Assented to in Her Majesty's name this 8th day of July 1977.

J. R. W. PARKER, Governor.

No. 18



1977

Colony of the Falkland Islands

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

JAMES ROLAND WALTER PARKER, O.B.E. Governor.

An Ordinance

Further to amend the Income Tax Ordinance. Title.

(1st January 1978)

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

- 1. This Ordinance may be cited as the Income Tax (Amend- short title and commencement) (No. 3) Ordinance 1977, and shall apply to assessments for the ment. year of assessment commencing on the 1st day of January 1978 and to the subsequent years of assessment.
- 2. Section 14 of the Income Tax Ordinance (hereinafter Amendment of section 14. referred to as the principal Ordinance) is amended in subsection (1) by deleting "£500" and substituting the following —

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3. Section 15 of the principal Ordinance is amended -- Amendment of section 15.

- (a) in subsection (1), by deleting "£180" and substituting the following -"£300"
- (b) in subsection (2), by deleting "£100" and substituting the following -"£150"

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- (c) in subsection (3) (a)
 - (i) by deleting "£200" and substituting the following --"£350"
 - (ii) by deleting "£100" and substituting the following "£250"
- (d) in subsection (4), by deleting "£230" and substituting the following — "£350"
- (e) by inserting after subsection (4) the following new sub-

"Deduction in respect of earned

(5) If the total income of any individual includes any earned income of his wife there shall be a deduction of an additional one-fifth of the amount of that earned income provided that such deduction shall not in the case of any individual exceed £200.".

Amendment of section 16.

- 4. Section 16 of the principal Ordinance is amended —
- (a) in subsection (1), by deleting "£130" and substituting the following -

(b) in paragraph (i) of the proviso to subsection (1), by deleting "£150" and substituting the following —

"£280"

Amendment of section

5. Section 16A of the principal Ordinance is amended by deleting "£600" wherever it occurs, and substituting the following -"£900"

Amendment of section 21.

6. Section 21 of the principal Ordinance is amended in subsection (1) by deleting from "On every" to "45 per cent" and substituting the following -

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"On every pound of —

th	e first	£500	of	chargeable	income	$17\frac{1}{2}$	per	cent
th	e next	£500	"	,,	"	221/2	per	cent
,,	,,	£500	,,	,,	"	$27\frac{1}{2}$	per	cent
,,	"	£1,000	"	,,	"	35	per	cent
,,	11	£1,000	"	,,	"	40	per	cent
,,	"	£1,000	,,	,,	,,	45	per	cent
the remainder of chargeable income						50	per	cent."

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.

W. A. ETHERIDGE.

Clerk of the Legislative Council.

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to the sologestion (2), by delering "A100" and substituting the

Assented to in Her Majesty's name this 21st day of July 1977.

J. R. W. PARKER, Governor.

No. 19



1977

Colony of the Falkland Islands

IN THE TWENTY-SIXTH YEAR OF THE REIGN OF

Her Majesty Queen Elizabeth II.

JAMES ROLAND WALTER PARKER, O.B.E. Governor.

An Ordinance

Further to amend the Legislative Council Title. (Elections) Ordinance.

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

1. This Ordinance may be cited as the Legislative Council Short title and commence-(Elections) (Amendment) (No. 2) Ordinance 1977 and shall come into operation on a day to be appointed by the Governor by notice in the Gazette.

2. Section 2 of the Legislative Council (Elections) Ordinance Amendment of section 2. (hereinafter referred to as the principal Ordinance) is amended —

- (a) by inserting after the definition of "member" the following new definition -
 - "ordinarily resided" has the same meaning assigned thereto by the Schedule to the Falkland Islands (Legislative Council) Orders in Council 1948 to 1977;
- (b) by the deletion of the definition of "qualifying period" and the substitution of the following —
 - ""qualifying period" means
 - (i) in the case of a person born in the Colony, the preceding twelve months ending on qualifying
 - (ii) in the case of a person not born in the Colony, the preceding three years ending on qualifying

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