#### STATUTORY INSTRUMENTS

# 1997 No. 2973

# The European Communities (Immunities and Privileges of the European Police Office) Order 1997

## PART II

### THE ORGANISATION

- **4.** Europol is an organisation of which the United Kingdom and other sovereign Powers are members.
  - **5.** Europol shall have the legal capacities of a body corporate.
- **6.** Europol shall have immunity from suit and legal process, except to the extent that the Director shall have waived such immunity in a particular case, in respect of any damage caused to an individual as a result of legal or factual errors in data stored or processed at Europol.
- 7. Europol shall have the like inviolability in respect of its official archives and premises as, in accordance with the 1961 Convention Articles, is accorded in respect of the official archives and premises of a diplomatic mission.
- **8.** Within the scope of its official activities, Europol, its property, assets and income shall have exemption from taxes on income, capital gains tax and corporation tax.
- **9.** Europol shall have the like relief from rates on its official premises as, in accordance with Article 23 of the 1961 Convention Articles, is accorded in respect of the official premises of a diplomatic mission.
- **10.** Europol shall have exemption from all duties (whether of customs or excise) and taxes on the importation by it or on its behalf of goods 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.
- 11. Europol shall have exemption from prohibitions and restrictions on importation or exportation in the case of goods imported or exported by it and necessary for its official activities and in the case of its official publications, imported or exported by it.
- 12. Europol shall have relief, under arrangements made by the Commissioners of Customs and Excise, by way of refund of duty (whether customs or excise) paid on imported hydrocarbon oil (within the meaning of the Hydrocarbon Oil Duties Act 1979(1)) or value added tax paid on the importation of such oil which is bought in the United Kingdom and is necessary for the exercise of its official activities, such relief to be subject to compliance with such conditions as may be imposed in accordance with the arrangements.
- 13. Europol shall have relief, under arrangements made by the Secretary of State, by way of refund of car tax and value added tax paid on any official vehicle and value added tax paid on the supply of any goods or services which are supplied for its official activities, such relief to be subject to compliance with such conditions as may be imposed in accordance with arrangements.

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

**14.** Europol shall have relief, under arrangements made by the Secretary of State, by way of a refund of insurance premium tax and air passenger duty paid by Europol in the exercise of its official activities.