



Finance Act 1960

1960 CHAPTER 44

PART V

MISCELLANEOUS

73 Visiting forces and staffs of allied headquarters (income tax and estate duty exemptions)

- (1) The emoluments paid by the Government of any designated country to a member of a visiting force of that country, not being a citizen of the United Kingdom and colonies, shall be exempt from income tax and from estate duty in connection with his death.
- (2) Where any such member of a visiting force as is referred to in subsection (1) of this section dies while serving as a member of the force in the United Kingdom, any tangible movable property the presence of which in the United Kingdom at the time of his death is due solely to his presence in the United Kingdom while so serving shall be exempt from estate duty in connection with his death.
- (3) A period during which any such member of a visiting force as is referred to in subsection (1) of this section is in the United Kingdom by reason solely of his being such a member shall not be treated, for purposes either of income tax or of estate duty in connection with his death, as a period of residence in the United Kingdom, or as creating a change of his residence or domicile:

Provided that this subsection shall not affect the operation in the case of any person for any year of assessment of section two hundred and twenty-seven of the Income Tax Act, 1952 (which confines the personal reliefs under Part VIII of that Act to residents in the United Kingdom, with a limited exception for certain cases).

- (4) In the foregoing provisions of this section, references to a visiting force shall apply to a civilian component of a visiting force as they apply to the force itself, and those provisions shall be construed as one with Part I of the Visiting Forces Act, 1952, but so that for the purposes of this section references to a designated country shall be substituted in that Act for references to a country to which a provision of that Act applies.

Status: This is the original version (as it was originally enacted).

- (5) For the purpose of conferring on persons attached to any designated allied headquarters the like benefits as are conferred by subsections (1) to (3) of this section on members of a visiting force or civilian component, any members of the armed forces of a designated country shall, while attached to any such headquarters, be deemed to constitute a visiting force of that country, and there shall be a corresponding extension of the class of persons who may be treated as members of a civilian component of such a visiting force.
- (6) In the case of persons of any category for the time being agreed between Her Majesty's Government in the United Kingdom and the other members of the North Atlantic Council—
- (a) employment by a designated allied headquarters shall be treated for the purposes of subsections (2) and (3) of this section as if it were service as a member of a visiting force of a designated country; and
 - (b) the emoluments paid by a designated allied headquarters to persons employed by such a headquarters shall be exempt from income tax, but this exemption shall cease to apply to citizens of the United Kingdom and colonies if it becomes unnecessary that it should so apply for the purpose of giving effect to any agreement between parties to the North Atlantic Treaty.
- (7) For the purposes of this section—
- " allied headquarters " means any international military headquarters established under the North Atlantic Treaty;
 - " designated " means designated for the purpose in question by or under any Order in Council made for giving effect to any international agreement.
- (8) Any Order in Council under this section may be varied or revoked by a subsequent Order in Council.
- (9) Notwithstanding anything in the Government of Ireland Act, 1920, the Parliament of Northern Ireland shall, as respects estate duty payable under the laws of Northern Ireland, have power to make laws for purposes similar to the purposes of this section.