



Diplomatic and Other Privileges Act 1971

1971 CHAPTER 64

An Act to make further provision with respect to diplomatic and related privileges. [27th July 1971]

Commencement Information

II Act wholly in force at Royal Assent.

1 Refund of customs duty on hydrocarbon oil used for diplomatic or Commonwealth Secretariat purposes.

- (1) Subject to the provisions of this section, the Commissioners of Customs and Excise shall make arrangements for securing the refund of [^{F1}duty (whether of customs or excise) paid on imported hydrocarbon oil (within the meaning of the ^{M1}Hydrocarbon Oil Duties Act 1979) or value added tax paid on the importation of such oil] which is—
- (a) bought in the United Kingdom; and
 - (b) used for such a purpose that, had it been imported for that use, exemption from [^{F1}duty] thereon would have been required to be granted by virtue of—
 - (i) paragraph 1 of Article 36 or paragraph 1 of Article 37 of the Articles set out in Schedule 1 to the ^{M2}Diplomatic Privileges Act 1964; or
 - (ii) section 7 of the said Act of 1964; or
 - (iii) paragraph 4 of the Schedule to the ^{M3}Commonwealth Secretariat Act 1966;

but the Commissioners shall not make any payment by virtue of this subsection before such date as may be specified by directions of the Treasury.

- (2) Any arrangements made under this section may impose conditions subject to which any refund is to be made.
- (3) Section 3(1) of the said Act of 1964 (which relates to the withdrawal of privileges and immunities conferred by that Act) shall have effect as if the reference therein to that Act included a reference to this section.

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(4) Any amount refunded under arrangements made under this section shall be defrayed out of the moneys standing to the credit of the General Account of the Commissioners of Customs and Excise.

[^{F2}(5) In this section references to importation, in relation to value added tax, shall include references to anything charged with tax in accordance with section [^{F3}[^{F4}1(1)(c)] of the Value Added Tax Act 1994 [^{F5}(imposition of charge to value added tax on imported goods)] , and, in this section, “ imported ” shall be construed accordingly.]

Textual Amendments

- F1** Words substituted by Customs and Excise Management Act 1979 (c. 2, SIF 40:1), s. 177(1), **Sch. 4 para. 12**
- F2** S. 1(5) inserted (1.1.1993) by Finance (No. 2) Act 1992 (c. 48), s. 14(2), **Sch. 3 Pt. III para. 92**; S.I. 1992/3261, art. 3, **Sch.**
- F3** Words in s. 1(5) substituted (1.9.1994) by 1994 c. 23, ss. 100(1), 101, **Sch. 14 para. 5**
- F4** Words in s. 1(5) substituted (31.12.2020) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), **Sch. 8 para. 104(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)
- F5** Words in s. 1(5) substituted (31.12.2020) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), **Sch. 8 para. 104(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** S. 1(5) 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)(e)** (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** 1979 c. 5.
- M2** 1964 c. 81.
- M3** 1966 c. 10.

2 Power to grant privileges etc. in case of Caribbean Development Bank.

F6

Textual Amendments

- F6** S. 2 repealed by International Organisations Act 1981 (c. 9, SIF 68:1), s. 6, **Sch.**

3 Exemption from vehicle excise of senior officers of U.N. agencies.

Section 2 of the International Organisations Act 1968 (which enables certain exemptions, privileges and reliefs specified in section 2(2) to be conferred on senior officers of a specialised agency of the United Nations having its headquarters or principal office in the United Kingdom) shall have effect as if at the end of subsection(2)(b) there were added the words— “ and the exemption comprised

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in paragraph 9 of that Schedule from vehicle excise duty (that is to say, duty under section 1 of the Vehicles (Excise) Act 1971, whether chargeable by virtue of that section or otherwise, or any corresponding duty under an enactment of the Parliament of Northern Ireland) ”.

Modifications etc. (not altering text)

- C2** The text of Ss. 3, 4 and Sch. is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991

4 Privileges and immunities in connection with Commonwealth and Irish post of a consular nature.

- (1) In the ^{M4}Consular Relations Act 1968 there shall be substituted for section 12 the provisions set out in the Schedule to this Act (which reproduce, with minor extensions and modifications, the present effect of the ^{M5}Diplomatic Immunities (Commonwealth Countries and Republic of Ireland) Act 1952 as amended by that section).
- (2) Accordingly, from the coming into force of an Order in Council made by virtue of the new section 12, there are hereby repealed—
- (a) the Diplomatic Immunities (Commonwealth Countries and Republic of Ireland) Act 1952; and
 - (b) in section 8(1)(b) of the Consular Relations Act 1968 the words from “or section 1(2)” onwards.

Modifications etc. (not altering text)

- C3** The text of Ss. 3, 4 and Sch. is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991

Marginal Citations

- M4** 1968 c. 18.
M5 1952 c. 18.

5 Short title.

This Act may be cited as the Diplomatic and other Privileges Act 1971.

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Diplomatic and Other Privileges Act 1971. (See end of Document for details)*

SCHEDULE

Section 4.

PROVISIONS TO HAVE EFFECT AS S.12 OF CONSULAR RELATIONS ACT 1968

Modifications etc. (not altering text)

- C4** The text of Ss. 3, 4 and Sch. is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991

Privileges and immunities in connection with Commonwealth and Irish establishments

- 12 (1) Her Majesty may, in relation to any such Commonwealth representatives as are described in subsection (2) below, provide by Order in Council for conferring all or any of the privileges and immunities which are conferred by or may be conferred under this Act on consular posts or persons connected with consular posts; and the reference in section 8(1)(b) of this Act (refund of hydrocarbon oil duty) to an order under section 3(1) of this Act shall extend also to an order under this section.
- (2) The Commonwealth representatives in relation to whom this section applies are—
- (a) persons in the service of the Government of any country within the Commonwealth (other than the United Kingdom) who hold offices appearing to Her Majesty to involve the performance of duties substantially corresponding to duties which, in the case of a foreign sovereign power, would be performed by a consular officer; and
 - (b) any person for the time being recognised by Her Majesty's Government in the United Kingdom as the chief representative in the United Kingdom of a state or province of a country within the Commonwealth.
- (3) The privileges and immunities which may be conferred under this section shall include those which in other cases may, if an agreement so requires, be conferred by virtue of Schedule 2 to this Act.
- (4) The provisions of this section shall have effect in relation to persons in the service of the Government of the Republic of Ireland as they have an effect in relation to persons in the service of the Government of a country within the Commonwealth.

Changes to legislation:

There are currently no known outstanding effects for the Diplomatic and Other Privileges Act 1971.