1963 No. 615

INCOME TAX

The Consular Conventions (Income Tax) (Kingdom of Denmark) Order 1963

Made - - - -	*26th March* 1963
Laid before the House of Commons	*1st April* 1963
Coming into Operation	*2nd April* 1963

At the Court of Saint James, the 26th day of March 1963.

Present,

Her Majesty Queen Elizabeth The Queen Mother

His Royal Highness The Duke of Gloucester

Lord President — **Mr. Boyd-Carpenter**

Chancellor of the Duchy of Lancaster — **Mr. Deedes**

Whereas Her Majesty, in pursuance of the Regency Acts 1937 to 1953, was pleased, by Letters Patent dated the twenty-second day of January, 1963, to delegate to the following Counsellors of State (subject to the exceptions hereinafter mentioned) or any two or more of them, that is to say, His Royal Highness The Prince Philip, Duke of Edinburgh, Her Majesty Queen Elizabeth The Queen Mother, Her Royal Highness The Princess Margaret, Countess of Snowdon, His Royal Highness The Duke of Gloucester, His Royal Highness Prince William of Gloucester and His Royal Highness The Duke of Kent, full power and authority during the period of Her Majesty's absence from the United Kingdom to summon and hold on Her Majesty's behalf Her Privy Council and to signify thereat Her Majesty's approval for anything for which Her Majesty's approval in Council is required:

And whereas Her Majesty was further pleased to except from the number of the said Counsellors of State His Royal Highness The Prince Philip, Duke of Edinburgh, Her Royal Highness The Princess Margaret, Countess of Snowdon, His Royal Highness The Duke of Gloucester, His Royal Highness Prince William of Gloucester and His Royal Highness The Duke of Kent while absent from the United Kingdom:

And 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 Denmark was signed at Copenhagen on 27th June 1962, 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 Her Majesty has ratified the Convention:

(a) Cmnd. 1843. (b) 2 & 3 Eliz. 2. c. 44.

Now, therefore, Her Majesty Queen Elizabeth The Queen Mother and His Royal Highness The Duke of Gloucester, being authorized thereto by the said Letters Patent, and by virtue and in exercise of the power conferred by the said Section and of all other powers in that behalf, do hereby, by and with the advice of Her Majesty's Privy Council, on Her Majesty's behalf order, and it is hereby ordered, as follows:—

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

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

4. This Order may be cited as the Consular Conventions (Income Tax) (Kingdom of Denmark) Order 1963. It shall come into operation on 2nd April 1963.

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 Kingdom of Denmark in the United Kingdom, so as to give effect to provisions contained in the Consular Convention signed on 27th June 1962.