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## No. S 11

### INTERNATIONAL ORGANISATIONS (IMMUNITIES AND PRIVILEGES) ACT (CHAPTER 145)

### INTERNATIONAL ORGANISATIONS (IMMUNITIES AND PRIVILEGES) (ASIAN DEVELOPMENT BANK) ORDER 2020

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In exercise of the powers conferred by section 2(2) of the International Organisations (Immunities and Privileges) Act, the President makes the following Order:

#### **Citation and commencement**

1. This Order is the International Organisations (Immunities and Privileges) (Asian Development Bank) Order 2020 and comes into operation on 8 January 2020.

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## Definitions

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

“ADB” means the Asian Development Bank;

“ADB personnel” means —

- (a) a director of the ADB;
- (b) a governor of the ADB;
- (c) an expert performing a mission for the ADB; or
- (d) an officer or a staff member duly appointed by the ADB who is not a person mentioned in paragraph (a), (b) or (c);

“goods and services tax” means a tax that is charged in accordance with the Goods and Services Tax Act (Cap. 117A) on the supply of goods and services (including anything treated as such a supply) and on the importation of goods;

“head of Office” means the principal executive official of the Office appointed by the ADB;

“Office” means the ADB Singapore Office established by the Agreement between the Republic of Singapore and the ADB regarding the ADB Singapore Office done at Osaka, Japan on 28 June 2019.

## Status of ADB

3. The ADB is an organisation of which the Government and the governments of foreign sovereign Powers are members.

## Immunities and privileges in addition to those in Asian Development Bank Act

4. The immunities and privileges conferred on the ADB, the head of Office, and any ADB personnel are in addition to those conferred on the ADB, the head of Office and any ADB personnel by the Asian Development Bank Act (Cap. 15) and the Diplomatic and Consular Relations (Asian Development Bank) Order 2020 (G.N. No. S 10/2020).

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**Immunities and privileges of ADB**

5.—(1) The official premises of the Office have the like inviolability as is accorded in respect of the official premises of an envoy of a foreign sovereign Power accredited to the President, and no public officer or officer of a statutory body may enter the Office except with the consent of, and under conditions approved by, the ADB.

(2) The written consent mentioned in sub-paragraph (1) is deemed to have been given in the event of fire or any other emergency requiring immediate action.

(3) The ADB is exempt from any prohibition or restriction on any import or export of any article or goods, including a motor vehicle, spare part or publication that is for the official use of the Office.

(4) Any article or goods imported under sub-paragraph (3) may only be —

- (a) distributed in Singapore if they are the ADB's own products, or under conditions agreed between the ADB and the Government; or
- (b) disposed of in Singapore under conditions agreed between the ADB and the Government.

(5) The ADB is exempt from the following taxes:

- (a) goods and services tax, and customs duties and excise duties imposed under section 10(1) of the Customs Act (Cap. 70), on any import (other than of a motor vehicle) for the ADB's consumption and use in the performance of its functions;
- (b) goods and services tax in respect of the consumption of goods and services in Singapore (other than of a motor vehicle) by the Office or the ADB for use in the performance of the ADB's functions;
- (c) tax imposed under the Statutory Boards (Taxable Services) Order (Cap. 318, O 1) in respect of water supplied by the Public Utilities Board to the official premises of the Office in Singapore;

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- (d) property tax in respect of any official non-residential premises that is wholly owned by the ADB for the official use of the Office;
- (e) any stamp duty imposed under Article 3(a)(iii)(B) or 8(aa), (b) or (c) of the First Schedule to the Stamp Duties Act (Cap. 312) on an instrument for the purchase or lease by the ADB alone of any non-residential premises for the official use of the Office;
- (f) any stamp duty imposed under —
- (i) Article 3(a)(iii)(A) or 8(aa), (b) or (c) of the First Schedule to the Stamp Duties Act; and
  - (ii) Article 3(bf) of the First Schedule to the Stamp Duties Act,
- on an instrument for the purchase or lease by the ADB alone of a residential property that is used as the official residence of the head of Office;
- (g) subject to sub-paragraph (6), the following vehicle taxes and fees for up to 2 motor vehicles imported into or purchased in Singapore for the ADB's official use:
- (i) goods and services tax;
  - (ii) fee for a certificate of entitlement imposed under Parts III and IV of the Road Traffic (Motor Vehicles, Quota System) Rules (Cap. 276, R 31), read with the First Schedule to those Rules;
  - (iii) additional registration fee imposed under rule 7 of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules (Cap. 276, R 5);
  - (iv) tax imposed under section 11(1)(b) of the Road Traffic Act (Cap. 276) for using or keeping the motor vehicle;
  - (v) vehicular emissions tax imposed under rule 3 of the Road Traffic (Vehicular Emissions Tax) Rules 2017 (G.N. No. S 776/2017);

(vi) customs duty and excise duty imposed under section 10(1), and special tax imposed under section 17(1), of the Customs Act.

(6) Where the ADB has enjoyed any exemption or relief mentioned in sub-paragraph (5)(g) in respect of 2 motor vehicles, the ADB may not enjoy any exemption or relief mentioned in that provision in respect of any other motor vehicle within 4 years after —

- (a) the date on which the ADB became the registered owner of those 2 motor vehicles under the Road Traffic Act; or
- (b) if the ADB became the registered owner under the Road Traffic Act for one motor vehicle on a later date than the other, the earlier date.

(7) A motor vehicle which is the subject of an exemption under sub-paragraph (5)(g) may be disposed of in Singapore under conditions agreed between the ADB and the Government.

### **Immunities and privileges of head of Office**

**6.—(1)** The head of Office is exempt from the following taxes:

- (a) tax in respect of salaries and emoluments paid by the ADB;
- (b) subject to sub-paragraph (2), the following taxes and fees in respect of one motor vehicle imported into or purchased in Singapore for his or her personal use:
  - (i) goods and services tax;
  - (ii) fee for a certificate of entitlement imposed under Parts III and IV of the Road Traffic (Motor Vehicles, Quota System) Rules, read with the First Schedule to those Rules;
  - (iii) additional registration fee imposed under rule 7 of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules;
  - (iv) tax imposed under section 11(1)(b) of the Road Traffic Act for using or keeping the motor vehicle;

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- (v) vehicular emissions tax imposed under rule 3 of the Road Traffic (Vehicular Emissions Tax) Rules 2017;
  - (vi) customs duty and excise duty imposed under section 10(1), and special tax under section 17(1), of the Customs Act;
  - (c) foreign domestic worker levy imposed under paragraph 3(1) of the Employment of Foreign Manpower (Levy) Order 2011 (G.N. No. S 371/2011) in respect of one foreign domestic worker employed by the head of Office.

(2) Where the head of Office has enjoyed any exemption or relief mentioned in sub-paragraph (1)(b) in respect of any motor vehicle, the head of Office may not enjoy any exemption or relief mentioned in that provision in respect of any other motor vehicle within 4 years after the head of Office became the registered owner of the firstmentioned motor vehicle under the Road Traffic Act.

(3) A motor vehicle which is the subject of an exemption under sub-paragraph (1)(b) may be disposed of in Singapore under conditions agreed between the ADB and the Government.

### **Immunities and privileges of ADB personnel**

7. An ADB personnel is exempt from tax in respect of salaries and emoluments paid by the ADB.

### **Waiver of immunity or privilege**

8. The ADB may waive immunity or any privilege under paragraph 6 or 7 upon the request of the Government where the ADB is of the opinion that —

- (a) the immunity will impede the course of justice; and
- (b) the immunity can be waived without limiting the interests of the ADB.

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**Non-application of immunities and privileges**

9.—(1) Paragraphs 6 and 7 do not apply to any citizen or permanent resident of Singapore.

(2) Nothing in this Order affects the right of the Government to take measures that it considers useful to safeguard national security, public safety or health, or to maintain law and order.

Made on 6 January 2020.

By Command,

TAN KEE YONG  
*Secretary to the Cabinet,  
Singapore.*

[MFA C850-237/05/10; AG/LEGIS/SL/145/2015/7 Vol. 1]