1965 No. 142

INCOME TAX

The Double Taxation Relief (Taxes on Income) (Southern Rhodesia) Order 1965

Laid before the House of Commons in draft
Made - - - - 29th January 1965

At the Court at Buckingham Palace, the 29th day of January 1965

Present,

The Queen's Most Excellent Majesty in Council

Whereas arrangements made with the Government of the Federation of Rhodesia and Nyasaland 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 Federation of Rhodesia and Nyasaland were in effect by virtue of the Double Taxation Relief (Taxes on Income) (Federation of Rhodesia and Nyasaland) Order 1956 (a) (hereinafter referred to as "the principal Order") immediately before the said Federation was dissolved in accordance with paragraph 1 of Part I of the Federation of Rhodesia and Nyasaland (Dissolution) Order in Council 1963(b):

And whereas a draft of this Order was laid before the Commons House of Parliament in accordance with the provisions of subsection (6) of section 347 of the Income Tax Act 1952(c), 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 upon Her by subsection (1) of the said section 347 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) (Southern Rhodesia) Order 1965 and the principal Order and this Order may be cited together as the Double Taxation Relief (Taxes on Income) (Southern Rhodesia) Orders 1956 and 1965.

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 Southern Rhodesia of the arrangements specified in the principal Order, have been made with the Government of Southern Rhodesia with a view to affording relief from double taxation in relation to income tax or profits tax

(a) S.I. 1956/619 (1956 I, p. 1072). (b) S.I. 1963/2085 (1963 III, p. 4477).
(c) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 10.

and taxes of a similar character imposed by the laws of Southern Rhodesia; and

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

W. G. Agnew.

SCHEDULE

The Agreement between the Government of Great Britain and Northern Ireland and the Government of the former Federation of Rhodesia and Nyasaland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, signed at London on the 25th November 1955, shall, with effect from the dissolution of the Federation of Rhodesia and Nyasaland, be regarded as continuing in force between the Government of the United Kingdom and the Government of Southern Rhodesia but as though references to Southern Rhodesia and the Government of Southern Rhodesia were substituted for references to the Federation and the Government of the Federation, except that any reference, in connection with pensions paid to individuals, to services rendered to the Government of the Federation in the discharge of governmental functions shall continue to include services so rendered to the Government of the Federation, as well as services so rendered to the Government of Southern Rhodesia.

EXPLANATORY NOTE

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

Under the agreement with the Government of Southern Rhodesia which is scheduled to this Order, the Agreement set out in the First Schedule to the Double Taxation Relief (Taxes on Income) (Federation of Rhodesia and Nyasaland) Order 1956, continues in force, with the necessary adaptations, in relation to Southern Rhodesia.