

- (b) Every person permitted to remove sand and stone or gravel shall pay to the Harbour Master one shilling for each ton removed by him.

Fresh water.

9. No person shall take fresh water without the consent of the Harbour Master.

Ballast, rubbish.

10. (a) No ballast, dunnage, ashes or rubbish of any description shall be thrown into the water within 400 yards of low water mark.

(b) Ballast and waste oil shall be discharged in accordance with the directions of the Harbour Master.

Beaching craft.

11. All boats or craft shall be beached in accordance with the directions of the Harbour Master.

Firing or throwing stones at birds, etc., in the Harbour.

12. No person shall discharge any firearm at, or throw any stone or other missile at, any seabird or wild animal within the limits of the harbour:

Provided that nothing in this section shall serve to prohibit birds or animals from being killed for the protection of property, or obtained by, or with the authority of, the Agricultural Officer for scientific purposes.

Harbour rent.

13. Every boat or craft shall pay harbour rates at the rate of one penny per ton her net registered tonnage for every day or part of a day she remains in the harbour.

## CHAPTER 31.

*No Subsidiary Legislation.*

## CHAPTER 32.

### INCOME TAX.

#### ORDER.

No. 1 of 1949.  
No. 6 of 1950.

In exercise of the powers vested in him by the Income Tax Ordinance, 1939, as amended by Income Tax (Amendment) Ordinance, 1949, and with the advice of the Executive Council, His Excellency the Governor is pleased to order and it is hereby ordered:

That under and by virtue of the Double Taxation Relief (Taxes on Income) (Falkland Islands) Order, 1949, arrangements have been made with His Majesty's Government with a view to affording relief from double taxation in relation to Income Tax and any tax of a similar character imposed by the laws of the United Kingdom and that those arrangements shall have effect from the 1st day of January, 1949.

Double Taxation Relief (Taxes on Income) (New Zealand) Order, No. 10 of 1949.  
" " " " " (Canada) " " No. 1 of 1952.  
" " " " " (Sweden) " " No. 4 of 1954.  
" " " " " (Denmark) " " No. 1 of 1955.  
" " " " " (United Kingdom) " " No. 7 of 1953.  
INCOME TAX.

#### RULES.

#### Section 89.

1. Every person liable to pay income tax shall on or before the 30th day of April in each year deliver to the Income Tax Commissioner a true and correct return of all income from all sources in the form hereinafter prescribed.

2. The following forms shall be the forms used by the Commissioner in pursuance of the duties under the Income Tax Ordinance.

3. The tax on mortgage or debenture interest as provided for by section 32 shall be payable to the Treasurer within seven days from the date of rendition of the account to the Commissioner.

4. All allowances in respect of wear and tear under sections 10 (1) (c) and 11 shall be calculated on the written down or diminished value of the machinery or plant. Such written down value shall be arrived at by deducting year by year from the original cost of the machinery or plant the annual wear and tear, calculated at the percentage rates allowed by the Commissioner, which has occurred since the purchase of such machinery or plant, and the allowance for wear and tear when so arrived at shall be included as a trade expense of the year the profits and gains of which are chargeable under this Ordinance, and in which year such machinery or plant were in actual use.

514 1000 1000 475



5. No deduction for wear and tear shall be allowed for any year if the deduction, when added to the deductions allowed on that account for any previous years to the person by whom the business or trade is carried on, will make the aggregate amount of the deductions exceed the actual cost to such person or lessor of the machinery or plant, including in that actual cost any expenditure in the nature of capital expenditure on the machinery or plant by way of renewal, improvement or re-instatement. If for the purpose of any allowance under this section the Commissioner is satisfied that, owing to the absence of full records, the precise date or dates of the original purchase or the cost price of any machinery or plant cannot be furnished, he may to the best of his judgment and from such information as is available, make an approximate estimate of the present written down or diminished value from cost on which to make the percentage allowance.

6. For the purpose of ascertaining the chargeable income of any person there shall be a deduction allowed for annuities [section 10 (1) (f)].

7. Where any mortgage or debenture interest forms part of the chargeable income of any person resident out of the Colony and the tax provided by Section 32 of the Ordinance has been deducted and paid to the Treasurer by the person paying such mortgage or debenture interest, the amount so paid to the Treasurer shall be set off for the purposes of collection against the tax charged on that chargeable income.

8. The Treasurer shall deduct from any emoluments or pensions payable out of the revenue of the Colony income tax due and payable by any person entitled to receive such emoluments or pension provided that the Governor may authorise such deduction be made by such monthly deductions as he thinks fit.

Form No. 1.

## INCOME TAX ORDINANCE.

Section 33 (2).

## Notice requiring a Return to be made.

To.....  
of.....

TAKE notice that you are required to make and deliver to the Income Tax Commissioner at the Treasury, Stanley, within                      days after the date of the service of this notice on you a Return of your income in respect of the year ended on the 31st day of December, 19                      .

Dated this                      day of                      19                      .

.....  
Commissioner.

N.B.—1. All Returns shall be made on the prescribed forms, which may be obtained at the Treasury, Stanley.

Form No. 1.

(Duplicate)—To be returned to the Commissioner after the affidavit of service has been sworn to.

## INCOME TAX ORDINANCE.

Section 33 (2).

## Notice requiring a Return to be made.

To.....  
of.....

TAKE notice that you are required to make and deliver to the Income Tax Commissioner at the Treasury, Stanley, within                      days after the date of service of this notice on you a Return of your income in respect of the year ended on the 31st day of December, 19                      .

Dated this                      day of                      19                      .

.....  
Commissioner.

N.B.—1. All Returns shall be made on the prescribed forms, which may be obtained at the Treasury, Stanley.

~~AFFIDAVIT OF SERVICE.~~

I ~~of~~  
make oath and say that I served a true copy of the foregoing notice on  
of  
on the            day of            19  
by delivering the same to him personally, *or*\* by leaving the same at his  
place of abode at            with one

Sworn to before me this  
day of            19

Deponent.

J.P.

\* Strike out the description not applicable to the manner in which the service was effected.

N.B.—The person serving the notice should explain its purport to the person to whom it is delivered.

No. of Assessment

Form No. 2.

19.....

Confidential.

## INCOME TAX ORDINANCE.

Name in full

(Taxpayer, Firm or Company.)

Address

## 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 a fine not exceeding £100 or to imprisonment with or without hard labour for a term not exceeding six months.~~

Declared before me this

day of

19

†

\*State whether the Return is made—

- (i) On your own behalf.
- (ii) As the Precedent Partner for the time being of a Firm.
- (iii) As the secretary or other responsible officer of any Corporate Body.
- (iv) As the Attorney, Agent, Factor, Trustee, Manager, etc., and for whom.
- (v) As Trustee, Executor, Administrator, etc., and for which Estate, etc.

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.

†This declaration may be made before a Justice of the Peace, a Notary Public, a Minister of Religion, the Income Tax Collector, or the ~~Head of a Government Department.~~

Formo 2, 3 and 4 revoked and replaced by 2/62 and 4/75

Formo 2, 3 And 4 revoked and replaced by 2/62 and 4/75



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

Column 1	Income in respect of the year 19	Source of Income under each Head Column 2	Amount Chargeable Column 3
1	Income accruing, derived or received from rents, royalties and other profits arising from property. Net Income as per statement attached hereto		
2	Annual value of land and improvements thereon used by or on behalf of the owner or used rent free by the occupier, for the purpose of residence or enjoyment and not for the purpose of gain or profit, such annual value deemed to be 5% of the capital value £		
3	Profits derived from the working of farm or the occupation and cultivation of land of every description. Net income as per statement attached hereto		
4	Estimated value of produce consumed on farm by taxpayer and his family		
5	From dealing in livestock		
6	From salary as (State Name of Employer)		
7	Annual value of any quarters or board or residence or of any other allowance granted in respect of employment whether in money or otherwise		
8	Income of wife (as per statement attached)		
9	Pensions received from		
10	Income derived from the profession of a		
11	As a (State name of trade or business)		
12	As a partner in the firm of		
13	As Agent for		
14	From investments in Savings Bank Debentures, Stocks or Bonds Mortgages, Loans, etc. (Statement to be attached setting out fully the amount and nature of investments)		
15	From other sources not enumerated above as per statement enclosed		
	<b>Total Taxable Income</b>		
16	Income not accruing in, derived from, or received in the Colony, as per statement attached, for which I claim exemption under Section 5		
17	Interest on loans charged on the Public Revenue of the Colony which is exempted from taxation (Section 9) (as per statement attached)		
	<b>Total income from all sources</b>		

~~Under the Provisions of the said Ordinance I hereby claim the following deductions from the above income:—~~

- As a resident/or British subject (Section 21) ... £150 : 0 : 0
- 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) ... £.....
- Children under 16 years of age living on the commencement of the year preceding the year of assessment as follows :—

Name of child	Date of Birth	Present age

- For my wife (Section 15) ... £.....
  - Income Tax paid in the United Kingdom/or as per certificate attached (Sections 46 and 47) ... £.....
  - 1/10th of my earned income (Section 14) ... £.....
  - Trade losses on ... during the year 19 (Section 13) £.....
- Total deductions claimed ... £.....

#### 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.

Whenever practicable, a statement must always be enclosed with this Return showing how the net amount of income was arrived at. In cases where proper books of account are kept, a certified copy of the Profit and Loss Account and the Balance Sheet must be enclosed.

Forms 2, 3 and 4 revised and replaced by 2/62 and 4/75

Forms 2, 3 and 4 revised and replaced by 2/62 and 4/75





