



# Inheritance Tax Act 1984

## 1984 CHAPTER 51

### PART V

#### MISCELLANEOUS RELIEFS

#### CHAPTER V

#### MISCELLANEOUS

##### *Armed forces*

#### **155 Visiting forces, etc.**

- (1) Section 6(4) above applies to—
  - (a) the emoluments paid by the Government of any designated country to a member of a visiting force of that country, not being a British citizen, a British Dependent Territories citizen, [<sup>F1</sup>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 while serving as a member of the force.
- (2) A period during which any such member of a visiting force as is referred to in subsection (1) above is in the United Kingdom by reason solely of his being such a member shall not be treated for the purposes of this Act as a period of residence in the United Kingdom or as creating a change of his residence or domicile.
- (3) References in subsections (1) and (2) above to a visiting force shall apply to a civilian component of a visiting force as they apply to the force itself, and those subsections shall be construed as one with Part I of the <sup>M1</sup>Visiting Forces Act 1952, but so that for the purposes of this section references to a designated country shall be substituted in that Act for references to a country to which a provision of that Act applies.

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*Changes to legislation: There are currently no known outstanding effects for the Inheritance Tax Act 1984, Section 155. (See end of Document for details)*

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- (4) For the purpose of conferring on persons attached to any designated [<sup>F2</sup>international military] headquarters the like benefits as are conferred by subsections (1) and (2) above on members of a visiting force or civilian component, any members of the armed forces of a designated country shall, while attached to any such headquarters, be deemed to constitute a visiting force of that country, and there shall be a corresponding extension of the class of persons who may be treated as members of a civilian component of such a visiting force.
- (5) In the case of persons of any category for the time being agreed between Her Majesty's Government in the United Kingdom and the other members of the North Atlantic Council, employment by a designated allied headquarters shall be treated for the purposes of subsections (1)(b) and (2) above as if it were service as a member of a visiting force of a designated country.

[<sup>F3</sup>(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.]

(6) For the purposes of this section—

“allied headquarters” means any international military headquarters established under the North Atlantic Council;

“designated” means designated for the purpose in question by or under any Order in Council made for giving effect to any international agreement.

[<sup>F4</sup>“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) Any Order in Council made under section 73 of the <sup>M2</sup>Finance Act 1960 which is in force immediately before the passing of this Act shall have effect for the purposes of this section as if it had also been made under this section, and may be varied or revoked accordingly.

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**Changes to legislation:** There are currently no known outstanding effects for the Inheritance Tax Act 1984, Section 155. (See end of Document for details)

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**Textual Amendments**

- F1** Hong Kong (British National) Order 1986, [S.I. 1986/948](#) (*not reproduced*) with effect from 1 July 1986.
- F2** Words in s. 155(4) substituted (17.7.2012) by [Finance Act 2012 \(c. 14\)](#), [Sch. 37 para. 3\(2\)](#)
- F3** S. 155(5A)(5B) inserted (17.7.2012) by [Finance Act 2012 \(c. 14\)](#), [Sch. 37 para. 3\(3\)](#)
- F4** Words in s. 155(6) inserted (17.7.2012) by [Finance Act 2012 \(c. 14\)](#), [Sch. 37 para. 3\(4\)](#)
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**Marginal Citations**

- M1** [1952 c. 67](#).
- M2** [1960 c.44](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Inheritance Tax Act 1984, Section 155.