



HRM/IP (26)

January 6, 2026

The Organisation for Economic Co-operation and Development (the OECD) is an international organisation established by the Convention on the Organisation for Economic Co-operation and Development of 14 December 1960 (the Convention).

The Organisation's headquarters are located in France, in accordance with article 18 of the Convention.

In accordance with Supplementary Protocol n°1 to the Convention for European Economic Co-operation on the legal capacity, privileges and immunities of the Organisation of 16 April 1948 (Supplementary Protocol n°1) rendered applicable to the OECD in accordance with Supplementary Protocol n°2 to the Convention, the OECD benefits from certain privileges and immunities in its member countries, including France, in particular taxation exemptions.

Indeed, Article 6 of Supplementary Protocol n°1 provides that "The Organisation, its assets income and other property shall be (a) exempt from all direct taxes (...)".

