



Diplomatic and Other Privileges Act 1971

1971 CHAPTER 64

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.
- (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.]

Changes to legislation: There are currently no known outstanding effects for the Diplomatic and Other Privileges Act 1971, Section 1. (See end of Document for details)

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.

Changes to legislation:

There are currently no known outstanding effects for the Diplomatic and Other Privileges Act 1971, Section 1.