



# Falkland Islands Government Taxation Office

## Short Tax Return for the Year Ended 31 December 2021

For individuals who are Non-resident and Non-ordinarily resident for tax purposes

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### Your tax return

This Tax Return is a formal notice that requires you by law to submit a tax return to the Falkland Islands Government Taxation Office (FIGTO) for the year from 1 January 2021 to 31 December 2021. This return is aimed at individuals who are non-resident and non-ordinarily for tax purposes.

### Tax return deadline

This tax return should be completed and returned by the later of:

- 31 July 2022, or
- sixty days from the date of issue.

Failure to make a return by this deadline may render you liable to a penalty of £100, with a further £200 penalty if the delay exceeds 3 months.

### Note the below regarding repayment claims:

An employee wishing to claim a repayment of any excess taxes deducted from employment income **has a** submission deadline for this return of **31 December 2022**. Depending on income levels an assessment may result in an additional tax liability.

### How to complete your tax return

When completing your tax return:

- Complete all relevant sections - there is a guide to help with each section
- Use a black or blue inked pen
- Ensure the declaration below is completed - if it is not completed your tax return will not be treated as received which could render you liable to a penalty.

**Tax returns are processed in order of receipt and depend on other work commitments.**

### Declaration – before you submit your completed tax return, you must sign the statement below

I declare that the information I have given in this tax return and any additional enclosures is correct and fully complete to the best of my knowledge and belief.

I understand that I may have to pay financial penalties and face prosecution if I give false information.

Signature

Date

Name

Capacity if signed on  
behalf of someone else

## Tax Policy for non-resident and non-ordinarily resident

**Income Tax** - a proportion of the Personal Allowance is available (full amount £15,000) based on days present in the Falkland Islands or Falkland Islands waters during the year. Reliefs available for charitable donations and compulsory Retirement Pension Contributions.

Income Tax rates: first £12,000 at 21%

remainder at 26%

## Help and Assistance

For further help with completing your tax return you can download the “Non-Resident Tax Return Guide” from the Taxation website: [www.fig.gov.fk/taxation](http://www.fig.gov.fk/taxation) or a hard copy can be requested from FIGTO using contact details below

If you have a question or wish to have a meeting with a member of FIGTO the contact details are:

Address: The Taxation Office

St Marys Walk

Stanley

Falkland Islands

FIQQ 1ZZ

Email: [general@taxation.gov.fk](mailto:general@taxation.gov.fk)

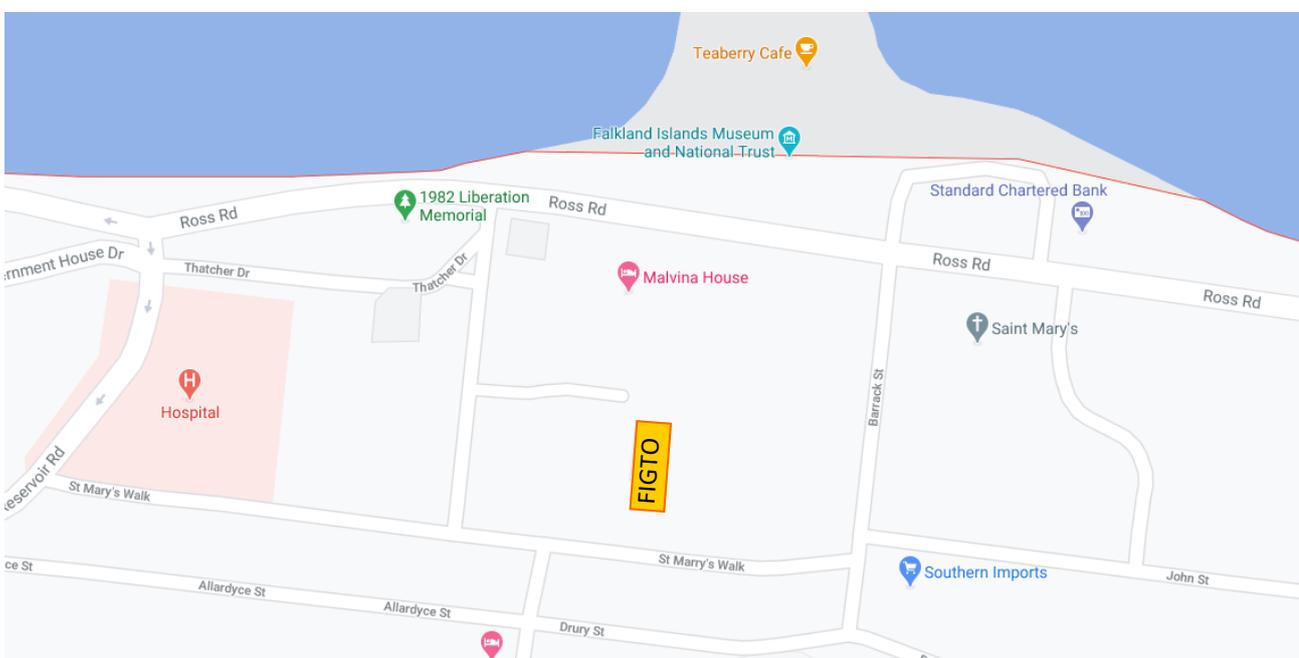
Telephone: +500 28470

Website: [www.fig.gov.fk/taxation](http://www.fig.gov.fk/taxation)

## Where is the Tax Office?

The Tax Office is located behind the Malvina House Hotel in the yellow portacabin.

The office is open to the public Monday—Friday 9am - 12 noon.



## Completing your tax return

Below is a list of sections which make up your tax return. You only need to complete the sections that are relevant to you, which are those that you have marked "Yes" in the table below.

You are required to mark 'No' in the table below for any sections which you do not have any income to declare.

Section	Reference	Yes	No	Page Ref
Section 1	<p><b>Personal Details</b></p> <p>Your personal details including repayment information, contact details and director status.</p> <p><b>All taxpayers must complete this section</b></p>	<input checked="" type="checkbox"/>		4 & 5
Section 2	<p><b>Falkland Islands Employment Income and Benefits in Kind</b></p> <p>Were you an employee, office holder, director, agency worker or did you receive payments from a former employer (excluding pensions)?</p>	<input type="checkbox"/>	<input type="checkbox"/>	6 & 7
Section 3	<p><b>Pension from the Falkland Islands</b></p> <p>Did you receive a pension from any pension schemes in the Falkland Islands?</p>	<input type="checkbox"/>	<input type="checkbox"/>	8
Section 4	<p><b>Self-Employment in the Falkland Islands</b></p> <p>Were you self-employed (but not in a partnership or property income)?</p>	<input type="checkbox"/>	<input type="checkbox"/>	8
Section 5	<p><b>Partnerships in the Falkland Islands</b></p> <p>Were you in partnership (excluding income from property)?</p>	<input type="checkbox"/>	<input type="checkbox"/>	9
Section 6	<p><b>Falkland Islands Land and Property</b></p> <p>Did you receive any income from land or property in the Falkland Islands?</p>	<input type="checkbox"/>	<input type="checkbox"/>	9
Section 7	<p><b>Additional Income/Information</b></p> <p>Did you receive any other income not declared elsewhere on your return, including any COVID-19 financial assistance received?</p> <p>Did you make any voluntary tax payments?</p> <p>Did you have any Falkland Islands savings or investment income?</p>	<input type="checkbox"/>	<input type="checkbox"/>	10
Section 8	<p><b>Claims for Relief</b></p> <p>Do you want to claim for any relief not included elsewhere on your return, including charitable donations and pension contributions?</p>	<input type="checkbox"/>	<input type="checkbox"/>	11
	<p><b>Returning your form</b></p> <p>Details on how to return your completed tax return.</p>			12

## To be completed by all taxpayers

1.1 If your name and address on the front of this return are **incorrect** please provide your correct details below

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1.2 Personal contact details

Tel - Mobile		Tel - Home		Tel - Work	
Email address					

1.3 It may be calculated that you are due a repayment of tax. Please confirm your preferred payment method and provide details where applicable

<input type="checkbox"/>	Paid into an account held at Standard Chartered Bank										
Account Name											
Account Number											

<input type="checkbox"/>	Cash - for those who <b>do not hold an account at Standard Chartered Bank</b> - if collected by a third party please confirm contact details										
To be collected by (Name)											
To be collected by (Mobile number)											
<b>Treasury Cash Office will make contact when the refund is ready for collection.</b>											

<input type="checkbox"/>	Paid into a non-Falkland Islands bank account via 'Straight to Bank'										
Beneficiary Account Name											
Beneficiary Address											
Bank Name											
Full Bank Address											
IBAN											
Account Number							SWIFT Code				

<input type="checkbox"/>	To pay an amount due to another Falkland Islands Government department										
Department name											
Invoice number/payment ref											

It is your responsibility to notify the FIG Department that you are paying them using your tax refund. FIGTO is not responsible for any fines and/or interest incurred through late payment.

## To be completed by all taxpayers

## 1.4 Did you arrive or depart the Falkland Islands during the year 1 January 2021 to 31 December 2021?

Please enter your dates arrival and/or departure in the format DD/MM/YYYY.

Arrival	Departure	Reason for absence

## 1.5 If you are intending to leave the Falkland Islands within the next 12 months, please provide a forwarding address

## 1.6 Names of any company/companies you were a director of during the year

## 1.7 Would you like your completed tax assessment and notice of assessment to be emailed to you?

- Yes - issue my assessment by email to the address in Q 1.2
- No - continue to issue my assessment to my postal address.

## 1.8 If you are due a refund would you like the payment remittance to be emailed to you?

- Yes - issue my remittance by email to the address in Q 1.2
- No - continue to issue my remittance to my postal address.

## Details of employment

2.1	Employer's name	
2.2	Income from employment - including wages, salaries and bonuses	£
2.3	POAT (Payments on Account of Tax) deducted from money received	£
2.4	Other payments received, e.g. tips	£
2.5	Compulsory employee contribution made from wages or salary to the Falkland Islands Retirement Pension (RPC)	£

## Details of second employment

2.6	Employer's name	
2.7	Income from employment - including wages, salaries and bonuses	£
2.8	POAT (Payments on Account of Tax) deducted from money received	£
2.9	Other payments received, e.g. tips	£
2.10	Compulsory employee contribution made from wages or salary to the Falkland Islands Retirement Pension (RPC)	£

If you had more than two employers please enter the same details as above on a piece of paper or take a photocopy of this blank page, complete it and submit it with your return.

## Details of Benefits in Kind Received

2.11	Employer's name	
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## Value of Benefit

2.12	Furnished house	£
2.13	Unfurnished house	£
	If benefit received for furnished or unfurnished house number of rooms	
2.14	Heating and/or electricity where you have the use of a dwelling house	£
2.15	Board & accommodation including heating or electricity (or both)	£
2.16	Board & accommodation excluding heating or electricity (or both)	£
2.17	Accommodation only	£
2.18	Board only	£
2.19	Heating and/or electricity where you have the use of shared accommodation	£

## Vehicles

2.20	Number of days available for private use (if less than 75)	
2.21	Benefit at £40 a day to a maximum of £3,000	£

## Loans from Employer

2.22	Start date of loan	
2.23	End date of loan	
2.24	Amount at the start of the year or when loan started	£
2.25	Amount at the end of the year or when loan finished	£
2.26	Amount of interest paid, if any	£
2.27	Percentage rate of interest charged, if any	%

## Travel

2.28	Did you receive any flights, accommodation etc. paid for by your employer that was not wholly and exclusively for your employment?	Yes <input type="checkbox"/> No <input type="checkbox"/>
	Value, if known	£

## Other Payments

If your employer has paid for anything for you that was not wholly and exclusively for your employment and not already declared on this return please provide details in the boxes below

2.29	Type of payment/goods	
2.30	Value of payment/goods	£

If you received Benefits in Kind from more than one employer please enter the same details as requested in this section on a piece of paper or take a photocopy of this blank page, complete it and submit it with your return.

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## Details of Falkland Islands pensions received

		Gross amount	Tax deducted
3.1	Falkland Islands Pensions Scheme (FIPS) pension received by you	£	£
3.2	Falkland Islands Retirement Pension (RPC) received by you	£	£

## Details of other pension and retirement annuities received

3.3	Name of person / scheme paying your pension		
		Gross amount	Tax deducted
	Amount of pension received	£	£
3.4	Name of person / scheme paying your second pension		
		Gross amount	Tax deducted
	Amount of pension received	£	£

## Section 4 - Self-Employment in the Falkland Islands

## 4.1 Details of main source of self-employed income

Name of business			
Description of business			
Accounting period start date			
Accounting period end date			
Net business profit for tax purposes (put figure in brackets if loss)	£		

If you have more than one source of self-employed income please enter the same details as requested above on a piece of paper or take a photocopy of this blank page, complete it and submit it with your return.

**Please submit your business accounts and tax computation. Your tax return is incomplete without these documents.**

## 5.1 Details of main source of partnership income

Name of business	
Description of business	
Names of business partners	
Accounting period start date	
Accounting period end date	
Your share of net business profit for tax purposes (put figure in brackets if loss)	£

If you have more than one source of partnership income please enter the same details as requested above on a piece of paper or take a photocopy of this blank page, complete it and submit it with your return.

**Please submit your business accounts and tax computation. Your tax return is incomplete without these documents.**

## Section 6 - Falkland Islands Land and Property

## 6.1 Details of your income from Falkland Islands land and/or property

Your share of the net profit / loss after adjustments for tax (put figure in brackets if loss)	£
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## 6.2 The address of the land or property rented out. If these are jointly owned provide the name of the person(s) who jointly holds the land or property and your percentage of holding

Land location or property address	Name of person(s) who you jointly let the property with (if applicable)	Percentage of holding

## 6.3 Further information regarding your property or land can be provided below

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**Please submit your accounts, tax computations and any other relevant information with your tax return. Your tax return is incomplete without these documents.**

## 7.1 Details of other sources of Falkland Islands income not already included in your return

Source of additional income	Amount
	£
	£
	£
	£

## 7.2 Details of any Falkland Islands savings and/or investment income received including, but not limited to, bank interest and dividend income

Source of savings or investment income	Amount
	£
	£
	£
	£

## Additional information

## 7.3 Did you receive any financial assistance from Falkland Islands Government relating to the COVID-19 pandemic?

COVID-19 support type	Amount
	£
	£

## 7.4 Total of any voluntary tax payments made during the year

£

## 7.5 Any other information relevant to your tax affairs for the year

8.1 Claims for relief on charitable donations - **please remember to include a copy of receipt for each donation made**

Charity name	Amount
	£
	£
	£
	£
	£

8.2 Claims for relief on any pension contributions **not** already included in this return

Compulsory contributions paid to the Retirement Pension Scheme (RPC)	£
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## Returning your form

The Taxation Office  
St Marys Walk  
Stanley  
Falkland Islands  
FIQQ 1ZZ

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### How to return your tax return

If you are posting your completed return in the Falkland Islands you can use the same envelope that the return was posted to you. By using the same envelope it will be free of charge for you to post. If you put your tax return into the envelope with this page facing outwards, it will keep your details private and provide the address to FIGTO for the Post Office to direct your return.

If you are posting your tax return from outside of the Falkland Islands you will need to pay for the postage.

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### Before returning your tax return

Please take time to ensure that you have done all of the below before submitting your return. A common error with returns are that they've been completed in a rush and details have been missed off. Please ensure that you have:

- Completed all relevant sections
- Used a black or blue inked pen
- Signed and dated the declaration on the front page —if the declaration is not completed your tax return will not be treated as received which could render you liable to a penalty.

**Tax returns are logged when received by FIGTO and are processed in order of receipt.**

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### Tax return deadline

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