

# The Government of South Georgia & the South Sandwich Islands (GSGSSI)

## 2019 Tax Guide: Employer

The Falkland Islands Government Taxation Office (FIGTO) administers the tax system for GSGSSI and forms must be returned to FIGTO.

This guide has been written in general terms, it does not have any legal force or bind FIGTO or GSGSSI in any way. It should be read in conjunction with the Income Tax Ordinance 2016 and associated regulations. The taxes legislation and further information can be found on the website [www.gov.gs](http://www.gov.gs)

### Tax Year & Rate

Tax year runs 1<sup>st</sup> January to 31<sup>st</sup> December.

Tax rate is 7% and is to be applied to income earned in respect of work carried out in the Territory by an employee who is present in the Territory for a total of 183 days or more during the tax year. Days of arrival and departure are counted as whole days in the Territory.

### Notification of Employee

Required to be completed and submitted when intending to employ an individual to carry out work in the Territory in respect of which Income Tax may be payable.

Notification is still required in the following cases:

- The employee was present on/before 1 Jan 2019, as it's their presence in each tax year that is relevant
- The employee commences to carry out employment in the Territory on/after 3<sup>rd</sup> July, as they may have been present in 2019 prior to this employment

Please note the wording on the form in relation to notifying FIGTO if it later transpires that the employee's presence in the Territory is extended. If an employee is initially expected to be present in the Territory for less than a total of 183 days but then their presence is extended and reaches a total of 183 days or more for the tax year, their earnings for the earlier period also become subject to tax. The employee is responsible for paying the tax for the earlier period, and if still in employment, they can discuss with their employer to arrange payment of the tax for the earlier period through additional deductions from their earnings. If such an agreement is made, the employee should notify FIGTO.

### Quarterly Returns

This form is required for each quarter and should be completed and submitted before the end of 14 days following the end of the relevant quarter. Any payments on account of tax due as per that return should also be paid within the same 14 day deadline. Therefore please ensure returns and payments are received by their deadline to avoid any penalty and interest charges. **Payments should be made to GSGSSI (see remittance advice for details).**

## Return for the Employee

The employer is required to provide the employee with their same details as per each quarterly return within 21 days of tax quarter end, and also a consolidated statement for the tax year 2019 by 31<sup>st</sup> January 2020. Use this return to provide these details to each employee, remembering to tick the relevant boxes on the return to show if it is a quarterly return (and if so, for which quarter) or a consolidated statement.

## Contact Details

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