1964 No. 924

DEFENCE

The Visiting Forces (Income Tax and Death Duties) (Designation) Order 1964

Made - - - - 23*rd June* 1964

Coming into Operation 30*th June* 1964

At the Court at Buckingham Palace, the 23rd day of June 1964

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 and members of civilian components of such forces, 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 agreement, namely, the Agreement regarding the Status of Forces of Parties to the North Atlantic Treaty dated 19th June 1951(b):

And whereas on 1st July 1963 the Federal Republic of Germany acceded to the said Agreement:

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. The Federal Republic of Germany is hereby designated for the purposes of section 73 of the Finance Act 1960.

2. This Order may be cited as the Visiting Forces (Income Tax and Death Duties) (Designation) Order 1964, and shall come into operation on the 30th June 1964.

W. G. Agnew.

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. This Order designates the Federal Republic of Germany following the accession by that country to the Agreement regarding the Status of Forces of Parties to the North Atlantic Treaty.

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