
DRAFT SCOTTISH STATUTORY INSTRUMENTS

2021 No.

The European Union and European Atomic Energy
Community (Immunities and Privileges) (Scotland) Order 2021

PART 2

The European Union and Euratom

Taxes and duties

7.—(1) The Delegation is, within the scope of their Official Activities, exempt from all direct devolved and local taxes on its assets, property, income, gains, operations and transactions, except in respect of charges for necessary public services, including fire protection and street lighting.

(2) In paragraph (1), “devolved and local taxes” means devolved taxes and local taxes to fund local authority expenditure (within the meaning of the exceptions to Section A1 (fiscal, economic and monetary policy) of Part 2 of schedule 5 of the Scotland Act 1998⁽¹⁾).

⁽¹⁾ 1998 c.46. The exception for devolved taxes was added by section 23(5) of the Scotland Act 2012 (c.11).