STATUTORY INSTRUMENTS

1963 No. 2103

INCOME TAX

The Consular Conventions (Income Tax) (Republic of Austria) Order 1963

Made - - - -	20*th December* 1963
Laid before the House of Commons - -	31*st December* 1963
Coming into Operation	1*st January* 1964

At the Court at Buckingham Palace, the 20th day of December 1963

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 the Federal President of the Republic of Austria was signed at Vienna on 24th June 1960, 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 26th November 1963:

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 Republic of Austria.

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. Sub-section (1) of the Section shall not apply in respect of a consular officer or employee who is not a national of the Republic of Austria.

4. This Order may be cited as the Consular Conventions (Income Tax) (Republic of Austria) Order 1963. It shall come into operation on the 1st day of January 1964 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. 1300.

(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 the Republic of Austria in the United Kingdom, so as to give effect to provisions contained in the Consular Convention signed on 24th June 1960.