

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

## 2019 Tax Guide: Employee

The Falkland Islands Government Taxation Office (FIGTO) administers the tax system for GSGSSI.

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 individual 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.

Employers are required to make advance notification when intending to employ an individual to carry out work in the Territory in respect of which Income Tax may be payable and apply tax deductions in such cases. 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, by demand within 60 days from date of the demand. If the employee is 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.

### Return for the Employee

If you are expected to have income chargeable to GSGSSI tax, your employer is required to provide you with quarterly returns within 21 days of tax quarter end, and a consolidated statement for the tax year 2019 by 31<sup>st</sup> January 2020. These returns should detail your earnings and tax paid for the relevant period.

### Are you tax resident and/or ordinarily tax resident in the Falkland Islands (FI)?

If so, please be aware that your earnings from working in SGSSI are subject to FI Income Tax. Therefore this income should be included in your FIG 2019 Income Return. There are provisions for credit in your FIG 2019 Income Tax assessment for any GSGSSI tax paid and not refunded. The FI Income Tax rates on net chargeable income (total income less any allowable deductions e.g. personal allowance) are the first £12,000 at 21% and any remainder at 26%. Therefore you may wish to make voluntary tax payments to FIGTO to reduce any liability you have to FIG on your earnings from working in SGSSI. Please contact our office for details on making voluntary tax payments.

### Contact Details

FIG Taxation Office  
St Mary's Walk  
Stanley  
Falkland Islands  
FIQQ 1ZZ

Opening Hours:	Monday to Friday	0900 - 1200
Phone:	(+ 500) 28470	
Email:	<a href="mailto:general@taxation.gov.fk">general@taxation.gov.fk</a>	