

Assented to in Her Majesty's name this 28th day of June, 1961.

Edwin Arrowsmith
Governor.



No. 4



1961

Colony of the Falkland Islands.

IN THE TENTH YEAR OF THE REIGN OF
HER MAJESTY QUEEN ELIZABETH II.

SIR EDWIN ARROWSMITH, K.C.M.G.
Governor.

An Ordinance
Further to amend the Income Tax Ordinance.

Title.

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) Ordinance, 1961, and shall be read as one with the Income Tax Ordinance, hereinafter referred to as the principal Ordinance, and shall be deemed to have come into force on the 1st April, 1960.

Short title and commencement.

Cap. 32.

2. Section 2 of the principal Ordinance is amended by the insertion after the definition of "Incapacitated person" of the following new definition —

Amendment of section 2 of the principal Ordinance.

““Ordinary resident” in reference to any place means a person who habitually resides in that place except for such absence therefrom as seems to the Commissioner to be of a temporary nature.”.

3. The proviso to section 5 of the principal Ordinance is amended by the deletion of the words “income arising outside the Colony” and the substitution therefor of the words “income arising from a source outside the Colony”.

Amendment of section 5 of the principal Ordinance.

Repeal and replacement
of section 6 of the
principal Ordinance.

4. Section 6 of the principal Ordinance is repealed and replaced as follows —

“Basis of
assessment.

6. (1) Tax shall be charged, levied and collected for each year of assessment upon the chargeable income of any person for the year immediately preceding the year of assessment.

(2) Notwithstanding anything to the contrary contained in this Ordinance the chargeable income of any person not ordinarily resident in the Colony and employed in the whaling or sealing industries in the Colony and Dependencies shall be the gross amount of his actual earnings from all sources accruing in or derived from the Colony in the year of assessment which in respect of any such person shall be the period of twelve months beginning on the first day of April in any year.”.

Amendment of section 21
of the principal Ordinance.

5. The proviso to subsection (1) of section 21 of the principal Ordinance is amended by the deletion of the words from “Provided” to the words “following rates:” and the substitution therefor of the following —

“Provided that the tax upon the chargeable income (as defined by subsection (2) of section 6 of this Ordinance) of any person not ordinarily resident in the Colony and employed in the whaling or sealing industries in the Colony and Dependencies shall be at the following rates:”.

Amendment of section 24
of the principal Ordinance.

6. Section 24 of the principal Ordinance is amended by the deletion of the words “income arising out of the Colony” and the substitution therefor of the words “income arising from a source outside 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.



Acting Clerk of the Legislative Council.

Ref. D/11/47/II.