African Reinsurance Corporation (Privileges and Immunities) Order 1978

GN 106/1979

Order made by the Minister under section 19 of the International Organisations and Conferences (Privileges and Immunities) Act l978

1. This Order may be cited as the **African Reinsurance Corporation (Privileges and Immunities) Order 1978**.

2. In this Order-

"the Act" means the International Organisations and Conferences(Privileges and Immunities) Act, 1970;

"the Agreement" means the Agreement establishing the Corporation done at Yaoundé on the 24th February 1976;

"Corporation" means the African Reinsurance Corporation;

"member" means a State member of the Corporation.

3. Part V of the Act shall apply to the Corporation.

4. The Corporation shall have the capacity-

(a) to contract;

(b) to acquire and dispose of immoveable and moveable property; and

(c) to institute legal proceedings.

5. (1) Subject to paragraph (2), the Corporation shall enjoy immunity from every form of legal process.

(2) The Corporation may, in relation to the exercise of its functions under the Agreement, be sued before a Court of competent jurisdiction in Mauritius if it has-

(a) appointed an agent for the purpose of accepting service or notice of process; or

(b) has otherwise agreed to be sued.

(3) The property and assets of the Corporation shall, wherever located and by whomsoever held, be immune from all forms of seizure, attachment or execution before the delivery of final judgment against the Corporation.

6. (1) The property and assets of the Corporation, wherever located and by whomsoever held, shall be immune from search, requisition, confiscation, expropriation or any other form of taking or foreclosure.

(2) The archives of the Corporation and in general, all documents belonging to it, or held by it shall be inviolable, wherever located.

7. To the extent necessary to carry out the purpose and functions of the Corporation but subject to the provisions of the Agreement, the property and assets of the Corporation shall be exempt from restrictions, regulations, controls and moratoria of any nature.

8. Every official communication of the corporation shall be accorded the same treatment as is, under any other law in force accorded to the official communications of members.

9. (1) Every Director, officer and employee of the Corporation-

(a) shall be immune from legal process with respect to acts performed by him in his official capacity, except where he has contravened any road traffic legislation in force in Mauritius or has caused damage or injury while driving a motor vehicle ;

(b) who is not a citizen of Mauritius, shall, in the same manner as is accorded to a

member, official or employee of a comparable rank in a diplomatic mission, international organisation or regional organisation, be accorded —

(i) immunities from immigration restrictions, alien registration requirements and national service obligations;

(ii) facilities as regards exchange regulations;

(iii) exemption from payment of duties on import in respect of goods necessary for the discharge of his duties;

(c) shall be granted the same treatment in respect of travelling facilities as is, under any other law in force, accorded to a representative, official or employee of comparable rank of a member;

(d) who intends to own or drive a motor vehicle in Mauritius shall comply with the relevant motor vehicle insurance provisions in force;

(e) shall -

(i) without prejudice to any privilege or immunity to which he may be entitled, comply with the laws in force in Mauritius.

(ii) cooperate with the authorities of Mauritius to facilitate the proper administration of justice; and

(iii) prevent any abuse of privileges, immunities and facilities afforded pursuant to these regulations.

(2) Every expert or consultant, not being a citizen of Mauritius, performing a mission for the Corporation shall be accorded such immunities and privileges as are necessary for the independent exercise of its functions during the period of his mission, including the time spent on journeys in connexion therewith.

Amended by [GN No. 215 of 2015]

10. (1) The Corporation, its property, other assets, income and its operations and transactions, shall be exempted from all taxation and from all customs duties.

(2) The Corporation shall be exempt from any obligation relating to the payment, withholding or collecting of any tax or duty.

(3) No tax shall be levied on or in respect of salaries and emoluments paid by the Corporation to a director, officer or other professional staff of the Corporation who is not a citizen of Mauritius.

(4) No tax shall be levied on any obligation or security issued by the Corporation, including any dividend or interest thereon, by whomsoever held

(a) which discriminates against such obligation or security solely because it is issued by the Corporation; or

(b) if the sole jurisdictional basis for the 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 Corporation.

(5) No tax shall be levied on any obligation or security guaranteed by the Corporation, including any dividend or interest thereon, by whomsoever
held-

(a) which dicriminates against such obligation or security solely because it is guaranteed by the Corporation; or

(b) if the sole jurisdictional basis for such taxation is the location of any office or place of business maintained by the Corporation.

Made by the Minister on the 28th May 1979.