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The following are published in this Supplement —

**Taxes and Duties (Special Exemptions) (Amendment) Ordinance 2024 (No 2 of 2024);
and**

**Fisheries (Conservation and Management) (Amendment) Ordinance 2024 (No 3 of
2024).**



FALKLAND ISLANDS

DAVID PAUL MORGAN,
Acting Governor.

Taxes and Duties (Special Exemptions) (Amendment) Ordinance 2024

(ORDINANCE No. 2 OF 2024)

ARRANGEMENT OF PROVISIONS

Section

1. Title
2. Commencement
3. Taxes and Duties (Special Exemptions) Ordinance 1987 amended
4. Section 2 amended (interpretation)
5. Section 9A replaced (exemption of persons in defence-related employment)
6. Transitional provision



FALKLAND ISLANDS

DAVID PAUL MORGAN,
Acting Governor.

Taxes and Duties (Special Exemptions) (Amendment) Ordinance 2024

(assented to: 6 May 2024)
(published: 8 May 2024)
(commencement: on publication)

AN ORDINANCE

To amend the Taxes and Duties (Special Exemptions) Ordinance 1987 to make changes to the administrative procedure for granting exemptions under section 9A and for connected matters.

ENACTED by the Legislature of the Falkland Islands —

1. Title

This Ordinance is the Taxes and Duties (Special Exemptions) (Amendment) Ordinance 2024.

2. Commencement

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

3. Taxes and Duties (Special Exemptions) Ordinance 1987 amended

This Ordinance amends the Taxes and Duties (Special Exemptions) Ordinance 1987.

4. Section 2 amended (interpretation)

In section 2 insert the following definitions in their correct alphabetical order —

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

“**designated employer**” means an employer designated by the Commissioner under section 9A;

“**qualifying employee**” means a person who is employed by a designated employer;

“retirement pension contributions” means contributions payable by an employee under the Retirement Pensions Ordinance 1996;

“relevant employment” means —

- (a) employment only for the purpose of providing services in the Falkland Islands —
 - (i) to His Majesty’s regular armed forces; or
 - (ii) to the Ministry of Defence of His Majesty’s Government in the United Kingdom; or
- (b) employment only for the purposes of providing services to persons who are themselves in relevant employment by virtue of paragraph (a) or by virtue of this paragraph;

“relevant income” means income from relevant employment.”.

5. Section 9A replaced (exemption of persons in defence-related employment)

Replace section 9A with —

“9A. Exemption of persons in defence-related employment

(1) Without prejudice to the foregoing provisions of this Ordinance, the Commissioner may on the advice of the Standing Finance Committee grant an exemption from liability to tax to a person who meets the requirements of this section.

(2) Subject to subsection (3), a person meets the requirements of this section if they are —

- (a) present in the Falkland Islands in the course of relevant employment; and
- (b) entitled to be accommodated upon land which is, for the purposes of the defence of the Falkland Islands, in the occupation of His Majesty in right of His Government in the United Kingdom.

(3) An exemption granted under this section does not apply for the benefit of a person who —

- (a) was present in the Falkland Islands at the time that the person was engaged for relevant employment; or
- (b) was present in the Falkland Islands at any time during the three months before being engaged for relevant employment.

(4) Subsection (3) does not apply to a person who is present in the Falkland Islands in the course of relevant employment immediately before being engaged for new relevant employment.

(5) An exemption granted under this section does not apply for the benefit of a person who absents themselves from the Falkland Islands for a period of three months or more and, in the opinion of the Commissioner, the principal reason for that absence is to enable the person to qualify for an exemption.

(6) An exemption under this section may confer exemption from liability to pay income tax and retirement pension contributions in relation to relevant income, but does not confer any exemption from liability to pay customs duty.

(7) An exemption under this section —

- (a) may be granted subject to conditions and has effect in respect of a person for such period as subsection (2)(a) and (b) are satisfied by that person;
- (b) may be granted with retrospective effect; and
- (c) may be granted indefinitely or for a definite period.

(8) The Commissioner may designate an employer who provides relevant employment for the purposes of granting an exemption to qualifying employees of that employer under this section.

(9) 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 and the return must —

- (a) provide such information as the Commissioner may request, and the request may include a requirement for a designated employer to submit their accounts for the period when the relevant income was earned; and
- (b) be lodged with the Commissioner within a time specified by the Commissioner.

(10) The Commissioner must maintain an up to date list of designated employers whose qualifying employees have been granted an exemption under this section showing —

- (a) whether the exemption is from liability to pay tax or retirement pension or both;
- (b) the date with effect from which the exemption was granted; and
- (c) the duration of the exemption.

(11) The list and information under subsection (10) must be available from the Falkland Islands Government Taxation Office and on their website.”.

6. Transitional provision

Exemptions granted under the Taxes and Duties (Defence Contractors’ Employees Exemption) Order 2023 continue in force for the period stated in that order.

Passed by the Legislature of the Falkland Islands on 25 April 2024.

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.



FALKLAND ISLANDS

DAVID PAUL MORGAN,
Acting Governor.

Fisheries (Conservation and Management) (Amendment) Ordinance 2024

(ORDINANCE No. 3 OF 2024)

ARRANGEMENT OF PROVISIONS

Section

1. Title
2. Commencement
3. Fisheries (Conservation and Management) Ordinance 2005 amended
4. Section 184 amended (observer programme)
5. Validation in relation to contracted observers



FALKLAND ISLANDS

DAVID PAUL MORGAN,
Acting Governor.

Fisheries (Conservation and Management) (Amendment) Ordinance 2024

(assented to: 6 May 2024)
(published: 8 May 2024)
(commencement: on publication)

AN ORDINANCE

To amend the Fisheries (Conservation and Management) Ordinance 2005 in relation to the appointment of observers.

ENACTED by the Legislature of the Falkland Islands —

1. Title

This Ordinance is the Fisheries (Conservation and Management) (Amendment) Ordinance 2024.

2. Commencement

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

3. Fisheries (Conservation and Management) Ordinance 2005 amended

This Ordinance (other than section 5) amends the Fisheries (Conservation and Management) Ordinance 2005.

4. Section 184 amended (observer programme)

(1) Replace section 184(2) with —

“(2) The Director may appoint any person who the Director considers to have suitable qualifications and experience to be an observer.”.

(2) After section 184(5) insert —

“(6) A person appointed as an observer does not, by reason of that appointment, become an employee in the Department of Fisheries or an employee of the Government.”.

5. Validation in relation to contracted observers

(1) Each contracted observer is taken to have been appointed as an observer by the Director under section 184 of the Fisheries (Conservation and Management) Ordinance 2005 when they were first provided under the service provider contract (even though they were not employed in the Department of Fisheries).

(2) Everything done by a contracted observer in the purported exercise of the powers and functions of an observer is taken to be, and to always have been, as valid as it would have been had they been employed in that Department and been appointed under that section at that time.

(3) In this section —

“**contracted observer**” means a person who, before this Ordinance came into force, was provided to the Government under a service provider contract and purported to exercise the powers and functions of an observer; and

“**service provider contract**” means a contract, entered into by the Director on behalf of the Government before this Ordinance came into force, for the provision by the other contracting party of persons to be observers for the purposes of the Fisheries (Conservation and Management) Ordinance 2005.

Passed by the Legislature of the Falkland Islands on 25 April 2024.

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.