

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

SCHEDULE

IMMUNITIES AND PRIVILEGES

PART III

SUPPLEMENTAL

- 8 The privileges and immunities conferred by this Schedule on the Commonwealth Secretariat, its officers and servants and members of their families^[F1] 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

- F1** 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.

^[F2](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 ^[F3]^[F4]1(1) (c) of the Value Added Tax Act 1994 ^[F5](imposition of charge to value added tax on imported goods)], and, in this Schedule, “ imported ” shall be construed accordingly.
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- (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

- F2** 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.
F3 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

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- F4** 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)
- F5** 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)

- C1** 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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