1961 No. 580

VISITING FORCES

The Visiting Forces and Allied Headquarters (Income Tax and Death Duties) (Designation) Order, 1961

Made - - - - 24*th March*, 1961
Coming into Operation 30*th March*, 1961

At the Court at Buckingham Palace, the 24th day of March, 1961

Present,

The Queen's Most Excellent Majesty in Council

Whereas Section 73 of the Finance Act, 1960(a), provides for certain exemptions from and other matters relating to income tax and estate duty in respect of members of visiting forces of designated countries, members of civilian components of such forces, and persons attached to or employed by designated allied headquarters, and further provides that for the purposes of that section "designated" means designated for the purpose in question by or under any Order in Council made for giving effect to any international agreement:

And Whereas this Order is an Order made for giving effect to the following international agreements, namely, the Agreement regarding the Status of Forces of Parties to the North Atlantic Treaty dated 19th June, 1951(b), and the Protocol on the Status of International Military Headquarters set up Pursuant to the North Atlantic Treaty dated 28th August, 1952(c):

Now, therefore, Her Majesty, by virtue and in exercise of the powers in this behalf conferred on Her by the said Section 73 of the Finance Act, 1960, 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. Each of the countries specified in the First Schedule to this Order and each of the allied headquarters specified in the Second Schedule to this Order is hereby designated for the purposes of Section 73 of the Finance Act, 1960.

2. This Order may be cited as the Visiting Forces and Allied Headquarters (Income Tax and Death Duties) (Designation) Order, 1961, and shall come into operation on the 30th day of March, 1961.

W. G. Agnew.

FIRST SCHEDULE

Belgium, Canada, Denmark, France, Greece, Italy, Luxembourg, the Netherlands, Norway, Portugal, Turkey, and the United States of America.

(a) 8 & 9 Eliz. 2. c. 44. (b) Cmd. 9363. (c) Cmd. 8687.

SECOND SCHEDULE

Channel Committee.
Channel Command.
Eastern Atlantic Area Command.
Supreme Headquarters Allied Powers Europe.
Allied Command Atlantic Headquarters.

EXPLANATORY NOTE

(This Note is not part of the Order, but is intended to indicate its general purport.)

Section 73 of the Finance Act, 1960, provides for certain exemptions from income tax and estate duty and concessions regarding residence for income tax and estate duty purposes, in respect of members of a visiting force of a designated country and of persons attached to and employed by designated allied headquarters. This Order designates those countries and headquarters listed in the Schedule to the Order.