

## SCHEDULE 5

### EXEMPT VEHICLES: VEHICLES IMPORTED BY MEMBERS OF FOREIGN ARMED FORCES AND OTHERS

#### **Scope of exemption**

1.—(1) A vehicle is an exempt vehicle for the period specified in paragraph 2 if it was imported into Great Britain by or on behalf of—

- (a) a member of a visiting force;
- (b) a member of a headquarters or organisation; or
- (c) a dependant of a person falling within paragraph (a) or (b),

and there is produced to the Secretary of State evidence that the person importing the vehicle has not been required to pay any tax or duty chargeable in respect of its importation.

(2) In sub-paragraph (1)—

- (a) “dependant” means a member of the household of a person falling within sub-paragraph (1)(a) or (b) who is his spouse or any other person wholly or mainly maintained by him or in his custody, charge or care;
- (b) “member of a visiting force” means a person for the time being appointed to serve with, or a member of the civilian component of, any body, contingent or detachment of the forces of any country specified in paragraph 3, which is for the time being present in the United Kingdom on the invitation of her Majesty’s Government;
- (c) “member of a headquarters or organisation” means a member of the military forces of any country, except the United Kingdom, who is for the time being appointed to serve in the United Kingdom under the orders of any headquarters or organisation specified in paragraph 4 and includes a person for the time being recognised by the Secretary of State as a civilian member of such a headquarters or organisation.