

EXPLANATORY MEMORANDUM

THE COMMONWEALTH COUNTRIES AND IRELAND (IMMUNITIES AND PRIVILEGES) (AMENDMENT) ORDER 2009

2009 No. 0000

1. This explanatory memorandum has been prepared by the Foreign and Commonwealth Office and is laid before Parliament by Command of Her Majesty.

This memorandum contains information for the Joint Committee on Statutory Instruments.

2. Purpose of the Instrument

2.1 This instrument will enable partial relief from non-domestic rates to be given to the offices of the Representatives in London of the Falkland Islands, the Cayman Islands, Gibraltar, the Turks and Caicos Islands, the British Virgin Islands and Bermuda. As a new office, Bermuda will benefit from tax relief for the first time.

2.2 It will also enable the class of persons whose main residences will be entitled to council tax exemption, when read together with Class V(2)(e) of the Council Tax (Exempt Dwellings) Order 1992 (SI 1992 No 558), to be extended to cover the Head of the Falkland Islands Government Representative in London, the Head of the Cayman Islands Government Representative in London, the Head of the Gibraltar Government Representative in London, the Head of the Turks and Caicos Islands Government Representative in London, the Head of the British Virgin Islands Government Representative in London and the Head of the Bermuda Government Representative in London.

3. Matters of special interest to the Joint Committee on Statutory Instruments

None.

4. Legislative Context

- 4.1 When read together with Class V(2)(e) of the Council Tax (Exempt Dwellings) Order 1992 (SI 1992 No 558), this instrument will enable council tax exemption to be granted to the main residences of the Head of the Falkland Islands Government Representative in London, the Head of the Cayman Islands Government Representative in London, the Head of the Gibraltar Government Representative in London, the Head of the Turks and Caicos Islands Government Representative in London, the Head of the British Virgin Islands Government Representative in London and the Head of the Bermuda Government Representative in London.

5. Territorial Extent and Application

- 5.1 This instrument applies to England.

6. European Convention on Human Rights

- 6.1 As the instrument is subject to negative resolution procedure and does not amend primary legislation, no statement is required.

7. Policy Background

- 7.1 Section 12(1) of the Consular Relations Act 1968 allows consular privileges and immunities to be conferred on Commonwealth representatives in the United Kingdom.
- 7.2 The offices of the Representatives of the Falkland Islands Government in London, the Cayman Islands Government in London, the Gibraltar Government in London, the Turks and Caicos Islands Government in London and the British Virgin Islands Government in London currently enjoy partial relief from non-domestic rates as a result of a previous instrument that provided relief from “general rates”. The current instrument reconfirms this partial relief for non-domestic rates and extends it to the new London office of the Bermuda Government, which ensures consistency in our treatment of the offices of Governments of Overseas Territories.
- 7.3 This instrument also enables council tax exemption to be granted to the main residences of all the Heads of the representative offices cited above, when read together with Class V(2)(e) of the Council Tax (Exempt Dwellings) Order 1992 (SI 1992 No 558).
- 7.4 It is expected that there will be little media or public interest in this instrument.

8. Consultation outcome

8.1 There has been no public consultation on this instrument. This is consistent with the general practice on Orders that grant such privileges and immunities.

9. Guidance

9.1 No guidance will be published.

10. Impact

10.1 A Regulatory Impact Assessment has not been prepared for this instrument as it has little or no impact on business, charities or voluntary bodies.

10.2 There is no impact on the public sector.

11. Regulating Small Business

11.1 The instrument does not apply to small business.

12. Monitoring and Review

12.1 No formal monitoring or review mechanisms are envisaged, but the administration of the tax relief arrangements will ensure that the instrument will remain subject to regular, informal review.

13. Contact

Joanne Neenan at the Foreign and Commonwealth Office, Tel: 020 7008 3084 or e-mail: Joanne.Neenan@fco.gov.uk, can answer any queries regarding the instrument.

