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STATUTORY INSTRUMENTS

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**1998 No. 1514**

**DEFENCE**

**The Visiting Forces (Income Tax and Capital  
Gains Tax) (Designation) Order 1998**

*Made - - - - 24th June 1998*

*Coming into force  
in relation to each country  
specified in article 2,  
the date determined in  
accordance with article 1(2)*

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<sup>(1)</sup> provides for exemptions from income tax in respect of members of visiting forces of designated countries and members of civilian components of such forces; 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<sup>(2)</sup> 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 and members of civilian components of such forces:

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<sup>(3)</sup>, 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<sup>(4)</sup>:

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:

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(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. 3237.

1.—(1) This Order may be cited as the Visiting Forces (Income Tax and Capital Gains Tax) (Designation) Order 1998 and shall come into force in accordance with the following provisions of this article.

(2) This Order shall come into force, in relation to each of the countries specified in article 2, on whichever is the later of the following dates—

(a) the date on which its Government becomes a party to 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; and

(b) the day after the date on which this Order is made.

(3) The date on which this Order comes into force in relation to each of the countries specified in article 2 shall be notified in the London, Edinburgh and Belfast Gazettes.

2. The following countries are hereby designated for the purposes of section 323 of the Income and Corporation Taxes Act 1988 and section 11(1) of the Taxation of Chargeable Gains Act 1992—

Armenia, Austria, Azerbaijan, Belarus, Finland, Georgia, Kazakhstan, Kyrgyzstan, the Former Yugoslav Republic of Macedonia, Moldova, Russia, Switzerland, Turkmenistan, Ukraine, and Uzbekistan.

*N. H. Nicholls*  
Clerk of the Privy Council

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## 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 and members of civilian components of such forces.

This Order designates the countries listed in article 2 of the Order.