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**Ireland
and
International Organization for Migration**

Cooperation Agreement between the Government of Ireland and the International Organization for Migration. Geneva, 5 June 2015

Entry into force: *23 December 2015 by notification, in accordance with article 14*

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**Irlande
et
Organisation internationale pour les migrations**

Accord de coopération entre le Gouvernement de l'Irlande et l'Organisation internationale pour les migrations. Genève, 5 juin 2015

Entrée en vigueur : *23 décembre 2015 par notification, conformément à l'article 14*

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[ENGLISH TEXT – TEXTE ANGLAIS]

**COOPERATION AGREEMENT
BETWEEN
THE GOVERNMENT OF IRELAND
AND
THE INTERNATIONAL ORGANIZATION FOR MIGRATION**

The GOVERNMENT OF IRELAND on the one hand, and the INTERNATIONAL ORGANIZATION FOR MIGRATION (IOM), hereinafter called the Organization, on the other hand,

RECALLING that Ireland has been a member of the Organization since 5 June 2002,

DESIROUS of further strengthening and developing the friendly relations and co-operation between the Government of Ireland and the Organization,

BEARING IN MIND that Article 22 of the Constitution of the Organization confers juridical personality on the Organization and such legal capacity as may be necessary for the exercise of its functions and the fulfilment of its purposes, and that the Organization and its officials, and representatives of its member states should enjoy privileges and immunities as provided for in Article 23 of the Constitution,

CONSIDERING that the purpose and functions of the Organization and the activities carried out by the Organization and its officials warrant the granting in Ireland to the Organization and its officials of privileges and immunities substantially similar to those accorded to the specialized agencies of the United Nations and their officials,

RECOGNISING that the Organization has laid down rules and procedures regulating its relationship with its staff,

HAVE AGREED as follows:

ARTICLE 1

The Organization shall have legal personality in Ireland. It shall in particular have the capacity to contract, to acquire and dispose of moveable and immovable property and to institute legal proceedings.

ARTICLE 2

The Organization shall enjoy immunity from legal process and execution, except to the extent that the Organization shall have expressly waived any such immunity in a particular case.

ARTICLE 3

The premises and official archives of the Organization shall be inviolable.

ARTICLE 4

1. The property, income and assets of the Organization shall be exempt from all direct taxes. It is understood, however, that the Organization will not claim exemption from taxes which are, in fact, no more than charges for public utility services.
2. The Organization shall have relief by way of refund of duty (whether customs or excise) paid on imported hydrocarbon oil or value added tax paid on the importation of such oil which is brought into or bought in Ireland by the Organization and is necessary for the exercise of its official use.
3. The Organization shall have relief by way of refund of value added tax paid on purchase of new vehicles which are necessary for the official use of the Organization and of value added tax paid on the supply of any other goods and services of substantial value that are necessary for the official use of the Organization.

ARTICLE 5

The Organization shall have exemption from customs duties and taxes on the importation of goods imported by the Organization for its official use. It is understood, however, that articles imported under such exemption will not be

sold in Ireland except under conditions agreed to with the Office of the Revenue Commissioners.

ARTICLE 6

The Organization shall have exemption from prohibitions and restrictions on importation or exportation of goods by the Organization for its official use, except where the prohibitions and restrictions arise from European Union law. It is understood, however, that articles imported under such exemption will not be sold in Ireland except under conditions agreed to with the Office of the Revenue Commissioners.

ARTICLE 7

1. The Chief of Mission of the Organization in Ireland shall:

(a) be immune from legal process in respect of words spoken or written and all acts performed by him or her in his or her official capacity;

(b) have the right to import free of duty his or her furniture and effects at the time of first taking up his or her post in Ireland;

(c) be exempt from taxation on the salaries and emoluments paid to him or her by the Organization; and

(d) have relief by way of refund of duty (whether customs or excise) paid on imported hydrocarbon oil or value added tax paid on the importation of such oil which is brought into or bought in Ireland, such relief to be subject to compliance with such conditions as may be imposed in accordance with such arrangements as may be agreed with the Office of the Revenue Commissioners.

2. Paragraph 1, subparagraphs (b) and (d) of this Article shall not apply to any person who is a national or long term resident of Ireland unless that person is, at the time of his/her appointment to serve in Ireland, already an employee of the Organization outside the State.