
STATUTORY INSTRUMENTS

1998 No. 1515

DEFENCE

**The Visiting Forces and Allied Headquarters
(Inheritance Tax) (Designation) Order 1998**

Made - - - - 24th June 1998
Coming into force - - 24th June 1998

At the Court at Buckingham Palace, the 24th day of June 1998

Present,

The Queen's Most Excellent Majesty in Council

Whereas section 155 of the Inheritance Tax Act 1984(1) provides for certain exemptions from inheritance tax in respect of members of visiting forces of designated countries, members of civilian components of such forces, and persons attached to or employed by designated allied headquarters; and further provides that for the purposes of that section "designated" means designated for the purpose in question by or under any Order in Council made for giving effect to any international agreement:

And whereas this Order is an Order made for giving effect to the following international agreements, namely, the Agreement regarding the Status of Forces of Parties to the North Atlantic Treaty dated 19th June 1951(2), the Protocol on the Status of International Military Headquarters set up Pursuant to the North Atlantic Treaty dated 28th August 1952(3), and the Agreement among the States Parties to the North Atlantic Treaty and the Other States Participating in the Partnership for Peace regarding the Status of their Forces dated 19th June 1995(4):

Now, therefore, Her Majesty, in exercise of the powers conferred on Her by the said section 155 of the Inheritance Tax Act 1984, is pleased, by and with the advice of Her Privy Council, to order, and it is hereby ordered, as follows:

1. This Order may be cited as the Visiting Forces and Allied Headquarters (Inheritance Tax) (Designation) Order 1998 and shall come into force on 24th June 1998.

(1) 1984 c. 51; section 155 was amended by S.I. 1986/948. By virtue of section 100(1) and (2) of the Finance Act 1986 (c. 41), on and after 25th July 1986 the Capital Transfer Tax Act 1984 may be cited as the Inheritance Tax Act 1984, and any reference in that Act to capital transfer tax is to have effect as a reference to inheritance tax, except where the reference relates to a liability arising before 25th July 1986.

(2) Cmd. 9363.

(3) Cmd. 8687.

(4) Cmd. 3237.

Status: This is the original version (as it was originally made).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

2. Each of the countries specified in the First Schedule to this Order and each of the allied headquarters specified in the Second Schedule to this Order is hereby designated for the purposes of section 155 of the Inheritance Tax Act 1984.

N. H. Nicholls
Clerk of the Privy Council

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FIRST SCHEDULE

Albania, Bulgaria, the Czech Republic, Estonia, Hungary, Latvia, Lithuania, Poland, Romania, the Slovak Republic, Slovenia, Spain and Sweden.

SECOND SCHEDULE

Headquarters of the Supreme Allied Commander Atlantic (SACLANT).
Headquarters Eastern Atlantic (EASTLANT).
Headquarters Maritime Air Eastern Atlantic (MARAIREASTLANT).
Headquarters Submarine Forces Eastern Atlantic (SUBEASTLANT).
Headquarters Allied Forces North Western Europe (AFNORTHWEST).
Headquarters Allied Naval Forces North Western Europe (NAVNORTHWEST).
Headquarters Allied Air Forces North Western Europe (AIRNORTHWEST).
NATO Airborne Early Warning Force Headquarters and NATO E-3A Component.

EXPLANATORY NOTE

(This note is not part of the Order)

Section 155 of the Inheritance Tax Act 1984 provides for certain exemptions from inheritance tax in respect of members of visiting forces of designated countries, members of civilian components of such forces and of persons attached to or employed by designated allied headquarters.

This Order designates those countries and headquarters that are listed in the Schedules to the Order.