

- (c) (i) in the case of staff members who are seconded to the School by a member State other than the United Kingdom, exemption from income tax in respect of salaries and emoluments paid to them by the School as well as those paid to them by the member State which seconded them;
- (ii) in the case of staff members who are seconded to the School by the United Kingdom, exemption from income tax in respect of salaries and emoluments paid to them by the School.

*G. I. de Deney*  
Clerk of the Privy Council

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#### **EXPLANATORY NOTE**

*(This note is not part of the Order)*

This Order confers privileges on the European School at Culham, and on its staff members. These privileges are conferred in accordance with the Agreement between the Government of the United Kingdom and the Board of Governors of the European School concerning the European School at Culham (Cm. 596).

(2) In this Order "the 1961 Convention Articles" means the Articles (being certain Articles of the Vienna Convention on Diplomatic Relations signed in 1961) which are set out in Schedule 1 to the Diplomatic Privileges Act 1964 (a).

## PART II

### THE SCHOOL

3. The School shall have the legal capacities of a body corporate.
4. Within the scope of its official activities, the School shall have exemption from taxes on income and capital gains.
5. The School shall have relief, under arrangements made by the Secretary of State, by way of refund of value added tax paid on the supply of goods or services of substantial value which are necessary for the official activities of the School, such relief to be subject to compliance with such conditions as may be imposed in accordance with the arrangements; 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.
6. The School shall have exemption from duties (whether of customs or excise) and taxes on the importation of goods imported by or on behalf of the School and necessary for the exercise of its official activities, such exemption to be subject to compliance with such conditions as the Commissioners of Customs and Excise may prescribe for the protection of the Revenue.

## PART III

### STAFF MEMBERS

7. Staff members shall enjoy:
  - (a) provided that they are seconded to the School by a member State other than the United Kingdom and are subject to its social security legislation, exemptions whereby for the purposes of the enactments relating to social security including enactments in force in Northern Ireland—
    - (i) services rendered for the School by them shall be deemed to be excepted from any class of employment in respect of which contributions or premiums under those enactments are payable, but
    - (ii) no person shall be rendered liable to pay any contribution or premium which he would not be required to pay if those services were not deemed to be so excepted;
  - (b) unless they are British citizens, British Dependent Territories citizens or British Overseas citizens or are permanently resident in the United Kingdom, the like exemption from duties and taxes on the importation of furniture and personal effects (including one motor car each) which—
    - (i) at the time when they first enter the United Kingdom to take up their post, are imported for personal use or for that of their families forming part of their households, and
    - (ii) were in their ownership or possession or which they were under contract to purchase immediately before they so entered the United Kingdom, as in accordance with paragraph 1 of Article 36 of the 1961 Convention Articles is accorded to a diplomatic agent; and

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(a) 1964 c.81.

1990 No. 237

**EUROPEAN COMMUNITIES**

**The European Communities (Privileges of the European School) Order 1990**

*Made* - - - - - *14th February 1990*

*Coming into force* *15th February 1990*

At the Court of Saint James, the 14th day of February 1990

Present,

The Counsellors of State in Council

Whereas Her Majesty in pursuance of the Regency Acts 1937 to 1953 was pleased, by Letters Patent dated the 18th day of January 1990, to delegate to the six Counsellors of State therein named or any two or more of them full power and authority during the period of Her Majesty's absence from the United Kingdom to summon and hold on Her Majesty's behalf Her Privy Council and to signify thereat Her Majesty's approval for anything for which Her Majesty's approval in Council is required;

And whereas a draft of this Order has been laid before Parliament and has been approved by a resolution of each House of Parliament;

Now, therefore, Her Majesty Queen Elizabeth The Queen Mother and His Royal Highness The Prince Charles, Prince of Wales, being authorised thereto by the said Letters Patent, and in pursuance of the powers conferred by section 2(2) of the European Communities Act 1972 (a), and by and with the advice of Her Majesty's Privy Council, do on Her Majesty's behalf order, and it is hereby ordered, as follows:

**PART I**

**GENERAL**

1. This Order may be cited as the European Communities (Privileges of the European School) Order 1990 and shall come into force on the day after the day on which it is made.

2.—(1) For the purposes of this Order, "the School" means the European School established at Culham; "staff members" means the headmaster, deputy heads, secondary school teachers, primary school teachers, kindergarten teachers and educational advisers appointed, assigned or seconded to the School in accordance with Article 12(2) and (3) of the Statute of the European School (b).

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(a) 1972 c.68.

(b) Cmnd. 5145.