



# FALKLAND ISLANDS GAZETTE

## Supplement

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The following is published in this Supplement —

**Taxes and Duties (Defence Contractors' Employees Exemption) (No 2) Order 2022  
(SR&O No 26 of 2022).**

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## SUBSIDIARY LEGISLATION

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### **Taxes and Duties (Defence Contractors' Employees Exemption) (No 2) Order 2022**

**(No. 26 OF 2022)**

#### ARRANGEMENT OF PROVISIONS

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## SUBSIDIARY LEGISLATION

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### **Taxes and Duties (Defence Contractors' Employees Exemption) (No 2) Order 2022**

*(made: 16 November 2022)*

*(commencement: on publication)*

*(published: 30 November 2022)*

I make this Order under section 9A of the Taxes and Duties (Special Exemptions) Ordinance 1987 on the advice of the Standing Finance Committee.

#### **1. Title**

This Order is the Taxes and Duties (Defence Contractors' Employees Exemption) (No 2) Order 2022.

#### **2. Commencement**

This Order comes into force on publication in the *Gazette*.

#### **3. Interpretation**

In this Order —

“**Commissioner**” has the same meaning as given in the Taxes Ordinance 1997;

“**designated employer**” means an employer listed in the Schedule;

“**qualifying employee**” means a person who —

- (a) satisfies the requirements of section 9A of the Ordinance; and
- (b) is employed by a designated employer; and

“**the Ordinance**” means the Taxes and Duties (Special Exemptions) Ordinance 1987.

#### **4. Application**

(1) Subject to article 5, and in accordance with sub-article (2), a qualifying employee is exempt from liability under any law of the Falkland Islands to pay —

- (a) income tax on relevant income; and
- (b) retirement pension contributions in respect of relevant employment.

(2) A qualifying employee of —

- (a) an employer listed in Part 1 of the Schedule is exempted in respect of liabilities arising on or after the date appearing in the second column; and
- (b) an employer listed in Part 2 of the Schedule is exempted in respect of liabilities arising on or after 1 January 2022.

## 5. Duration

Nothing in this Order confers an exemption after 31 December 2023 from a liability to pay —

- (a) income tax on relevant income; or
- (b) retirement pension contributions in respect of relevant employment.

## 6. Condition: returns

- (1) A designated employer must complete a return relating to the relevant income of qualifying employees in respect of each year for which an exemption is granted.
- (2) A return under this article must —
  - (a) include such particulars as the Commissioner may require; and
  - (b) be lodged with the Commissioner within 90 days of the issue of a return.
- (3) The particulars referred to under sub-article (2)(a) may include the accounts of the employer for the period when the relevant income was earned.

## 7. Revocation

The Taxes and Duties (Defence Contractors' Employees Exemption) Order 2022 (No 2 of 2022) is revoked.

## SCHEDULE - Designated employers and start date of exemption

*articles 3 and 4*

<b>Employer</b>	<b>PART 1</b>	<b>start date of exemption</b>
ACDC3PO Ltd		1 January 2021
A F Connell Limited		1 January 2022
Blue Goose Construction Limited		1 January 2022
John Reid and Sons (Strucsteel) Limited		1 January 2016
Southsea Services Limited		1 January 2022

## **PART 2**

### **Employer**

AAR International Inc.  
Agrimarine Limited  
Airbus DS Limited  
Aquila Air Traffic Management Services Limited  
Babcock Aerospace Limited  
Babcock Communications Limited  
BAE Systems (Military Air) Overseas Limited  
British International Helicopter Services Limited  
Cape Engineering Services Limited  
COLAS Limited  
David Lomas Limited  
Da Vinci Engineering Services Limited  
Ecolog International FZE  
Fujitsu Services Limited  
G3 Systems Limited  
Gifford Global Limited  
Impulse Engineering Limited  
Interserve Defence Limited  
MAP Global Services  
Mott MacDonald Limited  
MPI Aviation Limited  
MRE Services Limited  
Navy, Army and Air Force Institutes  
Polaris Children's Services Ltd  
Ramboll UK Limited  
Rhicon Piling Limited  
Satec Limited  
Serco Limited  
Services Sound and Vision Corporation  
Sodexo Defence Services Limited  
Southern Pole Services Limited  
Thales UK Limited  
Trant Construction Limited  
Van Wijngaarden Marine Services b.v.  
VolkerFitzpatrick Overseas Limited  
VolkerStevin Services Limited  
VVB Engineering Limited

Welbro Project Management Limited  
Westland Helicopters Limited

Made 16 November 2022

A. M. BLAKE C.M.G.,  
*Governor.*

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EXPLANATORY NOTE  
*(not part of the order)*

This order exempts certain employees working for defence related employers from Falkland Islands income tax and retirement pension contributions in respect of relevant employment. This Order extends the exemption to employers for differing time periods. Article 4(2) and the Schedule provide for the different periods when the liabilities are exempted. The exemptions, in any case do not go beyond 31 December 2023. Some of the exemptions are granted with retrospective effects. This is permitted under section 9A of the Ordinance.

The Order also revokes the Taxes and Duties (Defence Contractors' Employees Exemption) Order 2022. The exemptions granted under that Order are now included in this Order, listed in Part 2 of the Schedule. The exemptions granted under the revoked Order will carry on under this Order until 31 December 2023.

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