



# Income Tax (Earnings and Pensions) Act 2003

## 2003 CHAPTER 1

### PART 4 U.K.

#### EMPLOYMENT INCOME: EXEMPTIONS

### CHAPTER 8 U.K.

#### EXEMPTIONS: SPECIAL KINDS OF EMPLOYEES

##### *Visiting forces and staff of designated allied headquarters*

### 303 Visiting forces [<sup>F1</sup>etc] U.K.

- (1) No liability to income tax arises in respect of earnings if—
  - (a) they are paid by the government of a designated country to a member of a visiting force of that country or of a civilian component of such a force, and
  - (b) that person is not a British citizen, a British overseas territories citizen, a British National (Overseas) or a British Overseas citizen.
- (2) For the purposes of subsection (1)—
  - (a) members of the armed forces of a designated country who are attached to a designated [<sup>F2</sup>international military] headquarters are treated as a visiting force of that country, and
  - (b) whether a person is a member of a civilian component of such a force is to be determined accordingly.
- (3) No liability to income tax arises in respect of earnings if they are paid by a designated allied headquarters to an employee of a category for the time being agreed between Her Majesty's government in the United Kingdom and the other members of the North Atlantic Council.

**Changes to legislation:** *Income Tax (Earnings and Pensions) Act 2003, Section 303 is up to date with all changes known to be in force on or before 29 September 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

(4) But where the employee is a British citizen, a British overseas territories citizen, a British National (Overseas) or a British Overseas citizen, subsection (3) only applies if it is necessary for it to do so to give effect to an agreement between parties to the North Atlantic Treaty.

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

(5) Subsections (1) and (2) are to be interpreted as if—

- (a) they were in Part 1 of the Visiting Forces Act 1952 (c. 67), and
- (b) references in that Act to a country to which a provision of that Act applies were references to a designated country.

(6) In this section—

“allied headquarters” means an international military headquarters established under the North Atlantic Treaty, <sup>F4</sup>...

“designated” means designated for the purpose in question by or under an Order in Council made for giving effect to an international agreement<sup>F5</sup>, and

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

- (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).]

#### Textual Amendments

- F1** Words in s. 303 heading substituted (17.7.2012) by [Finance Act 2012 \(c. 14\), Sch. 37 para. 4\(5\)](#)
- F2** Words in s. 303(2)(a) substituted (17.7.2012) by [Finance Act 2012 \(c. 14\), Sch. 37 para. 4\(2\)](#)
- F3** S. 303(4A) inserted (17.7.2012) by [Finance Act 2012 \(c. 14\), Sch. 37 para. 4\(3\)](#)
- F4** Word in s. 303(6) omitted (17.7.2012) by virtue of [Finance Act 2012 \(c. 14\), Sch. 37 para. 4\(4\)\(a\)](#)
- F5** Words in s. 303(6) inserted (17.7.2012) by [Finance Act 2012 \(c. 14\), Sch. 37 para. 4\(4\)\(b\)](#)

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 452(2)(aa) inserted by [2013 c. 29 Sch. 23 para. 11](#)
- s. 707A inserted by [2024 c. 3 s. 36\(4\)](#)