(d) The Roumanian Government shall accord to United Nations nationals the same treatment in the allocation of materials for the repair or rehabilitation of their property in Roumania and in the allocation of foreign exchange for the importation of such materials as applies to Roumanian nationals.

(e) The Roumanian Government shall grant United Nations nationals and indemnity in lei at the same rate as provided in sub-paragraph (a) above to compensate them for the loss or damage due to special measures applied to their property during the war, and which were not applicable to Roumanian property. This sub-paragraph does not apply to a loss of profit.

5. The provisions of paragraph 4 of this Article shall not apply ¹⁰ Roumania in so far as the action which may give rise to a claim for damage to property in Northern Transylvania belonging to the United Nations or their nationals took place during the period when this territory was not subject to Roumanian authority.

6. All reasonable expenses incurred in Roumania in establishing claims, including the assessment of loss or damage, shall be borne by the Roumanian Government.

7. United Nations nationals and their property shall be exempted from any exceptional taxes, levies or imposts imposed on their capital assets in Roumania by the Roumanian Government or any Roumanian authority between the date of the Armistice and the coming into force of the present Treaty for the specific purpose of meeting charges arising out of the war or of meeting the costs of occupying forces or of reparation payable to any of the United Nations. Any sums which have been so paid shall be refunded.

8. The owner of the property concerned and the Roumanian Government may agree upon arrangements in lieu of the provisions of this Article.

9. As used in this Article:

(a) "United Nations nationals" means individuals who are nationals of any of the United Nations, or corporations or associations organized under the laws of any of the United Nations, at the coming into force of the present Treaty, provided that the said individuals, corporations or associations also had this status at the date of the Armistice with Roumania.

The term "United Nations nationals" also includes all individuals, corporetions or associations which, under the laws in force in Roumania during war, have been treated as enemy;

(b) "Owner" means the United Nations national, as defined in sub-paragraph (a) above, who is entitled to the property in question, and includes a successored at a successored at the successored at theof the owner, provided that the successor is also a United Nations national $\frac{35}{10}$ defined in sub-paragraph (a). If the successor is also a United Nations nationary in its damaged state, the transformed will be the successor has purchased the property interits damaged state, the transferor shall retain his rights to compensation under this Article, without projudice to all state to the state of the this Article, without prejudice to obligations between the transferor and the purchaser under domestic law:

(c) "Property" means all movable or immovable property, whether tangible, including industrial. literation of all or intangible, including industrial, literary and artistic property, as well as all rights or interests of any kind in property. rights or interests of any kind in property. Without prejudice to the generality of the foregoing provisions, the property of the United Nations and their nationals includes all seagoing and river of the United Nations and and nationals includes all seagoing and river vessels, together with their gear and equipment, which were either owned her U is sels, together with their gear or equipment, which were either owned by United Nations or their nationals, or