The Double Taxation Relief (Taxes on Income) (Israel) Order, 1950

1950 No. 751

Made - - - - 10th May, 1950

At the Court at Buckingham Palace, the 10th day of May, 1950

Present,

The King's Most Excellent Majesty in Council

Whereas it is provided by subsection (1) of section fifty-one of the Finance (No. 2) Act, 1945(a), that if His Majesty by Order in Council declares that arrangements specified in the Order have been made with the Government of any territory outside the United Kingdom with a view to affording relief from double taxation in relation to income tax or profits tax and any taxes of a similar character imposed by the laws of that territory, and that it is expedient that those arrangements should have effect, the arrangements shall have effect to the extent specified in that subsection:

And Whereas under certain other provisions of Part V of the said Act certain other consequences ensue on the making of any such Order:

And Whereas such arrangements made with the Government of Palestine were in effect by virtue of the Double Taxation Relief (Taxes on Income) (Palestine) Order, 1947(b) (hereinafter referred to as "the principal Order") immediately before His Majesty's jurisdiction in Palestine determined under section one of the Palestine Act, 1948(c):

And Whereas a draft of this Order was laid before the Commons House of Parliament in accordance with the provisions of subsection (2) of section fifty-six of the Finance (No. 2) Act, 1945, and an Address has been presented to His Majesty by that House praying that an Order may be made in the terms of this Order:

Now, therefore, His Majesty, in exercise of the powers conferred on Him by subsection (1) of the said section fifty-one and of all other powers enabling Him in that behalf, is pleased, by and with the advice of His Privy Council, to order, and it is hereby ordered, as follows:—

1. This Order may be cited as the Double Taxation Relief (Taxes on Income) (Israel) Order, 1950, and the principal Order and this Order may be cited together as the Double Taxation Relief (Taxes on Income) (Israel) Orders, 1947 and 1950.

2. It is hereby declared—

(*a*) that the arrangements specified in the Schedule to this Order, for the adaptation and continuance in force in relation to the territory in which the Government of Israel levy taxation of the arrangements specified in the principal Order, have been made with the Government of Israel with a view to affording relief from double taxation in relation to income tax or profits tax and taxes of a similar character imposed by the laws of that territory; and

(*b*) that it is expedient that those arrangements should have effect.

E. C. E. Leadbitter.

(a) 9 & 10 Geo. 6. c. 13. (b) S.R. & O. 1947 (No. 2871) I, p. 1152.
(c) 11 & 12 Geo. 6. c. 27.

SCHEDULE

The Arrangement made in 1947 between His Majesty's Government in the United Kingdom of Great Britain and Northern Ireland and the Government of Palestine for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income shall be regarded as continuing in force between His Majesty's Government and the Government of Israel except that instead of to Palestine the Arrangement shall be deemed to extend to the territory in which the Government of Israel levy taxation, so that where in the terms of the Arrangement there is a reference to Palestine the territory in which the Government of Israel levy taxation shall be substituted and where there is a reference to the Government of Palestine the Government of Israel shall be substituted, provided that for the purposes of paragraphs 8 and 10 of the Arrangement services rendered to the Government of Israel shall be deemed to include services rendered to the Government of Palestine. It will be understood that the taxation authorities of the two Governments will consult together as to the manner in which paragraph 14 of the Arrangement shall be applied.

EXPLANATORY NOTE

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

The Finance (No. 2) Act, 1945, provides for double taxation arrangements with other countries to be given statutory effect by Order in Council. Any such Order is required to be laid before the House of Commons in draft.

Under the agreement with the Government of Israel which is scheduled to this Order, the Arrangement scheduled to the Double Taxation Relief (Taxes on Income) (Palestine) Order, 1947, continues in force, with the necessary adaptations, in relation to the territory in which the Government of Israel levy taxation.

The Double Taxation Relief (Taxes on Income) (Netherlands) Order, 1950

1950 No. 1196

Made - - - - 21*st July*, 1950

At the Court at Buckingham Palace, the 21st day of July, 1950.

Present,

The King's Most Excellent Majesty in Council.

Whereas it is provided by subsection (1) of section fifty-one of the Finance (No. 2) Act, 1945(a), that if His Majesty by Order in Council declares that arrangements specified in the Order have been made with the Government of any territory outside the United Kingdom with a view to affording relief from double taxation in relation to income tax or profits tax and any taxes of a similar character imposed by the laws of that territory, and that it is expedient that those arrangements should have effect, the arrangements shall have effect to the extent specified in that subsection:

(a) 9 & 10 Geo. 6. c. 13.