

SCHEDULES

SCHEDULE 37

INTERNATIONAL MILITARY HEADQUARTERS, EU FORCES, ETC

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