



# FALKLAND ISLANDS GAZETTE

## Supplement

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The following are published in this Supplement —

**Taxes and Duties (Defence Contractors' Employees Exemption) Order 2023 (SR&O No 13 of 2023);**

**Fisheries (Individual Transferable Quota Fees) Regulations 2023 (SR&O No 14 of 2023);**

**Fisheries (Conservation and Management) (Schedule 2 Amendment) Order 2023 (SR&O No 15 of 2023);**

**Building Designation (Stone Corrals, Goose Green Farm) Order 2023 (SR&O No 16 of 2023);**

**Law Revision and Publication Ordinance 2017 (Amendment) (No 2) Order 2023 (SR&O No 17 of 2023); and**

**Supplementary Appropriation (2023-2024) (No 2) Ordinance 2023 (No 10 of 2023).**

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## **SUBSIDIARY LEGISLATION**

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### **Taxes and Duties (Defence Contractors' Employees Exemption) Order 2023**

**(No. 13 OF 2023)**

#### **ARRANGEMENT OF PROVISIONS**

##### **Article**

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

Schedule – Designated employers

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## SUBSIDIARY LEGISLATION

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### **Taxes and Duties (Defence Contractors' Employees Exemption) Order 2023**

*(made: 15 December 2023)*

*(commencement: 1 January 2024)*

*(published: 22 December 2023)*

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 2023.

#### **2. Commencement**

This Order comes into force on 1 January 2024.

#### **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 an employer listed in the Schedule is exempted in respect of liabilities arising on or after 1 January 2024.

## **5. Duration**

Nothing in this Order confers an exemption after 31 December 2024 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) (No 2) Order 2022 is revoked.

## **SCHEDULE - Designated employers**

*articles 3 and 4*

ACDC3PO Ltd  
A F CONNELL Limited  
Agrimarine Limited  
Airbus DS Limited  
Aquila Air Traffic Management Services Limited  
Babcock Aerospace Limited  
Babcock Communications Limited  
BAE Systems (Military Air) Overseas Limited  
Blue Goose Construction Limited  
Bristow Helicopters 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  
John Reid and Sons (Strucsteel) Limited  
MAP Global Services  
Mott MacDonald Limited  
MPI Aviation Limited  
MRE Services Limited  
Navy, Army and Air Force Institutes  
Obsidian Construction Services Limited  
Polaris Children's Services Ltd  
Ramboll UK Limited  
Recruitment & Manpower Solutions Limited  
Serco Limited  
Services Sound and Vision Corporation  
Sodexo Defence Services Limited  
Southern Pole Services Limited  
Southsea Services Limited  
Thales UK Limited

Trant Construction Limited  
Van Wijngaarden Marine Services b.v.  
VolkerFitzpatrick Overseas Limited  
VolkerStevin Services Limited  
Welbro Project Management Limited  
Westland Helicopters Limited

Made 15 December 2023

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 a designated defence related employer from Falkland Islands income tax and retirement pension contributions in respect of relevant employment in accordance with section 9A of the Taxes and Duties (Special Exemptions) Ordinance. This Order extends the exemption of qualifying employees of employers designated in the Schedule to 31 December 2024. The exemption covers tax and RPC liabilities incurred on or after 1 January 2024

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## **SUBSIDIARY LEGISLATION**

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### **Fisheries (Individual Transferable Quota Fees) Regulations 2023**

**(No. 14 OF 2023)**

#### **ARRANGEMENT OF PROVISIONS**

##### **Regulation**

1. Title
2. Commencement and term
3. Fees and Payment Schedule

Schedule 1 - Fishery fees

Schedule 2 - Payment schedule

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## SUBSIDIARY LEGISLATION

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### **Fisheries (Individual Transferable Quota Fees) Regulations 2023**

*(made: 15 December 2023)*

*(commencement: 1 January 2024)*

*(published: 22 December 2023)*

I make the following regulations under sections 35 and 223 of the Fisheries (Conservation and Management) Ordinance 2005 on the advice of Executive Council.

#### **1. Title**

These regulations are the Fisheries (Individual Transferable Quota Fees) Regulations 2023.

#### **2. Commencement**

These regulations come into force on 1 January 2024 and cease to have effect on 31 December 2024.

#### **3. Fees and Payment Schedule**

(1) The fees set out in Schedule 1 are the total of the fees payable in 2024 for the entire Individual Transferable Quota granted for the specified fisheries.

(2) The fees payable by each company holding Individual Transferable Quota in a fishery are calculated by reference to the proportion of Individual Transferable Quota held by that company bears of the total Individual Transferable Quota for the fishery.

(3) A company must pay the applicable fees in accordance with the payment schedule in Schedule 2.



## SCHEDULE 1 - FISHERY FEES

*(regulation 3(1))*

<b>Description of Fishery</b>	<b>Licence Code</b>	<b>Fee (£)</b>
Finfish	A	<b>2,216,276</b>
Squid (Summer)	C	<b>4,953,620</b>
Skate	F	<b>142,342</b>
Squid and Restricted Finfish	G	<b>658,603</b>
Restricted Finfish - Pelagic	S	<b>60,419</b>
Restricted Finfish	W	<b>389,373</b>
Toothfish - Longline	L	<b>2,045,838</b>
Squid (Winter)	X	<b>9,465,643</b>

## SCHEDULE 2 - PAYMENT SCHEDULE

(regulation 3(3))

Description of Fishery	Licence Code	Payment Schedule	Proportion of fee payable on or before each date
Finfish	A	31 March, 30 June, 30 September, and 17 December	A quarter
Squid (Summer)	C	30 June	Full amount
Skate	F	31 March, 30 June, 30 September, and 17 December	A quarter
Squid and Restricted Finfish	G	31 March and 30 June	Half
Restricted Finfish - Pelagic	S	30 September and 17 December	Half
Restricted Finfish	W	30 June and 17 December	Half
Toothfish - Longline	L	Monthly (beginning of each month)	One twelfth
Squid (Winter)	X	17 December	Full amount

Made 15 December 2023

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

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### EXPLANATORY NOTE

(not forming part of these Regulations)

The Regulations are made annually under sections 35 and 223 of the Fisheries (Conservation and Management) Ordinance 2005.

The regulations provide for the total fees payable for access to fisheries under the Individual Transferable Quota regime in 2024 (*Schedule 1*). The fisheries are operated on an annual basis. A company which has been granted Individual Transferable Quota pays fees calculated by reference to the proportion of their grant of the total Individual Transferable Quota (*regulation 3(2)*). Schedule 2 sets out the payment schedule for the fees relating to the individual fisheries (*regulation 3(3)*).

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## **SUBSIDIARY LEGISLATION**

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### **Fisheries (Conservation and Management) (Schedule 2 Amendment) (No 2) Order 2023**

**(No. 15 OF 2023)**

#### **ARRANGEMENT OF PROVISIONS**

##### **Article**

1. Title
2. Commencement
3. Ordinance being amended
4. Schedule 2 amended (fisheries)

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## SUBSIDIARY LEGISLATION

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### **Fisheries (Conservation and Management) (Schedule 2 Amendment) (No 2) Order 2023**

*(made: 15 December 2023)*

*(commencement: on publication)*

*(published: 22 December 2023)*

I make this Order under section 16 of the Fisheries (Conservation and Management) Ordinance 2005 on consideration of a recommendation by the Director after the Director consulted the Committee and on the advice of Executive Council.

#### **1. Title**

This Order is the Fisheries (Conservation and Management) (Schedule 2 Amendment) (No 2) Order 2023.

#### **2. Commencement**

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

#### **3. Ordinance being amended**

This Order amends the Fisheries (Conservation and Management) Ordinance 2005.

#### **4. Schedule 2 amended (fisheries)**

In the table in Schedule 2 —

- (a) in the header row, replace “Dates within which fishery operates” with “Period of fishery”;
- (b) in the row for “Squid (Summer)”, replace “26 February - 30 April” with “A period of 70 calendar days starting on the last Sunday in February”; and
- (c) in the row for “Squid (Winter)”, replace “30 July - 1 October” with “A period of 70 calendar days starting on the last Sunday in July”.

Made 15 December 2023

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

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EXPLANATORY NOTE  
*(not part of the order)*

Schedule 2 of the Fisheries (Conservation and Management) Ordinance 2005 sets out the details of the fisheries for the purposes of the Ordinance. Section 16 of the Ordinance allows the Governor to amend Schedule 2 after consideration of a recommendation made by the Director after consulting the Committee.

A fishery may be established for the whole or a part of a year. Until now, the periods of the summer and winter squid fisheries have been set by specifying the dates for the start and finish of the period, with those dates being changed each year. This necessitates an annual Order to change the dates and creates uncertainty for the industry who have to wait for each annual Order to be made before they know the dates of the fishery.

This Order amends Schedule 2 to set the periods of those fisheries by description rather than with specific dates. This provides certainty for the industry and removes the need for annual amendment Orders.

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## **SUBSIDIARY LEGISLATION**

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### **Building Designation (Stone Corrals, Goose Green Farm) Order 2023**

**(No. 16 OF 2023)**

#### **ARRANGEMENT OF PROVISIONS**

##### **Article**

1. Title
2. Commencement
3. Designation of Stone Corrals, Goose Green Farm

Schedule - Designated Stone Corrals

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## SUBSIDIARY LEGISLATION

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### **Building Designation (Stone Corrals, Goose Green Farm) Order 2023**

*(made: 15 December 2023)*  
*(coming into force: on publication)*  
*(published: 22 December 2023)*

I make this order under section 65(1) of the Planning Ordinance 1991 —

(a) on the advice of the Executive Council; and

(b) on the recommendation of the Planning and Building Committee (composed under section 63(1) as required by section 65(2)(b) of the Planning Ordinance 1991).

#### **1. Title**

This Order is the Building Designation (Stone Corrals, Goose Green Farm) Order 2023.

#### **2. Commencement**

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

#### **3. Designation of Stone Corrals, Goose Green Farm**

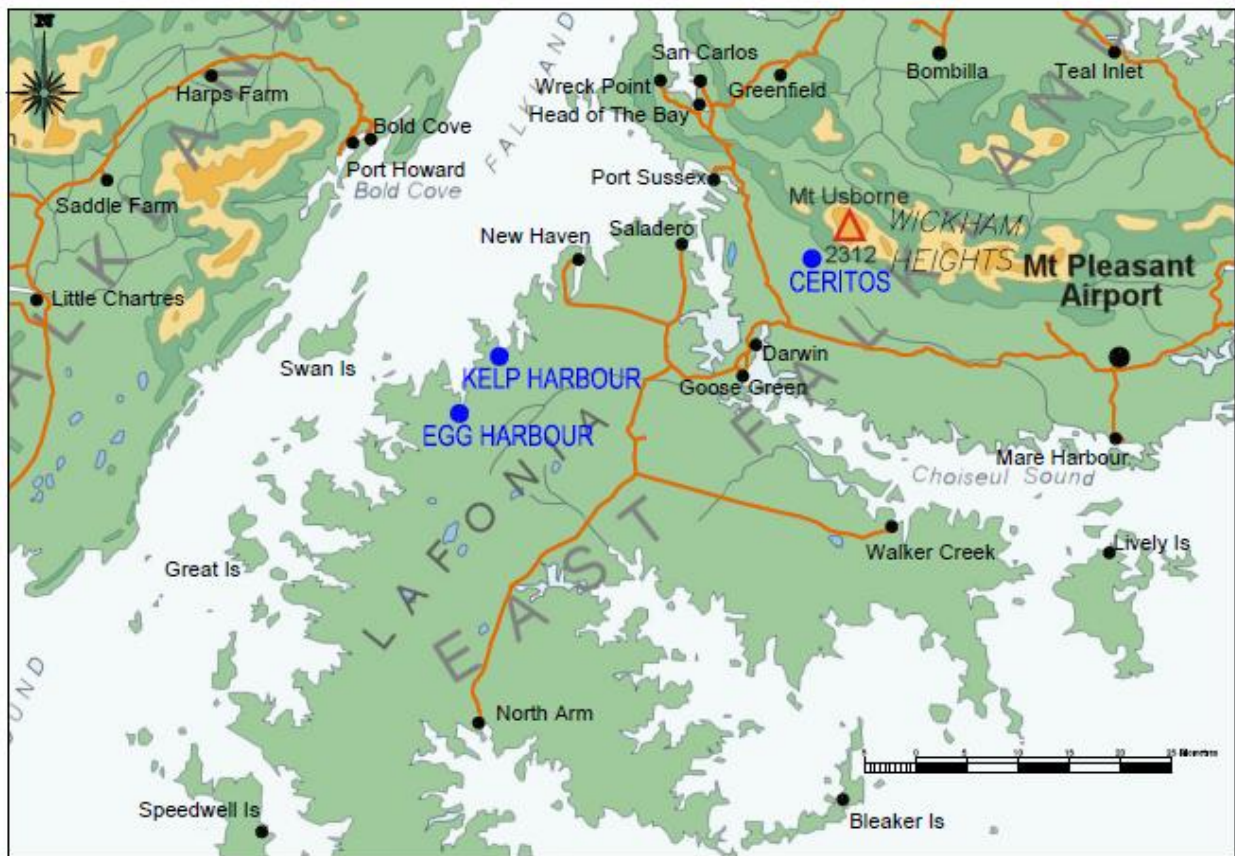
The stone corral structures on Goose Green Farm specified in the Schedule are designated as buildings of special architectural and historic interest.

## SCHEDULE - Designated Stone Corrals

*article 3*

1. The Kelp Creek Stone Corral, located at Kelp Creek, north of Egg Harbour and west of Goose Green Settlement.
2. Ceritos Stone Corral, located at the foot of, and built into, the ridge of Ceritos Hill, northeast of Goose Green Settlement.
3. Egg Harbour Stone Corral, located at the Egg Harbour House site, west of Goose Green Settlement.

**Map showing location of designated Stone Corrals**



Made 15 December 2023

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



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EXPLANATORY NOTE  
*(not part of the order)*

The Building Designation (Stone Corrals, Goose Green Farm) Order 2023 is made under section 65(1) of the Planning Ordinance 1991 on the recommendation of the Planning and Building Committee composed in accordance with section 63(1) of the Ordinance. The Governor is empowered to designate by order any building as a structure of special architectural or historic interest. This order designates Kelp Creek Stone Corral, Ceritos Stone Corral and Egg Harbour Stone Corral which are all on Goose Green Farm, as buildings of architectural and historic interest.

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## **SUBSIDIARY LEGISLATION**

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### **Law Revision and Publication Ordinance 2017 (Amendment) (No 2) Order 2023**

**(No. 17 OF 2023)**

#### **ARRANGEMENT OF PROVISIONS**

##### **Article**

1. Title
2. Commencement
3. Amendment of Schedule 1 to Law Revision and Publication Ordinance 2017

##### **Schedule**

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## SUBSIDIARY LEGISLATION

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### **Law Revision and Publication Ordinance 2017 (Amendment) (No 2) Order 2023**

*(made: 15 December 2023)*

*(commencement: on publication)*

*(published: 22 December 2023)*

I make this Order under section 25(8)(b) of the Law Revision and Publication Ordinance 2017 to give effect to a recommendation of the Statute Law Commissioner approved by the Legislative Assembly.

#### **1. Title**

This Order is the Law Revision and Publication Ordinance 2017 (Amendment) (No 2) Order 2023.

#### **2. Commencement**

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

#### **3. Amendment of Schedule 1 to Law Revision and Publication Ordinance 2017**

Schedule 1 to the Law Revision and Publication Ordinance 2017 (UK enactments which apply to Falkland Islands) is amended in accordance with the Schedule to this Order.

## SCHEDULE

(article 3)

### Amendment of Part 1 of Schedule 1 - Primary Legislation

1. In Part 1 of Schedule 1, substitute for the entry for the Limited Partnerships Act 2007 —

<i>Column 1</i>  <i>Act</i>		<i>Column 2</i>  <i>Provisions Applying to the Falkland Islands</i>	<i>Column 3</i>  <i>Exclusions, modifications and other qualifications</i>
Limited Partnerships Act	1907	Whole Act <b>except</b> sections 2, 11, 12, 15 and 17	1. The Act is subject to the modifications specified in the Schedule to the Limited Partnerships Ordinance 1990.  2. The Act continues in force as if the Economic Crime and Corporate Transparency Act 2023 had never been made.

### Amendment of Part 2 of Schedule 1 - Secondary Legislation

2. In Part 2 of Schedule 1, substitute for the entry for the Merchant Shipping (Small Workboats and Pilot Boats) Regulations 1998 —

<i>Column 1</i>  <i>Instrument</i>		<i>Column 2</i>  <i>Provisions Applying to the Falkland Islands</i>	<i>Column 3</i>  <i>Exclusions, modifications and other qualifications</i>
Merchant Shipping (Small Workboats and Pilot Boats) Regulations (SI 2023/1216)	2023	Whole Regulations	The Regulations are subject to the modifications specified in Schedule 2 of the Merchant Shipping (Adoption of Legislation) Ordinance 1992.

Made 15 December 2023

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

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

This Order amends Schedule 1 of the Law Revision and Publication Ordinance 2017 to reflect the recommendations of the Statute Law Commissioner made to the Legislative Assembly in the report considered by the Assembly on 14 December 2023.

**CHARLES III**



**FALKLAND ISLANDS**

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ALISON MARY BLAKE C.M.G.,  
*Governor.*

**Supplementary Appropriation (2023-2024) (No 2) Ordinance 2023**

**(No. 10 OF 2023)**

**ARRANGEMENT OF PROVISIONS**

**Section**

1. Title
  2. Commencement
  3. Appropriation
  4. Replacement of amount withdrawn by authority of Contingencies Warrant
- Schedule**

# CHARLES III



## FALKLAND ISLANDS

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ALISON MARY BLAKE C.M.G.,  
*Governor.*

### **Supplementary Appropriation (2023-2024) (No 2) Ordinance 2023**

*(assented to: 15 December 2023)*  
*(commencement: on publication)*  
*(published: 22 December 2023)*

#### AN ORDINANCE

To authorise the appropriation from the Consolidated Fund of the additional amount of £1,000,000 for the financial year ending 30 June 2024.

ENACTED by the Legislature of the Falkland Islands —

#### **1. Title**

This Ordinance is the Supplementary Appropriation (2023-2024) (No 2) Ordinance 2023.

#### **2. Commencement**

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

#### **3. Appropriation**

(1) The additional amount of £1,000,000 is appropriated from the Consolidated Fund for the financial year ending 30 June 2024.

(2) The issue of the additional amount from the Consolidated Fund in the amounts necessary to replace an amount in accordance with section 4 and to supply the votes set out in the Schedule is authorised.

#### 4. Replacement of amount withdrawn by authority of Contingencies Warrant

If an amount has been withdrawn from the Contingencies Fund by the authority of a Contingencies Warrant, the amount withdrawn must be replaced from the amount appropriated under section 3.

#### SCHEDULE

*section 3*

<b>Number</b>	<b>Head of Service of Government</b>	<b>Amount</b> £
<b>Operating Budget</b>		
0999	Island Plan Development	1,000,000
<b>Total Schedule</b>		<b>1,000,000</b>

Passed by the Legislature of the Falkland Islands on 14 December 2023.

CHERIE YVONNE CLIFFORD,  
*Clerk of the Legislative Assembly.*

This printed impression has been carefully compared by me with the Bill which has passed the Legislative Assembly and is found by me to be a true and correctly printed copy of the said Bill.

CHERIE YVONNE CLIFFORD,  
*Clerk of the Legislative Assembly.*

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