1962 No. 638

INCOME TAX

The Consular Conventions (Income Tax) (Spanish State) Order, 1962

Made - - - - 28*th March*, 1962

Laid before the House of Commons - - 3*rd April*, 1962

Coming into Operation in accordance with art. 4

At the Court at Buckingham Palace, the 28th day of March, 1962

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 Head of the Spanish State was signed at Madrid on the 30th day of May, 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 thirty-first day after the date of exchange of instruments of ratification:

And Whereas Her Majesty desires to ratify the Convention:

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 Spanish State.

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*) 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 an honorary consular officer or in respect of any consular officer or employee who is not a national of the Spanish State.

4. This Order may be cited as the Consular Conventions (Income Tax) (Spanish State) Order, 1962. It shall come into operation on the date on which the Convention enters into force. This date shall be notified in the London Gazette.

W. G. Agnew.

(a) Cmnd. 1569. (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 Spanish State in the United Kingdom, so as to give effect to provisions contained in the Consular Convention signed on the 30th day of May, 1961.