

**3. AGREEMENT ESTABLISHING THE ASIA-PACIFIC INSTITUTE FOR
BROADCASTING DEVELOPMENT**

Kuala Lumpur, 12 August 1977

ENTRY INTO FORCE: 6 March 1981, in accordance with article 16.

REGISTRATION: 6 March 1981, No. 19609.

STATUS: Signatories: 14. Parties: 26.

TEXT: United Nations, *Treaty Series*, vol. 1216, p. 81¹; depositary notifications C.N.130.1986.TREATIES-1 of 13 June 1986 (amended authentic text in Chinese, English, French and Russian) and C.N.195.1986.TREATIES-3 of 15 October 1986 (Adoption of the amended text of the Agreement)²; and C.N.707.1999.TREATIES-1 of 6 August 1999 [amendments (*see chapter XXV.3 a*)].

Note: The Agreement was adopted on 12 August 1977 by the Intergovernmental Meeting on the Asia-Pacific Institute for Broadcasting Development convened by the United Nations Development Programme at Kuala Lumpur, Malaysia, from 10 to 12 August 1977.

According to paragraph 3 of its article 14, the Agreement was to remain open for signature at the UNESCO Headquarters in Paris until 31 March 1978 and would then be transmitted for deposit to the Secretary-General of the United Nations. Instead, signatures on behalf of 11 States were affixed individually during the period 12 September 1977 - 11 October 1978 on separate copies of the text of the Agreement established by the Asia-Pacific Institute for Broadcasting Development which were transmitted to the Secretary-General in June 1979. By depositary notification of 3 August 1979, the Secretary-General, in his capacity as the designated depositary, submitted for approval by all States having participated in the adoption of the Agreement or having signed the separate copies, the original text of the Agreement, similar to the text adopted at Kuala Lumpur on 12 August 1977 except for minor changes in the formal clauses as were warranted by the circumstances. No objection having been received from the States concerned within ninety days from the notification, the original of the Agreement was deposited with the Secretary-General on 2 November 1979.

<i>Participant</i>	<i>Signature</i>	<i>Ratification, Accession(a), Acceptance(A)</i>	<i>Participant</i>	<i>Signature</i>	<i>Ratification, Accession(a), Acceptance(A)</i>
Afghanistan.....	23 Aug 1978	23 Dec 1999 A	Malaysia.....	11 Oct 1978	10 Nov 1980
Bangladesh.....	14 Sep 1977	11 Aug 1981	Maldives		25 Jun 1985 a
Bhutan.....		5 Jun 2000 a	Micronesia (Federated States of)		28 Dec 1993 a
Brunei Darussalam		6 Dec 1988 a	Myanmar.....		29 Jul 1999 a
Cambodia.....		10 Jul 2001 a	Nepal.....	15 May 1980	11 Sep 1980
China ³		5 Feb 1988 a	Pakistan.....	10 Apr 1978	7 Jul 1981
Fiji	2 Jun 1978	26 Mar 1981	Papua New Guinea	9 Mar 1978	1 May 1980
France		14 Dec 1988 a	Philippines	12 Sep 1977	11 Sep 1986 A
India.....	20 May 1980	25 Feb 1986	Republic of Korea.....	11 Oct 1978	6 Mar 1981
Indonesia.....	12 Aug 1978	31 Aug 1989	Samoa		25 Nov 1999 a
Iran (Islamic Republic of).....		18 Nov 1996 a	Singapore		29 Jun 1982 a
Lao People's Democratic Republic		12 Sep 1986 a	Sri Lanka.....	15 Sep 1978	7 Nov 1988
			Thailand.....	25 Apr 1981	11 Sep 1986 A
			Viet Nam.....	8 Sep 1978	23 Feb 1981 A

Declarations and Reservations
(Unless otherwise indicated, the declarations and reservations were made upon ratification, accession or acceptance.)

FRANCE⁴

1. Whether the remuneration of employees of the Institute is exempted from the tax levied in France shall depend on the establishment by the Institute of an internal tax on such remuneration;

2. This exemption shall not apply to pensions and like income;

3. Salaries and emoluments may be taken into account for purposes of calculating the tax due on income from other sources.

Notes:

¹ Published as a UNESCO and WIPO document (vol. 19609). The signatures were affixed on separate copies of the Agreement (see " *Note* " above). In accordance with the provision of article 14 (3) of the Agreement in the text established by the Secretary-General and accepted by the signatory States, these signatures were considered, in the absence of notification to the contrary, as tantamount to signatures under paragraph 1 of the same article 14.

² In accordance with a request made by the Governing Council of the Asia-Pacific Institute for Broadcasting Development the Secretary-General circulated on 13 June 1986 a proposed amended text of the Agreement (drawn up in Chinese, English, French and Russian) which was deemed adopted in the absence within 90 days of objections to the proposed amended text or to the amendment procedure thus adopted.

³ On 29 January 2001, the Government of China notified the Secretary-General of the following:

The People's Republic of China confirmed that "in accordance with the declaration contained in the instrument of acceptance by China to the Amendments [of 21 July 1999], which was deposited with the Secretary-General on 10 April 2000, the Agreement as amended by the Amendments of 21 July 1999 is applicable to the Macao Special Administrative Region."

⁴ In connection with "the question of imposition of taxes on the income earned by the French nationals and the permanent residents in France while working at AIDB, the Council noted the position that in view of the articles 12.2 (a) (ii) and (iv) of the Agreement establishing AIBD and the article V.1. (B) of the supplementary Agreement signed by AIBD and the Government of Malaysia, the French nationals and the permanent residents of France will enjoy tax free benefits on the emoluments earned while working at AIBD and further recognised the right of the Government of France to levy taxes on such incomes derived by the French nationals and permanent residents in France during their secondment to, or employment at the AIBDSZ".

