1965 No. 1878

INCOME TAX

The Consular Conventions (Income Tax) (Japan) Order 1965

Made - - - - - - *29th October* 1965

Laid before the House of Commons - *4th November* 1965

Coming into Operation - - - *5th November* 1965

At the Court at Buckingham Palace, the 29th day of October 1965

Present,

The Queen's Most Excellent Majesty in Council

Whereas a Consular Convention (a) (hereinafter referred to as "the Convention") between the United Kingdom of Great Britain and Northern Ireland and Japan was signed at Tokyo on 4th May 1964, 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 10th September 1965:

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 Japan.

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. Subsection (1) of the Section shall not apply in respect of a consular officer or employee who is not a national of Japan.

4. This Order may be cited as the Consular Conventions (Income Tax) (Japan) Order 1965. It shall come into operation on 5th November 1965 and shall have effect from the date on which the Convention enters into force as notified in the London Gazette.

W. G. Agnew

(a) Cmnd. 2377.

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

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order grants, subject to limitations, certain exemptions from Income Tax to consular officers and employees of Japan in the United Kingdom, so as to give effect to provisions contained in the Consular Convention signed on 4th May 1964.