

SCHEDULE 5

Regulation 34

EXEMPT VEHICLES: VEHICLES IMPORTED BY MEMBERS OF FOREIGN ARMED FORCES AND OTHERS

**Scope of exemption**

1.—(1) A vehicle is an exempt vehicle for the period specified in paragraph 2 if it was imported into Great Britain by or on behalf of—

- (a) a member of a visiting force;
- (b) a member of a headquarters or organisation; or
- (c) a dependant of a person falling within paragraph (a) or (b),

and there is produced to the Secretary of State evidence that the person importing the vehicle has not been required to pay any tax or duty chargeable in respect of its importation.

(2) In sub-paragraph (1)—

- (a) “dependant” means a member of the household of a person falling within sub-paragraph (1)(a) or (b) who is his spouse or any other person wholly or mainly maintained by him or in his custody, charge or care;
- (b) “member of a visiting force” means a person for the time being appointed to serve with, or a member of the civilian component of, any body, contingent or detachment of the forces of any country specified in paragraph 3, which is for the time being present in the United Kingdom on the invitation of her Majesty’s Government;
- (c) “member of a headquarters or organisation” means a member of the military forces of any country, except the United Kingdom, who is for the time being appointed to serve in the United Kingdom under the orders of any headquarters or organisation specified in paragraph 4 and includes a person for the time being recognised by the Secretary of State as a civilian member of such a headquarters or organisation.

**Period of exemption**

2.—(1) The period during which a vehicle is an exempt vehicle by virtue of this Schedule shall be the period of 12 months beginning with the day on which a nil licence is issued in respect of that vehicle.

(2) The exemption shall however cease to apply if, at any time during the period prescribed by sub-paragraph (1), the importer of the vehicle becomes liable to pay any duty or tax chargeable in respect of its importation.

**List of countries**

3. The countries referred to in paragraph 1(2)(b) are—

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Antigua and Barbuda	Malta
Australia	Mauritius
Bahamas	Nauru
Bangladesh	Netherlands
Barbados	New Zealand
Belgium	Nigeria

**Status:** This is the original version (as it was originally made).

Belize	Norway
Botswana	Pakistan
Burma	Papua New Guinea
Canada	Portugal
Cyprus	Saint Lucia
Denmark	Saint Vincent and the Grenadines
Dominica	Seychelles
Fiji	Sierra Leone
France	Singapore
Gambia	Spain
Germany	Solomon Islands
Ghana	South Africa
Greece	Sri Lanka
Grenada	Swaziland
Guyana	Tanzania
Iceland	Tonga
India	Trinidad and Tobago
Italy	Turkey
Jamaica	Tuvalu
Jordan	Uganda
Kenya	United States of America
Kiribati	Vanuatu
Lesotho	Western Samoa
Luxembourg	Zambia
Malawi	Zimbabwe
Malaysia	

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**List of headquarters and organisations**

- 4. The headquarters and organisations referred to in paragraph 1(2)(c) are—
  - The Supreme Headquarters Allied Powers Europe (SHAPE)
  - The Headquarters of the Supreme Allied Commander, Europe (SACEUR)
  - The Headquarters of the Supreme Allied Commander, Atlantic (SACLANT)
  - The Headquarters of the Allied Commander in Chief Channel (CINCHAN)
  - The Channel Committee (CHANCOMTEE)
  - The Headquarters of the Commander of the Allied Maritime Air Force, Channel (COMMAIRCHAN)

The Headquarters of the Commander in Chief of the Eastern Atlantic Area (CINCEASTLANT)

The Headquarters of the Commander in Chief United Kingdom Air (CINCUKAIR)

The Headquarters of the Commander of the Maritime Air Eastern Atlantic Area (COMMAIREASTLANT)

The Headquarters of the Commander Submarines, East Atlantic (COMSUBEASTLANT)