

Falkland Islands Government

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CUSTOMS & IMMIGRATION CHARGES - FINANCIAL YEAR 2023/2024

Following the consideration and confirmation of the Financial Year 2023/24 Budget, this document details the decisions reached by Honourable Members of the Legislative Assembly in regard to the rates of duties, fees and taxes levied by the Customs and Immigration Service that will apply during this coming financial year:

1. <u>Increases in Customs Import Duties on Alcoholic Beverages, Cigarettes, Tobacco and Cigars by</u> Customs Resolution 2023 which came into effect from 00.01 hours on 01 June 2023:

Customs Ordinance 2003

(Revenue Account Code 0300 0060)

| (Revenue Account Code 0300 0 | | | | |
|------------------------------------|----------------|--------|--------|--|
| | | From | То | |
| ARTICLE | COMMODITY CODE | £ | £ | |
| Beer, per litre | 220200 | 0.39 | 0.41 | |
| 2001, por mile | | 0.00 | | |
| Cider, Perry etc, per litre | 220300 | 0.39 | 0.41 | |
| Still & Sparkling Wines, per litre | 220400 | 0.97 | 1.03 | |
| Fortified Wines, per litre | 220500 | 1.15 | 1.22 | |
| Spirituous Beverages, per litre | 220600 | 7.87 | 8.35 | |
| Spirits, per litre | 220700 | 14.67 | 15.56 | |
| Other Strong Liquor, per litre* | 220800 | 1.15 | 1.22 | |
| Tobacco, per kilogram | 240100 | 318.29 | 337.71 | |
| Cigarettes, per kilogram | 240200 | 475.08 | 504.06 | |
| Cigars, per kilogram | 240300 | 441.05 | 467.95 | |

^{*} Alcoholic beverages which contain more than 12% alcohol x volume and is not spirits, beer, wines, fortified wines or spirituous beverages within the meaning of the Customs Ordinance 2003.

2. In accordance with the Finance Ordinance 2023 the following Harbour Dues charges will apply w/e from 01 July 2023:

Harbour Regulations 1944 – paragraph 1 of Schedule 3 and associated sub-charges

(Revenue Account Code 0300 0061) Category/NRT £ Private Pleasure Yachts (under 50 tons) 78 Vessels: Note - extra-statutory exemption in force 78 Under 15 tons Note - extra-statutory exemption in force 15 tons or more but under 30 tons 142 Note – extra-statutory exemption in force 30 tons or more but under 50 tons 256 50 tons or more but under 800 tons 385

| Category/NRT | | £ |
|-------------------------------|-------------|-------|
| 800 tons or more but under | 1,000 tons | 502 |
| 1,000 tons or more but under | 1,500 tons | 577 |
| 1,500 tons or more but under | 2,000 tons | 694 |
| 2,000 tons or more but under | 5,000 tons | 848 |
| 5,000 tons or more but under | 7,000 tons | 1,027 |
| 7,000 tons or more but under | 10,000 tons | 1,541 |
| 10,000 tons or more but under | 15,000 tons | 1,925 |
| 15,000 tons or more but under | 20,000 tons | 2,248 |
| 20,000 tons or more but under | 25,000 tons | 2,569 |
| 25,000 tons or more but under | 30,000 tons | 2,953 |
| 30,000 tons or more but under | 35,000 tons | 3,338 |
| 35,000 tons or more but under | 40,000 tons | 3,723 |
| 40,000 tons or more but under | 50,000 tons | 4,365 |
| 50,000 tons or more but under | 60,000 tons | 5,135 |
| 60,000 tons or more but under | 70,000 tons | 5,648 |
| 70,000 tons or more but under | 80,000 tons | 6,289 |
| 80,000 tons or more | · | 6,933 |

- (ii) Double the harbour dues prescribed under (i) above shall be payable on every passenger vessel carrying more than 12 passengers.
- (iii) An additional charge shall be made in respect of vessels (other than private pleasure yachts under 50 tons) which remain in harbour for a period of more than 24 hours for every additional consecutive period of 24 hours or part thereof, at the rate of one half of the harbour dues detailed under (i) or (ii) above.
- (iv) Where the Harbour Master is satisfied:
 - a. that any vessel that is not in use for the purpose it is generally intended to be used or for any commercial revenue-earning purpose and will not be so used for a period of not less than 15 days, and:
 - b. that which following its last preceding entry to harbour, has incurred harbour fees as per the above, the following alternative fees are payable, subject to the Harbour Master's written confirmation:
 - i. Falkland Islands registered vessels:

£50 per day or part thereof £75 per day or part thereof

ii. Non Falkland Islands registered vessels:

Note. Locally owned small pleasure vessels, work boats and vessels engaged in local trade are currently exempt from harbour dues as are vessels owned or chartered by the Ministry of Defence, vessels operated by the British Antarctic Survey, the FI and GSGSSI fishery patrol/logistical vessels and Falkland Islands' supply ships.

3. <u>In accordance with the Finance Ordinance 2023 the following increases in Customs Services fees will apply w/e from 01 July 2023:</u>

Amendment to Regulation 3 of the Customs (Fees) Regulations 2006

(Revenue Account Code 0300 0061)

| Customs Services | £ |
|--|--------|
| Minimum fee for services wholly provided during normal working hours | 90.92 |
| Hourly fee during normal working hours (including any fraction of an hour which is charged as a full hour) | 45.46 |
| Minimum fee for services wholly provided outside of normal working hours | 136.38 |
| Hourly fee for outside of normal working hours (including any fraction of an hour which is charged as a full hour) | 68.19 |

| Customs Services | £ | |
|--|-------------------|--|
| Services provided partly during normal hours and partly outside normal hours – in respect of the total number of whole hours engaged during normal hours of duty | £68.19 | |
| And as to the remainder of the time engaged (including a fraction of an hour engaged during normal hours of duty)* *But so the minimum fee payable under this part is | £68.19 £136.38 | |
| Services provided without attendance upon the vessel concerned – within normal working hours | £90.92 | |
| Services provided without attendance upon the vessel concerned – outside of normal working hours | £136.38 | |
| (Revenue Account Code 0300 | | |
| Service and Supply of documents – providing any permit, authorisation certificate or other document required for any purpose other than a purpose under the Customs | | |
| Ordinance 2003 | | |

4. In accordance with the Finance Ordinance 2023 the following Customs Clearance fees will apply w/e from 01 July 2023:

Amendment to Regulation 4 (1) and 4 (3) of the Customs (Fees) Regulations 2006

(Revenue Account Code 0300 0061)

| Location | | £ |
|-------------------------------|--------|--------|
| Declared Ports | | |
| Vessels not exceeding 50 tons | | 30.77 |
| Vessels exceeding 50 tons | | 61.54 |
| Undeclared Ports | | |
| Vessels not exceeding 50 tons | | 151.56 |
| Vessels exceeding 50 tons | 303.11 | |

Note. The above Regulations incorporate a clear distinction between private pleasure yachts not exceeding 50 net registered tons and commercial vessels which carry passengers or supernumeraries for reward. Therefore visiting private pleasure yachts (i.e. not operating commercially) are exempt from payment of customs clearance fees but are subject to the £78 private pleasure yacht harbour dues charge.

All other visiting commercially operated vessels are subject to customs fees as per 3. and 4. above, but harbour dues are not payable in respect of those not exceeding 50 net registered tons.

5. In accordance with the Immigration (Fees) Regulations 2021 the following fees will continue to apply:

Regulation 4 of the Immigration (Fees) Regulations 2021

(Revenue Account Code 0300 0145)

| Permit/Clearance/Permission Type | £ |
|--|----|
| Application for a visa* | 23 |
| For each person who is under 18 years and included in the visa application of another person* | 1 |
| * A visa is not required by a person who is applying for an immigration permit other than a visitor permit | |
| Application for a visitor permit | 0 |
| Application for an extension of a visitor permit | 0 |
| Application by a visitor to do short-term work | 23 |
| Application for permission to do short-term work under a scheme recognised by the Governor | 23 |
| Application for a volunteer permit | 23 |
| Application for an extension | 0 |
| Application for a work permit | 23 |
| Application for an extension of work permit | 0 |
| Application for permission to do work not on the Workforce Shortage List | 0 |
| Application for an accompanying dependent permit by a person who is over 16 years | 23 |

| Permit/Clearance/Permission Type | |
|--|-----|
| Application for an accompanying dependent permit by a person who is under 16 years | 13 |
| Application for an extension of an accompanying dependent permit | 0 |
| Application for a permanent residence permit | 100 |
| Application for a dependent permit by a person who is over 16 years | 23 |
| Application for a dependent permit by a person who is under 16 years | 13 |
| Application for an extension of a dependent permit | 0 |
| Application for a carer permit | |

Notes. Where a dependent partner and/or dependent children are included in the application of a principal applicant for a permanent residence permit, only one fee is payable.

A person recruited by the Falkland Islands Government from overseas is exempt from the requirement to pay the first application fee for a visa, a work permit or an accompanying dependent permit.

6. <u>In accordance with the Falkland Islands Status (Application Fees) Regulations 1999 the following application fee will continue to apply:</u>

Regulation 3 of the Falkland Islands Status (Application Fees) Regulations 1999

(Revenue Account Code 0300 0145)

Falkland Islands Status Application fee:

£100

Note. Married and civil partners making an application at the same time pay one fee only and any children included as dependents in an adult's application are not subject to an application fee.

7. In accordance with the Finance Ordinance 2022 the following increase in Embarkation Tax will apply w/e from 01 July 2023:

Regulation 2 (1) of the Embarkation Tax Regulations 1999

(Revenue Account Code 0300 0065)

An Embarkation Tax of £27 is payable by every non-exempted passenger leaving the Falkland Islands by air.

Note. In accordance with the Finance Ordinance 2023, this fee will be increased to £30 w/e from 01 January 2024.

8. In accordance with the Finance Ordinance 2023 the following Registration of Ships fees will come into effect on 01 July 2023:

Merchant Shipping (Registration of Ships) (Fees) Regulations 2019 Replacement of regulation 2 and the Schedule of fees

(Revenue Account Code 0300 0061)

PART 1 - MERCHANT SHIPS AND YACHTS REGISTERED UNDER PART I OR IV OF THE REGISTER

Where a person applies, on any one occasion, for the registration of more than one change in the Register in respect of the same ship for which more than one fee would be payable under item 9 or 10 in the Table of Fees —

- (a) the fee for the first change is £53; and
- (b) the fee for the second change is £17.

| 1. | | Application for initial Registration of a ship (including registration of a ship whose | £196.00 |
|-----|-----|---|---------|
| | | Registry has expired). | |
| | | (The fee is non-refundable if registration is refused) | |
| 2. | | Registration of a transfer of ownership or shares in a registered ship: | |
| | (a) | for first or only transfer: | £105.00 |
| | (b) | for second and each subsequent transfer: | £20.00 |
| 3. | | Renewal of registration under regulation 39 of the Maritime (Registration of Ships) Regulations 2019 (without a break in registration): | £80.00 |
| 4. | | Registration of a mortgage: | |
| | (a) | for the first or only mortgage: | £101.00 |
| | (b) | for the second and each additional mortgage: | £19.00 |
| 5. | | Registration of notice of intended mortgage: | £37.00 |
| 6. | | Issue of duplicate certificate of registry: | £32.00 |
| 7. | | Issue of transcripts of entries in the Register relating to any one ship: | |
| | (a) | for current entries: | £32.00 |
| | (b) | for other entries: | £46.00 |
| 8. | | Personal inspection of the Register (per hour or part of an hour): | £15.00 |
| 9. | | Registration of change of name of ship: | £53.00 |
| 10. | | Registration of change of measurement, tonnage or engine particulars recorded | |
| | | in the Register: | £53.00 |
| 11. | | Transfer to a port in the UK or to a relevant British possession: | £52.00 |
| 12. | | Transfer from a port in the UK or from a relevant British possession: | £135.00 |
| 13. | | Application to the Registrar for provisional registration of a ship: | £179.00 |
| 14. | | Full registration of a ship directly following provisional registration by the Registrar: | £75.00 |

PART 2 - FISHING VESSELS REGISTERED UNDER PART II OR IV OF THE REGISTER

Where a person applies, on any one occasion, for the registration of more than one change in the Register in respect of the same vessel for which more than one fee would be payable under item 10 or 11 in the Table of Fees —

(a) the fee for the first change is £53; and

(b) the fee for the second change is £17.

| 1. | | Application for registration of a vessel (and of a vessel whose registration has | |
|-----|-----|--|---------|
| | | expired (The fee is non-refundable if registration is refused): | |
| | (a) | with full registration: | £196.00 |
| | (b) | with simple registration: | £159.00 |
| 2. | | Registration of transfer of ownership of a registered vessel: | |
| | (a) | with full registration: | £105.00 |
| | (b) | with simple registration: | £88.00 |
| 3. | | Renewal of registration under regulation 39 of the Maritime (Registration of | |
| | | Ships) Regulations 2019 (without a break in registration): | £80.00 |
| 4. | | Change in registration from simple to full registration: | £88.00 |
| 5. | | Registration of mortgage: | |
| | (a) | for the first or only mortgage: | £101.00 |
| | (b) | for the second and each additional mortgage: | £19.00 |
| 6. | | Registration of notice of intended mortgage: | £37.00 |
| 7. | | Issue of duplicate certificate of registration: | £32.00 |
| 8. | | Issue of transcripts of entries in the Register relating to any one vessel: | |
| | (a) | for current entries: | £32.00 |
| | (b) | for other entries: | £46.00 |
| 9. | | Personal inspection of the Register (per hour or part of an hour): | £15.00 |
| 10. | | Registration of change of name of vessel: | £53.00 |
| 11. | | Registration of change of measurement, tonnage or engine particulars recorded | |
| | | in the Register: | £53.00 |
| 12. | | Application to the Registrar for provisional registration of a vessel with full or | |
| | | simple registration: | £179.00 |
| 13. | | Full registration of a vessel directly following provisional registration: | £75.00 |

PART 3 - SMALL SHIPS REGISTERED UNDER PART III OF THE REGISTER

| 1. | | Issue of certificate of registration (and of a ship whose registration has expired): | £35.00 |
|----|-----|--|--------|
| 2. | | Issue of duplicate or amended certificate of registration: | £35.00 |
| 3. | | Issue of transcript of entries in the Register relating to any one ship: | |
| | (a) | for current entries: | £32.00 |
| | (b) | for other entries: | £46.00 |
| | | | |

9. In accordance with the Finance Ordinance 2023 the following Endangered Species Protection fees will apply w/e from 01 July 2023:

Regulation 3 of the Endangered Species Protection (Fees) Regulations 2022

(Revenue Account Code 0300 0143)

| Fee | £ |
|--|-------|
| 1. Species under Appendix I | |
| Export permit | 23.93 |
| Import permit | 23.93 |
| Re-export certificate | 8.04 |
| Certificates authorising introduction from the sea | 23.93 |
| 2. Species under Appendix II | |
| Export permit | 23.93 |
| Import permit | 8.04 |
| Re-export permit | 8.04 |
| Certificates authorising introduction from the sea | 23.93 |
| 3. Species under Appendix III | |
| Export permit | 8.04 |
| Import permit | 8.04 |
| Re-export permit | 8.04 |
| 4. Certificates or Statements | |
| A certificate or statement issued under section 23 of the Endangered Species | |
| Protection Ordinance 2015 | 8.04 |

10. In accordance with Schedule 1, Part 12 of the Merchant Shipping (Fees) Regulations 2018 in its application to the Falkland Islands the following will continue to apply:

Merchant Shipping (Fees) Regulations 2018

(Revenue Account Code 0300 0145)

(a) Issue of Seaman's Record Book and Certificates of Discharge:
 (b) Issue of Seaman's Certificate of Nationality and Identity, validity 10 years:
 £ 55

11. In accordance with the provisions of the (UK) Passport (Fees) Regulations 2022 in its application to services provided in the Falkland Islands, the following charges apply

(As revised 01 September 2023 to take into account additional carriage costs of approximately £8.29 and on 11 April 2024 to accommodate increases of approximately 7.5 % in the UK application fees rates):-

(Revenue Account Codes 064109407 & 0300 0145)

Passports

(a) Issuing a passport of not more than 34 pages which includes replacing an expired passport, issuing a new passport of full validity when an original passport of restricted validity is unavailable, where the applicant is aged 16 years or over:

£ 135.79

(b) Issuing a passport of not more than 34 pages which includes replacing an expired passport, issuing a new passport of full validity when an original passport of restricted validity is unavailable, where the applicant is under 16 years of age (valid for 5 years): £ 100.29

(c) Issuing a (adult) passport of 50 pages which includes replacing an expired passport, and issuing a new passport of full validity when an original passport of restricted validity is unavailable:

£ 147.79

- (d) Issuing and where required, preparing an emergency passport or other document not otherwise provided for in lieu of a passport, or accepting a declaration of identity on which a visa is to be granted and issuing a certificate on such declaration describing the applicant: £ 75
- (e) Issuing a passport of not more than 34 pages which includes replacing an expired passport, issuing a new passport of full validity when an original passport of restricted validity is unavailable, where the applicant was born before 02 September 1929 (Wartime Veteran Scheme):

Gratis

12. <u>Under the provisions of the British Nationality Ordinance 1949 the following fees continue to apply:</u>

Schedule to section 3 of the British Nationality Ordinance 1949

(Revenue Account Code 0300 0145)

Application for registration as a British Overseas Territories citizen

| | (a) Application relating to one adult(b) Application relating to one child | £ | 910 810 | |
|---|---|---|------------|--|
| • | Application for naturalisation as a British Overseas Territories citizen under section section 18 (1) or 18(2) of the Act | £ | 1,000 | |
| • | Facilitating applications for United Kingdom visas or nationality | £ | 70 | |
| • | Taking photographs, set of four | £ | 7.50 | |

13. In accordance with the Cruise Ships Ordinance 2019 the following Passenger Taxes continue to apply:

Cruise Ships Ordinance 1998

(Revenue Account Code 0300 0059)

A **Passenger Tax of £26** per passenger is payable in respect of any passenger carried aboard a cruise vessel that calls at any designated port, except where it is shown to the satisfaction of the Collector of Customs, that a fee of not less than 15 United States Dollars has been, or will be paid, for the privilege of visiting any privately owned land in Camp during the same voyage, where the tax payable shall be reduced to **£7.50** per passenger.

Note. The above cruise vessel passenger tax rates will increase to £35 and £15.00 respectively with effect from 01 July 2024.

Robert King Collector of Customs 11 April 2024

Amended:

01 September 2023 $-\,$ 11. - Increase in passport fees by £8.29 - addnl. DHL and postage costs.

11 April 2024 - 11. - Increase in UK passport fees w/e from 11/04/2024