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STATUTORY INSTRUMENTS

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**1996 No. 270**

**The International Sea-Bed Authority  
(Immunities and Privileges) Order 1996**

**PART II**

**THE AUTHORITY**

- 3.** The Authority is an organisation of which the United Kingdom and other sovereign Powers are members.
- 4.** The Authority (including the Enterprise) shall have the legal capacities of a body corporate.
- 5.** The Authority, its property and assets shall enjoy immunity from suit and legal process, except to the extent that the Authority expressly waives this immunity in a particular case.
- 6.** The Authority shall have the like inviolability in respect of its premises and archives as, in accordance with the 1961 Convention Articles, is accorded in respect of the official premises and archives of a diplomatic mission.
- 7.** Within the scope of its official activities, the Authority, its assets and property, its income, and its operations and transactions, authorised by the Convention, shall have exemption from income tax, capital gains tax and corporation tax.
- 8.** The Authority shall have the like relief from rates as in accordance with Article 23 of the 1961 Convention Articles is accorded in respect of the premises of a diplomatic mission.
- 9.** The Authority shall have exemption from customs duties and taxes on the importation of goods for its official use in the United Kingdom.
- 10.** The Authority shall have relief, under arrangements made by the Commissioners of Customs and Excise, by way of refund of customs duty paid on imported hydrocarbon oil (within the meaning of the Hydrocarbon Oil Duties Act 1979(1)) or value added tax paid on the importation of such oil which is bought in the United Kingdom and used for the official purposes of the Authority, such relief to be subject to the compliance with the conditions as may be imposed in accordance with the arrangements.
- 11.** The Authority shall have relief, under arrangements made by the Secretary of State, by way of refund of value added tax paid on the purchase of new motor vehicles of United Kingdom manufacture and of value added tax on the supply of any goods or services which are used for the official purposes of the Authority, such relief to be subject to compliance with the conditions as may be imposed in accordance with the arrangements.