



Income and Corporation Taxes Act 1970

1970 CHAPTER 10

PART XIII

SPECIAL EXEMPTIONS

Commonwealth and foreign representatives

372 Commonwealth Agents-General and official agents, etc.

- (1) An Agent-General who is resident in the United Kingdom shall be entitled to the same immunity from income tax and capital gains tax as that to which the head of a mission so resident is entitled under the Diplomatic Privileges Act 1964.
- (2) Any person having or exercising any employment to which this subsection applies (not being a person employed in any trade, business or other undertaking carried on for the purposes of profit) shall be entitled to the same immunity from income tax and capital gains tax as that to which a member of the staff of a mission is entitled under the Diplomatic Privileges Act 1964.

The employments to which this subsection applies are the employment in the United Kingdom as—

- (a) a member of the personal staff of any Agent-General, or
- (b) an official agent for, or for any state or province of, any of the countries for the time being mentioned in section 1(3) of the British Nationality Act 1948 or the Republic of Ireland, or
- (c) an official agent for any self-governing colony,

of a person certified by the High Commissioner of the country in question or, as the case may be, by the Agent-General for the state, province or self-governing colony in question to be ordinarily resident outside the United Kingdom and to be resident in the United Kingdom solely for the purpose of the performance of his duties as such member or official agent.

- (3) In this section—

Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.

" Agent-General " means the Agent-General for any state or province of a country within subsection (2)(b) above or for any self-governing colony ;

" High Commissioner " includes the head of the mission of a country within subsection (2)(b) above, by whatever name called;

" mission " has the same meaning as in the Diplomatic Privileges Act 1964, and references to the head of a mission and a member of the staff of a mission shall be construed in accordance with that Act;

" self-governing colony " means any colony certified by a Secretary of State to be a self-governing colony.

373 Consuls and other official agents

(1) Income arising from any office or employment to which this section applies shall be exempt from income tax, and no account shall be taken of any such income in estimating the amount of income for any income tax purposes.

(2) The offices and employments to which this section applies are the following, that is to say—

(a) the office of a consul in the United Kingdom in the service of any foreign state ; and

(b) the employment of an official agent in the United Kingdom for any foreign state, not being an employment exercised by a British subject or a citizen of the Republic of Ireland or exercised in connection with any trade, business or other undertaking carried on for the purposes of profit.

(3) In this section—

" consul " means a person recognised by Her Majesty as being a consul-general, consul, vice-consul or consular agent; and

" official agent " means a person, not being a consul, who is employed on the staff of any consulate, official department or agency of a foreign state, not being a department or agency which carries on any trade, business or other undertaking for the purposes of profit.

374 Consular officers and employees

(1) Where a consular officer or employee in the United Kingdom of any foreign state to which this section applies—

(a) is not a citizen of the United Kingdom and colonies, and

(b) is not engaged in any trade, profession, vocation or employment in the United Kingdom, otherwise than as such a consular officer or employee, and

(c) either is a permanent employee of that state or was not ordinarily resident in the United Kingdom immediately before he became a consular officer or employee in the United Kingdom of that state ;

then any income of his falling within Case IV or V or VII of Schedule D (which relate to income from overseas property and to short-term capital gains) shall be exempt from income tax, and he shall be treated as not resident in the United Kingdom for the purposes of sections 100 and 159(4) of this Act (which exempt certain dividends of non-residents).

(2) A gain shall not be a chargeable gain for the purposes of capital gains tax if accruing to a consular officer or employee of any foreign state to which this section applies

Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.

on the disposal of assets which at the time of the disposal were situated outside the United Kingdom.

- (3) Without prejudice to section 373 above, the income arising from a person's employment in the United Kingdom as a consular employee of any foreign state to which this section applies shall be exempt from income tax, except in the case of a person who is not a national of that state but is a citizen of the United Kingdom and colonies.
- (4) For the purposes of this section, " consular employee " includes any person employed, for the purposes of the official business of a consular officer, at any consulate or consular establishment or at any other premises used for those purposes.
- (5) This section shall apply to any foreign state to which Her Majesty by Order in Council directs that it shall apply for the purpose of giving effect to any consular convention or other arrangement with that state making similar provision in the case of Her Majesty's consular officers or employees in that state:

Provided that any such Order in Council may limit the operation of this section in relation to any state in such manner as appears to Her Majesty to be necessary or expedient having regard to the arrangement with that state.
- (6) Any Order in Council under this section may be made so as to have effect from a date earlier than the making of the Order or the passing of this Act (but not earlier than the coming into force of the arrangement with regard to which it is made), may be varied or revoked by a subsequent Order in Council and may contain such transitional provisions as appear to Her Majesty to be necessary or expedient.
- (7) Any statutory instrument under this section shall be subject to annulment in pursuance of a resolution of the Commons House of Parliament.