1955 No. 157

The Consular Conventions (Income Tax) (United States of America) Order, 1955

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

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(b) (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 United States of America was signed at Washington on the 6th day of June, 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 United States of America, and came into force on the 7th day of September, 1952:

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 United States of America.

2. This Order shall have effect from the 7th day of September, 1952.

(a) 2 & 3 Eliz. 2. c. 44. (b) Cmd. 8289.

3. The Section shall not apply in respect of a consular employee whose name has not been duly communicated in accordance with Article 6 of the Convention or who is employed on domestic duties.

4. This Order may be cited as the Consular Conventions (Income Tax) (United States of America) 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 United States of America in the United Kingdom, so as to give effect to provisions contained in the Consular Convention signed on 6th June, 1951.

1955 No. 161

The Consular Conventions (Income Tax) (United States of Mexico) Order, 1955

Made - - - - 1*st February,* 1955
Laid before the House of Commons - - 5*th February,* 1955
*Coming into Operation on the date of the coming into force of the Convention as notified in the London Gazette**

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.

* 1.4.55.