

Assented to in Her Majesty's name this 7th day of July 1978.

J. R. W. PARKER,
Governor.

LS

No. 11



1978

Colony of the Falkland Islands

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

JAMES ROLAND WALTER PARKER, C.M.G., O.B.E.
Governor.

An Ordinance
Further to amend the Income Tax Ordinance. Title.

(1st January 1979)

Date of commencement.

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

1. This Ordinance may be cited as the Income Tax (Amendment) (No.2) Ordinance 1978 and shall apply to assessments for the year of assessment commencing on the 1st day of January 1979 and to all subsequent years of assessment.

Short title and commencement.

2. Section 2 of the Income Tax Ordinance is amended by inserting after the definition of "Chargeable income", the following new definition —

Amendment of section 2.
(Cap. 32)

" "Income arising from a source outside the Colony" does not include, in the case of income from an employment, such part of that income as constitutes remuneration for services actually performed in the Colony."

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,
for Clerk of Councils.

Ref. INC/10/5.