

1964 No. 1672

INCOME TAX

The Consular Conventions (Income Tax) (Kingdom of Belgium) Order 1964

Made - - - - - 15th October 1964

**To be laid before the House of Commons*

Coming into Operation 28th October 1964

At the Court at Buckingham Palace, the 15th day of October 1964

Present,

The Queen's Most Excellent Majesty in Council

Whereas a Consular Convention(a) (hereinafter referred to as "the Convention") between Her Majesty in respect of the United Kingdom of Great Britain and Northern Ireland and His Majesty The King of the Belgians was signed at Brussels on the 8th day of March 1961, which provides, subject to certain limitations, for the matters relating to Income Tax for which provision is made in Section 24 of the Finance Act 1954(b), and which enters into force on the thirtieth day after the date of exchange of instruments of ratification:

And whereas instruments of ratification were exchanged on the 1st day of September 1964:

Now, therefore, Her Majesty, by virtue and in exercise of the powers in this behalf conferred on Her by the said Section or otherwise in Her Majesty vested, is pleased, by and with the advice of Her Privy Council, to order, and it is hereby ordered, as follows:—

1. Section 24 of the Finance Act 1954, shall apply to the Kingdom of Belgium.

2. The Section shall not apply in respect of a consular employee (a) whose name has not been duly communicated in accordance with Article 5 of the Convention or (b) whom Her Majesty's Government have declined to recognise or to continue to recognise or (c) who is a driver or employed solely on domestic duties at or in the upkeep of the consular premises.

3. This Order may be cited as the Consular Conventions (Income Tax) (Kingdom of Belgium) Order 1964. It shall come into operation on the 28th day of October 1964 and shall have effect from the date on which the Convention enters into force as notified in the London Gazette.

W. G. Agnew.

* This Instrument was laid before the House of Commons on 27th October 1964.

(a) Cmnd. 1426.

(b) 2 & 3 Eliz. 2. c. 44.

EXPLANATORY NOTE

(This Note is not part of the Order, but is intended to indicate its general purport.)

The purpose of this Order is to grant, subject to limitations, certain exemptions from Income Tax to consular officers and employees of Belgium in the United Kingdom, so as to give effect to provisions contained in the Consular Convention signed on the 8th day of March 1961.