



FALKLAND ISLANDS GOVERNMENT TAXATION OFFICE

Short Tax Return for the Year Ended 31 December 2019 **for Non-residents and Non-ordinarily Residents** **for Tax Purposes**

Issued on behalf of the Commissioner of Taxation.

Your name and address:

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

Public Opening Hours:
Mon - Fri 0900 to 1200

(afternoon appointments by
prior arrangement)

Tel: +500 28470

E Mail: general@taxation.gov.fk

Date of Issue:

Your full name:
Your TIN:

Please read this page first

This Notice requires you by law to submit a Tax Return for the year 1 January 2019 to 31 December 2019. Use this form to give details of your income and claim any reliefs you are entitled to.

This form is aimed at tax non-resident and non-ordinarily resident individuals who were employees and/or had income from self-employment, partnership and property/land. You should contact our office to obtain a full return to complete and further details if you were tax resident or ordinarily tax resident for 2019 and/or any of the below Falkland Islands (FI) income applies to you:

- pension income
- savings/investment income
- family allowance income
- if you were 60 years old or over in 2019 and wish to make a worldwide income election

Tax Policy

Income Tax - a proportion of the Personal Allowance is available (full amount £15,000). Reliefs available for charitable donations and compulsory Retirement Pension Contributions.

Income Tax rates: first £12,000 at 21%
 remainder at 26%

Deadline for Return

This return should be completed and submitted to our office by the later of:

- **31 August 2020, or**

- **Sixty days from date of issue above**

Failure to meet this deadline may, unless exceptional circumstances apply, 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 - submission deadline is 31 December 2020.

Your Tax Return

Your tax return asks 11 questions **including an important declaration for you to sign.**

Use black or blue ink to fill in your return. If you answer 'No' to a question go to the next one. If you answer 'Yes' complete the relevant boxes.

Tax returns may be checked. There are penalties for supplying false information.

****Help and Assistance****

The questions on your Tax Return are self-explanatory but if you are unsure on anything please be aware that a guide can be downloaded from the Taxation section of the Treasury website: www.fig.gov.fk/treasury or a hard copy can be requested from the Tax Office on telephone 28470

Question 1

Were you an employee, or office holder or director or agency worker or did you receive payments from a former employer (excluding pensions)?	YES		NO	
Details of main employment				
Your employer's name	1.1			
Money Payments, inc. wages, salaries, bonuses. See the notes on Question 1 in your Tax Return Guide	1.2	£	Gross Amount before Tax	
POAT (Payments on Account of Tax) or tax deducted from money received	1.3	£	Tax deducted	
Other payments received, e.g. tips	1.4	£		
Details of second employment				
Your employer's name	1.5			
Money Payments, inc. wages, salaries, bonuses. See the notes on Question 1 in your Tax Return Guide	1.6	£	Gross Amount before Tax	
POAT (Payments on Account of Tax) or tax deducted from money received	1.7	£	Tax deducted	
Other payments received, e.g. tips	1.8	£		
<p>If you had more than two employments enter the same details as above at boxes 1.1 to 1.5 on a piece of paper or take a photocopy of this page and send it with your return. Please tick box 1.9 below if you have done this.</p>				
	1.9		✓	

Question 2 (continues over page)

Did you receive any Benefits in Kind (BIK)?	YES		NO	
Your employer's name	2.1			
Furnished House	2.2	£	Value of Benefit (see guide)	
Unfurnished House	2.3	£		
Heating and/or Electricity where you have the use of a <u>dwelling house</u>	2.4	£		

Question 2 continued (Did you receive any Benefits in Kind?)

		Value of Benefit	
Board & Accommodation including heating or electricity (or both)	2.5	£	<input style="width: 150px;" type="text"/>
Board & Accommodation excluding heating or electricity (or both)	2.6	£	<input style="width: 150px;" type="text"/>
Accommodation only	2.7	£	<input style="width: 150px;" type="text"/>
Board only	2.8	£	<input style="width: 150px;" type="text"/>
Heating and/or Electricity where you have the use of <u>shared accommodation</u>	2.9	£	<input style="width: 150px;" type="text"/>
Number of days used privately if less than 75 days		[maximum benefit £3000]	
Vehicles	2.10	<input style="width: 150px;" type="text"/>	2.11 £ <input style="width: 150px;" type="text"/>
Loans	2.12a	Start date: <input style="width: 150px;" type="text"/>	End date: <input style="width: 150px;" type="text"/>
	2.12b	Amount at start of year or when loan started £ <input style="width: 150px;" type="text"/>	Amount at end of year or when loan finished £ <input style="width: 150px;" type="text"/>
	2.12c	Amount of interest paid, if any £ <input style="width: 150px;" type="text"/>	Percentage amount of interest charged £ <input style="width: 150px;" type="text"/>
Travel : Did you receive any flights, accommodation, etc. paid for by your employer that was not wholly and exclusively Business?	YES	<input style="width: 50px;" type="checkbox"/>	NO <input style="width: 50px;" type="checkbox"/> ✓
If Yes enter amount of benefit [if known]	2.13	£	<input style="width: 150px;" type="text"/>
Other Payments			
Did you receive any non-cash payments e.g. food, entertainment, etc.?	YES	<input style="width: 50px;" type="checkbox"/>	NO <input style="width: 50px;" type="checkbox"/> ✓
If Yes:	2.14	Type of Payment / Goods <input style="width: 150px;" type="text"/>	2.15 £ <input style="width: 150px;" type="text"/>
If you received Benefits in Kind (BIK) from more than one employer enter the same details at boxes 2.1 to 2.15 on a piece of paper or take a photocopy of this page and send it with your return. Tick box 2.16 if you have done this.			2.16 <input style="width: 50px;" type="checkbox"/> ✓

Question 3

Were you in self-employment (but not in partnership and excluding income from property)?		YES <input style="width: 50px;" type="checkbox"/>	NO <input style="width: 50px;" type="checkbox"/> ✓
Name of the business	3.1	<input style="width: 150px;" type="text"/>	
Description of Business	3.2	<input style="width: 150px;" type="text"/>	
Accounting period	3.3	Start: <input style="width: 50px;" type="text"/> / <input style="width: 50px;" type="text"/> / <input style="width: 50px;" type="text"/>	3.4 End: <input style="width: 50px;" type="text"/> / <input style="width: 50px;" type="text"/> / <input style="width: 50px;" type="text"/>
Net business profit for tax purposes (put figure in brackets if a loss)	3.5	£	<input style="width: 150px;" type="text"/>
Remember to include your business accounts and explain how you arrived at the net business profit for tax			
Tick here if you have attached the accounts and tax computations	3.6	<input style="width: 50px;" type="checkbox"/>	✓
If you had more than one source of self-employed income enter the same details as above at boxes 3.1 to 3.6 on a piece of paper or take a photocopy of this page and enter the details on it. If you have done this, tick box 3.7 and attach all the relevant information.			3.7 <input style="width: 50px;" type="checkbox"/> ✓

Question 4

Were you in partnership (excluding income from property)? **YES** **NO** ✓

Name of the business **4.1**

Description of Business **4.2**

Accounting period **4.3** Start / / End **4.4** / /

Your share of net business profit for tax purposes (put figure in brackets if a loss) **4.5** £

Remember to include your business accounts and explain how you arrived at the net business profit for tax and your share

Tick here if you have attached the accounts and tax computations **4.6**

If you had more than one source of partnership income enter the same details as above at boxes 4.1 to 4.6 on a piece of paper or take a photocopy of this page and enter the details on it. If you have done this, tick box 4.7 and attach all the relevant information. **4.7**

Question 5

Did you receive any income from property or land in the Falkland Islands? **YES** **NO** ✓

Your share of the net profit after adjustments for tax (enter a loss in brackets) **5.1** £

Address of each property

Name of person who you jointly let the property with, if applicable

Remember to include your accounts and computations to show how you arrived at your share of the net profit for tax. Tick box 5.2 if you have done this. **5.2**

Question 6

Did you receive any other income that you have not already entered elsewhere on your Tax Return or do you have any other additional information to provide? **YES** **NO** ✓

Other taxable income received by you not already reported

Source of other income **6.1**

Taxable Amount **6.2** £

Additional information. Use this box if you have any other information to provide about your Taxation affairs. Please also detail any voluntary Income Tax and MST payments you made, to be used against your 2019 income.

6.3

Question 7

The following reliefs are available against your income. Please complete relevant details.

Charitable donations (please provide copies of receipts for each charity)

	Donation(s) made		List names of charities to which payment(s) were made
7.1	£	7.2	

Compulsory Retirement Pension Contributions (RPCs)

Total compulsory RPCs deducted from your wages/salary or paid by you in 2019. If you are an *employee* do not include your employer's contribution – only the contribution deducted from your wages or salary.

7.3	£
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Question 8

Enter your dates of arrival and departure in the Falkland Islands/Falkland Islands waters during the year 1 January 2019 to 31 December 2019 (* delete as applicable)

Arrival/departure *	Arrival/departure *	Reason for absence
/ /	/ /	
/ /	/ /	
/ /	/ /	

If you are leaving the Falkland Islands please provide a forwarding address:

Question 9

Please check/provide your details

Your name and address - if these details are pre-printed on the front of this return, please check they are correct. If not, please make the necessary changes and include your PO Box number if you have one.

If your name and address is not pre-printed please enter these details on the front page.

Contact details - please provide a daytime telephone, mobile or fax number, and/or email address:

Question 10

It may be calculated you are due a repayment of tax paid during 2019. Please tick below your preferred payment method and provide additional details where applicable. (Repayments of MST/Income Tax will be first offset against Income Tax/MST demands)

paid into an account held at the Falkland Islands branch of Standard Chartered Bank

Account in the Name(s) of _____

Account Number

More payment options on next page

Question 10 continued

by Cash, if you do not hold an account at the Falkland Islands branch of Standard Chartered Bank. Please collect from the Treasury Cashiers Office (open Mon - Fri, 9am – 12 noon) at least 5 working days following receipt of your tax assessment.

by Sterling Cheque if your contract has ended and you are leaving the country for good

by ‘Straight to Bank’ – we will require all the below details:

Beneficiary’s full name (if not you) _____

Beneficiary’s address _____

IBAN _____

Account no. _____ Swift code

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Bank’s name _____

Banks’s address _____

used to pay an amount due to another Falkland Islands Government (FIG) department

Department name: _____

What the payment is for e.g. rent arrears: _____

It is your responsibility to notify the FIG department you are paying them using your tax refund. Our office is not responsible for any fines and/or interest incurred through late payment. Tax returns are processed in order of receipt and depend on other work commitments.

Question 11

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

If you give false information or conceal any part of your income you may be liable to financial penalties and/or may be prosecuted.

The information I have given in this Tax Return is correct and complete to the best of my knowledge and belief

Signature

Date

17.1	
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17.2	
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Capacity in which signed

If you have signed for someone else, please also state the capacity in which you are signing (e.g. executor or receiver)

17.3	
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Only the person to whom the information has been declared for should sign this form, unless the Taxation Office has received authorisation stating otherwise. If so, complete the sections below.

Name of the person you are signing for

Your name & address if signing for someone else

17.4	
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17.5	
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Once you have completed your Tax Return, attach all the extra information you are required to enclose (it is incomplete without this). Submit your completed Tax Return to the address shown on page 1 using the same envelope your Tax Return came in. If posting within the Falkland Islands, for free postage score out your address and put the address of the Taxation Office on the envelope. Remember to seal the envelope.