employee of the IMF assigned by the IMF to work in the STI and holding the appointment of Director, Senior Economist or Economist of the STI; or
- (b) any other officer or employee of the IMF assigned by the IMF to work in the STI and mutually recognised

by the Government and the IMF as a professional staff of the STI;

“STI” means the IMF-Singapore Regional Training Institute located in Singapore.

### **Immunities and privileges in addition to those previously conferred**

3. This Order is without prejudice to the Bretton Woods Agreements Order (O 1) which sets out the status, immunities and privileges of the IMF and its officers and employees for the purpose of giving effect to the Articles of Agreement of the IMF.

*[S 257/2024 wef 31/12/2021]*

### **Status of IMF**

4. IMF is an organisation of which the Government and the governments of foreign sovereign Powers are members.

### **Exemption of IMF professional staff from taxes**

5.—(1) Subject to sub-paragraphs (2), (3) and (4) and except in so far as in any particular case any privilege is waived by the IMF, every IMF professional staff shall enjoy, while exercising his functions as such, the like exemption or relief from taxes as is accorded to an envoy of a foreign sovereign Power accredited to the Republic of Singapore.

(2) The right of a IMF professional staff to import for personal use, free of duty and other charges (other than charges for public utility services) applies —

(a) in respect of furniture and effects, if the furniture and effects are imported within 6 months after the professional staff first takes up his post in Singapore; and

(b) in respect of one motor vehicle, every 4 years.

(3) Nothing in sub-paragraph (1) shall be construed as exempting —

(a) any IMF professional staff, other than the Director, from the payment of the foreign domestic worker levy or the

requirement of a security bond for the employment of a foreign domestic worker under the Employment of Foreign Manpower Act 1990;

*[S 257/2024 wef 31/12/2021]*

- (b) the Director from the payment of the foreign domestic worker levy or the requirement of a security bond in respect of more than one foreign domestic worker employed by him;
- (c) any IMF professional staff from goods and services tax under the Goods and Services Tax Act 1993 on the local consumption of goods and services;

*[S 257/2024 wef 31/12/2021]*

- (d) any IMF professional staff, other than the Director, from property tax under the Property Tax Act 1960 or stamp duty under the Stamp Duties Act 1929 in respect of any tenancy agreement; or

*[S 257/2024 wef 31/12/2021]*

- (e) any IMF professional staff from tax on utilities bills and telephone charges under the Statutory Boards (Taxable Services) Act 1968.

*[S 257/2024 wef 31/12/2021]*

(4) The privileges referred to in sub-paragraph (1) shall not apply to any person who is a citizen of Singapore or a Singapore permanent resident.

*[G.N. No. S 49/2004]*

LEGISLATIVE HISTORY  
INTERNATIONAL ORGANISATIONS (IMMUNITIES AND  
PRIVILEGES) (IMF-SINGAPORE REGIONAL TRAINING  
INSTITUTE) ORDER  
(CHAPTER 145, O 18)

This Legislative History is provided for the convenience of users of the International Organisations (Immunities and Privileges) (IMF-Singapore Regional Training Institute) Order. It is not part of this Order.

**1. G. N. No. S 49/2004 — International Organisations (Immunities and Privileges) (IMF-Singapore Regional Training Institute) Order 2004**

Date of commencement : 1 January 2004

**2. 2004 Revised Edition — International Organisations (Immunities and Privileges) (IMF-Singapore Regional Training Institute) Order**

Date of operation : 31 December 2004

**3. G.N. No. S 257/2024 — International Organisations (Immunities and Privileges) (IMF-Singapore Regional Training Institute) (Amendment) Order 2024**

Date of commencement : 31 December 2021