
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2012, SCHEDULE 37. (See end of Document for details)

SCHEDULES

SCHEDULE 37

Section 220

INTERNATIONAL MILITARY HEADQUARTERS, EU FORCES, ETC

FA 1960

- 1 (1) Section 74A of FA 1960 (visiting forces and allied headquarters: stamp duty land tax exemptions) is amended as follows.
- (2) In subsection (4)—
- (a) for “allied”, in the first place, substitute “ international military ”, and
 - (b) omit paragraph (c).
- (3) In subsection (5)—
- (a) omit paragraph (a),
 - (b) in paragraph (b), after “Council” insert “ made for giving effect to an international agreement ”, and
 - (c) in paragraph (c), after “detachment of” insert “ a ”.
- (4) Accordingly, in the heading for that section for “allied” substitute “**international military**”.

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

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2012, SCHEDULE 37. (See end of Document for details)

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).”

ITEPA 2003

4 (1) Section 303 of ITEPA 2003 (visiting forces and staff of designated allied headquarters: relief from income tax) is amended as follows.

(2) In subsection (2)(a) for “allied” substitute “ international military ”.

(3) After subsection (4) insert—

“(4A) No liability to income tax arises in respect of earnings if—

- (a) they are paid by the government of a designated country to a person belonging to the EU civilian staff, and
- (b) that person is not a British citizen, a British overseas territories citizen, a British National (Overseas) or a British Overseas citizen.”

(4) In subsection (6)—

- (a) omit the “and” before the definition of “designated”, and
- (b) after that definition insert “, and

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, SCHEDULE 37. (See end of Document for details)

- (5) Accordingly, in the heading for that section for “**and staff of designated allied headquarters**” substitute “**etc**”.

ITA 2007

- 5 (1) Section 833 of ITA 2007 (visiting forces and staff of designated allied headquarters: residence, etc) is amended as follows.

- (2) In subsection (2), in paragraph (a) for “allied” substitute “international military”.

- (3) After that subsection insert—

“(2A) This section also applies to an individual within subsection (3) or (3A).”

- (4) In subsection (3), for “This section also applies to an individual who—” substitute “An individual is within this subsection if the individual—”.

- (5) After that subsection insert—

“(3A) An individual is within this subsection if the individual—

- (a) belongs to the EU civilian staff,
- (b) is in the United Kingdom, but only because of serving as part of that staff, and
- (c) is not a British citizen, a British overseas territories citizen, a British National (Overseas) or a British Overseas citizen.”

- (6) In subsection (7)—

- (a) omit the “and” before the definition of “designated”, and
- (b) after that definition insert “, and

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).”

- (7) Accordingly, in the heading for that section for “**and staff of designated allied headquarters**” substitute “**etc**”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2012, SCHEDULE 37.