



Note No. A030/19

Protocol Directorate of the Foreign and Commonwealth Office presents its compliments to all diplomatic missions and international organisations and has the honour to refer to locally engaged staff. Locally engaged staff are defined for the purposes of this Note as staff employed and paid in the United Kingdom directly by a diplomatic mission, consular post or international organisation. This request is to ensure that locally engaged staff receive applicable privileges and immunities. The Directorate kindly requests that diplomatic missions forward this Note to subordinate posts.

The Directorate requests that all diplomatic missions, consular posts and international organisations submit a list of their locally engaged staff, including job title, staff nationality and, where applicable, residence status, employed as of 1 January 2019. These lists should be sent to Diplomatic Missions and International Organisations Unit (DMIOU) by 31 March 2019.

The Directorate also wishes to remind diplomatic missions and consular posts that locally engaged British nationals and nationals of other Commonwealth countries and the Republic of Ireland who are recruited in the UK, are required to pay National Insurance contributions and UK income tax on their salary. Individuals working at the missions of Commonwealth countries and the Republic of Ireland who are recruited from outside the UK, and individuals working at other missions and consular posts, whether recruited in the UK or overseas, who are not nationals of the UK, a Commonwealth country of the Republic of Ireland, are generally exempt from income tax, but may be required to pay National Insurance depending on the country they are coming from. Diplomatic missions and consular posts can contact the Embassy Unit of HM Revenue and Customs at the following address and telephone number if further information is required -

Telephone number 03000 516604
Postal address HMRC
WMBC/CPCE/ES&I
Embassy Unit

O938
Newcastle
NE98 1ZZ
embassy.team@hmrc.gov.uk

International organisations should consult their Headquarters Agreement in relation to taxation of British nationals or permanent residents.

Protocol Directorate avails itself of this opportunity to renew to all diplomatic missions and international organisations the assurances of its highest consideration.

FOREIGN AND COMMONWEALTH OFFICE
LONDON SW1A 2AH

12 FEBRUARY 2019

