

Assented to in Her Majesty's name this 27th day of May, 1964.

*W. H. Thompson*

*Officer Administering the Government.*



No. 7



1964

**Colony of the Falkland Islands.**

IN THE THIRTEENTH YEAR OF THE REIGN OF  
**HER MAJESTY QUEEN ELIZABETH II.**  
WILLOUGHBY HARRY THOMPSON, M.B.E.  
*Officer Administering the Government.*

**An Ordinance**

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

[1st January, 1964]

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

1. (1) This Ordinance may be cited as the Income Tax (Amendment) (No. 2) Ordinance 1964, and shall be read as one with the Income Tax Ordinance, hereinafter referred to as the principal Ordinance.

(2) The provisions of this Ordinance shall have effect with respect to tax chargeable for the year of assessment commencing on the 1st day of January, 1964, and for all subsequent years of assessment.

2. Section 16 of the principal Ordinance is repealed and replaced as follows —

"Deduction for children.

16. (1) In ascertaining the chargeable income of an individual who proves to the satisfaction of the Commissioner that he maintained during the year immediately preceding the year of assessment an unmarried child who was either under the age of 16 years at the commencement of the year of assessment or who if over

Title.

Date of commencement.

Enacting Clause.

Short title and commencement.

Repeal and replacement of section 16 of the principal Ordinance.

the age of 16 years was receiving full time instruction at any school or other educational establishment in the Colony, there shall be allowed a deduction of £100 in respect of each such child:

Provided that where an unmarried child is receiving full time instruction at any university, college, school, or other educational establishment abroad, either wholly or partly at the expense of the claimant the Commissioner may allow a deduction not exceeding £125 in respect of each such child.

(2) the expression "child" includes a stepchild, adopted child, or illegitimate child."

---

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.



*Clerk of the Legislative Council.*

Ref: 0747/K.