



Guide on Standard of Completed Returns

This guide explains the expected standard of returns submitted to the Falkland Islands Government Taxation Office (FIGTO) to avoid any delays. It has been written in general terms; it does not have any legal force or bind FIGTO in any way.

If submissions are not signed by the correct person, they will be returned which could result in deadlines not being met and penalties being imposed. Below is a list of some points to note when making a submission to FIGTO:

- Use blue or black ink (pencil will not be accepted).
- Words should be clearly written in English.
- Figures should be in GBP or FKP £. If figures have been converted into £, the exchange rate used should also be shown.
- Returns should be signed by the taxpayer themselves or an authorised agent.
- For companies, returns should be completed by the proper officer of the company (company secretary, liquidator, such other person authorised to act as the proper officer, treasurer, authorised agent).
- Where submissions are signed by an agent, the completed agent mandate form should either already be held on FIGTO records or accompany the submission.
- Please check before submission for any errors and to ensure all details have been provided. For example, the Corporation Tax Return requires the number of associated companies world-wide, even if this is nil, nil should still be declared to claim the benefit of the lower Corporation Tax rate.
- Submissions can be made by email (see below contact details) in order to meet deadlines, however the signed paper copy is still required for FIGTO records but can be received at a later date.

Any enquiries concerning tax should be sent to:

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

Email general@taxation.gov.fk

Tel (+500) 28470

Guides and returns are available online at www.fig.gov.fk/taxation

The Taxes Ordinance 1997, associated legislation and regulations are available online at www.legislation.gov.fk