
STATUTORY INSTRUMENTS

2008 No. 3124

The International Organization for Migration
(Immunities and Privileges) Order 2008

PART II

THE ORGANISATION

7.—(1) The Organisation shall have—

- (a) relief, under arrangements made either by the Secretary of State or by the Commissioners for Her Majesty's Revenue and Customs, by way of refund of duty (whether of customs or excise) paid on imported hydrocarbon oil (within the meaning of the Hydrocarbon Oil Duties Act 1979 (1)) or value added tax paid on the importation of such oil which is bought in the United Kingdom and used for the official purposes of the Organisation, such relief to be subject to compliance with such conditions as may be imposed in accordance with the arrangements;
- (b) relief, under arrangements made by the Secretary of State, by way of refund of value added tax paid on the supply of any goods and services of substantial value which are necessary for the official purposes of the Organisation, such relief to be subject to compliance with such conditions as may be imposed in accordance with the arrangements;
- (c) exemption from duties (whether of customs or excise) and taxes on the importation of goods by the Organisation for its official use in the United Kingdom, such exemption to be subject to compliance with such conditions as the Commissioners for Her Majesty's Revenue and Customs may prescribe for the protection of the Revenue;
- (d) exemption from prohibitions and restrictions on importation or exportation of goods by the Organisation for its official use, except where the prohibitions or restrictions arise from European Community law.

(2) No exemption or relief shall be granted for duties, taxes or other charges of any kind which only constitute remuneration for services rendered.