
STATUTORY INSTRUMENTS

1957 No. 1368

INCOME TAX

The Consular Conventions (Income Tax) (Italian Republic) Order, 1957

<i>Made</i>	- - - -	<i>31st July 1957</i>
<i>Laid before the House of Commons</i>	- - - -	<i>7th August 1957</i>
<i>Coming into Operation on the date of the entry into force of the Convention as notified in the London Gazette</i>	- -	<i>29th December 1957</i>

At the Court at Goodwood House, the 31st day of July, 1957

Present,

The Queen's Most Excellent Majesty in Council

Whereas a Consular Convention⁽¹⁾ (hereinafter referred to as “the Convention”) between Her Majesty in respect of the United Kingdom of Great Britain and Northern Ireland and the President of the Italian Republic was signed at Rome on the 1st day of June, 1954, 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, and which enters into force on the thirtieth 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 Italian Republic.
2. 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 a driver or employed solely on domestic duties at or in the upkeep of the consular premises.
3. Sub-section (2) of the Section shall not apply in respect of a consular employee who is a citizen of the United Kingdom and Colonies, or who is engaged in private occupation for gain in the United Kingdom.

(1) Cmd. 9193.

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4. This Order may be cited as the Consular Conventions (Income Tax) (Italian Republic) Order, 1957. 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

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EXPLANATORY NOTE

The purpose of this Order is to grant, subject to limitations, certain exemptions from income tax to consular officers and employees of the Italian Republic in the United Kingdom, so as to give effect to provisions contained in the consular convention signed on the 1st day of June, 1954.