



Taxation Office, St Mary's Walk, Stanley, Falkland Islands,  
FIQQ 1ZZ  
Tel (+500) 28470  
Website: www.fig.gov.fk/taxation  
Public opening hours Monday to Friday, 9am – 12 noon

## Application for refund of Schedule 6 Withholding Tax (WHT)

All details requested on this form are required to enable the Falkland Islands Government Taxation Office (FIGTO) to consider your application under Paragraph 2C(3), Schedule 6, Taxes Ordinance 1997.

### Part 1 – Details of applicant

Company name						
Registered office address						
FI Company Reference Number (CRN)						

Details of authorised officer(s) FIGTO can contact directly regarding this application:

Full name(s)	
Position(s)	
Email(s)	

### Part 2 – Details of refund

2.1 Amount of WHT applied for refund (GBP £)

2.2 Basis on which the company is applying for the refund (tick whichever is applicable)

<input type="checkbox"/>	The company is not FI resident and for the invoice(s) on which WHT was applied, all services/goods provided by the company were carried on outside FI and designated area. (A copy of all relevant invoices, supporting evidence and full details to explain how the company meets this basis for refund should accompany this application.)
<input type="checkbox"/>	The company's FI activities meet paragraph 21(4), Double Taxation Relief Arrangement (UK) Order 1996. (It may take 12 months since the last period of relevant FI activity for FIGTO to consider such applications. A copy of all relevant invoices, supporting evidence and full details to explain how the company meets this basis for refund should accompany this application.)
<input type="checkbox"/>	The WHT deducted exceeds the company's FI tax liability. (The company will need to meet the standard corporation tax filing requirements before FIGTO can confirm any refund due. A completed Corporation Tax Return, accounts and tax computation for the relevant accounting period will be required. Submissions are reviewed and assessed in order of receipt.)

**2.3 Offset against other liabilities** – in accordance with Paragraph 2C(5), Schedule 6 and Section 187A Taxes Ordinance 1997, refunds in respect of WHT or an overpayment of corporation tax will be offset against any overdue liability the company has to pay under the Taxes Ordinance 1997, Medical Services Tax Ordinance 2010 or subsidiary legislation made under the aforementioned Ordinances.

**2.4 Repayment interest** – in accordance with Paragraph 2C(4), Schedule 6, Taxes Ordinance 1997, no interest accrues on the amount of refund claimed on this form.

**Part 3 – Details for making payment of the refund claimed**

Beneficiary's full name and address										
Bank's name and address										
Account number										
IBAN										
Swift code										

**Part 4 – Declaration**

By signing below I confirm the details on this application, accompanying documents and information are correct. (If following payment of any refund claimed, it is determined the company was not in fact entitled to that refund in whole or part, for example incorrect information provided to FIGTO, the company will be required to repay any amounts due and interest will be charged on any amounts not remaining held by FIGTO on their due date.)

Full name		Signature	
Status (i.e. Company Director, Secretary, authorised agent)		Date (dd/mm/yy)	

**Part 5 – Submission**

The completed signed application form, accompanying documents and information should be submitted to FIGTO [oil@taxation.gov.fk](mailto:oil@taxation.gov.fk) or by post (see top of page 1 for the address). If submitted by email, the original application is still required by post for FIGTO records.

The same contact details should be used for any queries on this application or call (+500) 28470. The Taxes Ordinance 1997, associated legislation and regulations are available at [www.legislation.gov.fk](http://www.legislation.gov.fk)

A guide on Schedule 6 WHT is available at [www.fig.gov.fk/taxation/](http://www.fig.gov.fk/taxation/) or from FIGTO.

**Office use only**

Case officer		Date application received	
Application approved Y/N		Amount to be refunded £	
Date PV actioned			