

Relief on VAT and customs duty on imported hydrocarbon oil

10. The Bank has relief 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(a)) or value added tax paid on the importation of such oil which is purchased in the United Kingdom and is used for the Bank's official activities.

Customs treatment

11.—(1) The Bank is exempt from duties (whether of customs or excise), taxes and other levies on all goods imported or exported by the Bank used pursuant to its official activities.

(2) The Bank is exempt from any obligation for the payment, withholding or collection of any customs or excise duty.

Social security and welfare

12.—(1) Where the Bank establishes or joins a social security scheme in respect of protected members of staff the Bank is exempt from the requirements of any enactment relating to social security, including enactments in force in Northern Ireland or Scotland in, relation to those members of staff.

(2) In this article, a "protected member of staff" is—

- (a) a member of staff appointed to the BSIH London Centre; or
- (b) a secondee.

Members of the board of directors and staff of the Bank and secondees

13.—(1) A person connected with the Bank has the following immunities—

- (a) immunity from suit and legal process in respect of things done, or omitted to be done, while carrying out any official activities of the Bank;
- (b) the like exemption and privileges in respect of their official baggage as, in accordance with the 1961 Convention Articles, are accorded to a diplomatic agent; and
- (c) the like inviolability as, in accordance with the 1961 Convention Articles, is accorded to a diplomatic agent in respect of all official papers, documents, data and data media.

(2) The immunity granted under paragraph (1)(a) continues to apply to the person after they cease to be a person connected with the Bank.

(3) In addition to the immunities granted under paragraph (1), any person who is the General Manager of the Bank, the Deputy General Manager of the Bank, a member of staff of the Bank or a secondee—

- (a) is exempt from tax of any kind on the salaries and emoluments, except pensions or annuities, paid by the Bank (but such salaries or emoluments may be taken into account by the Commissioners for Her Majesty's Revenue and Customs, for the purpose of taxation to be applied to income from other sources); and
- (b) enjoys exemptions whereby, for the purposes of the requirements of any enactment relating to social security, including enactments in force in Northern Ireland or Scotland—
 - (i) services rendered for the Bank by the person are deemed excepted from any class of employment in respect of which contributions or premiums under those enactments are payable; but

(a) 1979 c. 5; to which there are amendments not relevant to this Order. For the definition of "hydrocarbon oil" see section 1.