

INCOME TAX ORDINANCE
(Chapter 32)

Income Tax (Amendment) Rules 1975

No. 4 of 1975.

N. A. I. FRENCH,
Governor.

In exercise of the powers conferred by section 89 of the Income Tax Ordinance, the Governor in Council has made the following rules —

- 1. These rules may be cited as the Income Tax (Amendment) Rules 1975. Citation.
- 2. The Income Tax Rules are amended by deleting Form No. 2 and substituting the following — Amendment of Form 2.
(Cap. 32, sub. leg.).

FORM 2.

No. of Assessment.....19.....

CONFIDENTIAL

Income Tax Ordinance (Cap. 32)

STATUTORY DECLARATION

I,
of
as the
do hereby solemnly and sincerely declare that the statement or statements herein, or herein referred to and appended hereto, is a full, just and true return of the whole of..... income from every source, whatsoever, in respect of the year ended on the.....day of 19....., estimated to the best of my knowledge and belief, according to the directions and Rules of the said Ordinance. I make this Declaration conscientiously believing the same to be true and just in every particular, and I am well aware that if there is any statement in this declaration which is false in fact, which I know or believe to be false or do not believe to be true, I am liable to the penalties set out in Sections 85 and 85A.

.....
(Signature of Taxpayer)

N.B. — In the case of a Firm, the General Declaration above must be made by the Precedent Partner for the time being, or in cases where none of the partners is resident in the Colony, by the Attorney, Manager, Agent, etc.

PAGE 2 of Form 2.

If no income is declarable under any of the Heads below, the word "None" must be entered in the money column (3). In no case should any Head be left blank.

Column 1	Income in respect of the year 19.....	Amount Chargeable Column 3	
	Source of Income under each Head Column 2		
		£	
1	From income :		
	As a (State name of Employer)		
	As a (State name of trade or business)		
	As a partner in the firm of		
	As Agent for		
2	Any allowance in respect of any employment received in money		
3	Benefits in kind, at values prescribed by the Governor in Council :		
	(a) The value of accommodation provided by an employer used rent free, or for which a token rent is paid by the occupier		
	(b) The value of any board and/or lodging, provided by an employer, where the recipient maintains no other fixed place of abode in the Colony		
	(c) The value of any light, power or fuel supplied by an employer		
4	Pensions received from		
5	Income of Wife (as per statement attached)		
6	Income accruing, derived or received from rents, royalties and other profits arising from property. Net Income as per statement attached hereto		
7	Income from investments, etc.		
	(a) Bank deposits (other than the Falkland Islands Government Savings Bank)		
	(b) Stocks and Shares		
	(c) Loans, etc.		
	(d) Other interest		
8	From any other source/s not enumerated above, as per statement enclosed herewith		
	Total Taxable Income		
9	Income not accruing in, derived from, or received in the Colony, as per statement attached, for which I claim exemption under Section 5		

A statement should always be enclosed with this Return showing how the net amount of income was arrived at.

A certified copy of the Profit & Loss Account and the Balance Sheet should be enclosed also.

Under the provisions of the said Ordinance, I hereby claim the following deductions from the income declared on page 2

				£
1. Contributions to Pensions Funds (Section 17) (b)				
Birthdate.....				
2. In respect of premium paid to				
..... Insurance Company / or				
to the Widows and Orphans' Pension Fund in the Colony of				
..... in the year ended				
..... 19....., for Insurance on my life / or on the life				
of my wife (Section 17)				
3. Children under 16 years of age living at the commencement of the				
year of assessment as follows — (Section 16)				
Name of Child.	Date of Birth.	Present Age.		
4. Children living at the commencement of the year of assessment who				
are receiving full time education abroad wholly or partly at my expense —				
Name of Child.	Date of Birth.	Present Age.		
5. For my wife (Section 15) (1)				
6. For female relative in charge of children (Section 15) (2)				
7. Dependent relatives (Section 15) (3)				
8. 1/5 of my earned income (Section 14)				
9. Old Age Relief (Section 16A)				
10. Personal deduction (Section 15) (4)				
Total deductions claimed				

For Official Use

Net Chargeable Income

Total Taxable Income	...	...	...	...	...
Less Total Deductions Claimed	...	...	...	...	...
Net Chargeable Income for the year 19.....	...	...	...	...	...

N.B.— Those portions of the return not applicable to taxpayer's case should be struck out.

DECLARATION as to partners in a Firm and the division of the profits of such Firm between the respective partners therein (Section 35 of the Ordinance).

PARTICULARS of the Share of each Partner in the Net Total Profits of the Firm as entered on page 2.

N.B.—Interest on the capital of, and salaries of, Partners, must be included.

Names of the partners as at 1 (Beginning of year)	Address of each Partner	State in each case whether "General," "Special," "Acting," or "Salaried" Partner	Profits	
			Basis of distribution under the partnership	Amount of each Partner's share

£.....

(Total to agree with the total net profits of the Firm as returned on page 2).

**The Commissioner of Income Tax
Stanley, Falkland Islands**

Made by the Governor in Council on the 10th day of December 1975.

R. BROWNING.

Clerk of the Executive Council.

Ref. INC/10/1.