



# FALKLAND ISLANDS GAZETTE

## Supplement

PUBLISHED BY AUTHORITY

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*Vol. 33*

*17 March 2022*

*No. 3*

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The following are published in this Supplement —

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

**Coins (Commemorative) Regulations Order 2022 (SR&O No 3 of 2022).**

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## **SUBSIDIARY LEGISLATION**

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### **Taxes and Duties (Defence Contractors' Employees Exemption) Order 2022**

**(No. 2 OF 2022)**

#### **ARRANGEMENT OF PROVISIONS**

##### **Article**

1. Title
2. Commencement
3. Interpretation
4. Application
5. Duration
6. Condition: returns
7. Revocation

**Schedule – Designated employers and start date of exemption**

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## SUBSIDIARY LEGISLATION

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### **Taxes and Duties (Defence Contractors' Employees Exemption) Order 2022**

(made: 15 March 2022)

(commencement: on publication)

(published: 17 March 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) 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 in relation to the period starting on 1 January 2018 and ending on 31 December 2018;

- (b) an employer listed in Part 2 of the Schedule is exempted in respect of liabilities arising on or after the date appearing in the second column; and
- (c) an employer listed in Part 3 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 2022 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 2021 (No 25 of 2021) is revoked.

## **SCHEDULE - Designated employers and start date of exemption**

*articles 3 and 4*

### **PART 1**

#### **Employer**

Gravitech Engineering LLC

### **PART 2**

#### **Employer**

#### **start date of exemption**

Da Vinci Engineering Services Limited

1 January 2019

Impulse Engineering Limited

1 January 2018

MAP Global Services Limited

1 January 2020

Polaris Children's Services Ltd

1 January 2020

Southern Pole Services Limited

1 January 2012

VolkerFitzpatrick Overseas Limited

1 January 2021

### **PART 3**

#### **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  
Ecolog International FZE  
Fujitsu Services Limited  
G3 Systems Limited  
Gifford Global Limited  
Interserve Defence Limited  
Mott MacDonald Limited  
MPI Aviation Limited  
MRE Services Limited  
Navy, Army and Air Force Institutes  
Ramboll UK Limited  
Rhicon Piling Limited  
Satec Limited  
Serco Limited  
Services Sound and Vision Corporation  
Sodexo Defence Services Limited  
Thales UK Limited  
Trant Construction Limited  
Van Wijngaarden Marine Services b.v.  
VolkerStevin Services Limited  
VVB Engineering Limited  
Welbro Project Management Limited  
Westland Helicopters Limited

Made 15 March 2022

N. J. PHILLIPS C.B.E.,  
*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 2022. 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 2021 which was made in 2021. The exemptions granted under that Order are now included in this Order, most of them are listed in Part 3 of the Schedule and one in Part 2. The exemption granted under the revoked Order will carry on under this Order until 31 December 2022.

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## **SUBSIDIARY LEGISLATION**

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### **Coins (Commemorative) Regulations Order 2022**

**(No. 3 OF 2022)**

#### **ARRANGEMENT OF PROVISIONS**

##### **Article**

1. Title
2. Commencement
3. New commemorative coins
4. Deemed denomination of Crown coins and their value as legal tender

Schedule - Prescribed coins - 40<sup>th</sup> Anniversary of Liberation



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## SUBSIDIARY LEGISLATION

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### **Coins (Commemorative) Regulations Order 2022**

(made: 15 March 2022)

(commencement: on publication)

(published: 17 March 2022)

I make these regulations by order under section 22 of the Currency Ordinance 1987 in accordance with section 66(2)(e) of the Falkland Islands Constitution Order 2008 because in my judgement the matter is too unimportant.

#### **1. Title**

This order is the Coins (Commemorative) Regulations Order 2022.

#### **2. Commencement**

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

#### **3. New commemorative coins**

(1) For the purposes of section 6(5)(a) of the Currency Ordinance 1987, the Commissioners may arrange the minting of the coins described and specified in the Schedule to this Order.

(2) The Schedule specifies —

- (a) the denomination, fineness, weight, diameter, quality, shape, edge and number of the coins authorised by paragraph (1);
- (b) the tolerance or remedy which may be permitted in respect of variations from the standard weight, diameter and fineness of the coins; and
- (c) the design of the obverse and reverse of the coins.

#### **4. Deemed denomination of Crown coins and their value as legal tender**

(1) For the purposes of the Ordinance —

- (a) the cupro nickel Crown coins and sterling silver Crown coins authorised by this order are deemed to be of 25 pence denomination; and
- (b) the gold 1/64<sup>th</sup> Crown coins authorised by this order are deemed to be of 10 pence denomination.

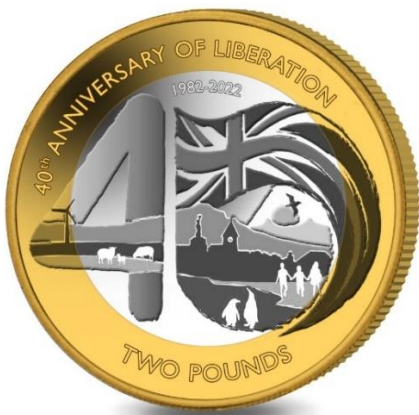
(2) The coins specified under paragraph (1) are legal tender in the Falkland Islands in the amount of their deemed denomination.

## SCHEDULE - Prescribed coins - 40<sup>th</sup> Anniversary of Liberation

*article 3*

Type	Nickel Brass / Cupro Nickel	Fine Silver	Cupro Nickel	Sterling Silver	Gold
<i>Denomination</i>	£2	£2	1 Crown	1 Crown	1/64 <sup>th</sup> Crown
<i>Weight (grams)</i>	12.00	12.00	28.28	28.28	0.50
<i>Diameter (millimetres)</i>	28.40	28.40	38.60	38.60	11.00
<i>Fineness</i>	Nickel Brass / Cupro Nickel	999.	Cu 75% Ni 25%	925.	999.9
<i>Quality</i>	Proof Like	Proof	Brilliant Uncirculated	Proof	Proof
<i>Shape</i>	Round	Round	Round	Round	Round
<i>Edge</i>	Milled	Milled	Milled	Milled	Milled
<i>Edition limit for each reverse design</i>	2750	199	2950	195	199
<i>Mint</i>	Pobjoy Mint Ltd.				
<i>Remedy</i>	Variations to be allowed of the tolerance permitted by the Pobjoy Mint Ltd.				
<i>Obverse design</i>	Pobjoy Mint Effigy of Her Majesty Queen Elizabeth II.				
<i>Reverse design</i>	The design features the 40 <sup>th</sup> Anniversary of Liberation logo which comprises the number 40 with the Union Flag and incorporates various aspects of life on the Falkland Islands. The wording '40 <sup>th</sup> ANNIVERSARY OF LIBERATION' appears in the surround and the dates '1982-2022' appear above the logo. The value is shown at the base of the design.				

£2 Coin:



1 Crown Coin:



1/64<sup>th</sup> Crown Coin:



Made 15 March 2022

N. J. PHILLIPS C.B.E.,  
*Governor.*

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EXPLANATORY NOTE  
*(not forming part of this order)*

Section 6(1) of the Currency Ordinance 1987 gives the Commissioners of Currency (appointed under section 5(1) of the Ordinance) the sole right to issue currency notes and coins, and section 6(3) of the Ordinance provides that only notes and coins issued by the Commissioners are legal tender. Under section 6(5)(a) of the Ordinance the Commissioners must arrange for the minting of coins in the denominations, weight, form, design and metal composition as are prescribed. Section 9 also specifies requirements relating to amounts of notes and coins having legal tender.

Section 22(a) of the Ordinance gives the Governor the power to make regulations by order to prescribe anything that is required to be prescribed by the Ordinance.

This Order prescribes the denomination, weight, form, design and metal composition of commemorative coins for the purposes of section 6(5)(a) of the Ordinance.

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Published at the Attorney General's Chambers, Stanley, Falkland Islands  
Price: £4.05

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