
STATUTORY INSTRUMENTS

2008 No. 3124

The International Organization for Migration
(Immunities and Privileges) Order 2008

PART II

THE ORGANISATION

3. The Organisation is an organisation of which the United Kingdom and other sovereign Powers are members.

4. The Organisation shall have the legal capacities of a body corporate and, except in so far as in any particular case it has expressly waived its immunity, shall enjoy immunity from suit and legal process.

5. The Organisation shall have the like inviolability of 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.

6. Within the scope of its official activities the Organisation, its property, income and assets shall be exempt from Income Tax, Corporation Tax and Capital Gains Tax.

7.—(1) The Organisation shall have—

- (a) relief, under arrangements made either by the Secretary of State or by the Commissioners for Her Majesty's Revenue and Customs, by way of refund of duty (whether of 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 used for the official purposes of the Organisation, such relief to be subject to compliance with such conditions as may be imposed in accordance with the arrangements;
- (b) relief, under arrangements made by the Secretary of State, by way of refund of value added tax paid on the supply of any goods and services of substantial value which are necessary for the official purposes of the Organisation, such relief to be subject to compliance with such conditions as may be imposed in accordance with the arrangements;
- (c) exemption from duties (whether of customs or excise) and taxes on the importation of goods by the Organisation for its official use in the United Kingdom, such exemption to be subject to compliance with such conditions as the Commissioners for Her Majesty's Revenue and Customs may prescribe for the protection of the Revenue;
- (d) exemption from prohibitions and restrictions on importation or exportation of goods by the Organisation for its official use, except where the prohibitions or restrictions arise from European Community law.

(2) No exemption or relief shall be granted for duties, taxes or other charges of any kind which only constitute remuneration for services rendered.

Status: This is the original version (as it was originally made).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