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Letter Ruling 78-13: Consul's Residence

September 13, 1978

This is in reply to your letter of September 7 requesting a ruling as to the taxability under the local real estate tax law of a house you plan to purchase.

Under the contemplated transaction, you would purchase the residential property in Newton individually. It would be used as the official residence of the Consul-General of (Country X) in Boston.

You are requesting tax exemption pursuant to the provisions of Article 32 of the Vienna Convention on Consular Relations of 1963, which was adopted by the United States in 1969.

Article 32 of said Convention exempts from taxation consular premises and the residence of the career head of consular posts owned or leased by the sending state or by any person acting on its behalf. Although you are the career head of a consular post, it is my opinion that you do, not qualify for exemption under Article 32 since the residence is not being purchased by (Country X) or by one acting on its behalf. The contemplated purchase would be made by you in your individual capacity and the property would be owned by you rather than the State of (X).

Based upon these facts, I must respectfully decline to issue the exemption ruling that you have requested.

Very truly yours,

/s/Laurence D. Fitzmaurice

Laurence D. Fitzmaurice
Commissioner of Revenue

LR 78-13

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