EXPLANATORY NOTE

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

Under the Convention with Austria which is scheduled to this Order certain classes of income derived from one country by a resident of the other country are (subject to certain conditions) to be exempt from tax in the former country. These classes are shipping and air transport profits, certain trading profits not arising through a permanent establishment, patent and copyright royalties, interest, pensions other than Government pensions, purchased annuities and earnings of temporary business visitors. Government salaries and pensions are normally to be taxed by the paying Government only. Remuneration of visiting professors and teachers is to be exempt in the country visited.

The rate of Austrian tax on dividends received from Austria by United Kingdom residents is (subject to certain conditions) not to exceed 10 per cent.

Residents of Austria are to be entitled to the same personal allowances as British subjects resident abroad and corresponding allowances are to be given by Austria to residents of the United Kingdom.

Where income continues to be taxable in both countries, full credit is to be given by the country of the taxpayer's residence for the tax payable in the country of origin of the income.

Provision is included for the exchange of information between the taxation authorities of the two countries.

The Convention is to take effect for the fiscal year 1956-57.

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## 1957 No. 425

# The Double Taxation Relief (Taxes on Income) (Netherlands Antilles) Order, 1957

*Made - - - -* 15*th March*, 1957

At the Court at Buckingham Palace, the 15th day of March, 1957

Present,

The Queen's Most Excellent Majesty in Council

Whereas a draft of this Order was laid before the Commons House of Parliament in accordance with the provisions of subsection (6) of section three hundred and forty-seven of the Income Tax Act, 1952(a), and an Address has been presented to Her Majesty by that House praying that an Order may be made in the terms of this Order:

Now, therefore, Her Majesty, in exercise of the powers conferred on her by subsection (1) of the said section three hundred and forty-seven, as amended by subsection (2) of section seventy of the Finance Act, 1952(b), and of all other powers enabling Her in that behalf, is pleased, by and with the advice of Her 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) (Netherlands Antilles) Order, 1957.

(a) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 10. (b) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 33.

2. It is hereby declared

(*a*) that the arrangements specified in the Schedule to this Order for the extension to the Netherlands Antilles of the arrangements specified in the Convention set out in the Schedule to the Double Taxation Relief (Taxes on Income) (Netherlands) Order, 1950(a), have been made with the Government of the Kingdom of the Netherlands on behalf of the Government of the Netherlands Antilles with a view to affording relief from double taxation in relation to income tax, profits tax or excess profits levy and taxes of a similar character imposed by the laws of the Netherlands Antilles ; and

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

*W. G. Agnew.*

## SCHEDULE

1. The provisions of the Convention set out in the Schedule to the Double Taxation Relief (Taxes on Income) (Netherlands) Order, 1950, shall apply

(*a*) as if the Contracting Parties were the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Netherlands Antilles ;

(*b*) as if the term " Netherlands " (except where the context otherwise requires) meant the Netherlands Antilles ;

(*c*) as if the taxes concerned in the case of the Netherlands Antilles were the income tax and the profits tax and in the case of the United Kingdom of Great Britain and Northern Ireland included the excess profits levy ; and

(*d*) as if the reference to the date of signature were a reference to the 29th day of July, 1955.

2. The present extension shall come into force when the last of those measures shall have been taken in the United Kingdom necessary to give the extension the force of law in the United Kingdom, and shall thereupon have effect—

(*a*) in the United Kingdom:

as respects income tax (including surtax) for any year of assessment beginning on or after the 6th April, 1953 ;

as respects profits tax and the excess profits levy in respect of the following profits—

(i) profits by reference to which income tax is, or but for the present application of the Convention would be, chargeable for any year of assessment beginning on or after the 6th April, 1953 ;

(ii) other profits being profits by reference to which income tax is not chargeable, but which arise in any chargeable accounting period beginning on or after the 1st April, 1953, or are attributable to so much of any chargeable accounting period falling partly before and partly after that date as falls after that date ;

(a) S.I. 1950/1196 (1950 I, p. 1044).

(*b*) in the Netherlands Antilles:

as respects income tax for any year of assessment beginning after the 31st December, 1952;

as respects profits tax for any chargeable accounting period or for any calendar year beginning after the 31st December, 1952, and for the unexpired portion of any chargeable accounting period current at that date.

3. The present extension shall remain in force indefinitely and shall continue to remain in force notwithstanding that the Convention may have been terminated by either of the High Contracting Parties in accordance with Article XXI thereof. Either High Contracting Party may, however, on or before the 30th June in any calendar year not earlier than the year 1957, give to the other through the diplomatic channel written notice of termination of the present extension, and in such event it shall cease to have effect—

(*a*) in the United Kingdom:

as respects income tax (including surtax) for any year of assessment beginning on or after the 6th April in the calendar year next following that in which the notice is given;

as respects profits tax in respect of the following profits:—

(i) profits by reference to which income tax is chargeable for any year of assessment beginning on or after the 6th April in the calendar year next following that in which the notice is given;

(ii) other profits being profits by reference to which income tax is not chargeable, but which arise in any chargeable accounting period beginning on or after the 1st April in the next following calendar year or are attributable to so much of any chargeable accounting period falling partly before and partly after that date as falls after that date;

(*b*) in the Netherlands Antilles:

as respects income tax for any year of assessment beginning after the end of the calendar year in which the notice is given;

as respects profits tax for any chargeable accounting period or for any calendar year beginning after the end of the calendar year in which notice is given, and for the unexpired portion of any chargeable accounting period current at the end of that year.

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## EXPLANATORY NOTE

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

The Double Taxation Relief (Taxes on Income) (Netherlands) Order, 1950 (S.I. 1950 No. 1196), provided for the operation of a Convention dated 15th October, 1948, for the relief of double taxation between the United Kingdom and the Netherlands and was given statutory effect by Order in Council on 21st July, 1950. Article XIX of that Convention provides inter alia that the Convention may be extended either in its entirety or with modifications, by means of an Exchange of Notes between the High Contracting Parties, to any territory other than the Netherlands for whose foreign relations the Netherlands is responsible.

This Order gives effect to the extension of the Convention in its entirety to the Netherlands Antilles in accordance with notes which were exchanged between the High Contracting Parties on 29th July, 1955.

The extension is expressed to take effect for the fiscal year 1953–54.