

## SCHEDULES

### SCHEDULE 37

#### INTERNATIONAL MILITARY HEADQUARTERS, EU FORCES, ETC

##### *IHTA 1984*

- 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).”