

Changes to legislation: There are currently no known outstanding effects for the Commonwealth Secretariat Act 1966, SCHEDULE. (See end of Document for details)

SCHEDULE **U.K.**

Section 1(2).

IMMUNITIES AND PRIVILEGES

PART I U.K.

THE COMMONWEALTH SECRETARIAT

- 1 (1) The Commonwealth Secretariat shall have immunity from suit and legal process except—
- (a) in respect of a civil action for damage alleged to have been caused by a motor vehicle belonging to, or operated on behalf of the Secretariat or in respect of a motor traffic offence involving such a vehicle; ^{F1}...
 - ^{F1}(b)
- (2) The foregoing sub-paragraph shall not be construed as authorising the enforcement of any judgment or arbitration award by execution on the premises or official archives of the Secretariat.

Textual Amendments

F1 Sch. para. 1(1)(b) repealed (7.6.2005) by [International Organisations Act 2005 \(c. 20\)](#), ss. 1(1)(b), 11(3), [Schs.](#) (with s. 1(3))

- 2 The Commonwealth Secretariat shall have the like inviolability of premises, official archives and communications as is accorded by law in respect of the premises, official archives and communications of the mission of a sending State.
- 3 The Commonwealth Secretariat shall be exempt from income tax and the capital gains tax and shall have the like exemption from [^{F2}the general rate][^{F2}any non-domestic rate] as is accorded by law in respect of the premises of the mission of a sending State.

Textual Amendments

F2 Words “any non-domestic rate” substituted (E.W.S.) for the words “the general rate” by [Local Government Finance Act 1988 \(c. 41, SIF 81:1\)](#), ss. 137, 142, [Sch. 12 Pt. III para. 39](#) with effect in its application to E.W. for financial years beginning in or after 1990 and in its application to S. for financial years beginning in or after 1989

- 4 The Commonwealth Secretariat shall be exempt from duties on the importation of goods necessary for the official use of the Secretariat and directly imported by it, subject, however, to compliance with such conditions as the Commissioners of Customs and Excise may prescribe.

Modifications etc. (not altering text)

C1 [Para. 4](#) extended by [Diplomatic and other Privileges Act 1971 \(c. 64\)](#), s. 1(1)

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PART II U.K.

THE STAFF OF THE SECRETARIAT

- 5 (1) Every senior officer of the Commonwealth Secretariat, who is a citizen of a country mentioned in [^{F3}Schedule 3 to the British Nationality Act 1981], and any member of his family forming part of his household, other than a member who is a citizen only of the United Kingdom and Colonies, shall, if permanently resident outside the United Kingdom, have the like privileges and immunities as are accorded by law to a diplomatic agent and the members of his family forming part of his household, ^{F4}....
- (2) In accordance with the foregoing sub-paragraph, service as a senior officer falling within that sub-paragraph shall not be treated as employment in respect of which [^{F5}contributions or premiums are payable under the enactments relating to^{F6} social security, but the foregoing provision shall not be construed as rendering a person liable to any contribution or premium] which he would not be required to pay if service as aforesaid were not so treated.

Textual Amendments

- F3** Words substituted by [British Nationality Act 1981 \(c. 61, SIF 87\)](#), **Sch. 7**
- F4** Words in Sch. para. 5(1) repealed (7.6.2005) by [International Organisations Act 2005 \(c. 20\)](#), ss. 3(a), 11(3), **Schs.**
- F5** Words substituted by [Social Security Act 1973 \(c. 38\)](#), **Sch. 27 para. 64**
- F6** Words repealed by [Social Security \(Consequential Provisions\) Act 1975 \(c. 18\)](#), **Sch. 1 Pt. I**

- [^{F7}5A (1) With effect from the relevant day, the officers and servants of the Commonwealth Secretariat are exempt from income tax in respect of the salaries and emoluments received by them in that capacity.
- (2) The relevant day is the day specified by the Secretary of State as the day from which the officers and servants of the Commonwealth Secretariat become subject to internal income tax imposed by the Secretariat for its benefit.
- (3) Sub-paragraphs (1) and (2) do not apply to any pension or annuity paid by the Commonwealth Secretariat to any person who has ceased to be an officer or servant of the Secretariat.
- (4) This paragraph applies to senior officers of the Commonwealth Secretariat in place of any exemption from liability for income tax in respect of the salaries and emoluments received by them in that capacity to which (but for this sub-paragraph) they would be entitled by virtue of paragraph 5(1) of this Schedule.]

Textual Amendments

- F7** Sch. para. 5A inserted (6.4.2006) by [International Organisations Act 2005 \(c. 20\)](#), ss. 3(b), 11(4); S.I. 2005/1870, art. 3

- 6 Every officer and servant of the Commonwealth Secretariat not falling within paragraph 5(1) of this Schedule^{F8}, and the President and members of the Commonwealth Secretariat Arbitral Tribunal,] shall have—
- (a) immunity from suit and legal process in respect of acts or omissions of his in the course of the performance of official duties, except immunity from

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- suit and legal process in respect of a civil action for damage alleged to have been caused by a motor vehicle belonging to or driven by him, or in respect of a motor traffic offence involving such a vehicle;
- (b) the like inviolability for all his official papers and documents as is accorded by law to the diplomatic agent of a sending State.

Textual Amendments

- F8** Words in Sch. para. 6 inserted (11.7.2005) by [International Organisations Act 2005 \(c. 20\), ss. 2\(3\)\(a\), 11\(4\)](#); S.I. 2005/1870, art. 2

- 7 Every officer and servant of the Commonwealth Secretariat not falling within paragraph 5(1) of this Schedule shall, if a citizen of a country mentioned in [^{F9}Schedule 3 to the British Nationality Act 1981] and ordinarily resident outside the United Kingdom immediately before first taking up his post with the Secretariat, be exempt from duties on the importation, on the occasion of his first taking up that post, of personal and household effects, including private motor vehicles, for the use of himself and any members of his family forming part of his household.

Textual Amendments

- F9** Words substituted by [British Nationality Act 1981 \(c. 61, SIF 87\), Sch. 7](#)

PART III U.K.

SUPPLEMENTAL

- 8 The privileges and immunities conferred by this Schedule on the Commonwealth Secretariat, its officers and servants and members of their families^{F10} and on the President and members of the Commonwealth Secretariat Arbitral Tribunal] may be waived by the Secretary-General or any person for the time being exercising his functions.

Textual Amendments

- F10** Words in Sch. para. 8 inserted (11.7.2005) by [International Organisations Act 2005 \(c. 20\), ss. 2\(3\)\(b\), 11\(4\)](#); S.I. 2005/1870, art. 2

- 9 If in any proceedings any question arises whether or not any person is entitled to any privilege or immunity under this Schedule, a certificate issued by or under the authority of the Secretary of State stating any fact relevant to that question shall be conclusive evidence of that fact.
- 10 (1) In this Schedule—
“duties” includes taxes and related charges, other than charges for storage, cartage and similar services;
“income tax” includes surtax;
“senior officer”, in relation to the Commonwealth Secretariat, means an officer of the Secretariat recognised by the Secretary of State as being a senior officer of the Secretariat.

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- [^{F11}(1A) References in this Schedule to importation, in relation to value added tax, shall include references to anything charged with tax in accordance with section [^{F12}[^{F13}1(1)(c)] of the Value Added Tax Act 1994] [^{F14}(imposition of charge to value added tax on imported goods)] , and, in this Schedule, “ imported ” shall be construed accordingly.]
- (2) Expressions used in this Schedule and in the Articles set out in Schedule 1 to the ^{M1}Diplomatic Privileges Act 1964 shall have the same meaning in this Schedule as they have in those Articles.
- (3) References in this Schedule to the United Kingdom shall be construed as including references to the Channel Islands and the Isle of Man.

Textual Amendments

- F11** Sch. para. 10(1A) inserted (1.1.1993) by Finance (No. 2) Act 1992 (c. 48), s. 14, **Sch. 3 para. 88**; S.I. 1992/3261, art. 3, **Sch.**
- F12** Words in Sch. para. 10(1A) substituted (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(1), 101(1), **Sch. 14 para. 2**
- F13** Word in Sch. para. 10(1A) substituted (31.12.2020) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), **Sch. 8 para. 101(a)** (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)
- F14** Words in Sch. para. 10(1A) substituted (31.12.2020) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), **Sch. 8 para. 101(b)** (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)

Modifications etc. (not altering text)

- C2** Sch. para. 10(1A) applied (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by 1994 c. 23, **Sch. 9ZA para. 75(1)(b)** (as inserted by Taxation (Post-transition Period) Act 2020 (c. 26), s. 11(1)(e), Sch. 2 para. 2 (with s. 3(4), **Sch. 2 para. 7(7)-(10)**); S.I. 2020/1642, **reg. 9**)

Marginal Citations

- M1** 1964 c. 81.

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