

him from invoking immunity from jurisdiction in respect of any counter-claim directly connected with the principal claim.

(3) Waiver of immunity from, jurisdiction in respect of civil or administrative proceedings shall not be held to imply waiver of immunity in respect of execution of the judgment for which a separate waiver shall be required.

Article 22

(1) A consular officer shall be exempt in the receiving State from compulsory public service of any kind.

(2) The provisions of paragraph (1) shall apply also to a consular employee and to a member of the family of a consular officer or of a consular employee, provided in each case that the person concerned is not a national or a permanent resident of the receiving State.

Article 23

(1) A consular officer shall be exempt from all requirements under the laws and regulations of the receiving State concerning registration and permission to reside applicable to persons who are not nationals of the receiving State.

(2) The provisions of paragraph (1) shall apply also to a consular employee and to a member of the family of a consular officer or of a consular employee, provided in each case that the person concerned is not a national or a permanent resident of the receiving State.

Article 24

The child of a consular officer, as also the child of a consular employee, provided that the latter is a national of the sending State and is not a permanent resident of the receiving State, shall not acquire the nationality of the receiving State solely by virtue of birth in that State during the period of the assignment to that State of the consular officer or consular employee.

Article 25

(1) No tax or other similar charge of any kind, national, regional or municipal, shall be imposed or collected by the receiving State in respect of:

1. land, buildings or parts of buildings, acquired, held or occupied in accordance with the provisions of Article 13 and used exclusively for the purposes of a consulate or as a residence for a consular officer or a consular employee, provided in the latter case that he is not a national or a permanent resident of the receiving State and is not engaged in any occupation for gain in that State other than his official duties at the consulate;
2. transactions or instruments effecting transactions relative to the acquisition of land, buildings or parts of buildings by the sending State exclusively for the purposes specified in subparagraph 1;
3. the acquisition, ownership, possession or use of movable property by the sending State exclusively for consular purposes.

(2) The provisions of paragraph (1) shall not apply with regard to:

1. payments due in respect of services rendered; or
2. taxes and other charges payable under the laws and regulations of the receiving State by a person contracting with the sending State.

Article 26

(1) A consular officer shall be exempt in the receiving State from all taxes or other similar charges of any kind, national, regional or municipal, in respect of the official emoluments, salary, wages and allowances received by him as compensation for his official duties.

(2) The provisions of paragraph (1) shall apply also to a consular employee, provided that he is not a national or a permanent resident of the receiving State and is not engaged in any occupation for gain in that State other than his official duties at the consulate.

Article 27

(1) A consular officer, provided that he is not engaged in any occupation for gain in the receiving State other than his official duties at the consulate, shall be exempt in that State from all taxes and other similar charges of any kind, national, regional or municipal, for the payment of which he would otherwise be liable under the laws and regulations of the receiving State.

(2) The provisions of paragraph (1) shall apply also to a consular employee and to a member of the family of a consular officer or of a consular employee, provided in each case that the person concerned is not a national or a permanent resident of the receiving State and is not engaged in any occupation for gain in that State other than his official duties at the consulate.

(3) The provisions of paragraphs (1) and (2) shall not apply with regard to:

1. taxes on the acquisition, ownership, occupation or disposal of private immovable property situated within the receiving State;
2. taxes on income derived from other sources, or on the appreciation of assets, within the receiving State;
3. taxes on transfers of property in the receiving State;
4. without prejudice to the provisions of Article 28, taxes, such as estate or inheritance taxes, on the passing at death of property in the receiving State;
5. taxes on legal transactions, or instruments effecting such transactions, including stamp duties.

(4) The provisions of paragraphs (1) and (2) shall likewise not apply with regard to fees and payments due in respect of services rendered.

Article 28

(1) Estate and inheritance taxes shall not be levied in the receiving State in respect of the movable property of a deceased consular officer in so far as the presence of the property in that State was due solely to the presence of the deceased person in the receiving State in the capacity of a consular officer.

(2) The export from the receiving State of the movable property referred to in paragraph (1) shall be permitted with the exception of property acquired by the deceased person in that State, the export of which was prohibited at the time of his death.

(3) The provisions of paragraphs (1) and (2) shall apply also with regard to the movable property of a deceased consular employee or a deceased member of the family of a consular officer or of a consular employee, provided in each case that the person concerned was present in the receiving State in such capacity and that he was not a national or a permanent resident of that State.

Article 29

(1) All articles, including motor vehicles, imported for the official use of a consulate shall be exempt in the receiving State from customs duties and taxes or similar charges of any kind to the same extent as if they were imported by the diplomatic mission of the sending State for its official use. The like exemption shall apply in respect of the export of such articles.

(2) A consular officer, provided that he is not engaged in any occupation for gain in the receiving State other than his