Falkland Islands Government Taxation Office

Tax Return for the Year Ended 31 December 2025

Your tax return

This Tax Return is a formal notice that requires you by law to submit a tax return to the Falkland Islands Government Taxation Office (FIGTO) for the year from 1 January 2025 to 31 December 2025. Use this form to give details of all your income and to claim any reliefs to which you are entitled.

Tax return deadline

This tax return should be completed and returned by the later of:

- 31 July 2026, or
- sixty days from the date of issue.

Failure to make a return by this deadline may render you liable to a penalty of £100, with a further £200 penalty if the delay exceeds 3 months.

How to complete your tax return

When completing your tax return:

- Complete all relevant sections - there is a guide to help with each section
- Include your worldwide income if Section 8 applies to you
- Use a black or blue inked pen
- Ensure the declaration below is completed - if it is not completed your tax return will not be treated as received which could render you liable to a penalty.

Tax returns are processed in order of receipt and depend on other work commitments.

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

I declare that the information I have given in this tax return and any additional enclosures is correct and fully complete to the best of my knowledge and belief.

I understand that I may have to pay financial penalties and face prosecution if I give false information.

Signature

Date

Name

Capacity if signed on behalf of someone else

Help and Assistance

For further help with completing your tax return you can download the "Tax Return Guide 2025" from the Taxation website: www.fig.gov.fk/taxation or a hard copy can be requested from FIGTO on telephone +500 28470.

If you have a question or wish to have a meeting with a member of FIGTO the contact details are:

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

Email: general@taxation.gov.fk

Telephone: +500 28470

Website: www.falklands.gov.fk/taxation

Income Tax -

Full Personal Allowance for 2025 £16,860.

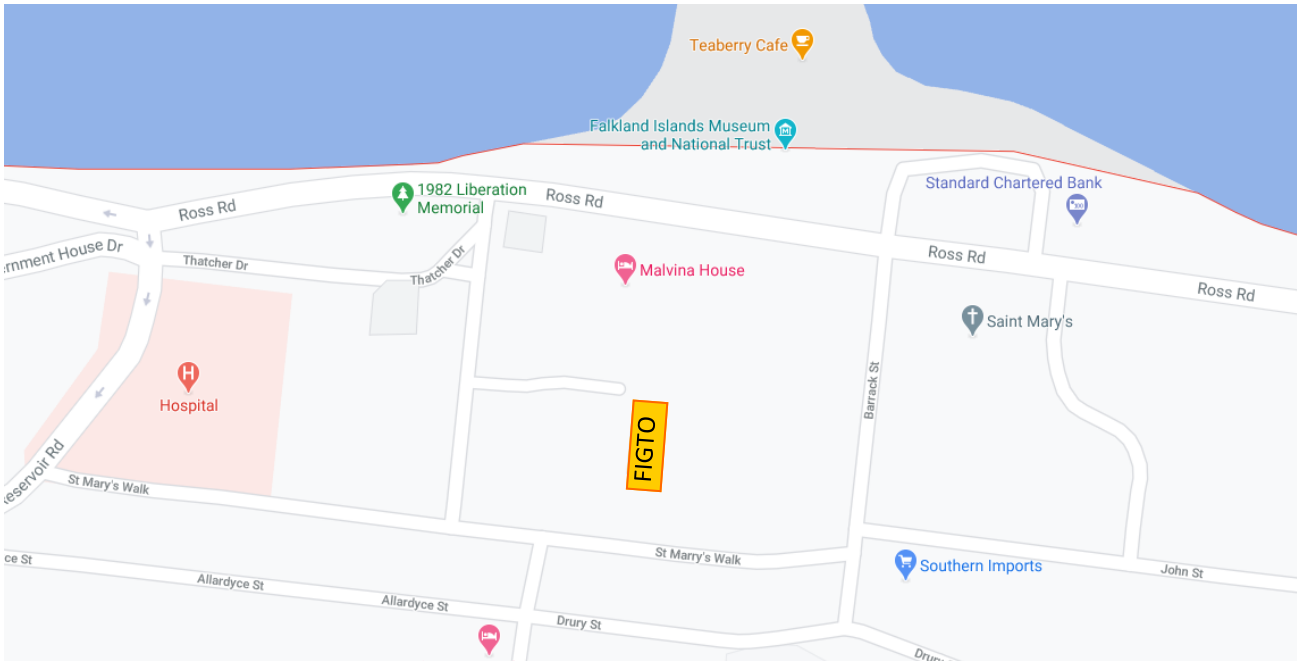
Income Tax rates: first £18,000 at 21%

Remainder at 26%

Where is the Tax Office?

The Tax Office is located behind the Malvina House Hotel in the yellow portacabin.

The office is open to the public Monday—Friday 9am - 12 noon.



Completing your tax return

Below is a list of sections which make up your tax return. You only need to complete the sections that are relevant to you, which are those that you have marked "Yes" in the table below.

You are required to mark 'No' in the table below for any sections which you do not have any income to declare.

Section	Reference	Yes	No	Page Ref
Section 1	**Personal Details** Your personal details including repayment information, contact details and director status. **All taxpayers must complete this section**	☑		4 & 5
Section 2	**Employment Income and Benefits in Kind** Were you an employee, office holder, director, agency worker or did you receive payments from a former employer (excluding pensions)?	☐	☐	6 & 7
Section 3	**Pensions from the Falkland Islands /Pension Income Allocation for Married Couples** Did you receive a pension from any pension schemes in the Falkland Islands? Do you want to split your FI and Overseas Pension income with your spouse?	☐	☐	8
Section 4	**Self-Employment** Were you self-employed (but not in a partnership or property income)?	☐	☐	9
Section 5	**Partnerships** Were you in partnership (excluding income from property)?	☐	☐	10
Section 6	**Falkland Islands Land and Property** Did you receive any income from land or property in the Falkland Islands?	☐	☐	11
Section 7	**Falkland Islands Savings and Investment** Did you receive any income from Falkland Islands savings and investments, including interest from Standard Chartered Bank (SCB) or FIDC?	☐	☐	12
Section 8	**Non Falkland Islands Income** Were you entitled to any income from any overseas country (including earnings, pensions, savings, investments and property)? Only applicable to those who were tax resident or ordinarily tax resident in the Falkland Islands for 2025.	☐	☐	13,14 & 15
Section 9	**Additional Income/Information** Did you receive any other income not declared elsewhere on your return. Did you make any voluntary tax payments? Do you want to claim the worldwide income election?	☐	☐	16
Section 10	**Claims for Relief** Do you want to claim for any relief not included elsewhere on your return, including charitable donations, subscriptions and pension contributions?	☐	☐	17
	Returning your form Details on how to return your completed tax return.			18

Section 1 - Personal Details

To be completed by all taxpayers

1.1 If your name and address on the front of this return are **incorrect** please provide your correct details below (including your PO Box Number)

1.2 If you are intending to leave the Falkland Islands within the next 12 months, please provide a forwarding address

1.3 It may be calculated that you are due a repayment of tax. Please confirm your preferred payment method and provide details where applicable

Falkland Islands Government (FIG) have a centralised payment system. This means that any and all payments are sent to the bank details held for each creditor, [e.g. individual or company], and regardless of the FIG department paying, (e.g tax refunds, pension, child allowance, expenses or reimbursements). To reduce risk and ensure that payments are processed efficiently to recipients, only one bank account can be held on the payment system.

Amendments can only be made to your credit details due to significant event e.g closure of bank account, name change, moving residence and it is important to note that the change to your credit details made via the Tax Office will be applied to any payments due to you from all FIG departments from that point on.

If you wish to change your creditor details please confirm the reason why below

If you do not have an open bank account you can opt to pay your refund to a third party by completing their details below.

Alternatively you can contact the Tax Office with your new bank account details once it has been opened.

☐	Paid into an account held at Standard Chartered Bank												
Account Number													
Account Name													
☐	Paid into a non-Falkland Islands bank account via 'Straight to Bank'												
Beneficiary Account Name													
Beneficiary Address													
Bank Name													
Full Bank Address													
IBAN													
Account Number													
Sort Code						SWIFT Code							

To be completed by all taxpayers

1.4 Did you arrive or depart the Falkland Islands during the year 1 January 2025 to 31 December 2025?

Please enter your dates arrival and/or departure in the format DD/MM/YYYY.

Arrival	Departure	Reason for absence

Please note that you may not be entitled to the full personal allowance or reliefs depending on your tax residency status. More information on tax residency can be found on the taxation website.

☐ If you have not been present in the Falkland Islands for any days in 2025 please tick this box.

1.5 Personal contact details

Tel - Mobile		Tel - Home		Tel - Work	

Email address	

1.6 Names of any company/companies you were a director of during the year

1.7 Would you like your completed tax assessment and notice of assessment to be emailed to you?

☐ Yes - issue my assessment by email to the address in Q 1.5

☐ No - continue to issue my assessment to my postal address.

1.8 If you are due a refund would you like the payment remittance to be emailed to you?

☐ Yes - issue my remittance by email to the address in Q 1.5

☐ No - continue to issue my remittance to my postal address.

	Details of employment	
2.1	Employer's name	
2.2	Income from employment - including wages, salaries and bonuses	£
2.3	POAT (Payments on Account of Tax) deducted from money received	£
2.4	Other payments received, e.g. tips	£
2.5	Employee contribution made from wages or salary to the Falkland Islands Retirement Pension (RPC)	£
2.6	Employee Falkland Islands Pensions Scheme (FIPS) contributions	£
2.7	Additional Voluntary Contributions deducted by your employer made to the Falkland Islands Pension Scheme (FIPS)	£

If you have made employee contributions or additional voluntary contributions to a pension scheme other than the Retirement Pension Scheme or the Falkland Islands Pensions Scheme for this employer or any additional employers please enter this in section 10, boxes 10.4 and/or 10.5 on page 17.

	Details of second employment	
2.8	Employer's name	
2.9	Income from employment - including wages, salaries and bonuses	£
2.10	POAT (Payments on Account of Tax) deducted from money received	£
2.11	Other payments received, e.g. tips	£
2.12	Employee contribution made from wages or salary to the Falkland Islands Retirement Pension (RPC)	£
2.13	Employee Falkland Islands Pensions Scheme (FIPS) contributions	£
2.14	Additional Voluntary Contributions deducted by your employer made to the Falkland Islands Pension Scheme (FIPS)	£

	Details of third employment	
2.15	Employer's name	
2.16	Income from employment - including wages, salaries and bonuses	£
2.17	POAT (Payments on Account of Tax) deducted from money received	£
2.18	Other payments received, e.g. tips	£
2.19	Employee contribution made from wages or salary to the Falkland Islands Retirement Pension (RPC)	£
2.20	Employee Falkland Islands Pensions Scheme (FIPS) contributions	£
2.21	Additional Voluntary Contributions deducted by your employer made to the Falkland Islands Pensions Scheme (FIPS)	£

If you had more than three employers please enter the same details as above on a piece of paper or take a photocopy of this blank page, complete it and submit it with your return.

Details of Benefits in Kind Received

2.22	Employer's name	

Value of Benefit

2.23	Furnished house	£
2.24	Unfurnished house	£
	If benefit received for furnished or unfurnished house number of rooms	
2.25	Heating and/or electricity where you have the use of a dwelling house	£
2.26	Board & accommodation including heating or electricity (or both)	£
2.27	Board & accommodation excluding heating or electricity (or both)	£
2.28	Accommodation only	£
2.29	Board only	£
2.30	Heating and/or electricity where you have the use of shared accommodation	£

Vehicles

2.31	Number of days available for private use (if less than 75)	
2.32	Benefit at £60 a day to a maximum of £4,500	£

Loans from Employer

2.33	Start date of loan	
2.34	End date of loan	
2.35	Amount at the start of the year or when loan started	£
2.36	Amount at the end of the year or when loan finished	£
2.37	Amount of interest paid, if any	£
2.38	Percentage rate of interest charged, if any	%

Travel

2.39	Did you receive any flights, accommodation etc. paid for by your employer that was not wholly and exclusively for your employment?	Yes ☐ No ☐
	Value, if known	£

Other Payments

If your employer has paid for anything for you that was not wholly, necessarily and exclusively for your employment and not already declared on this return please provide details in the boxes below

2.40	Type of payment/goods	
2.41	Value of payment/goods	£

If you received Benefits in Kind from more than one employer please enter the same details as requested above on a piece of paper or take a photocopy of this blank page, complete it and submit it with your return.

3a Pensions from the Falkland Islands

Details of Falkland Islands pensions received

		Gross amount	Tax deducted
3.1	Falkland Islands Pensions Scheme (FIPS) pension received by you	£	£
3.2	Falkland Islands Retirement Pension (FIRP) received by you	£	£

Details of other Falkland Islands pension and retirement annuities received

3.3	Name of person / scheme paying your pension		
		Gross amount	Tax deducted
	Amount of pension received	£	£

3.4	Name of person / scheme paying your second pension		
		Gross amount	Tax deducted
	Amount of pension received	£	£

3b Pensions Income Allocation for Married Couples

3.5 If you were 60 years old or over during 2025 and would like your Falkland Islands pension and/or your overseas pension to be jointly split between yourself and your spouse please provide the information below

Full name of your spouse	
Tax Identification Number of your spouse (if known)	

Which pensions, declared in this tax return, would you like to split equally between yourself and your spouse?

Question Ref E.g 3.1/3.3/ 8.3	Please tick if **YES**	Amount of split	Your spouse is required to sign below to confirm the split of pensions	
	☐	£	Signature of your spouse	
	☐	£		
	☐	£		
	☐	£		

The spouse will be required to declare their total split of the pension(s) at Question 3.6 on their individual tax return

3.6 If you have a split of your spouse's pensions for tax purposes please provide the information below

Full name of your spouse	
Tax Identification Number of your spouse (if known)	
Your total split of your spouse's pensions	£

4.1 Details of main source of self-employed income

Name of business	
Description of business	
Accounting period start date	
Accounting period end date	
Net business profit for tax purposes (put figure in brackets if loss)	£

4.2 Details of second source of self-employed income

Name of business	
Description of business	
Accounting period start date	
Accounting period end date	
Net business profit for tax purposes (put figure in brackets if loss)	£

If you have more than two sources of self-employed income please enter the same details as requested above on a piece of paper or take a photocopy of this blank page, complete it and submit it with your return.

Please submit your business accounts and tax computation. Your tax return is incomplete without these documents.

4.3 Pension contributions paid

If you have paid pension contributions to the Retirement Pension Scheme or the Falkland Islands Pensions Scheme from your self-employed income please enter the details in section 10, box 10.3 on page 17.

If you have paid contributions to a pension scheme (excluding the Retirement Pensions Scheme or the Falkland Islands Pension Scheme) please enter the details in section 10, boxes 10.4 and/or 10.5 on page 17.

4.4 Voluntary tax contributions paid

If you have paid any voluntary tax during the year please enter the details in section 9, box 9.2 on page 16.

5.1 Details of main source of partnership income

Name of business	
Description of business	
Names of business partners	
Accounting period start date	
Accounting period end date	
Your share of net business profit for tax purposes (put figure in brackets if loss)	£

5.2 Details of second source of partnership income

Name of business	
Description of business	
Names of business partners	
Accounting period start date	
Accounting period end date	
Your share of net business profit for tax purposes (put figure in brackets if loss)	£

If you have more than two sources of partnership income please enter the same details as requested above on a piece of paper or take a photocopy of this blank page, complete it and submit it with your return.

Please submit your business accounts and tax computation. Your tax return is incomplete without these documents.

5.3 Pension contributions paid

If you have paid pension contributions to the Retirement Pension Scheme or the Falkland Islands Pensions Scheme from either your partnership or as an individual who is in a partnership please enter the details in section 10, box 10.3 on page 17.

If you have paid contributions to a pension scheme (excluding the Retirement Pension Scheme or the Falkland Islands Pension Scheme) please enter the details in section 10, boxes 10.4 and/or 10.5 on page 17.

5.4 Voluntary tax contributions paid

If you have paid any voluntary tax during the year please enter the details in section 9, box 9.2 on page 16.

6.1 Details of your income from Falkland Islands land and/or property

Your share of the net profit / loss after adjustments for tax (put figure in brackets if loss)	£

6.2 The address of the land or property rented out. If these are jointly owned provide the name of the person(s) who jointly holds the land or property and your percentage of holding

Land location or property address	Name of person(s) who you jointly let the property with (if applicable)	Percentage of holding

Please submit your accounts, tax computations and any other relevant information with your tax return. Your tax return is incomplete without these documents.

6.3 Further information regarding your property or land can be provided below

7.1 Details of interest received from the Falkland Islands branch of Standard Chartered Bank

Total interest received	£

7.2 Details of other Falkland Islands interest received

Interest received from	Gross amount of interest
	£
	£

7.3 Details of dividends and/or distributions received from a Falkland Islands company

Company name	Net dividend	Notional tax
	£	£
	£	£
	£	£
	£	£

7.4 Details of any other Falkland Islands investment income received

Income received from	Type of income	Gross amount received
		£
		£

7.5 Any other information relating to Falkland Islands savings and investment income not already declared in this tax return

All amounts in this section should be declared in Falkland Islands Pounds (FKP) or Great British Pounds (GBP).

Details of exchange rates used for currency conversion are to be submitted with your return.

8.1 Details of overseas employment income

Employer's name	Country in which you carried out this work

Type of payment received (Wages, Bonus, Benefits in Kind)	Gross amount	Tax deducted
	£	£
	£	£
	£	£

8.2 Details of any directorships held for overseas companies

Company name	Country in which company is resident

8.3 Details of any pension or retirement annuity income from an overseas provider

Name of scheme paying your pension/annuity	Gross amount	Tax deducted
	£	£
	£	£
	£	£

If you were 60 years old or over during 2025 and would like your pension to be jointly split between yourself and your spouse please complete questions 3.5 on page 8.

If you have a split of your spouse's pension for tax purposes please complete question 3.6 on page 8.

8.4 Details of contributions made to an overseas pensions scheme

Name of scheme	Total contributions paid
	£
	£
	£

If you have paid contributions to an unapproved scheme no Falkland Islands tax relief is available. If you wish to seek approval for the scheme please enclose scheme policy documents with your return.

8.5 Details of self-employment income from overseas

Name of business	
Country of business	
Accounting period start date	
Accounting period end date	
Net business profit for tax purposes (put figure in brackets if loss)	£

Please submit your business accounts, tax computations and any other relevant information with your tax return. Your tax return is incomplete without these documents.

8.6 Details of partnership income from overseas

Name of partnership	
Country of partnership	
Accounting period start date	
Accounting period end date	
Your share of the business profit / loss for tax purposes (put figure in brackets if loss)	£

Please submit your business accounts, tax computations and any other relevant information with your tax return. Your tax return is incomplete without these documents.

If you have more than one source of income from overseas self-employment or partnership please enter the same details as requested above on a piece of paper or take a photocopy of this blank page, complete it and submit it with your return.

8.7 Details of overseas property or land income

Your share of the net profit / loss after adjustments for tax (put figure in brackets if loss)	£

8.8 The address of the property or land rented out and if these are jointly owned provide the name of the person(s) who jointly holds the property or land

Property address or land location	Name of person(s) who you jointly let the property with (if applicable)	Percentage of holding

Please submit your business accounts, tax computations and any other relevant information with your tax return. Your

8.9 Details of interest received from an overseas bank account or building society including ISAs and other accounts held tax free

Name of Bank or Building Society etc.	Country where account is held	Gross interest	Tax deducted
		£	£
		£	£
		£	£
		£	£

8.10 Details of dividends or distributions received from an overseas company

Company name	Country	Gross dividends	Tax	Net dividend
		£	£	£
		£	£	£
		£	£	£

8.11 Details of any other overseas income that has not been declared anywhere else on this tax return please complete the boxes

Income received from	Country	Type of income	Gross	Tax deducted
			£	£
			£	£

8.12 Overseas tax paid

If you wish to claim relief for overseas taxes paid, you will need to enclose evidence of the tax paid.

9.1 Details of other sources of income not already included in your return

Source of additional income	Amount
	£
	£
	£
	£
	£
	£

Additional information

9.2	Total of any voluntary tax payments made during the year	£

9.3	Any other information relevant to your tax affairs for the year

9.4 Worldwide income election (only applicable to non-residents)

If you are non-resident and aged 60 years or over during 2025, would you like to make a claim to have your Falkland Islands tax calculated as a proportion of your worldwide income under Section 195(3) Tax Ordinance 1997.

Yes ☐	No ☐

If 'Yes' is selected please complete details required in Section 8 of this return

10.1 Claims for relief on annual subscriptions (professional subscriptions which relate to employment)

Name of subscription	Amount
	£
	£
	£
	£
	£

10.2 Claims for relief on charitable donations - **please remember to include a copy of receipt for each donation made**

Charity name	Amount
	£
	£
	£
	£
	£

10.3 Claims for relief on any pension contributions **not** already included in this return

Contributions paid to the Retirement Pension Scheme (RPC)	£
Contributions paid to the Falkland Islands Pensions Scheme (FIPS)	£

10.4 Claims for relief on any pension contributions paid to other approved schemes

Name of scheme	
Total of Contributions paid	£

10.5 Details of pension contributions made to an unapproved scheme that FIGTO can consider for approval.

Name of scheme	Total of contributions paid
	£
	£

If you have paid contributions to an unapproved pension scheme no tax relief is available. If you wish to seek approval for the scheme please enclose scheme policy documents with your return.

Returning your form

The Taxation Office

St Marys Walk

Stanley

Falkland Islands

FIQQ 1ZZ

How to return your tax return

If you are posting your completed return in the Falkland Islands you can use the same envelope that the return was posted to you. By using the same envelope it will be free of charge for you to post. If you put your tax return into the envelope with this page facing outwards, it will keep your details private and provide the address to FIGTO for the Post Office to direct your return.

If you are posting your tax return from outside of the Falkland Islands you will need to pay for the postage.

Before returning your tax return

Please take time to ensure that you have done all of the below before submitting your return. A common error with returns are that they've been completed in a rush and details have been missed off. Please ensure that you have:

- Completed all relevant sections
- Included your worldwide income if Section 8 applied to you
- Used a black or blue inked pen
- Signed and dated the declaration on the front page —if the declaration is not completed your tax return will not be treated as received which could render you liable to a penalty.

Tax returns are logged when received by FIGTO and are processed in order of receipt.

Tax return deadline

Please make sure that this tax return is completed and returned by the later of:

- 31 July 2026, or
- sixty days from the date of issue.

Failure to make a return by this deadline may render you liable to a penalty of £100, with a further £200 penalty if the delay exceeds 3 months.

Data Protection

The Taxation Office is required by law to collect and hold personal information in relation the collection and assessment of income tax and corporation tax. To find out more about the information held and how it is secured please see the "Falkland Islands Government Privacy Notice - Taxation Office" which can be found online at www.falklands.gov.fk/taxation/downloads/ or alternatively contact the office for a hard copy.