
STATUTORY INSTRUMENTS

2020 No. 1069

**The Square Kilometre Array Observatory
(Immunities and Privileges) Order 2020**

PART 3

Immunities, privileges, reliefs and exemptions of the Observatory

Immunity of the Observatory

5. Within the scope of its official activities, the Observatory has immunity from suit and legal process except—

- (a) to the extent that, by a decision of its Council, the Observatory waives it in a particular case;
- (b) in respect of a civil action by a third party or damage arising from an accident caused by a vehicle belonging to or operated on behalf of the Observatory or in respect of a traffic offence;
- (c) in respect of an arbitration award made under Article 14 of the Convention;
- (d) in the event of an attachment order, pursuant to a decision by the administrative or judicial authorities, of the salaries, wages and emoluments owed by the Observatory to a member of staff; and
- (e) in respect of a counterclaim relating directly to a main claim brought by the Observatory.

Archives and premises

6. The official archives and the premises of the Observatory shall have the like inviolability as, in accordance with the 1961 Convention Articles, is accorded in respect of the official archives and premises of a diplomatic mission.

Taxes and duties

7. Within the scope of its official activities, the Observatory shall be exempt from all direct taxation and enjoys the exemptions and reliefs set out in articles 8 to 11.

8. The Observatory shall have the like relief from non-domestic rates on the premises of the Observatory as, in accordance with Article 23 of the 1961 Convention Articles, is accorded in respect of the premises of a diplomatic mission.

9. The Observatory shall be exempt from duties (whether of customs or excise) and taxes on the importation of goods or publications of the Observatory of substantial value imported by or on behalf of the Observatory for its official use in the United Kingdom.

10. The Observatory shall have relief under arrangements made by the Commissioners for Her Majesty's Revenue and Customs 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 used for its official activities.

11. The Observatory shall have relief under arrangements made by the Secretary of State by way of refund of car tax paid on any vehicle used for its official purposes and value added tax paid on the supply of any goods or services of substantial value which are supplied for its official activities, such relief to be subject to compliance with such conditions as may be imposed in accordance with the arrangements.

12. The exemption and reliefs granted in articles 9 and 10 are 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.

13. The exemption and reliefs granted in articles 7, 9, 10 and 11 do not apply to the disposal or hiring out of goods acquired or imported in circumstances where their acquisition or importation benefitted from an exemption or relief under any of those articles.

(1) 1979 c.5.