

**Changes to legislation:** There are currently no known outstanding effects for the Hong Kong Economic and Trade Office Act 1996, Cross Heading: Exemptions and reliefs. (See end of Document for details)

## SCHEDULE

## PRIVILEGES AND IMMUNITIES

*Exemptions and reliefs*

- 4 The Treasury may by order confer in relation to the Office, to such extent as may be specified—
- (a) exemption or relief (by way of refund or otherwise) from prohibitions, restrictions, duties and taxes on the importation of goods;
  - (b) relief of the kinds set out in paragraphs 6 and 7 of Schedule 1 to the <sup>M1</sup>International Organisations Act 1968 (importation and supply of hydrocarbon oil and other goods or services).

**Marginal Citations**

**M1** 1968 c. 48.

- 5 The Treasury may by order confer in relation to members of the Office and members of their families who form part of their households, to such extent as may be specified—
- (a) exemption from income tax in respect of emoluments;
  - (b) the exemption set out in article 48 of the Convention (social security), construed in accordance with section 1(6) of the <sup>M2</sup>Consular Relations Act 1968;
  - (c) the exemption and privilege set out in paragraph 16 of Schedule 1 to the International Organisations Act 1968 (imports);
  - (d) exemption or relief (by way of refund or otherwise) from prohibitions, restrictions, duties and taxes on the importation or purchase of motor vehicles.

**Marginal Citations**

**M2** 1968 c. 18.

- 6 (1) An order under paragraph 4 or 5 may provide for any exemption, relief or privilege to be subject to arrangements or conditions—
- (a) specified in the order, or
  - (b) to be made or imposed by the Secretary of State or the Commissioners of Customs and Excise.
- (2) An order under paragraph 4 or 5 may make different provision for different cases (including different provision for different persons).
- (3) An order under paragraph 4 or 5 shall be made by statutory instrument and shall be subject to annulment in pursuance of a resolution of the House of Commons.

**Changes to legislation:**

There are currently no known outstanding effects for the Hong Kong Economic and Trade Office Act 1996, Cross Heading: Exemptions and reliefs.