SCOTTISH STATUTORY INSTRUMENTS

2021 No. 347

The European Union and European Atomic Energy Community (Immunities and Privileges) (Scotland) Order 2021

PART 2

The European Union and Euratom

Immunity from jurisdiction

3. Within the scope of the Delegation's Official Activities, the European Union and Euratom have immunity from criminal, civil and administrative jurisdiction.

Inviolability of premises

4.—(1) The Premises are inviolable.

(2) Any person having the authority to enter any place under any legal provision must not exercise that authority in respect of the Premises unless permission to do so has been given by the Head of Delegation or by another designated Staff Member acting on behalf of the Head of the Delegation.

(3) For the purpose of paragraph (2), permission may be presumed in the event of fire or other emergencies requiring prompt protective action.

(4) Any person who has entered the Premises with the presumed permission of the Head of Delegation or other designated Staff Member must, if so requested by the Head of Delegation or other designated Staff Member, leave the Premises immediately.

Inviolability of archives

5.—(1) The Archives of the Delegation are inviolable.

(2) In paragraph (1), "Archives" means official correspondence, documents, manuscripts, photographs, films, recordings, computer and media data, and any other similar material belonging to or held by the Delegation, and all other information contained therein on the territory of the United Kingdom.

Immunity of property

6. The property and assets of the Delegation, wherever they are located in Scotland and by whoever they are held, are immune from search, requisition, confiscation, expropriation and any other form of interference or taking or foreclosure by executive or legislative action.

Taxes and duties

7.—(1) The Delegation is, within the scope of their Official Activities, exempt from all direct devolved and local taxes on its assets, property, income, gains, operations and transactions, except in respect of charges for necessary public services, including fire protection and street lighting.

(2) In paragraph (1), "devolved and local taxes" means devolved taxes and local taxes to fund local authority expenditure (within the meaning of the exceptions to Section A1 (fiscal, economic and monetary policy) of Part 2 of schedule 5 of the Scotland Act 1998(1)).

8.—(1) The Delegation is exempt from all import or export prohibitions and restrictions on goods (including publications), materials and equipment imported or exported by the Delegation, which are necessary for the exercise of its Official Activities.

(2) Paragraph (1) does not apply as respects the matters reserved by virtue of Section C5 (import and export control) of Part 2 of schedule 5 of the Scotland Act 1998(2).

^{(1) 1998} c. 46. The exception for devolved taxes was added by section 23(5) of the Scotland Act 2012 (c. 11).

^{(2) 1998} c. 46. Section C5 was amended by S.I. 2000/3252 and S.I. 2014/1559.