



FALKLAND ISLANDS GOVERNMENT TAXATION OFFICE

Tax Return for the Year Ended 31 December 2018

Issued on behalf of the Commissioner of Taxation.

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

Public Opening Hours:
Mon - Fri 09:00 to 12:00

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 from 1 January 2018 to 31 December 2018. Use this form to give details of all your income, and to claim any reliefs to which you are entitled.

****Tax Policy for 2018 Income****

Income Tax

The only allowance available is the £15,000 Personal Allowance. The only reliefs available are for annual subscriptions, charitable donations and pension contributions.

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

****Deadline for Return****

Please make sure that this Tax Return is completed and returned to me by the later of:

- 30 August 2019, or
- sixty days from the date of issue above

Failure to make a return by 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.

Tax returns may be checked. Remember that there are penalties for supplying false information.

****Your Tax Return****

Do not use pence. Round down income to the nearest pound. Round up allowances and reliefs to the nearest pound.

Your tax return asks 16 questions:

1 to 7 - for details of your Falkland Islands income.

8 - for your foreign income details (only applies if you were resident and/or ordinarily resident for tax purposes in 2018)

9 - for details of any other income or additional information.

10 and 11 - for your claims to reliefs.

12 to 15 - for miscellaneous detail.

16 - is an important declaration for you to sign.

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

****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

YOUR INCOME

year ended 31 December 2018

Question 1

Were you an employee, office holder, director, agency worker or did you receive payments from a former employer (excluding pensions)?

YES

NO



If yes fill in boxes 1A to 1.13 as appropriate. If no go to Question 2.

If you were a director of a company during the year, please name the relevant company/companies

1A

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

POAT (Payments on Account of Tax) deducted from money received

1.3

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

POAT (Payments on Account of Tax) deducted from money received

1.7

Other payments received, e.g. tips

1.8

Details of third employment

Your employer's name

1.9

Money

Payments, inc. wages, salaries, bonuses. See the note on Question 1 in your Tax Return Guide

1.10

POAT (Payments on Account of Tax) deducted from money received

1.11

Other payments received, e.g. tips

1.12

If you had more than three employments enter the same details as above 1.1 to 1.5 on a piece of paper or take a photocopy of this page and send it with your return

I had more than 3 employments and have attached the details

Tick here if you have done this

1.13



Question 2

Did you receive any Benefits in Kind (BIK)?

YES

NO

If yes fill in boxes 2.1 to 2.16 as appropriate. If no go to Question 3. Enter the value of the benefits below - see guide for Annual Values.

Your employer's name **2.1**

Value of Benefit

Furnished House **2.2** £

Unfurnished House **2.3** £

Heating and/or Electricity where you have the use of a dwelling house **2.4** £

Board & Accommodation **including** heating or electricity (or both) **2.5** £

Board & Accommodation **excluding** heating or electricity (or both) **2.6** £

Accommodation only **2.7** £

Board Only **2.8** £

Heating and/or Electricity where you have the use of shared accommodation **2.9** £

Number of days used privately
if less than 75 days

[maximum benefit £3000]

Vehicles **2.10**

2.11 £

Loans **2.12a** Start date of Loan End date of Loan

Amount at the start of the year or
when Loan started

Amount at the end of the year or when the
Loan finished

2.12b £ £

Amount of Interest paid, if any

Percentage amount of Interest charged if
any

2.12c £ £

Travel : Did you receive any flights, accommodation, etc. paid for by your employer that was **not** wholly and exclusively Business?

YES

NO box

If Yes enter amount of benefit [if known] **2.13** £

Other Payments

Did you receive any non-cash payments e.g. food, entertainment, etc.?

YES

NO

If Yes: Type of Payment/Goods **2.14**

If Yes: Value of Payment/Goods **2.15** £

If you received Benefits in Kind (BIK) from more than one employer enter the same details as above 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 below if you have done this.

2.16

Question 3a

Did you receive a FI pension? **YES** **NO**

If no go to Question 4.

If yes fill in boxes 3.1 to 3.26 as appropriate. If you received a split of your spouse's pension then please complete Question 3c. Read the notes on Question 3 in the Tax Return Guide if you need more help.

Falkland Islands Service Pension received by you	3.1	£	Gross amount		POAT deducted	
					3.2	£
Falkland Islands Retirement Pension received by you	3.3	£	Gross amount		3.4	£
Other pensions and retirement annuities						
Name of person paying your pension	3.5 <input style="width:100%;" type="text"/>					
Amount of pension received	3.6	£	Net amount		3.7	£
				Tax deducted	3.8	£
Name of person paying your second pension, if any	3.9 <input style="width:100%;" type="text"/>					
Amount of pension received	3.10	£	Net amount		3.11	£
				Tax deducted	3.12	£
If you had more than two pensions or retirement annuities enter the same details as above on a piece of paper and include it with your return. Tick box 3.13 below if you have done this.						
3.13 <input type="checkbox"/>						<input checked="" type="checkbox"/>

Question 3b

If you were 60 years old or over during 2018, would you like your pension to be jointly split between yourself and your spouse? **YES** **NO**

If yes fill in boxes 3.14 to 3.23 as appropriate. Sign and date boxes 3.21 and 3.23 yourself and have your spouse sign box 3.22. The full name of the person you are married to with whom you would like to split your pension equally:

3.14

The Tax Identification Number of your spouse. (If unknown date of birth is acceptable) :

3.15

Which pensions would you like to split equally between yourself and your spouse?

Falkland Islands Service Pension	3.16	<input style="width:100%;" type="text"/>	Please tick if YES
Falkland Islands Retirement Pension	3.17	<input style="width:100%;" type="text"/>	Please tick if YES
Other Pension/Annuity Provider	3.18	<input style="width:100%;" type="text"/>	Please give Pension Providers name
Other Pension/Annuity Provider	3.19	<input style="width:100%;" type="text"/>	Please give Pension Providers name

If you had more than two pensions or retirement annuities that you would like split equally between yourself and your spouse then put the same details as above on a piece of paper and attach

Tick here if you have attached the details of your other pensions **3.20**

Signatures

Self	3.21	<input style="width:100%;" type="text"/>	Spouse	3.22	<input style="width:100%;" type="text"/>
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Date **3.23**

The spouse should declare their split of the pension(s) at Question 3c on their individual tax return.

Question 3c**Have you received a split of your spouse's pension(s)?****YES** **NO** *If yes fill in boxes 3.24 to 3.26 as appropriate. If no go to question 4.**Read the notes on Question 3C in your Tax Return Guide if you need more help*

The full name of the person you are married to and with whom you have received a split of their pension(s):

3.24

The Tax Identification Number of your spouse. (If unknown date of birth is acceptable) :

3.25

Your total split of your spouse's pension(s):

3.26

£

Question 4**Were you in self-employment (but not in partnership and excluding income from property)?****YES** **NO** *If yes fill in boxes 4.1 to 4.13 as appropriate. If no go to Question 5.**Read the notes on Question 4 in your Tax Return Guide if you need more help***Self employed income (not including partnership)**

Name of the business

4.1

Description of Business

4.2

Start

End

Accounting period

4.3

/ /

4.4

/ /

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

Tick here if you have attached the accounts and tax computations

4.6**Second source of self-employed income (not including partnership)**

Name of the business

4.7

Description of Business

4.8

Start

End

Accounting period

4.9

/ /

4.10

/ /

Net business profit for tax purposes (put figure in brackets if a loss)

4.11

£

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

4.12**If you had more than two sources of self-employed 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. Tick box 4.13 below if you have done this and attach all the relevant information.**4.13**

Question 5

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

If no go to Question 6. If yes fill in boxes 5.1 to 5.13 as appropriate. Include only your share of the partnership profits.

Partnership income (not including income from property)

Name of the business **5.1**

Description of Business **5.2**

Accounting period **5.3** Start / / **5.4** End / /

Your share of net business profit for tax purposes (put figure in brackets if a loss) **5.5** £

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 **5.6**

Second source of Partnership income (not including income from property)

Name of the business **5.7**

Description of Business **5.8**

Accounting period **5.9** Start / / **5.10** End / /

Your share of net business profit for tax purposes (put figure in brackets if a loss) **5.11** £

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 **5.12**

If you had more than two sources of partnership income enter the same details as above at boxes 5.1 to 5.6 on a piece of paper or take a photocopy of this page and enter the details on it. Tick box 5.13 below if you have done this and attach all the relevant information.

5.13

Question 6

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

If yes fill in boxes 6.1 to 6.6 as appropriate. If no go to Question 7. Include only your share of the income from property.

Your share of the net profit after adjustments for tax (enter a loss in brackets) **6.1** £

Address of each property **6.2**

Name of person who you jointly let the property with if applicable **6.3**

6.4

6.5

Remember to include your accounts and computations to show how you arrived at your share of the net profit for tax.

Tick here if you have done this **6.6**

Question 7

Did you receive any income from Falkland Islands savings and investments?	YES		NO	
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If yes fill in boxes 7.1 to 7.23 as appropriate. If no go to Question 8. Include only your share of the income from savings and investments.

Exempt interest received

Interest from the Falkland Islands branch of Standard Chartered Bank **7.1** £

Other Falkland Island interest received. Read notes on these boxes in the Tax Return Guide before filling in this part.

Deposits with	Gross amount of interest	Tax deducted
7.2	7.3 £	7.4 £
7.5	7.6 £	7.7 £

Dividends and Distributions from Falkland Islands companies

Company name	Net Dividend	Notional tax	Total of net dividend plus notional tax
7.8	7.9	7.10	7.11
7.12	7.13	7.14	7.15
7.16	7.17	7.18	7.19

Falkland Island Investment income from any other sources not included above

Name of person paying the income	Gross amount received
7.20	7.21 £
7.22	7.23 £

Question 8

FOREIGN INCOME – were you entitled to any income from any other overseas country (including earnings, pensions, savings/ investments)?	YES		NO	✓
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If yes fill in boxes 8.1 to 8.40 as appropriate. If no go to Question 9
PLEASE REFER TO YOUR TAX RETURN GUIDE WHILE COMPLETING THIS SECTION

If you were a director of a non-FI registered company during the year, please name the relevant company/companies

8A	
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Details of foreign (non-Falkland Island) earnings (employment, self-employment and partnership income)

Your employer or contractor/agents name	8.1	
Country in which you carried out this work	8.2	

Gross amount Tax deducted

Payments, i.e. wages, salaries, bonuses.	8.3	£		8.4	£
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Other payments received, i.e. non cash emoluments or benefits in kind	8.5	£
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Pensions and retirement annuities (from non-Falkland Island schemes)

Name of person paying your pension	8.6	
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	Net amount	Tax deducted	Gross amount
Amount of pension received	8.7 £	8.8 £	8.9 £

Name of person paying your second pension, if any	8.10	
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	Net amount	Tax deducted	Gross amount
Amount of pension received	8.11 £	8.12 £	8.13 £

	Gross amount due	Description of income
State Pensions/Benefits	8.14 £	8.15

Income from property or land

Enter your share of the net profit. Do not enter any loss that may have been agreed by the overseas tax authorities. Please also provide a full set of accounts.	8.16	£	Net Profit
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Please provide the full property address

Other interest received from a non-Falkland Island bank or building society, including ISA (Individual Savings Account) and any other accounts tax free in country held

Name of bank, building society etc.		Country where account held		Gross interest	
8.17		8.18		8.19	£
8.20		8.21		8.22	£
8.23		8.24		8.25	£
8.26		8.27		8.28	£
8.29		8.30		8.31	£

If tax was deducted from any of the above amounts then include evidence of the tax deducted.

Tick here if you have done this

8.32		<input checked="" type="checkbox"/>
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Dividends and Distributions from non-Falkland Island companies, including ISA (Individual Savings Account) and any other income from investments tax free in country held

Total of net dividends		Total of tax paid		Total of all dividends / distributions plus tax paid	
8.33	£	8.34	£	8.35	£

I have enclosed a list of the companies and the dividend information, including the dividend vouchers from each. Tick here if you have done this.

8.36		<input checked="" type="checkbox"/>
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Any other income from non-Falkland Island sources not declared anywhere else on this page or this Tax Return

Name of person paying the income		Description of income		Gross amount received	
8.37				8.38	£
8.39				8.40	£

Question 9

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	<input type="checkbox"/>	NO	<input checked="" type="checkbox"/>
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If yes fill in boxes 9.1 to 9.3 as appropriate. If no go to Question 10.

Other taxable income received by you not already reported

Source of other income		Taxable Amount	
9.1		9.2	£

Additional information. Use this box if you have any other information to provide about your Taxation affairs. Please also detail any voluntary Income Tax payments you made to be used against your 2018 income and/or if you had any MST deducted/paid in 2018.

9.3	
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YOUR RELIEFS

year ended 31 December 2018

Question 10

Do you want to claim any of the following reliefs against your income?

YES

NO

If yes fill in boxes 10.1 to 10.4 as appropriate. If no go to Question 11.
Read the notes on Question 10 in your Tax Return Guide if you need more help.

Annual subscriptions made	10.1	£		10.2		Name of subscription(s)
Charitable donations made	10.3	£		10.4		List names of charities to which payment(s) were made

(Please provide copies of receipts for each charity)

If you are not tax resident and not ordinarily tax resident for 2018, of the above reliefs, you can only claim for allowable charitable donations.

Question 11

Do you want to claim relief for any pension contributions?

YES

NO

If yes fill in boxes 11.1 to 11.5 as appropriate. If no go to Question 12.
Read the notes on Question 12 in your Tax Return Guide if you need more help.

Pension contributions		Amount Paid
Contributions that you made to the Falkland Islands Government Retirement Scheme (formerly the FI Old Age Pension Scheme). If you are an <i>employee</i> do not include your employer's contribution – only the contribution you made out of your wages or salary.	11.1	£
If you are not tax resident and not ordinarily tax resident for 2018 you can only claim relief for <u>compulsory</u> Retirement Pension Contributions you have paid in 2018.		
5% Occupational Pension Contributions that you were required to pay if you entered full time employment with Falkland Islands Government on/after 1 July 2005 and were locally recruited (check your Certificate of Tax Deducted for details).	11.2	£
Contributions to Approved Pension Schemes or Personal Plans (including the Falkland Islands Pension Scheme)	11.3	£
Name of Scheme or Plan voluntary contributions made to	11.4	
Attach the policy documents for any contributions to any new Schemes or Plans started by you in the year (except the Falkland Island Pension Scheme or Retirement Scheme). Tick here if you have done this	11.5	I have attached policies for new schemes/plans taken out <input checked="" type="checkbox"/>

YOUR DETAILS

year ended 31 December 2018

Question 12

Did you arrive/depart the Falkland Islands during the year
1 January 2018 to 31 December 2018?

YES

NO



If yes fill in boxes 12.1 to 12.10 as appropriate. If no go to Question 13. Read the notes in your Guide if you need help.

Please enter your dates of departure and return. You may not be entitled to the full personal allowance or reliefs.

	Arrival/departure *		Arrival/departure *		Reason for absence
12.1	/ /	12.2	/ /	12.3	
12.4	/ /	12.5	/ /	12.6	
12.7	/ /	12.8	/ /	12.9	

* Delete as applicable

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

Question 13

Are your details on the front of this Tax Return correct?
Please check/include your PO Box number.

YES

NO



If no then make any corrections on page 1 of the tax return. If yes go to Question 14.

Question 14

Other personal details.

Please provide a daytime
telephone, mobile or e-
mail address

Question 15

It may be calculated you are due a repayment of tax paid during 2018. Please tick below
your preferred payment method and provide additional details where applicable.
(Repayments of any MST will be first offset against Income Tax demands)

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

Account in the Name(s) of _____

Account Number

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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

More payment options on next page

Question 15 continued

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

Beneficiary's full name (if not you) _____

Beneficiary's address _____

Account no. _____ Swift code

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IBAN _____

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 16

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

16.1	
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16.2	
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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)

16.3	
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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

16.4	
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16.5	
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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.