



# **SOUTH GEORGIA AND SOUTH SANDWICH ISLANDS GAZETTE**

**PUBLISHED BY AUTHORITY**

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*No. 1*

*24 March 2016*

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The following is published in this Gazette –

**Appropriation Ordinance 2016 (No 1 of 2016).**

**ELIZABETH II**



Territories of South Georgia  
and the South Sandwich Islands

COLIN ROBERTS C.V.O.,  
*Commissioner.*

**Appropriation Ordinance 2016**

(No: 1 of 2016)

ARRANGEMENT OF PROVISIONS

Section

1. Title
2. Commencement
3. Appropriation of £6,716,720 for 2016
4. Retrospective authority for pre-commencement withdrawals

Schedule

**ELIZABETH II**



Territories of South Georgia  
and the South Sandwich Islands

COLIN ROBERTS C.V.O.,  
*Commissioner.*

**APPROPRIATION ORDINANCE 2016**

(No. 1 of 2016)

*(enacted: 31 January 2016)*  
*(published: 4 March 2016)*  
*(commencement: on publication)*

AN ORDINANCE

To authorise withdrawals from South Georgia and the South Sandwich Islands funds of money for use during 2016; and for connected purposes.

ENACTED by the Commissioner of South Georgia and the South Sandwich Islands —

**1. Title**

This Ordinance is the Appropriation Ordinance 2016.

**2. Commencement**

This Ordinance comes into force on publication in the *Gazette*.

**3. Appropriation of £6,716,720 for 2016**

(1) The Financial Secretary may withdraw sums of up to £6,716,720 in total from South Georgia and the South Sandwich Island funds, for use during 2016.

(2) Sums withdrawn under subsection (1) may be applied during 2016 in accordance with the Schedule.

#### 4. Retrospective authority for pre-commencement withdrawals

(1) Subsection (2) applies to a withdrawal if —

(a) it would have been authorised by section 3; but

(b) it was made before this Ordinance comes into force.

(2) A withdrawal to which this subsection applies is to be treated as having been made lawfully.

#### SCHEDULE

(section 3(2))

<b>Purpose</b>	<b>Amount (£)</b>
Personal Emoluments	745,000
Other charges	5,721,720
Special expenditure	250,000
<b>TOTAL</b>	<b>6,716,720</b>

Enacted 31<sup>st</sup> January 2016

C. Roberts C.V.O.,  
*Commissioner.*



# **SOUTH GEORGIA AND SOUTH SANDWICH ISLANDS GAZETTE**

**PUBLISHED BY AUTHORITY**

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*No. 2*

*26 May 2016*

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The following are published in this Gazette –

**Notice 1; and**

**Commemorative Coins (2015 and 2016) Order 2016 (SR&O No 1 of 2016).**

**NOTICES**

No. 1

26 May 2016

**Public Holidays 2017**

I declare that the following will be public holidays for South Georgia and the South Sandwich Islands during 2017:

2 January	New Year's Day (in lieu of 1 January)
17 January	Possession Day
14 April	Good Friday
17 April	Easter Monday
25 April	Liberation Day
22 May	Shackleton Day (in lieu of 20 May)
21 June	Midwinter Day
4 September	Toothfish Day
25 December	Christmas Day
26 December	Boxing Day

Dated 26 May 2016

C. ROBERTS C.V.O.,  
*Commissioner.*

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## SUBSIDIARY LEGISLATION

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### CURRENCY

#### Commemorative Coins (2015 and 2016) Order 2016

S.R.&O. No: 1 of 2016

*Made:* 24 May 2016

*Published:* 26 May 2016

*Coming into force:* on publication

IN EXERCISE of my powers under section 5(3) of the Currency Ordinance 2000 and of all other powers enabling me, I make the following Order —

#### **1. Title**

This Order is the Commemorative Coins (2015 and 2016) Order 2016.

#### **2. Commencement**

This Order comes into force on publication in the *Gazette*.

#### **3. Interpretation**

In this Order, “new commemorative coins” means the coins described and specified in Part 1 of the Schedule.

#### **4. New commemorative coins**

(1) The minting and issue of the new commemorative coins are authorised.

(2) Paragraph (3) applies to new commemorative coins that were minted or issued before this Order comes into force.

(3) The minting and issue of the new commemorative coins to which this paragraph applies are to be treated as if they had been authorised at the time.

#### **5. Specifications**

Part 2 of the Schedule specifies —

(a) the denomination, fineness, weight, diameter, quality, shape, edge and number of the new commemorative coins;

(b) the tolerance or remedy which may be permitted in respect of variations from their standard weight, diameter and fineness; and

(c) the design of their obverse and reverse.

## **6. Deemed denominations of Crown coins and their value as legal tender**

(1) Part 2 of the Schedule also specifies the deemed denomination of the new commemorative coins.

(2) Those coins are legal tender in the Territory in the amount of their deemed denominations.

## **SCHEDULE**

articles 3, 5 and 6(1)

### **Part 1**

#### **Description of the coins**

#### **Year of Minting 2015**

##### **a) 240<sup>th</sup> Anniversary of the Discovery of South Georgia by Captain James Cook**

Design depicts an image of Captain James Cook's ship *The Resolution* in the waters of Antarctica. A large iceberg can be seen in the background with a sailor from the ship hacking at a smaller iceberg in the foreground. The wording 'CAPTAIN JAMES COOK – DISCOVERY OF SOUTH GEORGIA' appears in the surround with the value at the base and '1775' above.

The obverse of this coin consists of the uncouped portrait of Her Majesty Queen Elizabeth II by Ian Rank-Broadley surrounded by the inscription 'SOUTH GEORGIA & SOUTH SANDWICH ISLANDS 2015'.

##### **b) 30<sup>th</sup> Anniversary of the Granting of the Coat of Arms**

Design depicts an image of the South Georgia and the South Sandwich Islands Coat of Arms. The wording '30<sup>TH</sup> ANNIVERSARY OF GRANTING OF COAT OF ARMS' appears in the surround with the value at the base.

The obverse of this coin consists of the uncouped portrait of Her Majesty Queen Elizabeth II by Ian Rank-Broadley surrounded by the inscription 'SOUTH GEORGIA & SOUTH SANDWICH ISLANDS 2015'.

##### **c) Humpback Whale**

Design depicts an image of a Humpback Whale breaching in Antarctic waters. A large iceberg is shown in the background. The value appears at the right of the design.

The obverse of this coin consists of the uncouped portrait of Her Majesty Queen Elizabeth II by Ian Rank-Broadley surrounded by the inscription 'SOUTH GEORGIA & SOUTH SANDWICH ISLANDS 2015'.

##### **d) Queen Elizabeth II – Longest Reigning British Monarch**

Design depicts an image of Her Majesty Queen Elizabeth II from the Duke and Duchess of Cambridge's Wedding in 2011. A smaller image of the famous balcony at Buckingham Palace is



also shown. The wording 'HM QUEEN ELIZABETH II' appears in the surround with the value to the right.

The obverse of this coin consists of the uncouped portrait of Her Majesty Queen Elizabeth II by Ian Rank-Broadley surrounded by the inscription 'SOUTH GEORGIA & SOUTH SANDWICH ISLANDS 2015'.

### **Year of Minting 2016**

#### **e) Minke Whale**

Design depicts an image a Minke Whale swimming beneath the ocean with floating icebergs above. The value appears within the design.

The obverse of this coin consists of the uncouped portrait of Her Majesty Queen Elizabeth II by Pobjoy Mint surrounded by the inscription 'SOUTH GEORGIA & SOUTH SANDWICH ISLANDS 2016'.

#### **f) Ocean Zones - Daylight Zone**

Design represents the Ocean Daylight Zone and features images of a Dolphin, a Cod Icefish, a Patagonian Toothfish and some Krill. The wording 'THE OCEAN – DAYLIGHT ZONE' appears in the surround with the value at the base.

The obverse of this coin consists of the uncouped portrait of Her Majesty Queen Elizabeth II by Pobjoy Mint surrounded by the inscription 'SOUTH GEORGIA & SOUTH SANDWICH ISLANDS 2016'.

#### **g) Ocean Zones - Twilight Zone**

Design represents the Ocean Twilight Zone and features images of a Barreleye Fish, a Comb Jelly, a Lantern Fish and a Snipe Eel. The wording 'THE OCEAN – TWILIGHT ZONE' appears in the surround with the value at the base.

The obverse of this coin consists of the uncouped portrait of Her Majesty Queen Elizabeth II by Pobjoy Mint surrounded by the inscription 'SOUTH GEORGIA & SOUTH SANDWICH ISLANDS 2016'.

#### **h) Ocean Zones - Midnight Zone**

Design represents the Ocean Midnight Zone and features images of an Angler Fish, a Jellyfish, a Spookfish and a Vampire Squid. The wording 'THE OCEAN – MIDNIGHT ZONE' appears in the surround with the value at the base.

The obverse of this coin consists of the uncouped portrait of Her Majesty Queen Elizabeth II by Pobjoy Mint surrounded by the inscription 'SOUTH GEORGIA & SOUTH SANDWICH ISLANDS 2016'.

**i) Queen Elizabeth II – 90<sup>th</sup> Birthday**

Design depicts an image of Her Majesty Queen Elizabeth II during the Trooping the Colour Ceremony in 1952. A smaller image of Royal Standard is also shown. The wording ‘HM QUEEN ELIZABETH II’ appears in the surround with the value to the right.

The obverse of this coin consists of the uncouped portrait of Her Majesty Queen Elizabeth II by Pobjoy Mint surrounded by the inscription ‘SOUTH GEORGIA & SOUTH SANDWICH ISLANDS 2016’.

**Part 2**

**Specification, authorised quantity and authorised mint of coins**

**240<sup>th</sup> Anniversary of the Discovery of South Georgia by Captain James Cook, 30<sup>th</sup> Anniversary of the Granting of the Coat of Arms, Humpback Whale, Queen Elizabeth II – Longest Reigning British Monarch, Minke Whale and Queen Elizabeth II – 90<sup>th</sup> Birthday**

Type	Gold Proof	Gold Proof	Gold Proof	Titanium	Silver Proof	Silver Proof	Cupro Nickel (see note 1)
Denomination	£20	£4	£2	£2	£1	£2	£2
Weight (gms)	6.22	1.24	0.50	10.00	12.00	28.28	28.28
Diameter (mm)	22.00	13.92	11.00	36.10	38.60	38.60	38.60
Fineness	999.9	999.9	999.9	910.0	999.0	925.0	75%CU 25%Ni
Quality	Proof	Proof	Proof	Proof	Proof	Proof	Uncirculated
Shape	Round	Round	Round	Round	Round	Round	Round
Edge	Milled	Milled	Milled	Milled	Milled	Milled	Milled
Quantity	2,000	5,000	10,000	7,500	10,000	10,000	Unlimited

**Ocean Zones - Daylight Zone, Ocean Zones - Twilight Zone and Ocean Zones - Midnight Zone**

Type	Gold Proof	Gold Proof	Gold Proof	Titanium	Silver Proof	Silver Proof	Cupro Nickel (see note 1)
Denomination	£20	£4	£2	£2	£1	£2	£2
Weight (gms)	6.22	1.24	0.50	10.00	12.00	28.28	28.28
Diameter (mm)	22.00	13.92	11.00	36.10	38.60	38.60	38.60
Fineness	999.9	999.9	999.9	910.0	999.0	925.0	75%CU 25%Ni
Quality	Proof	Proof	Proof	Proof	Proof	Proof	Uncirculated
Shape	Round	Round	Round	Round	Round	Round	Round
Edge	Milled	Milled	Milled	Milled	Milled	Milled	Milled
Quantity	2,000	5,000	10,000	5,000	10,000	10,000	Unlimited

Footnotes:

1. Cupro nickel coins may be silver or gold plated.

Authorised mint: Pobjoy Mint Limited.

Remedy Variations to be allowed to extent permitted by Pobjoy Mint Ltd.

Made 24 May 2016

June Sandra Tyler-Haywood,  
*Acting Commissioner.*

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Published at the Attorney General's Chambers, Stanley, Falkland Islands.  
Price: Three pound and twenty-five pence.

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# **SOUTH GEORGIA AND SOUTH SANDWICH ISLANDS GAZETTE**

**PUBLISHED BY AUTHORITY**

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*No. 3*

*19 December 2016*

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The following are published in this Gazette –

**Notices 2 to 5; and**

**Commemorative Coins (2017) Order 2016 (SR&O No 2 of 2016).**

**NOTICES**

No. 2 27 October 2016

**Income Tax Ordinance 1939**  
*section 90*

**Notification of income tax assessments**

Income tax assessments for the following years of assessment are to be reviewed:

2017 (2016 income)

Any amounts in excess of 7% of income earned in the Territory (0% for those who were present for less than 6 months) will be remitted, provided that the Commissioner of Taxation is satisfied that the taxpayer concerned has been disadvantaged by the excess.

Any tax assessments that have already been appealed will be considered automatically in this review. Any other taxpayers who consider that they would benefit from this review should notify the Commissioner of Taxation, Stanley, Falkland Islands, within 90 days of this notice.

Dated 27 October 2016

C. ROBERTS C.V.O.,  
*Commissioner.*

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No. 3 3 November 2016

**Visitors Ordinance**  
*section 3*

**Notice of amount of passenger landing fee**

In exercise of my powers under section 3 of the Visitors Ordinance, I, Colin Roberts Commissioner for South Georgia and the South Sandwich Islands hereby prescribe that the following passenger landing fees, in the currency of the United Kingdom must be paid for every visitor to South Georgia and the South Sandwich Islands.

For a short visit (one lasting less than 72 hours), the amount of the passenger landing fee is £125.

For an extended visit (one lasting 72 hours or more), the amount of the passenger landing fee is £125 plus £20 per additional day to a maximum of £205.

The maximum extended visit passenger landing fee (£205) is valid for one calendar month from the start of the visit. If the visitor remains in the Territory, a further passenger landing fee must be paid as if a new visit had started when the previous fee expired.

These fees apply from 11 July 2016.

Dated 3 November 2016

C. ROBERTS C.V.O.,  
*Commissioner.*

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No. 4 8 November 2016

**Administration of Justice Ordinance**  
*section 3*

**Appointment of Magistrate**

In exercise of my powers under section 3 of the Administration of Justice Ordinance, I, Colin Roberts Commissioner for South Georgia and the South Sandwich Islands hereby appoint:

JEREMY ALEXANDER GILLHAM of the British Antarctic Survey to be a Magistrate for South Georgia and the South Sandwich Islands.

This appointment has effect from the date below, and continues in effect whilst Jeremy Alexander Gillham holds office as Station Leader on South Georgia, unless terminated sooner.

Dated 8 November 2016

C. ROBERTS C.V.O.,  
*Commissioner.*

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No. 5 2 December 2016

**Administration of Justice Ordinance**  
*section 3*

**Appointment of Senior Magistrate**

In exercise of my powers under section 3 of the Administration of Justice Ordinance, I, Colin Roberts Commissioner for South Georgia and the South Sandwich Islands hereby appoint:

MARTINE KUSHNER to be Senior Magistrate for South Georgia and the South Sandwich Islands.

In accordance with section 29 of the Administration of Justice Ordinance every Magistrate shall be the coroner of the district specified.

This appointment has effect from the date below, and continues in effect whilst Martin Kushner holds office as Senior Magistrate of the Falkland Islands, unless terminated sooner.

Dated 2 December 2016

C. ROBERTS C.V.O.,  
*Commissioner*

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## SUBSIDIARY LEGISLATION

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### CURRENCY

#### Commemorative Coins (2017) Order 2016

S.R.&O. No: 2 of 2016

*Made: 9 December 2016*

*Published: 19 December 2016*

*Coming into force: on publication*

IN EXERCISE of my powers under section 5(3) of the Currency Ordinance 2000 and of all other powers enabling me, I make the following Order —

#### **1. Title**

This Order is the Commemorative Coins (2017) Order 2016.

#### **2. Commencement**

This Order comes into force on publication in the *Gazette*.

#### **3. Interpretation**

In this Order, “new commemorative coins” means the coins described and specified in Part 1 of the Schedule.

#### **4. New commemorative coins**

(1) The minting and issue of the new commemorative coins are authorised.

(2) Paragraph (3) applies to new commemorative coins that were minted or issued before this Order comes into force.

(3) The minting and issue of the new commemorative coins to which this paragraph applies are to be treated as if they had been authorised at the time.

#### **5. Specifications**

Part 2 of the Schedule specifies —

(a) the denomination, fineness, weight, diameter, quality, shape, edge and number of the new commemorative coins;

(b) the tolerance or remedy which may be permitted in respect of variations from their standard weight, diameter and fineness; and

(c) the design of their obverse and reverse.

## **6. Deemed denominations of Crown coins and their value as legal tender**

(1) Part 2 of the Schedule also specifies the deemed denomination of the new commemorative coins.

(2) Those coins are legal tender in the Territory in the amount of their deemed denominations.

## **SCHEDULE**

articles 3, 5 and 6(1)

### **Part 1**

#### **Description of the coins**

##### **Year of Minting 2017**

##### **a) Blue Whale**

Design depicts an image of an adult Blue Whale with her calf swimming in the sea surrounded by small fish just above the sea bed. The adult whale's fin appears above the waterline in front of the rising sun. The value appears at the base of the design.

The obverse of this coin consists of the uncouped portrait of Her Majesty Queen Elizabeth II by Pobjoy Mint surrounded by the inscription 'SOUTH GEORGIA & SOUTH SANDWICH ISLANDS 2017'.

##### **b) Pilot Whale**

Design depicts an image of a Pilot Whale in the foreground in the Antarctic waters with the head of a second whale appearing above the water. The top of a third whale can be seen just above the water line in the background. Whale swimming beneath the ocean with floating icebergs above. The value appears at the base of the design.

The obverse of this coin consists of the uncouped portrait of Her Majesty Queen Elizabeth II by Pobjoy Mint surrounded by the inscription 'SOUTH GEORGIA & SOUTH SANDWICH ISLANDS 2017'.

##### **c) Blue Squid**

Design depicts an image of a squid surrounded by swirling waters. The value appears at the base of the design.

The obverse of this coin consists of the uncouped portrait of Her Majesty Queen Elizabeth II by Pobjoy Mint surrounded by the inscription 'SOUTH GEORGIA & SOUTH SANDWICH ISLANDS 2017'.



**d) Centenary of the Imperial Trans-Antarctic Expedition**

Design depicts an image of *The Endurance* stuck in ice in the background with the crew pulling the sled across the ice pack in the foreground. The wording 'IMPERIAL TRANS-ANTARCTIC EXPEDITION' appears in the surround with the dates '1914-1917' appearing above the ship. The value appears at the base of the design.

The obverse of this coin consists of the uncouped portrait of Her Majesty Queen Elizabeth II by Pobjoy Mint surrounded by the inscription 'SOUTH GEORGIA & SOUTH SANDWICH ISLANDS 2017'.

**e) Elephant Seal**

Design depicts an image of a male and female Elephant Seal sitting on a beach. The value appears at the base of the design.

The obverse of this coin consists of the uncouped portrait of Her Majesty Queen Elizabeth II by Pobjoy Mint surrounded by the inscription 'SOUTH GEORGIA & SOUTH SANDWICH ISLANDS 2017'.

**Part 2**

**Specification, authorised quantity and authorised mint of coins**

**Blue Whale, Blue Squid and Elephant Seal**

Type	Gold Proof	Gold Proof	Gold Proof	Titanium	Silver Proof	Silver Proof	Cupro Nickel (see note 1)
Denomination	£20	£4	£2	£2	£1	£2	£2
Weight (gms)	6.22	1.24	0.5	10.00	12.00	28.28	28.28
Diameter (mm)	22.00	13.92	11.00	36.10	38.60	38.60	38.60
Fineness	999.9	999.9	999.9	910.0	999.0	925.0	75%CU 25%Ni
Quality	Proof	Proof	Proof	Proof	Proof	Proof	Uncirculated
Shape	Round	Round	Round	Round	Round	Round	Round
Edge	Milled	Milled	Milled	Milled	Milled	Milled	Milled
Quantity	2,000	5,000	10,000	5,000	10,000	2000	10,000

## Pilot Whale, and Centenary of the Imperial Trans-Antarctic Expedition

Type	Gold Proof	Gold Proof	Gold Proof	Titanium	Silver Proof	Silver Proof	Cupro Nickel (see note 1)
Denomination	£20	£4	£2	£2	£1	£2	£2
Weight (gms)	6.22	1.24	0.5	10.00	12.00	28.28	28.28
Diameter (mm)	22.00	13.92	11.00	36.10	38.60	38.60	38.60
Fineness	999.9	999.9	999.9	910.0	999.0	925.0	75%CU 25%Ni
Quality	Proof	Proof	Proof	Proof	Proof	Proof	Uncirculated
Shape	Round	Round	Round	Round	Round	Round	Round
Edge	Milled	Milled	Milled	Milled	Milled	Milled	Milled
Quantity	2,000	5,000	10,000	7,500	10,000	2000	10,000

### Footnotes:

1. Cupro nickel coins may be silver or gold plated.

Authorised mint: Pobjoy Mint Limited.

Remedy: Variations to be allowed to the extent permitted by Pobjoy Mint Ltd.

Made 9<sup>th</sup> December 2016

C. Roberts C. V. O.,  
*Commissioner.*

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# **SOUTH GEORGIA AND SOUTH SANDWICH ISLANDS GAZETTE**

**PUBLISHED BY AUTHORITY**

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*No. 4*

*22 December 2016*

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The following are published in this Gazette –

**Customs Ordinance 2016 (No 2 of 2016);**

**Income Tax Ordinance 2016 (No 3 of 2016);**

**Income Tax Regulations 2016 (SR&O No 3 of 2016); and**

**Customs (Declarations and Clearance) Order 2016 (SR&O No 4 of 2016).**

**ELIZABETH II**



Territories of South Georgia  
and the South Sandwich Islands

COLIN ROBERTS C.V.O.,  
*Commissioner.*

**Customs Ordinance 2016**

(No: 2 of 2016)

ARRANGEMENT OF PROVISIONS

Section

**PART 1  
PRELIMINARY**

1. Title
2. Commencement
3. Interpretation

**PART 2  
OFFICERS**

4. Collector of Customs
5. Customs officers

**PART 3  
CONTROLS**

6. Customs duties
7. Prohibited goods

**PART 4  
ENFORCEMENT**

8. Declarations and clearance
9. Seizure of goods
10. Information and searches
11. Offences
12. Arrest and detention

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**PART 5  
REPEALS**

15. Repeals

**ELIZABETH II**



Territories of South Georgia  
and the South Sandwich Islands

COLIN ROBERTS C.V.O.,  
*Commissioner.*

**CUSTOMS ORDINANCE 2016**

(No: 2 of 2016)

*(enacted: 21 December 2016)*

*(published: 22 December 2016)*

*(commencement: on publication)*

AN ORDINANCE

To make provision about customs duties and prohibitions, including duties and controls on import, export, production and sale.

ENACTED by the Commissioner for South Georgia and the South Sandwich Islands —

**PART 1  
PRELIMINARY**

**1. Title**

This Ordinance may be cited as the Customs Ordinance 2016.

**2. Commencement**

This Ordinance comes into force when it is published in the *Gazette*.

**3. Interpretation**

In this Ordinance —

“customs officer” means a person appointed as a customs officer under Part 2;

“customs orders” means an order made by the Commissioner under this Ordinance;

“export” means taking goods out of the Territory;

“goods” includes any substance, article or thing (including animals);

“import” means bringing goods into the Territory;

“intimate search” means a search in the course of which clothing (other than an outer coat or jacket, headgear or gloves) is removed or displaced or required to be removed or displaced;

“property” includes premises, vessels, aircraft and vehicles;

“Territory” means the territories of South Georgia and South Sandwich Islands as defined in the South Georgia and South Sandwich Islands Order 1985 as amended from time to time.

## **PART 2 OFFICERS**

### **4. Collector of Customs**

- (1) The Commissioner shall appoint a Collector of Customs.
- (2) The Collector of Customs has the function of overseeing the administration of the provisions of Part 3.
- (3) An appointment under subsection (1) may be —
  - (a) personal, or
  - (b) ex officio.
- (4) An appointment under subsection (1) —
  - (a) must be published in the Gazette, and
  - (b) shall have effect in accordance with any specified terms or conditions (which may include provision about tenure and remuneration).

### **5. Customs officers**

- (1) The Commissioner shall appoint customs officers.
- (2) Customs officers have the functions conferred on them by this Ordinance.
- (3) An appointment under subsection (1) may be —
  - (a) personal, or
  - (b) ex officio.

(4) An appointment under subsection (1) —

(a) must be published in the Gazette, and

(b) shall have effect in accordance with any specified terms or conditions (which may include provision about tenure and remuneration).

### **PART 3 CONTROLS**

#### **6. Customs duties**

(1) The Commissioner may by order —

(a) impose duties on the import of specified goods;

(b) impose duties on the export of specified goods;

(c) impose duties on the production of specified goods in the Territory;

(d) impose duties on the sale or supply of specified goods in the Territory.

(2) Customs officers shall be responsible for collecting duties under this section.

(3) An order under subsection (1) —

(a) must specify the rate of duty to be charged;

(b) may make provision for exemptions, waivers or reductions;

(c) may include provision about payment (including timing and interest);

(d) may confer a discretion on customs officers, on the Collector of Customs, on the Commissioner or on another specified person;

(e) may make provision that applies generally or only for specified purposes;

(f) may make different provision for different purposes;

(g) may include incidental, transitional or consequential provision.

#### **7. Prohibited goods**

(1) The Commissioner may by order —

(a) prohibit the import of specified goods;

(b) prohibit the export of specified goods;



- (c) prohibit the production of specified goods in the Territory;
  - (d) prohibit the sale or supply of specified goods in the Territory.
- (2) Customs officers shall be responsible for enforcing prohibitions under this section.
- (3) An order under subsection (1) —
- (a) may make provision for exemptions or waivers;
  - (b) may confer a discretion on customs officers, on the Collector of Customs, on the Commissioner or on another specified person;
  - (c) may make provision that applies generally or only for specified purposes;
  - (d) may make different provision for different purposes;
  - (e) may include incidental, transitional or consequential provision.

#### **PART 4 ENFORCEMENT**

### **8. Declarations and clearance**

- (1) The Commissioner may by order —
- (a) require persons entering or leaving the Territory to make declarations in respect of compliance with customs orders or in respect of such other matters as the Commissioner thinks desirable in connection with matters addressed by this Ordinance;
  - (b) provide for a system of inspections and clearance for persons entering or leaving the Territory in respect of compliance with customs orders or in respect of such other matters as the Commissioner thinks desirable in connection with matters addressed by this Ordinance.
- (2) An order under subsection (1) —
- (a) may include provision for the charging of fees (which may include provision for exemptions, waiver or reductions);
  - (b) may impose obligations on persons with command of, or exercising other specified functions in relation to, vehicles, vessels and aircraft;
  - (c) may confer a discretion on customs officers, on the Collector of Customs, on the Commissioner or on another specified person;
  - (d) may make provision that applies generally or only for specified purposes;

- (e) may make different provision for different purposes;
- (f) may include incidental, transitional or consequential provision.

## **9. Seizure of goods**

(1) The Collector of Customs, customs officers or other specified officials (“the relevant officer”) may —

(a) seize goods if the relevant officer suspects that a provision of this Ordinance or a customs order has been or is likely to be breached in respect of the goods;

(b) dispose of seized goods.

(2) A customs order must provide for —

(a) review procedures by the Commissioner of decisions relating to seizure; and

(b) an appeal to a court (whether by a person from whom goods are seized or by another person with an interest in the goods) in respect of decisions relating to seizure.

## **10. Information and searches**

(1) A customs officer may exercise the following powers for the purposes of —

(a) ensuring compliance with this Ordinance or customs orders;

(b) investigating actual, prospective or intended breaches of this Ordinance or customs orders;

(c) obtaining evidence in respect of breaches of this Ordinance or customs orders.

(2) The powers are to require a person to —

(a) answer questions;

(b) make declarations;

(c) provide information or documents.

(3) A customs officer may search persons or property if the customs officer reasonably suspects that goods will be found —

(a) in respect of which duty is payable under a customs order,

(b) which are evidence of a breach of this Ordinance or a customs order, or

(c) in respect of which there is an intention to breach this Ordinance or a customs order.

(4) The power under subsection (3) may not be used to carry out intimate searches of persons; and the Commissioner —

(a) may make regulations permitting intimate searches in specified circumstances and subject to compliance with specified conditions;

(b) may make regulations imposing conditions on searches under subsection (3).

## **11. Offences**

(1) A person who fails to pay duty which is due by virtue of this Ordinance, with intent to evade payment, commits an offence.

(2) A person who knowingly breaches any other provision of a customs order commits an offence.

(3) A person who fails without reasonable excuse to comply with a requirement imposed by a customs officer by virtue of this Ordinance commits an offence.

(4) A person who without reasonable excuse obstructs a customs officer in the exercise of functions by virtue of this Ordinance, or who fails without reasonable excuse to cooperate with a customs officer in the exercise of functions by virtue of this Ordinance, commits an offence.

(5) A person who is guilty of an offence under this section is liable on conviction to —

(a) imprisonment for a period not exceeding 5 years,

(b) a fine not exceeding £10,000, or

(c) both.

(6) The Commissioner may make regulations allowing the Collector of Customs to impose a civil penalty in respect of action constituting an offence under this section; and the regulations —

(a) must specify the amount of a penalty or provide for the amount to be determined in accordance with specified criteria;

(b) may include provision about payment (including time and interest);

(c) may provide for penalties to be enforceable as a debt owed to the Collector of Customs;

(d) must provide for penalties (and interest) to be paid into the Consolidated Fund of the Territory;

(e) may confer a discretion on the Collector of Customs;

(f) may make provision that applies generally or only for specified purposes;

(g) may make different provision for different purposes;

(h) may include ancillary, transitional or consequential provision.

## **12. Arrest and detention**

(1) A customs officer may arrest a person on reasonable suspicion of having committed an offence under this Ordinance.

(2) A customs officer may detain a person arrested under subsection (1).

(3) The Commissioner shall make regulations about —

(a) maximum periods of detention under this section;

(b) procedure to be followed in making arrests under this section;

(c) conditions of detention under this section (including provision about moving detained persons to locations inside or outside the jurisdiction of the Territory); and

(d) any other incidental matters that the Commissioner thinks fit.

## **13. Procedure**

(1) The Commissioner may make regulations prescribing procedure to be followed in respect of any matter for which provision is made by a customs order.

(2) Regulations under subsection (1) may include provision for —

(a) forms;

(b) notices;

(c) timing.

## **14. Review and appeal**

(1) A person aggrieved by any decision made by a customs officer may refer the matter to the Collector of Customs for review.

(2) An appeal lies to the Supreme Court against any decision of the Collector of Customs.

## **PART 5 REPEALS**

## **15. Repeals**

The following Ordinances are repealed (in so far as they apply to the Territory) —

(a) the Customs Ordinance Cap 16;

- (b) the Customs (Amendment) Ordinance 1954 (1954 No.8);
- (c) the Customs (Dependencies) Ordinance 1955 (1955 No.2);
- (d) the Customs (Amendment) Ordinance 1955 (1955 No.5);
- (e) the Customs (Amendment) Ordinance 1956 (1956 No.6);
- (f) the Customs (Amendment) Ordinance 1959 (1959 No.1);
- (g) the Customs (Amendment) Ordinance 1968 (1968 No.16);
- (h) the Customs (Amendment) Ordinance 1975 (1975 No.6).

Enacted 21<sup>st</sup> December 2016

C. Roberts C.V.O.,  
*Commissioner.*

**ELIZABETH II**



Territories of South Georgia  
and the South Sandwich Islands

COLIN ROBERTS C.V.O.,  
*Commissioner.*

**Income Tax Ordinance 2016**

(No: 3 of 2016)

ARRANGEMENT OF PROVISIONS

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**ELIZABETH II**



Territories of South Georgia  
and the South Sandwich Islands

COLIN ROBERTS C.V.O.,  
*Commissioner.*

**INCOME TAX ORDINANCE 2016**

(No: 3 of 2016)

*(enacted: 21 December 2016)*

*(published: 22 December 2016)*

*(commencement: 1 January 2017)*

AN ORDINANCE

To make new provision about income tax.

ENACTED by the Commissioner for South Georgia and the South Sandwich Islands —

**PART 1  
PRELIMINARY**

**1. Title**

This Ordinance may be cited as the Income Tax Ordinance 2016.

**2. Commencement**

This Ordinance comes into force on 1 January 2017.

**3. Ordinance to bind the Crown**

Provisions of or under this Ordinance bind the Crown, and apply to persons in the public service of the Crown as they apply to other persons.

**4. Interpretation**

(1) In this Ordinance, unless the context otherwise requires —



“prescribed” means prescribed by Tax Regulations;

the “tax quarters” are —

1 January to 31 March;

1 April to 30 June;

1 July to 30 September; and

1 October to 31 December;

“tax information” means information provided to a tax officer, employer, employee or any other person for the purposes of or in connection with a provision of or under this Ordinance;

“Tax Regulations” means regulations under section 18; and

“tax year” means the period beginning with 1 January and ending with 31 December;

“Territory” means the territories of South Georgia and the South Sandwich Islands as defined in the South Georgia and South Sandwich Islands Order 1985 as amended from time to time.

(2) In this Ordinance a reference to employing a person includes a reference to engaging a person (whether by contract of employment, contract for services or otherwise).

## **PART 2 INCOME TAX**

### **5. The charge to tax**

An individual who earns chargeable income is liable to pay income tax at the standard rate.

### **6. Chargeable income**

(1) Income is chargeable if it is earned —

(a) by an individual who is in the Territory for 183 days or more in a tax year (“the residence condition”), and

(b) in respect of work carried out in the Territory (“the work condition”).

(2) For the purposes of the residence condition —

(a) days of arrival or departure count as whole days;

(b) unlawful presence is included, and

(c) it is immaterial whether the individual is present for one period of 183 days or more, or for periods which amount in aggregate to 183 days or more.

(3) For the purposes of the work condition—

(a) work is carried out in the Territory even if preparatory or incidental activities are carried out outside the Territory;

(b) a reference to income includes a reference to remuneration, emoluments and allowances of any kind (but not to the reimbursement of expenditure incurred);

(c) it is immaterial whether income is earned under a contract of employment, a contract for services or otherwise.

## **7. Rate of tax**

The standard rate of income tax is 7%.

## **8. Exemptions**

(1) Tax Regulations may confer exemptions on specified classes of individual.

(2) Tax Regulations conferring an exemption must —

(a) specify the period in respect of which the exemption applies, or

(b) provide that the exemption begins on a date specified by the Regulations and continues until ended by amending Regulations.

(3) Regulations conferring an exemption may be wholly or partly retrospective.

(4) An exemption may be conditional; and a condition may be expressed by reference to a discretion to be exercised by the Commissioner or another specified person or class of person.

## **PART 3 ADMINISTRATION**

### **9. Tax officers**

(1) The Commissioner shall appoint a person as Collector of Taxes with responsibility for the collection and administration of income tax.

(2) The Collector may appoint other tax officers.

(3) Appointments under subsection (1) or (2) shall be on such terms and conditions (including as to remuneration and allowances) as may be specified by the person making the appointment.

(4) An appointment under subsection (1) shall be notified in the *Gazette*.

- (5) A tax officer may —
- (a) require a person to provide information which the tax officer requires in connection with this Ordinance;
  - (b) require a person to answer written or oral questions in connection with the actual or potential application of this Ordinance;
  - (c) require a person to produce documents in connection with the actual or potential application of this Ordinance;
  - (d) seize or copy documents in connection with the application and requirements of this Ordinance or the commission of an offence under this Ordinance;
  - (e) take any administrative action that appears to the tax officer to be necessary or expedient for the purposes of giving full effect to a provision of or under this Ordinance.
- (6) A person must comply with a requirement of a tax officer under this section (and this section overrides any enactment about confidentiality or data protection).
- (7) A tax officer may initiate a prosecution for an offence under this Ordinance.
- (8) A tax officer may —
- (a) request a public authority of the Falkland Islands, the United Kingdom or any other jurisdiction to provide information which the tax officer reasonably requires for a purpose connected with the operation of this Ordinance;
  - (b) disclose to a public authority of the Falkland Islands or the United Kingdom information which the public authority reasonably requires for a purpose connected with the operation of tax law.
- (9) It is an offence for a tax officer to disclose information otherwise than —
- (a) in the exercise of the tax officer's functions,
  - (b) in accordance with a direction of the Commissioner,
  - (c) in accordance with an order of a court, or
  - (d) in accordance with a statutory duty.
- (10) A tax officer who is guilty of an offence under subsection (9) is liable on summary conviction to a fine not exceeding £5,000.

## **10. Advance notification**

(1) A person (“the employer”) who proposes to employ an individual (“the employee”) to carry out work in the Territory in respect of which income tax may be payable must notify a tax officer.

(2) Notification under subsection (1) must specify —

(a) the employee’s name, address and email address;

(b) the expected date of the employee’s arrival in the Territory;

(c) the expected date of the employee’s departure from the Territory;

(d) whether the employer expects the employee to return to the Territory in the same tax year; and

(e) any other prescribed information.

(3) Notification under subsection (1) must state either —

(a) that the employee is not expected by reason of that employment (whether or not taken with any other employment) to incur a liability (or increased liability) for income tax in accordance with section 6(1); or

(b) that the employee is expected by reason of that employment (whether or not taken with any other employment) to incur a liability (or increased liability) for income tax in accordance with section 6(1).

(4) Where a notification under subsection (1) contains a statement in accordance with subsection (3)(a) but it later transpires (whether or not by reason of extension of the employment) that the employee incurs by reason of the employment (whether or not taken with any other employment) a liability (or increased liability) for income tax in accordance with section 6(1), the employer must notify a tax officer as soon as reasonably practicable.

## **11. Payment on account**

(1) This section applies where notification of an expected liability to income tax is given by an employer under section 10(3)(b).

(2) Before the end of the period of 14 days beginning with the end of each tax quarter the employer must —

(a) submit a return to a tax officer, and

(b) make a payment on account of the employee’s liability to income tax, of an amount equal to the amount of liability that the employee is expected to incur in respect of employment in that tax quarter.

(3) The amount of any payment on account made in accordance with subsection (2) may be deducted by the employer from payments made to the employee in accordance with arrangements made by the employer.

(4) The return under subsection (2)(a) must specify —

(a) the amount of income expected to be earned;

(b) any amount deducted; and

(c) any other prescribed information.

(5) The employer must give the employee a copy of each quarterly return, within the period of 21 days beginning with the end of the tax quarter.

(6) The employer must give the employee a consolidated statement for each tax year, within the period of one month beginning with the end of the tax year.

(7) Where payment is not paid within the period specified in subsection (2) interest at the prescribed rate becomes payable on the amount due (and may not be deducted under subsection (3)).

(8) The Collector of Taxes must make arrangements for the refund of payments made under this section in respect of expected liability to income tax where the liability is not incurred; and the arrangements —

(a) may involve repayment to the employer or to the employee, as the Collector of Taxes thinks appropriate in a particular case;

(b) must not depend on the making of a claim or application by the employee or employer; and

(c) must include consideration as soon as is reasonably practicable after the end of each tax year whether refunds should be made.

## **12. Other payments**

(1) This section applies where —

(a) a person (“the employee”) incurs a liability to income tax under section 6 in respect of employment in a tax quarter,

(b) no payments in account of that liability have been made under section 11, or the amount of any payments on account are less than the amount of the liability, and

(c) a tax officer has (after the end of the tax quarter) demanded payment in satisfaction of the liability by notice in writing to the employee.

(2) The employee must make one or more payments to a tax officer before the end of the period of 60 days beginning with the date of the demand.

(3) The payment or payments must amount in total —

(a) where no payment on account was made, to the amount of tax payable, and

(b) where payment on account was made, to the difference between the payment on account and the amount of tax payable.

(4) Where payment is not paid within the period specified in subsection (2) interest at the prescribed rate becomes payable on the amount due.

(5) An employee is not liable to pay tax chargeable under this Ordinance if no demand is made under subsection (1)(c).

### **13. Tax Tribunal**

(1) There shall be a Tax Tribunal to exercise functions conferred by or under this Ordinance.

(2) The Commissioner may appoint members of the Tribunal.

(3) The Tax Tribunal —

(a) may determine its rules of procedure,

(b) must make arrangements to publish any rules determined under paragraph (a), and

(c) may sit in any place outside the Territory as may be authorised by the Commissioner.

### **14. Penalties**

(1) Where a tax officer is satisfied that an employer has failed to comply with an obligation under or by virtue of this Ordinance, the tax officer may require the employer to pay a penalty of an amount specified in the requirement (in addition to any tax and interest owing).

(2) The employer may appeal against the imposition of a financial penalty to the tax appeal tribunal, which may —

(a) confirm the penalty,

(b) cancel the penalty, or

(c) vary the penalty.

### **15. Offences**

(1) It is an offence for an individual to fail to pay income tax or interest as required by this Ordinance.

(2) A person who is guilty of an offence under subsection (1) is liable on summary conviction to a fine not exceeding £5,000.

(3) It is an offence for a person to provide tax information which is false and which the person knows or ought to know to be false.

(4) It is an offence for a person to fail without reasonable excuse to comply with a requirement imposed by a tax officer under section 10.

(5) It is an offence to obstruct a tax officer in the exercise of functions conferred by or under this Ordinance.

(6) A person who is guilty of an offence under subsection (3), (4) or (5) is liable on summary conviction to a fine not exceeding £5,000.

(7) A person may not be prosecuted for an offence if a tax officer has imposed, or proposes to impose, a financial penalty in respect of the action which constituted the alleged offence.

## **16. Disputes**

(1) This section applies where a dispute arises about —

(a) whether income tax is chargeable under this Ordinance in respect of an individual's earnings;

(b) the amount of income tax payable; or

(c) any other matter concerning the application or interpretation of a provision of or under this Ordinance.

(2) A person affected by the dispute ("the taxpayer") may refer it to the Collector of Taxes for determination (or review, where the dispute concerns an earlier determination of a tax officer).

(3) A reference under subsection (2) must be made before the end of the period of 4 weeks beginning with the date on which the person becomes aware of the issue to be referred.

(4) The taxpayer may refer the dispute to the Tax Tribunal if —

(a) the Collector does not determine the dispute within 6 months, or

(b) the taxpayer does not accept the Collector's determination.

(5) The Collector may refer a dispute to the Tax Tribunal.

(6) A reference under subsection (4) or (5) must be made before the end of the period of 4 weeks beginning with the date on which the taxpayer or Collector becomes aware of the issue to be referred.

(7) A decision of the Tax Tribunal under this section is final and binding on the Collector and all other persons.

(8) Reference to the Collector or to the Tax Tribunal does not excuse payment of tax, interest or other amounts which a tax officer has required a person to pay.

(9) A decision of the Collector or the Tax Tribunal may include provision about incidental matters (including repayment of sums with or without interest).

### **17. Destination**

Receipts under this Ordinance are to be paid into the Consolidated Fund of the Territory.

### **18. Tax Regulations**

(1) The Commissioner may make regulations supplementing this Ordinance.

(2) Without prejudice to the generality of subsection (1), Tax Regulations may make provision about —

(a) timing,

(b) contents of notices,

(c) methods of payment,

(d) proceedings of the Tax Tribunal, and

(e) any other matter that appears to the Commissioner to be necessary or expedient for the purposes of giving full effect to this Ordinance.

(3) Tax Regulations may confer a discretionary function on —

(a) the Commissioner;

(b) a tax officer;

(c) any other specified person.

## **PART 4 TECHNICAL PROVISION**

### **19. Tax Regulations: supplemental**

Tax Regulations may make —

(a) provision that applies generally or only to specified cases or circumstances;

(b) different provision for different cases or circumstances;



(c) incidental, consequential and supplementary provisions.

## **20. Repeals**

The following are repealed (in so far as they apply to the Territory) —

- (a) the Income Tax Ordinance Cap. 32;
- (b) the Income Tax (Amendment) Ordinance 1951 (1951 No.6);
- (c) the Income Tax (Amendment) Ordinance 1954 (1954 No.14);
- (d) the Income Tax (Amendment) Ordinance 1957 (1957 No.3);
- (e) the Income Tax (Amendment) Ordinance 1961 (1961 No.4);
- (f) the Income Tax (Amendment)(No 2) Ordinance 1961 (1961 No.9);
- (g) the Income Tax (Amendment) Ordinance 1962 (1962 No.1);
- (h) the Income Tax (Amendment)(No 2) Ordinance 1962 (1962 No.6);
- (i) the Income Tax (Amendment)(No 3) Ordinance 1962 (1962 No.16);
- (j) the Income Tax (Amendment) Ordinance 1964 (1964 No.6);
- (k) the Income Tax (Amendment) (No 2) Ordinance 1964 (1964 No.7);
- (l) the Income Tax (Amendment) (No 3) Ordinance 1964 (1964 No.2);
- (m) the Income Tax (Amendment) (Dependencies) Ordinance 1965 (1965 No.3);
- (n) the Income Tax (Amendment) Ordinance 1969 (1969 No.1);
- (o) the Income Tax (Amendment) Ordinance 1973 (1973 No.16); and
- (p) the Income Tax (Amendment) Ordinance 1974 (1974 No.1).

Enacted 21<sup>st</sup> December 2016

C. Roberts C.V.O.,  
*Commissioner.*

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## SUBSIDIARY LEGISLATION

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### TAX

#### Income Tax Regulations 2016

S.R.&O. No: 3 of 2016

*Made: 21 December 2016*

*Published: 22 December 2016*

*Coming into force: 1 January 2017*

IN EXERCISE of the powers conferred on me by sections 8, 18 and 19 of the Income Tax Ordinance 2016 I make the following regulations —

#### **1. Citation**

These Regulations may be cited as the Income Tax Regulations 2016.

#### **2. Commencement**

These Regulations come into force on 1 January 2017.

#### **3. Interpretation**

In these Regulations “the Ordinance” means the Income Tax Ordinance 2016.

#### **4. Exemptions**

(1) The following classes of individual are exempt from income tax under the Ordinance —

(a) individuals working (whether as crew or observers) on a fishing vessel or on a vessel supporting or accompanying a fishing vessel;

(b) individuals working on a tourist vessel (whether as crew, expedition leaders or in any other capacity);

(c) individuals working as crew on a vessel passing through the Territory;

(d) serving members of Her Majesty’s armed forces (including reserve or auxiliary forces).

(2) The exemptions granted by this regulation begin on the commencement of these Regulations and continue until ended by further Regulations.

## **5. Interest rate**

The prescribed rate of interest for the purposes of sections 11(7) and 12(4) of the Ordinance (late payment) is 3% above the base rate set at the Standard Chartered Bank in Stanley from time to time.

Made 21<sup>st</sup> December 2016

C. Roberts C.V.O.,  
*Commissioner*

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## SUBSIDIARY LEGISLATION

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### CUSTOMS

#### Customs (Declarations and Clearance) Order 2016

S.R.&O. No: 4 of 2016

*Made: 21 December 2016*

*Published: 22 December 2016*

*Coming into force: on publication*

IN EXERCISE of the powers conferred on me by section 8 of the Customs Ordinance 2016, I make the following Order —

#### **1. Citation**

This Order may be cited as the Customs (Declarations and Clearance) Order 2016.

#### **2. Commencement**

This Order comes into force on publication in the Gazette.

#### **3. Interpretation**

In this Order “the Ordinance” means the Customs Ordinance 2016.

#### **4. Entry Declaration**

(1) A person in command of a vessel entering the Territory must comply as soon as reasonably practicable with any request by a customs officer to make an entry declaration and pay the specified fees.

(2) An entry declaration must include —

- (a) the name of the person making the declaration;
- (b) the name and IMO identification number of the vessel (if any);
- (c) the previous port of call of the vessel;
- (d) the date of entry of the vessel in the Territory;
- (e) the purpose of the visit of the vessel to the Territory;
- (f) the number of passengers and crew;

- (g) the description and quantity of any cargo and goods;
- (h) the type and quantity of fuel on board the vessel; and
- (i) any other matters that may be required by a Customs Officer.

- (3) The person making the declaration must sign it as true and complete.
- (4) The declaration must be made in the form specified by the Customs Officer.

### **5. Exit Clearance**

(1) Before leaving the Territory, the person in command of a vessel must make an exit clearance declaration and pay the specified fees.

- (2) The declaration must include —
  - (a) the name of the person making the declaration;
  - (b) the name and IMO identification number of the vessel (if any);
  - (c) the destination of the vessel;
  - (d) the intended date of departure;
  - (e) the number of passengers and crew;
  - (f) the description and quantity of any cargo and goods; and
  - (g) any other matters that may be required by a Customs Officer.

- (3) The person making the declaration must sign it as true and complete.
- (4) The declaration must be made in the form specified by the Customs Officer.

### **6. Customs Officer countersigning exit clearance declarations**

A Customs Officer who receives an exit clearance declaration, if satisfied that it complies with regulation 5, must countersign it and give a copy to the person who made the declaration.

### **7. Inspections by Customs Officers**

A Customs Officer may inspect a vessel for the purpose of verifying the truth and completeness of an entry declaration or of an exit clearance declaration.

### **8. Fees**

- (1) The Commissioner may specify the fees payable under this Order and may specify different fees for different classes of vessel.

(2) The fees must be published by notice in the Gazette.

**9. Exemptions**

(1) The Commissioner may exempt persons from the requirement to —

- (a) make an entry declaration;
- (b) make an exit clearance declaration;
- (c) pay specified fees.

(2) The exemptions must be published by notice in the Gazette.

Made 21<sup>st</sup> December 2016

C. Roberts C.V.O.,  
*Commissioner*