

*Changes to legislation: There are currently no known outstanding effects for the Commonwealth Secretariat Act 1966, Paragraph 10. (See end of Document for details)*

## SCHEDULE

### IMMUNITIES AND PRIVILEGES

#### PART III

##### SUPPLEMENTAL

- 10 (1) In this Schedule—
- “duties” includes taxes and related charges, other than charges for storage, cartage and similar services;
  - “income tax” includes surtax;
  - “senior officer”, in relation to the Commonwealth Secretariat, means an officer of the Secretariat recognised by the Secretary of State as being a senior officer of the Secretariat.
- [<sup>F1</sup>(1A) References in this Schedule to importation, in relation to value added tax, shall include references to anything charged with tax in accordance with section [<sup>F2</sup>[<sup>F3</sup>1(1)(c)] of the Value Added Tax Act 1994 ] [<sup>F4</sup>(imposition of charge to value added tax on imported goods)] , and, in this Schedule, “ imported ” shall be construed accordingly. ]
- (2) Expressions used in this Schedule and in the Articles set out in Schedule 1 to the <sup>M1</sup>Diplomatic Privileges Act 1964 shall have the same meaning in this Schedule as they have in those Articles.
- (3) References in this Schedule to the United Kingdom shall be construed as including references to the Channel Islands and the Isle of Man.

#### Textual Amendments

- F1** Sch. para. 10(1A) inserted (1.1.1993) by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), s. 14, [Sch. 3 para. 88](#); S.I. 1992/3261, art. 3, [Sch.](#)
- F2** Words in Sch. para. 10(1A) substituted (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(1), 101(1), [Sch. 14 para. 2](#)
- F3** Word in [Sch. para. 10\(1A\)](#) substituted (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), [Sch. 8 para. 101\(a\)](#) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)
- F4** Words in [Sch. para. 10\(1A\)](#) substituted (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), [Sch. 8 para. 101\(b\)](#) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)

#### Modifications etc. (not altering text)

- C1** Sch. para. 10(1A) applied (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by 1994 c. 23, [Sch. 9ZA para. 75\(1\)\(b\)](#) (as inserted by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), s. 11(1)(e), Sch. 2 para. 2 (with s. 3(4), [Sch. 2 para. 7\(7\)-\(10\)](#)); S.I. 2020/1642, [reg. 9](#))

#### Marginal Citations

- M1** 1964 c. 81.

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