
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2012, Cross Heading: IHTA 1984. (See end of Document for details)

SCHEDULES

SCHEDULE 37

INTERNATIONAL MILITARY HEADQUARTERS, EU FORCES, ETC

IHTA 1984

- 2 In section 6 of IHTA 1984 (excluded property), in subsection (4), after
“section 155(1)” insert “ or (5A) ”.
- 3 (1) Section 155 of that Act (visiting forces and allied headquarters: residence, etc) is
amended as follows.
- (2) In subsection (4) for “allied” substitute “ international military ”.
- (3) After subsection (5) insert—
- “(5A) Section 6(4) also applies to—
- (a) the emoluments paid by the Government of any designated country
to a person belonging to the EU civilian staff, not being a British
citizen, a British overseas territories citizen, a British National
(Overseas) or a British Overseas citizen, and
- (b) any tangible movable property the presence of which in the United
Kingdom is due solely to the presence in the United Kingdom of
such a person serving as part of that staff.
- (5B) A period during which any such person belonging to the EU civilian staff as
is referred to in subsection (5A) is in the United Kingdom by reason solely
of that person belonging to that staff is not to be treated for the purposes
of this Act as a period of residence in the United Kingdom or as creating a
change of that person's residence or domicile.”
- (4) In subsection (6), at the end insert—
- ““the EU civilian staff” means—
- (a) civilian personnel seconded by a member State to an EU institution
for the purposes of activities (including exercises) relating to the
preparation for, and execution of, tasks mentioned in Article 43(1) of
the Treaty on European Union (tasks relating to a common security
and defence policy), as amended from time to time, and
- (b) civilian personnel (other than locally hired personnel)—
- (i) made available to the EU by a member State to work with
designated international military headquarters or a force of
a designated country, or
- (ii) otherwise made available to the EU by a member State
for the purposes of activities of the kind referred to in
paragraph (a).”

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2012, Cross Heading: IHTA 1984.