
STATUTORY INSTRUMENTS

1998 No. 1513

DEFENCE

The Visiting Forces and Allied Headquarters (Income Tax and Capital Gains 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 323 of the Income and Corporation Taxes Act 1988⁽¹⁾ provides for certain exemptions from income 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 section 11(1) of the Taxation of Chargeable Gains Act 1992⁽²⁾ extends the said section 323 of the Income and Corporation Taxes Act 1988 so as to provide for exemption from capital gains 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 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⁽³⁾, the Protocol on the Status of International Military Headquarters set up Pursuant to the North Atlantic Treaty dated 28th August 1952⁽⁴⁾, 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⁽⁵⁾:

Now, therefore, Her Majesty, in exercise of the powers conferred on Her by the said section 323 of the Income and Corporation Taxes Act 1988 and the said section 11(1) of the Taxation of Chargeable Gains Act 1992, is pleased, by and with the advice of Her Privy Council, to order, and it is hereby ordered, as follows:

(1) 1988 c. 1. Section 323 was amended by paragraph 4 of Schedule 14 to the Finance Act 1990 (c. 29).

(2) 1992 c. 12.

(3) Cmd. 9363.

(4) Cmd. 8687.

(5) 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Status: This is the original version (as it was originally made).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.

1. This Order may be cited as the Visiting Forces and Allied Headquarters (Income Tax and Capital Gains Tax) (Designation) Order 1998 and shall come into force on 24th June 1998.
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 323 of the Income and Corporation Taxes Act 1988 and of section 11(1) of the Taxation of Chargeable Gains Act 1992.

N. H. Nicholls
Clerk of the Privy Council

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 323 of the Income and Corporation Taxes Act 1988 provides for certain exemptions from income tax and, together with section 11(1) of the Taxation of Chargeable Gains Act 1992, from capital gains 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.