

SCHEDULE 8

INTERNATIONAL MARITIME ORGANISATION

High and other officers

9.—(1) Except in so far as in any particular case such immunity or privilege is waived by the Organisation, there shall be accorded to any officer of the Organisation (other than the officers referred to in paragraph 8) who is recognised by Her Majesty's Government in the United Kingdom as holding a rank equivalent to that of a diplomatic agent the like exemption or relief from local taxes (as described in the exception in Section A1 of Part II of Schedule 5 to the Scotland Act 1998) as, in accordance with Article 34 of the 1961 Convention Articles, is accorded to a diplomatic agent.

(2) This paragraph shall not apply to any person who is a British citizen, a British overseas territories citizen, a British Overseas citizen or a British National (Overseas) or who is a permanent resident of the United Kingdom.