3. Regulations 19 and 29 of the principal Regulations shall have effect, as regards payments of emoluments made on or after the 6th day of July, 1955, as if for any reference to a rate of £3 5s. 0d. or more a week there were substituted a reference to a rate of £3 15s. 0d. or more a week, and as if for any reference to a rate of £13 10s. 0d. or more a month there were substituted a reference to a rate of £15 10s. 0d. or more a month.

By Order of the Commissioners of Inland Revenue.

R. Willis,
Secretary.

10th June, 1955.

EXPLANATORY NOTE

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

These Regulations provide for raising the limit of weekly or monthly pay above which an employer has to operate the Pay As You Earn scheme for every employee, to take into account the increased Income Tax allowances provided by the Finance Act, 1955.

SPECIAL PROVISIONS

1955 No. 159

The Consular Conventions (Income Tax) (French Republic) Order, 1955

Made - - - -	1*st February,* 1955
Laid before the House of Commons	5*th February,* 1955
Coming into Operation	7*th February,* 1955

At the Court at Buckingham Palace, the 1st day of February, 1955

Present,

The Queen's Most Excellent Majesty in Council

Whereas it is provided by Section 24 (hereinafter referred to as "the Section") of the Finance Act, 1954(a), that certain income of consular officers and employees of any foreign state to which the Section applies shall, subject to certain limitations, be exempt from income tax:

And Whereas it is also provided by the Section that the Section shall apply to any foreign state to which Her Majesty by Order in Council directs that it shall apply for the purpose of giving effect to any consular convention or other arrangement with that state making similar provision in the case of Her Majesty's consular officers or employees in that state:

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

And Whereas it is also provided by the Section that any such Order in Council may limit the operation of the Section in relation to any state in such manner as appears to Her Majesty to be necessary or expedient having regard to the arrangement with that state:

And Whereas it is also provided by the Section that any such Order in Council may be made so as to have effect from a date earlier than the making of the Order or the passing of the Act (but not earlier than the coming into force of the arrangement with regard to which it is made):

And Whereas a Consular Convention(a) (hereinafter referred to as "the Convention") between His late Majesty King George the Sixth in respect of the United Kingdom of Great Britain and Northern Ireland and the President of the French Republic was signed at Paris on the 31st day of December, 1951, which provides, subject to certain limitations, for the matters for which provision is made in the Section and similarly in the case of Her Majesty's consular officers or employees in the French Republic, and came into force on the 14th day of January, 1954:

Now, therefore, Her Majesty, by virtue and in exercise of the powers in this behalf conferred on Her by the 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 French Republic.

2. This Order shall have effect from the 14th day of January, 1954.

3. The Section shall not apply in respect of a consular employee whose name has not been duly communicated in accordance with Article 5 of the Convention or who is a chauffeur or engaged solely in domestic duties at or in the upkeep of the consular premises.

4. Subsection (1) of the Section shall not apply in respect of a consular agent nor shall it apply in respect of a consular officer or employee who was ordinarily resident in the United Kingdom immediately before he became a consular officer or employee in the United Kingdom of the French Republic.

5. Subsection (2) of the Section shall not apply in respect of a consular employee who is a citizen of the United Kingdom and colonies.

6. This Order may be cited as the Consular Conventions (Income Tax) (French Republic) Order, 1955. It shall come into force on the 7th day of February, 1955.

W. G. Agnew.

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 the French Republic in the United Kingdom, so as to give effect to provisions contained in the Consular Convention signed on 31st December, 1951.

(a) Cmd. 8457.