
STATUTORY INSTRUMENTS

1983 No. 143

**The Commonwealth Foundation
(Immunities and Privileges) Order 1983**

PART II

THE FOUNDATION

3. The Foundation is an organisation of which Her Majesty's Government in the United Kingdom and the Governments of other sovereign Powers are members.

4. The Foundation shall have the legal capacities of a body corporate.

5. The Foundation shall have the like inviolability of official archives as, in accordance with the 1961 Convention Articles, is accorded in respect of the official archives of a diplomatic mission.

6.—(1) The Foundation shall be immune from any legal process whereby its property or assets may be subjected to any form of constraint, except in accordance with the final determination of a court of law.

(2) The provisions of paragraph (1) of this Article shall not prevent the taking of such measures as may be temporarily necessary in connection with the prevention of, and investigation into, accidents involving motor vehicles belonging to, or operated on behalf of, the Foundation.

7. Within the scope of its official activities, the Foundation shall have exemption from taxes on income and capital gains.

8. The Foundation shall have relief, under arrangements made by the Secretary of State, by way of refund of car tax and value added tax paid on the purchase of new motor cars of United Kingdom manufacture and of value added tax paid on the supply of other goods or services which are necessary for the official activities of the Foundation, such relief to be subject to compliance with such conditions as may be imposed in accordance with the arrangements.

9. The Foundation shall have exemption from duties (whether of customs or excise) and taxes on the importation of goods imported by or on behalf of the Foundation and necessary for the exercise of its official activities, such exemption to be subject to compliance with such conditions as the Commissioners of Customs and Excise may prescribe for the protection of the Revenue.

10. The Foundation shall have exemption from prohibitions and restrictions on importation or exportation of any goods imported or exported by the Foundation and necessary for the exercise of its official activities.

11. The Foundation shall have relief, under arrangements made by the Commissioners of Customs and Excise, by way of refund of duty (whether of customs or excise) paid on imported hydrocarbon oil (within the meaning of the Hydrocarbon Oil Duties Act 1979) or value added tax paid on the importation of such oil which is bought in the United Kingdom by the Foundation and necessary for the exercise of its official activities, such relief to be subject to compliance with such conditions as may be imposed in accordance with the arrangements.