

Assented to in Her Majesty's name this 12th day of June 1974.

E. G. LEWIS,
Governor.

LS

No. 10



1974

Colony of the Falkland Islands

IN THE TWENTY-THIRD YEAR OF THE REIGN OF
Her Majesty Queen Elizabeth II.

ERNEST GORDON LEWIS, C.M.G., O.B.E.
Governor.

An Ordinance

Further to amend the Immigration Ordinance 1965. Title.

ENACTED by the Legislature of the Colony of the Falkland Islands, as follows — Enacting clause.

1. This Ordinance may be cited as the Immigration (Amendment) Ordinance 1974, and shall be read as one with the Immigration Ordinance 1965, hereinafter referred to as the principal Ordinance. Short title.
(10 of 1965)

2. The principal Ordinance is amended by the insertion after section 21 of the following new section — Insertion of new section
21A.

"Clearance
certificates.

21A. (1) Upon the application of any person about to leave the Colony, if the Commissioner of Income Tax is satisfied —

- (a) that he is not liable to pay any tax; or
- (b) that all tax payable by him has been paid; or
- (c) that satisfactory arrangements have been or will be made for the payment of all tax that is or may become payable by him;

the Commissioner of Income Tax shall furnish such person with a certificate that he is not under any liability to pay, or to supply security for the payment of any tax and every such certificate shall remain in force until such date as shall be specified therein.

(2) No person shall be permitted to board any ship or aircraft leaving the Colony unless he produces to the Immigration Officer a certificate issued to him by the Commissioner of Income Tax under this section and still in force at the date of departure of such ship or aircraft.

(3) This section shall not apply to any person under the age of fifteen years or whose stay in the Colony has not been longer than three months."

This printed impression has been carefully compared by me with the Bill which has passed the Legislative Council, and is found by me to be a true and correctly printed copy of the said Bill.

R. BROWNING,
Clerk of the Legislative Council.

Ref. IMM/10/1.

Assented to in Her Majesty's name this 12th day of June 1974.

E. G. LEWIS,
Governor.

LS



No. 11

1974

Colony of the Falkland Islands

IN THE TWENTY-THIRD YEAR OF THE REIGN OF
Her Majesty Queen Elizabeth II.

ERNEST GORDON LEWIS, C.M.G., O.B.E.
Governor.

An Ordinance

Further to amend the Income Tax Ordinance
(Chapter 32). Title.

(1st January 1975)

Date of commencement.

ENACTED by the Legislature of the Colony of the Falkland Islands, as follows — Enacting clause.

1. This Ordinance may be cited as the Income Tax (Amendment) (No. 2) Ordinance 1974 and shall be read as one with the Income Tax Ordinance (Chapter 32) hereinafter referred to as the principal Ordinance, and shall come into operation on the 1st day of January 1975. Short title.

2. Section 13 of the principal Ordinance is repealed and replaced by the following — Repeal and replacement of section 13.

"Allowance of trade losses.

13. Where the amount of a loss incurred in the year preceding any year of assessment in any trade, business, profession or vocation carried on by a person either solely or in partnership is such that it cannot be wholly set-off against his income from other sources for the same year, the amount of such loss shall to the extent to which it is not allowed against his income from other sources for the same year be carried forward and set-off against what would otherwise have been his chargeable income for subsequent years in succession until the amount of such loss is exhausted."

This printed impression has been carefully compared by me with the Bill which has passed the Legislative Council, and is found by me to be a true and correctly printed copy of the said Bill.

R. BROWNING,
Clerk of the Legislative Council.

Ref. INC/10/5 C.