

(4) Unless any other taxation arrangements are implemented under the agreement envisaged in paragraph (2) of this Article the host Member:

(a) shall grant exemption from taxation on the remuneration paid by the Organization to its employees, except that such exemption need not apply to its own nationals; and

(b) shall grant exemption from taxation on the assets, income and other property of the Organization.

CHAPTER V — FINANCE

Article 21

Finance

(1) The expenses of delegations to the Council, representatives on the Executive Committee and representatives on any of the committees of the Council or of the Executive Committee shall be met by the Members concerned.

(2) The expenses necessary for the administration of the Agreement shall be met by annual contributions from Members, assessed in accordance with Article 22. If, however, a Member requests special services, the Council may require that Member to pay for them.

(3) Appropriate accounts shall be kept for the administration of the Agreement.

(4) The financial year of the Organization shall be the same as the quota year.

Article 22

Determination of the administrative budget and assessment of contributions

(1) During the second half of each financial year, the Council shall approve the administrative budget of the Organization for the following financial year and shall assess the contribution of each Member to that budget.

(2) The contribution of each Member to the administrative budget for each financial year shall be in the proportion which the number of its votes at the time the administrative budget for that financial year is approved bears to the total votes of all the Members. In assessing contributions, the votes of each Member shall be calculated without regard to the suspension of any Member's voting rights or any redistribution of votes resulting therefrom.

4. Medmindre andre beskatningsordninger gennemføres i henhold til den ved denne artikels stk. 2 hjemlede aftale, skal værtslandet

a. indrømme skattefrihed for vederlag, som organisationen betaler sine funktionærer; dog behøver en sådan skattefrihed ikke at gælde værtslandets egne statsborgere;

b. indrømme skattefrihed for organisationens aktiver, indtægter og anden ejendom.

KAPITEL V — FINANSIELLE FORHOLD

Artikel 21

Finansielle forhold

1. Udgifter for delegationer til rådet, repræsentanter i eksekutivkomitéen og i enhver af rådets eller eksekutivkomitéens udvalg skal afholdes af vedkommende medlemmer.

2. De til overenskomstens administration nødvendige udgifter skal afholdes ved årlige bidrag, som pålignes medlemmerne i overensstemmelse med artikel 22. Såfremt et medlem anmoder om særlige tjenester, kan rådet dog kræve disse betalt af det pågældende medlem.

3. Der skal føres tilbørlige regnskaber vedrørende overenskomstens administration.

4. Organisationens regnskabsår skal være det samme som kvotaåret.

Artikel 22

Fastlæggelse af administrationsbudgettet og fastsættelse af medlemsbidrag

1. I hvert regnskabsårs anden halvdel skal rådet godkende organisationens administrationsbudget for det følgende regnskabsår og påligne hvert medlem et bidrag til dette budget.

2. Hvert medlems bidrag til administrationsbudgettet for hvert regnskabsår skal fastsættes til samme forholdsvise andel, som dets antal stemmer udgør af alle medlemmers samlede antal stemmer på det tidspunkt, da administrationsbudgettet godkendes for det pågældende regnskabsår. Ved påligning af bidrag skal hvert medlems stemmetal beregnes uden hensyn til suspension af noget medlems stemmeret eller den heraf følgende omfordeling af stemmer.