



International Organisations Act 2005

2005 CHAPTER 20

3 Commonwealth Secretariat: income tax

In the Schedule to the Commonwealth Secretariat Act 1966 (immunities and privileges)—

- (a) in paragraph 5(1) the words from “except that” to the end are omitted,
- (b) after paragraph 5 there is inserted—

- “5A
- (1) With effect from the relevant day, the officers and servants of the Commonwealth Secretariat are exempt from income tax in respect of the salaries and emoluments received by them in that capacity.
 - (2) The relevant day is the day specified by the Secretary of State as the day from which the officers and servants of the Commonwealth Secretariat become subject to internal income tax imposed by the Secretariat for its benefit.
 - (3) Sub-paragraphs (1) and (2) do not apply to any pension or annuity paid by the Commonwealth Secretariat to any person who has ceased to be an officer or servant of the Secretariat.
 - (4) This paragraph applies to senior officers of the Commonwealth Secretariat in place of any exemption from liability for income tax in respect of the salaries and emoluments received by them in that capacity to which (but for this sub-paragraph) they would be entitled by virtue of paragraph 5(1) of this Schedule.”

Commencement Information

II S. 3 in force at 6.4.2006 by S.I. 2005/1870, art. 3

Changes to legislation:

There are currently no known outstanding effects for the International Organisations Act 2005, Section 3.