
STATUTORY INSTRUMENTS

1978 No. 1033

EUROPEAN COMMUNITIES

**The European Communities (Privileges
of the Joint European Torus) Order 1978**

Laid before Parliament in draft

Made - - - - 25th July 1978

Coming into Operation 26th July 1978

At the Court at Buckingham Palace, the 25th day of July 1978

Present,

The Queen's Most Excellent Majesty in Council

Her Majesty, by virtue and in exercise of the powers conferred on Her by section 2(2) of the European Communities Act 1972 or otherwise in Her Majesty vested, is pleased, by and with the advice of Her Privy Council, to order, and it is hereby ordered, as follows:—

1. This Order may be cited as the European Communities (Privileges of the Joint European Torus) Order 1978. It shall come into operation on 26th July 1978.
2. The Interpretation Act 1889 shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.
3. The Joint European Torus, hereinafter referred to as the Joint Undertaking, which has been established under Chapter V of the Treaty establishing the European Atomic Energy Community by Decision 78/471/Euratom of 30th May 1978 of the Council of the European Communities, shall be granted the privileges specified in the Schedule to this Order.

N.E. Leigh
Clerk of the Privy Council

SCHEDULE

1. Within the scope of its official activities, the like exemption or relief from taxes, other than customs duties and taxes on the importation of goods, as is accorded to a foreign sovereign power.

2. The like relief from rates on its official premises as is accorded in respect of the premises of a diplomatic mission in accordance with Article 23 of Schedule 1 to the Diplomatic Privileges Act 1964.

3. Exemption from all customs duties and charges having equivalent effect and taxes (except payment for services rendered) and from all prohibitions and restrictions on imports or exports, whether of an economic or fiscal nature, with regard to goods whose import or export by or on behalf of the Joint Undertaking is necessary for the exercise of its official activities.

- (a) (a) Relief by way of refund of value added tax and all other taxes paid on the supply of goods (other than motor cars) and services which are necessary for the exercise of the official activities of the Joint Undertaking and which involve considerable quantities or considerable expenditure;

provided that no refund shall be made in respect of any claim for goods or services where the value of the goods or services does not amount in the aggregate to £100 or more, including all taxes.

- (b) Relief by way of refund of car tax, value added tax and any other taxes paid on the purchase of new motor cars of United Kingdom manufacture which are necessary for the exercise of the official activities of the Joint Undertaking.

5. Relief by way of refund of customs duty, value added tax and any other duty or tax paid on any hydrocarbon oil (within the meaning of the Hydrocarbon Oil (Customs and Excise) Act 1971 which is bought in the United Kingdom and necessary for the exercise of the official activities of the Joint Undertaking, such relief to be subject to such conditions as the Commissioners of Customs and Excise may prescribe for the protection of the Revenue.

EXPLANATORY NOTE

This Order confers privileges on the Joint European Torus, as required by Decision 78/472/Euratom (O.J.No.L151, 7.6.78,p.23) of 30th May 1978 of the Council of the European Communities and by the Exchange of Letters of 3rd May 1978 between the Government of the United Kingdom and the European Atomic Energy Community.