

Assented to in Her Majesty's name this 29th day of June, 1957.

E. P. ARROWSMITH,  
*Governor.*

[L.S.]

No. 3



1957.

**Colony of the Falkland Islands.**

IN THE SIXTH YEAR OF THE REIGN OF  
**HER MAJESTY QUEEN ELIZABETH II.**

EDWIN PORTER ARROWSMITH, C.M.G.,  
*Governor.*

**An Ordinance**

**Further to amend the Income Tax Ordinance.**

Title.

[1st January, 1958]

Date of commencement.

ENACTED by the Legislature of the Colony of the Falkland Islands, as follows :—

Enacting clause.

1. (1) This Ordinance may be cited as the Income Tax (Amendment) Ordinance, 1957, and shall be read as one with the Income Tax Ordinance, hereinafter referred to as the principal Ordinance.

Short title and commencement.  
Cap 32.

(2) The amendments made by this Ordinance shall come into operation with the year of assessment commencing on the 1st day of January, 1958.

2. Section 2 of the principal Ordinance is amended by the addition of the following new definitions immediately after the definition of "Commissioner" :—

Amendment of section 2 of the principal Ordinance.

"The Commonwealth" shall be deemed to include those territories and their dependencies which are named in the fifth schedule hereto.

"Commonwealth income-tax" means any income-tax charged under any law in force in any part of the Commonwealth other than the United Kingdom."

Amendment of section 8 of the principal Ordinance.

3. Section 8 of the principal Ordinance is hereby amended by the substitution of a semi-colon for the colon at the end of paragraph (i) and the addition of the following new paragraph:—

“(j) any grant made from the public revenue of the Colony, in respect of any person between the ages of 11 and 18 years, who is receiving full time instruction at a recognised educational establishment outside the Colony:”.

Amendment of section 12 of the principal Ordinance.

4. Paragraph (g) of section 12 of the principal Ordinance is amended by substituting the words “Commonwealth income-tax” for the words “Empire income-tax as defined by this Ordinance”.

Amendment of section 16 of the principal Ordinance.

5. Subsection (1) of section 16 of the principal Ordinance is hereby amended by the deletion of the figure “£70” and the substitution therefor of the figure “£100”.

Amendment of section 18 of the principal Ordinance.

6. Paragraph (f) of section 18 of the principal Ordinance is amended by substituting the words “the Commonwealth” for the words “His Majesty’s Dominions or in territory under His Majesty’s protection”.

Amendment of section 26 of the principal Ordinance.

7. Subsection (2) of section 26 of the principal Ordinance is amended by deleting the words “not being a British subject, or a firm or company whose principal place of business is situated in His Majesty’s Dominions or in territory under His Majesty’s protection, or a branch thereof,”.

Amendment of section 47 of the principal Ordinance.

8. Section 47 of the principal Ordinance is amended as follows:—

- (a) the words “Subject to the provisions of subsection (3) of this section” are inserted at the beginning of subsections (1) and (2);
- (b) the words “Commonwealth income-tax” are substituted for the words “Empire income-tax” wherever those words occur;
- (c) the words “rate of Commonwealth income-tax” are substituted for the words “Empire rate of tax” wherever those words occur;
- (d) subsection (3) is repealed and replaced by the following:—

“(3) No relief shall be granted in accordance with the provisions of subsection (1) or subsection (2) of this section in respect of Commonwealth income-tax charged in any part of the Commonwealth unless the legislature of that part has provided for relief in respect of tax charged on income both in that part and in the Colony in a manner similar to that provided for in this section.”.

Amendment of section 48 of the principal Ordinance.

9. Section 48 of the principal Ordinance is amended by substituting the words “Commonwealth income-tax” for the words “Empire income-tax”.

Amendment of section 49 of the principal Ordinance.

10. Subsection (3) of section 49 of the principal Ordinance is amended by substituting the words “the Commonwealth” for the words “His Majesty’s dominions” and by deleting the words “or the Colony”.

Amendment of section 52 of the principal Ordinance.

11. Section 52 of the principal Ordinance is amended by substituting the words “the Commonwealth” for the words “His Majesty’s Dominions or in any place under His Majesty’s protection” wherever those words occur.

12. The following Fifth Schedule is added to the principal Ordinance:—

Addition of Fifth Schedule to the principal Ordinance.

#### “FIFTH SCHEDULE.

Aden	Leeward Islands
Australia	Malta
Bahamas	Mauritius
Barbados	New Hebrides
Basutoland	New Zealand
Bechuanaland	North Borneo
Bermuda	Northern Rhodesia
British Guiana	Nyasaland Protectorate
British Honduras	Pakistan
British Solomon Islands	St. Helena
Brunei	Sarawak
Canada	Seychelles
Ceylon	Sierra Leone
Channel Islands	Singapore
Cyprus	Somaliland Protectorate
Federation of Malaya	Southern Rhodesia
Federation of Nigeria	South-West Africa
Fiji	Swaziland
Gambia	Tanganyika
Ghana	Tonga
Gibraltar	Trinidad and Tobago
Gilbert & Ellice Islands	Uganda Protectorate
Hong Kong	Union of South Africa
India	United Kingdom of Great Britain and Northern Ireland
Isle of Man	Windward Islands
Jamaica	Zanzibar.”
Kenya	

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.

J. BOUND,  
*Clerk of the Legislative Council.*