THE FALKLAND ISLANDS GAZETTE

PUBLISHED BY AUTHORITY

Vol.CV *31st January 1996* *No. 1*

Appointments

Miss Caroline Sarah Lamb, Veterinary Officer, Department of Agriculture, 27.10.95.

Peter James Roberts, Mechanic, Public Works Department, 1.1.96.

Richard James Meads, Machine Operator, Printing Department, 6.2.95.

Miss Dorinda Roberta Denning, Travelling Teacher, Education Department, 5.1.96.

Mrs. Pamela Gaye Petterson, Travelling Teacher, Education Department, 6.1.96.

James Gregory Woodward, Travelling Teacher, Education Department, 6.1.96.

Miss Alison Catherine Herring, Travelling Teacher, Education Department, 6.1.96.

Acting Appointment

Miss Susan Jane Nightingale, Acting Personal Assistant, Secretariat, 18.12.95.-12.1.96.

Completion of Contract

John Addinall, Senior Fisheries Protection Officer, Fisheries Department, 22.11.95.

Re-Appointment

John Addinall, Senior Fisheries Protection Officer, Fisheries Department, 9.1.96.

Resignation

Mrs. Helen Jean Andrews, Assistant Producer, Falkland Islands Broadcasting Station, 20.1.96.

NOTICES

No. 1 23rd September 1994.

The Falkland Islands Constitution Order 1985
Schedule 1 (Section 80(1))

APPOINTMENT OF ACTING JUDGE

WHEREAS it appears to me, after consulting the Chief Justice, Sir Dermot Renn Davis, Officer of the Most Excellent Order of the British Empire, that the state of business in the Supreme Court during such time or times as the Chief Justice is absent from the Falkland Islands so requires;

AND WHEREAS after such consultation as aforesaid I am satisfied that **ANDREW SHIRLEY JONES** possesses such legal qualifications and experience as are appropriate for him to be so appointed;

Now I, **DAVID EVERARD TATHAM**, Companion of the Most Distinguished Order of Saint Michael and Saint George, Governor of the Falkland Islands, **IN EXERCISE** of my powers under Section 80(1) of Schedule 1 to the Falkland Islands Constitution Order 1985 **DO APPOINT** the said **ANDREW SHIRLEY JONES** to sit as an Acting Judge of the Supreme Court during such time or times as the Chief Justice is absent from the Falkland Islands, but in relation only to such causes matters proceedings or things as are hereinafter specified **AND FURTHER** appoint the said **ANDREW SHIRLEY JONES** to discharge the functions in the Falkland Islands of the Chief Justice but in relation only to such causes matters, proceedings and things as are hereinafter specified and only in so far as may be reasonably necessary and incidental thereto **AND PROVIDED** that nothing in these presents shall

operate so as to prevent the Chief Justice himself adjudicating in any such matter or proceeding or from exercising any of his functions in relation thereto;

AND I DECLARE that the causes, matters, proceedings and things to which this appointment relates are such causes matters, proceedings and things below described as in relation to which the Chief Justice has not indicated to the said Andrew Shirley Jones that he wishes himself to exercise his powers and are also of one or other or more of the following descriptions -

(a) all matrimonial causes and matters together with all applications ancillary thereto;

(b) all causes and matters concerning the care, supervision or adoption of minors;

(c) appeals to the Supreme Court from the Summary Court relating to any of the above matters;

(d) such interlocutory matters as in England would be within the jurisdiction of a master registrar or district judge of the High Court and in addition to such jurisdiction applications by way of interlocutory relief for any injunction or other order which would in England fall to be considered by a High Court Judge but so that any injunction or order made on any such application shall be made **ex parte** only with liberty to apply to the Chief Justice for its variation or discharge and shall not in any case be expressed so as to have effect for a period exceeding three months from the date thereof unless extended by the Chief Justice, save that this restriction shall not apply in proceedings of a kind referred to in paragraphs (a) to (c) hereof;

(e) non-contentious probate matters and contentious probate jurisdiction to the extent that the order or relief sought could be granted in England **ex parte** by a judge, master or district probate registrar of the High Court and would be within the jurisdiction of the Chief Justice to grant and subject as expressed in (d) above;

(f) any jurisdiction of the Chief Justice which, in England, would be within the jurisdiction of a judge or master of the High Court sitting as a judge or master of the Court of Protection;

(g) such matters relating to contempt of court as may from time to time be approved by the Chief Justice.

AND THIS appointment shall be effective until such time as the Governor of the Falkland Islands for the time being signifies to the contrary

GIVEN under my hand and the Public Seal at Stanley this 23rd day of September 1994.

D.E. Tatham,
Governor.

No. 2 8th January 1996.

CURRENCY ORDINANCE 1987

Calling in of Half Penny Coin

IN EXERCISE of my powers under section 10(1) of the Currency Ordinance 1987 and all other powers enabling me in that behalf I DECLARE that the half penny (½p) coin shall cease to be legal tender with effect from 1st March 1996.

In accordance with the provisions of section 10 of the Currency Ordinance 1987 any person holding any half penny (½p) coins may exchange the coins for legal tender at the Treasury, Stanley, acting as agent for the Commissioners of Currency, provided that only an even number of such coins will be exchanged for any person

Dated this 8th day of January 1996.

A.M. Gurr
Acting Governor

No. 3 31st January 1996.

PUBLIC HOLIDAYS 1996

Monday 1 January	New Year's Day
Friday 5 April	Good Friday
Monday 22 April (transferred)	Her Majesty the Queen's Birthday
Friday 14 June	Liberation Day
Wednesday 14 August	Falklands Day
Monday 9 December (transferred)	Battle Day
Wednesday 25 December	Christmas Day
Thursday 26 December	Boxing Day
Friday 27 December	Christmas Holiday

Appointment of Temporary Customs Officer

Customs Ordinance 1943

In exercise of the powers conferred by Section 4 of the Customs Ordinance 1943,

I hereby appoint:

Sgt. S.R. McWATT P8137951

to be a Temporary Customs Officer from 14th November 1995 until 15th April 1996.

R. J. King,
Collector of Customs.

Appointment of Temporary Customs Officer

Customs Ordinance 1943

In exercise of the powers conferred by Section 4 of the Customs Ordinance 1943,

I hereby appoint:

Cpl. S. CANNATELLA B8193794

to be a Temporary Customs Officer from 19th December 1995 until 20th April 1996.

R. J. King,
Collector of Customs.

REGISTRATION OF UNITED KINGDOM TRADE MARKS ORDINANCE (CAP.59)

The following list of Trade Marks and Service Marks Registered in the Falkland Islands during the period 1st January 1995 to 31st December 1995 is published for general information. The Trade Marks Register may be inspected at the Office of the Registrar General, Stanley.

B. Greenland
Registrar General

Registration No:	Date of Registration	Proprietor	Description of Goods
10313	6.2.1995	Bass International Holdings N.V.	Beer and Larger. **CARLING BLACK LABEL**
10314	6.2.1995	Bass International Holdings N.V.	Bitter beer for sale in England, the Isle of Man and the counties of Clwyd and Gwynedd. **STONES**
10315	6.2.1995	Bass Public Limited Company	Beer, ale, stout, larger and porter; beverages included in Class 32 containing beer; and preparations included in Class 32 for making all the aforesaid goods. **TENNENT'S**
10316	6.2.1995	Bass Public Limited Company	Beer, ale, stout and porter. **WORTHINGTON**
10317	6.2.1995	Mars U.K. Limited	Rice, pasta; cereals and cereal preparations; tea, coffee, cocoa, coffee essence, coffee extracts, mixtures of coffee and chicory, chicory and chicory mixtures, all for the use as substitutes for coffee; non-medicated confectionery; pastries, cakes, biscuites; ices, ice-cream. Ice-cream products and frozen confections; bread; pastry; drinks, fillings, sweet spreads, savoury spreads; snack foods, meals and constituents for meals; chocolate, sauces, pizzas, pizza bases, sauces and toppings for pizzas; sauces for pasta and rice; all included in Class 30. **DOLMIO**

10332	15.2.1995	Stokely-Van Camp, Inc	Non-alcoholic drinks and preparations for making such drinks, all included in Class 32. **BLOCK**
10341	7.3.1995	Aiwa Kabushiki Kaisha	Cameras, slide projectors, video cameras, motion picture cameras, projectors, sound recording apparatus and instruments, all for motion pictures, editing apparatus; dry cells, storage batteries; electric irons, electric vacuum cleaners; computer games for use with television apparatus; telephones, radio receivers, televisions, television for receiving satellite broadcasting; radios incorporating clocks; video cameras for broadcasting, portable video cameras; stereophonic, audio, tape and disc apparatus, all for use in vehicles; tuners; sound recording apparatus; electric phonographs, record players, tape recorders, tape players, digital audio tape recorders; sound broadcasting apparatus; video tape recorders, video tape players, compact disk players, video disk players; sound recording and playing apparatus; combined radio receivers and tape recorders, portable communications apparatus; microphones; tapes for tape recorders, video tapes; amplifiers; headphones, adapters, antennae, earphones, speakers, digital audio tapes; electronic computers; computerised electronic amusement instruments; electronic typewriters; monitors for electronic computers; tapes, disks and floppy disks, all recorded with computer programmes; computer data storage devices; facsimile machines; all included in Class 9. **BLOCK**
10343	7.3.1995	Rover Group Limited	Motor Land vehicles and parts and fittings therefor, all included in Class 12. **VOGUE**
10344	7.3.1995	Rover Group Limited	Motor land vehicles and parts and fittings therefor, all included in Class 12. **CANCELLED IN RESPECT OF:** Tyres and inner tubes and goods of the same description as tyres and inner tubes. **DISCOVERY**
10345	7.2.1995	Rover Group Limited	Motor land vehicles and parts and fittings therefor, all included in Class 12. **DEFENDER**

10346	10.3.1995	Teva Pharmaceutical Industries Ltd	Pharmaceutical, veterinary and sanitary preparations; all included in Class 5. **BLOCK**
10347	10.2.1995	Teva Pharmaceutical Industries Ltd	Pharmaceutical preparations and substances; pharmaceutical preparations for the treatment of multiple sclerosis; all included in Class 5. **block**
10351	28.3.1995	Mars G.B. Limited	Agricultural, horticultural and forestry products; pet animals, foodstuffs for pet animals, pet birds and for pet fish; malt, cuttlefish bone, bones for dogs; litter for domestic animals; fresh fruit, fresh vegetables; preparations for use as additives to the aforesaid foodstuffs; all included in Class 31. Limitations: It is a condition of registration that the mark shall not be used as a varietal name. **EXELPET**
10352	28.3 1995	Mars G.B. Limited	Veterinary preparations and substances; sanitary preparations; additives for animal food; disinfectants; preparations for destroying vermin or pests; bedding sprays; animal repellents; powders, sprays and collars, all for killing fleas and all for use with animals; detergents for use with animals; all the aforesaid goods being for use with pet animals; all included in Class 5. **EXELPET**
10353	28.3.1995	Mars G.B. Limited	Printed matter relating to pet animals, birds or fishes; sanded paper for use in animals cages or bird cages; aquariums and parts and fittings therefore; containers for use in the transportation of pet animals or of fish; all included in Class 16. **EXELPET**
10354	28.3.1995	Mars G.B. Limited	Collars and harnesses; bits, leads muzzles; car restraints; blankets, articles of clothing; non-edible chews; all for use with pet animals; all included in Class 18. **EXELPET**

10355	28.3.1995	Mars G.B. Limited	Identification barrels, trays and rings for birds and pet animals; brushes, combs; litter trays, scoops for the disposal of animal excrement; food and water containers for pet animals and birds; feeding mats for pet animals; cages for birds and animals and parts and fittings therefore; covers for animal and bird cages; bird baths; artificial nest eggs; carriers for transporting animals; all included in Class 21. **EXELPET**
10356	28.3.1995	Mars G.B. Limited	Toys and playthings for pet animals, birds and fish; all included in Class 28. **EXELPET**
10369	5.4.1995	Best Flavours, Inc.	Non-alcoholic drinks and preparations for making such drinks; mineral, aerated and spring waters; fruit drinks and fruit juices; beverages containing not more than 1.2% (by volume) of alcohol; syrups and preparations for making beverages; all included in Class 32. **MISTIC**
10375	12.4.1995	J.N. Nichols Plc	Non-alcoholic drinks included in Class 32 and preparations for making such drinks. **VIMTO**
10412	20.6.1995	Rover Group Limited	Motor land vehicles and parts thereof included in Class 12. **BLOCK**
10413	21.6.1995	Shell International Petroleum Co Ltd.	All goods in Class 4, none being for export to and sale in Puerto Rico. **BLOCK**
10414	21.6.1995	Societe Des Produits Nestle S.A.	Fruit juices; non-alcoholic beverages; syrups, essential extracts, all for the preparation of non-alcoholic beverages; all included in Class 32. **NESTLE ORCHARD**
10432	10.7.1995	Mars G.B. Limited	Foodstuffs for animals and animal litter. **BISCROK**
10433	10.7.1995	Mars G.B. Limited	Toys and playthings, all for pet animals and for birds. **WHISKAS**
10441	18.7.1995	Fendi Profumi S.p.A.	Perfumery, essential oils, cosmetics, hair lotions; cosmetic preparations for baths; bath salts, not for medical purposes; deodorants for use on the person; perfumed body lotions and creams; all included in Class 3; but not including any such goods for use as toilet soaps. **ASJA**

10447	24.7.1995	Mars G.B. Limited	Agricultural, horticultural and forestry products, grains and seeds; live animals, birds and fish; foodstuffs for animals, birds and for fish and preparations for use as additives to such foodstuffs; cuttle fish bone; bones for dogs; litter for animals; fresh fruit and fresh vegetables; all included in Class 31. **NUTRIVIT**
10465	11.9.1995	Swatch AG (Swatch S.A.)	Horological and chronometric apparatus and instruments; parts and fittings for all the aforesaid goods; all included in Class 14. **BLOCK**
10469	13.9.1995	Unilever PLC	Tea, coffee, cocoa, coffee and chicory essence, and mixtures of coffee and chicory. **BROOKE BOND**
10470	13.9.1995	Unilever PLC	Iced tea; iced beverages; all included in Class 30. **LIPTONICE**
10471	13.9.1995	Unilever PLC	Non-alcoholic iced drinks; carbonated iced tea; all included in Class 32. **LIPTONICE**
10472	13.9.1995	Unilever PLC	Tea. **LIPTON**
10473	13.9.1995	Mars G.B. Limited	Agricultural, horticultural and forestry products, grains and seeds; live animals, birds and fish, foodstuffs for animals, birds and fish; preparations for use as additives to such foodstuffs; malt; cuttlefish bone; bones for dogs; litter for animals; fresh fruit and fresh vegetables; all included in Class 31. **BLOCK**
10479	25.9.1995	Mastercard International Incorporated	Electronic data carriers in the form of magnetically encoded cards all being charge cards, credit cards, debit cards and identity cards; all included in Class 9. **BLOCK**

10481	25.9.1995	Mars U.K. Limited	Rice, pasta; cereals and cereal preparations; tea, coffee, cocoa, coffee essence, coffee extracts, mixtures of coffee and chicory; chicory and chicory mixtures, all for the use as substitutes for coffee; non-medicated confectionery; pastries, cakes, biscuits; ices, ice-cream, ice cream products and frozen confections; bread; pastry; drinks, fillings, sweet spreads; savoury spreads, snack foods, meals and constituents for meals; chocolate, sauces; pizzas, pizza bases, sauces and toppings for pizza; sauces for pasta and rice; salad dressings, mayonnaise; all included in Class 30. **BLOCK** **Disclaimer:** Registration of this mark shall give no right to the exclusive use of the letter "M". **Limitations** The first mark in the series, here depicted in heraldic shading, is limited to the colours, yellow, aquamarine, blue, black, brown and white as shown in the representation on the form of application.
10482	25.9.1995	Mars U.K. Limited	Rice, pasta; cereals and cereal preparations; tea, coffee, cocoa, coffee essence, coffee extracts, mixtures of coffee and chicory; chicory and chicory mixtures, all for use as substitutes for coffee; non-medicated confectionery; pastries, cakes, biscuits; ices, ice-cream, ice cream products and frozen confections; bread; pastry; drinks, fillings, sweet spreads; savoury spreads, snack foods, meals and constituents for meals; chocolate, sauces; pizzas, pizza bases, sauces and toppings for pizza; sauces for pasta and rice; salad dressings, mayonnaise; all included in Class 30. **BLOCK** **Disclaimer:** Registration of this mark shall give no right to the exclusive use of the letter "M". **Limitations** The first mark in the series, here depicted in heraldic shading, is limited to the colours orange, yellow, blue, black, and white as shown in the representation on the form of application.

10483	25.9.1995	Mars U.K. Limited	Rice, pasta; cereals and cereal preparations; tea, coffee, cocoa, coffee essence, coffee extracts, mixtures of coffee and chicory; chicory and chicory mixtures, all for use as substitutes for coffee; non-medicated confectionery; pastries, cakes, biscuits; ices, ice-cream, ice-cream products and frozen confections; bread; pastry; drinks, fillings, spread, snack foods, meals and constituents for meals, chocolate, sauces; all included in Class 30. **BLOCK** **Disclaimer** Registration of this mark shall give no right to the exclusive use of the letter "M".
10484	25.9.1995	Mars U.K. Limited	Rice, pasta; cereals and cereal preparations; tea, coffee, cocoa, coffee essence, coffee extracts, mixtures of coffee and chicory; chicory and chicory mixtures, all for use as substitutes for coffee; non-medicated confectionery; pastries, cakes, biscuits, ices, ice-cream, ice cream products and frozen confections; bread; pastry; drinks, fillings, spreads, snack foods, meals and constituents for meals; chocolate, sauces; all included in Class 30. **BLOCK** **Disclaimer** Registration of this mark shall give no right to the exclusive use of the letter "M".
10502	12.10.1995	THORN EMI Plc	Apparatus and installations, all for lighting; lamps; parts and fittings for all the aforesaid goods; all included in Class 11. **THORN**
10503	12.10.1995	Guerlain Societe Anonyme	Perfumes, face powder, face cream, toilet soap eyebrow pencils, eyelash colouring, rouge, cold cream, talcum powder, solid and liquid brilliantine, lip-sticks, pomades, preparations for the hair, eye shadow, lotions, eau-de-cologne, toilet waters, astringent lotions, astringent creams, sun-tan oil; all being non-medicated toilet preparations. **GUERLAIN**

10525	23.10.1995	Mars U.K. Limited	Meat, fish poultry and game. None being live; sea foods; fruit and vegetables, all being preserved, dried, cooked or processed; preparations made from all the aforesaid goods; frozen yogurt, dairy products; soups; sweet spreads, savoury spreads; salads; drinks, fillings, snack foods, meals and constituents for meals, proteinaceous substances; all included in Class 29. **BLOCK**
10559	14.11.1995	AT&T Corp.	Computer programming rental and leasing of computers; provision of access to a computer database; consultancy services relating to computers and computer programming; all included in Class 42. **AT&T.**
10560	14.11.1995	Lane Limited	Pipe tobaccos, all included in Class 34. **BLOCK.**
10567	16.11.1995	Calvin Klein Cosmetic Corporation	Toilet preparations; preparations for the care of the skin, scalp and the body suntanning preparations; preparations for reinforcing and strengthening nails; preparations for use on the person for use in the bath; gel and foam preparations for use on the person for use in the shower; preparations for toning the body; all being non-medicated; perfumes; after shaves; shaving foams; cosmetics; eau de cologne; toilet waters; soaps; essential oils; preparations for the hair; depilatory preparations; anti-perspirants; deodorants for use on the person, dentifrices; cleansing mask for the face; preparations for the care of the scalp and/or hair; all included in Class 3. **ESCAPE.**

10568	16.11.1995	Calvin Klein Cosmetic Corporation	Soaps, shampoos, perfumes, eau-de-cologne, toilet waters, essential oils; shaving preparations, after-shave lotions, after-shave balm, shaving foams; non-medicated toilet preparations, non-medicated bath salts and bath oils; anti-perspirants, deodorants for personal use, depilatories, dentifrices, mouth washes; cosmetics, suntanning and sun screening preparations; preparations, for the hair, hair lotions, hair sprays; non-medicated preparations for the care of the skin, hands, scalp and the body; skin cleansing preparations; creams and lotions, all for the skin; talcum powder; nail varnish and nail varnish removers, nail preparations, artificial nails and adhesives therefore and preparations for repairing such nails; artificial eyelashes and adhesives therefore; all included in Class 3. **OBSESSION.**
10569	16.11.1995	Calvin Klein Cosmetic Corporation	Soaps, shampoos, perfumes, eau-de-cologne, toilet waters, essential oils; shaving preparations, after-shave lotions, after-shave balm, shaving foams; non-medicated toilet preparations, non-medicated bath salts and bath oils; anti-perspirants, deodorants for personal use, depilatories, suntanning and sun screening preparations; preparations, for the hair, hair lotions, hair sprays; non-medicated preparations for the care of the skin, hands, scalp and the body; skin cleansing preparations; creams and lotions, all for the skin; talcum powder; all included in Class 3. **BLOCK.**
10591	29.11.1995	Iridium, Inc	Telecommunications services; satellite telecommunications services; cellular telecommunications services; all included in Class 38. **BLOCK**
10592	29.11.1995	Iridium, Inc	Telecommunications apparatus and instruments; data communications apparatus and instruments; electronic communications installations apparatus and instruments; satellites and transmitting and receiving apparatus for satellites; telecommunications ground stations; computer programs and computer software, all for telecommunications and data processing apparatus; telephones, videophones, and handsets; parts and fittings for all the aforesaid goods; all included in Class 9. **BLOCK**

Reg. No. 10332

aiwa

Reg. No. 10341

TEVA

Reg. No. 10346

COPAXONE

Reg. No. 10347

Reg. No. 10412

Reg. No. 10413

SWATCH

swatch

Reg. No. 10465

Reg. No. 10473

MASTERCARD

Reg. No. 10479

Reg. No. 10483

Reg. No. 10481

Reg. No. 10482

Reg. No. 10484

SNICKERS

Reg. No. 10525

Reg. No. 10560

ETERNITY

Reg. No. 10569

Reg. No. 10591, 10592

REGISTRATION OF UNITED KINGDOM TRADE MARKS ORDINANCE (Cap.59)

The following list of Trade Mark registrations renewed in the Falkland Islands during the period 1st January 1995 to 31st December 1995 is published for general information. The Trade Marks Register may be inspected at the Office of the Registrar General, Stanley.

B. Greenland
Registrar General

Registration No.	Renewal No.	Date of renewal	Proprietor	Description of Goods
3705/6979	10302	2.4.1994	Unilever PLC	All goods included in Class 29.
6949	10318	21.7.1993	Mars UK Limited	Non-medicated confectionery and biscuits (other than biscuits for animals).
4282A	10319	23.6.1994	Dunhill Tobacco	Manufactured tobacco; all included in Class 34.
8929	10320	9.12.1994	Honda Giken Kabushiki Kaisha	Land vehicles and parts and fittings therefore, all included in Class 12.
7605	10321	7.12.1994	British-American Tobacco Co. Ltd.	Tobacco whether manufactured or unmanufactured, for export except to the Republic of Ireland, the United States of America, Cuba, Puerto Rico and Philippine Islands.
3993/7011	10322	23.12.1994	General Electric Company Ltd.	Disclaimer: Registration of this mark shall give no right to the exclusive use of the letter "V". Sound recording and sound-reproducing instruments and apparatus; radio and television receivers, and kits of parts sold complete for making radio and television receiving sets; electrical apparatus for use in the remote control television apparatus; electronic tubes and transistors; tape sound-recording and reproducing machines; tapes for use as sound-recording media, pre-recorded tape and tape cartridges; phonographs, sound record players, loudspeakers, phonograph records, talking machines needles; and parts included in Class 9 of all the aforesaid goods.
7601	10368	29.3.1995	Religious Technology Center	Printed matter, newspapers and periodical publications, stationery, instructional and teaching materials (other than apparatus).
6701	10372	1.4.1995	Borden Inc.	Meat; fish, poultry and game, none being live, meat extracts; fruits and vegetables, all being preserved, dried or cooked; jellies and dairy products, all for food, jams eggs, milk, edible oils, edible fats, fruit preserves, vegetable preserves, and pickles.
6878	10387	9.3.1995	Mars U.K. Limited	Non-medicated confectionery.

1619	10389	2.5.1994	Schweppes Ltd.	Mineral; and aerated waters, natural and artificial, including ginger beer. Registered as proprietors in so far as concerns the right to use of the Mark in all quarters of the world with the exception of the British Isles, the Channel Islands, the Isle of Man, Ireland (both North and South), the Commonwealth of Australia, the Dependencies thereof and New Zealand; all other rights including the right to supply their goods for consumption on any vessels visiting any ports in the reserved territories, being reserved to Schweppes Limited.
6140	10391	27.2.1995	Ardath Tobacco Co. Ltd.	Cigarettes.
3750	10392	4.3.1995	British-American Tobacco Co Ltd	Tobacco whether manufactured or unmanufactured in so far as concerns the right for export other than to the Republic of Ireland, the United States of America, Puerto Rico, Cuba, the Philippine Islands, Andorra, Austria, Belgium, The Channel Islands, Denmark including the Faroe Islands, and Greenland, Finland, France including Corsica, Federal Republic of Germany, Gibraltar, Greece, Iceland, Italy, including Sardinia and the Vatican City, Liechtenstein, Luxembourg, Monaco, Netherlands, Norway, Portugal, San Marino, Spain, including the Balearic Islands, Sweden and Switzerland. **Disclaimer** Registration of this mark shall give no right to the exclusive use of the word "Export".
9445	10394	5.4.1995	Tesco Stores Limited	Preparations and substances, all for laundry use; cleaning, polishing, scouring and abrasive preparations; and anti-perspirants; perfumes, non-medicated toilet preparations, cosmetic preparations, dentifrices, depilatory preparations, toilet articles included in Class 3, sachets for use in waving the hair, shampoos, soaps, and essential oils.
6561	10428	5.7.1995	Glaxo Group Ltd.	Pharmaceutical and veterinary preparations and substances.
10201	10429	19.5.1995	The Gillette Company	Shaving instruments; razors and razor blades; dispensers, containers and holders, all adapted for razors or razor blades; cartridges containing razor blades, all included in Class 8.
4113	10430	21.6.1995	Sony Kabushiki Kaisha	Radio and television sets (complete).Gramophones and electro-phones, parts of all these goods included in Class 9, electric batteries, electric vacuum tubes, loudspeakers, electric apparatus for transmitting and receiving photographs, sound-amplifying apparatus, sound-recording machines, electric converters, electric transducers; magnetic tape and magnetic wire, all for use as sound-recording media, and sound records produced from such media; electric telecommunications apparatus, dictating machines; transistors; mechanically-grooved phonograph records; and record players.
6586	10431	23.5.1995	Mars G.B. Limited	Food for animals.
9920	10446	23.6.1995	Carlton and United Breweries Limited	Beer, ale, larger, porter and stout; all included in Class 32.
4690	10466	26.8.1995	William Grant & Sons	Scotch Whisky.

9195	10467	28.6.1995	Fiat S. p. A.	Motor vehicles and coachwork therefore; parts and fittings for all the aforesaid goods, all included in Class 12.
9395	10468	28.6.1995	Fiat S. p. A.	Custom construction and repair of motor vehicles and parts; all included in Class 37.
8754	10474	21.3.1995	The Boots Company PLC	All goods included in Class 5, except socks for curative purposes.
8752	10475	21.3.1995	The Boots Company PLC	Bleaching preparations and other substances for laundry use; cleaning, polishing, scouring, and abrasive preparations; soaps, perfumery, essential oils, toilet preparations (not medicated), dentifrices, but not including cleaning and polishing preparations for boots, shoes, and the like, or shoemakers' wax.
1571	10476	26.7.1995	Unilever PLC	Perfumed soap; perfumery; essential oils for toilet purposes; cosmetics; hair lotions, preparations for washing the hair; dentifrices all included in Class 3. Pharmaceutical preparations for treating dandruff all included in Class 5.
6936	10480	11.12.1995	Burberrys Limited	Articles of luggage, handbags, travelling bags, trunks, travelling cases made of leather and suit cases; articles included in Class 18 made from leather or from imitation leather; umbrellas, parasols and walking sticks. **Disclaimer** Registration of this trade mark shall give no right to the exclusive use of the word "Burberrys" and the letters "B".
9788	10485	18.10.1995	Chanel Limited	Soaps, perfumes; eau de colognes; toilet waters, cosmetics; essential oils, non medicated toilet preparations; talcum powders for toilet use; non-medicated preparations for the care of the skin; cleansing masks; deodorants for use on the person; nail care preparations; all included in Class 3.
3855	10504	6.8.1995	Carreras Limited	Cigarettes.
6747	10508	11.8.1995	Alberto-Culver Culver Company	Preparations for the treatment of the hair and non-medicated toilet preparations for application to the skin.
6582	10509	15.9.1995	Mars G.B. Limited	Dog food.
6455	10510	9.9.1995	Texwood Limited	Articles of clothing.
2659	10511	18.9.1995	United Distillers Plc	Scotch whisky for export.
2660	10512	18.9.1995	United Distillers Plc	Scotch whisky for export.
5836	10521	17.12.1992	Bacardi & Company Limited	Wines, Spirits (beverages) and liqueurs.

3896	10536	18.10.1995	Bulova Corporation	Electrical, electronic, scientific, laboratory and mathematical apparatus and instruments included in Class 9; measuring apparatus and instruments; and apparatus and instruments for producing, reproducing, receiving, transmitting and recording sound; and parts and fittings included in Class 9 for all the aforesaid goods.
9808	10563	21.8.1995	Imperial Tobacco Limited.	Tobacco, raw or manufactured; all included in Class 34 and all for sale in the United Kingdom and for export to the Republic of Ireland.
9549	10564	22.9.1995	The Coca-Cola Company	Non-alcoholic beverages and preparations for making such beverages, all included in Class 32 and fruit juices for use as beverages.
2980	10565	16.10.1995	The Coca-Cola Company	Aerated beverages.
9168	10566	28.9.1995	Hankook Tire Manufacturing Co, Ltd	Tyres for vehicle wheels; inner tubes for tyres; spray-prevention flaps and guards, all for vehicles; mudguards for vehicles; all included in Class 12.
9646	10584	8.11.1995	Samsung Electronics Co Ltd	Electrical and electronic apparatus and instruments; sound recordings and reproducing apparatus and instruments; aerials, amplifiers, audiovisual teaching apparatus, calculating machines, car speakers, discs, electric irons, electric cleaners, electric switches, wires, cables, headphones, lasers (not for medical purposes) and loud speakers; apparatus and instruments, all for measuring; microphones; oscillographs; radar apparatus and instruments, radios, receivers, apparatus for measuring and recording distance; remote control apparatus and instruments, storage batteries; switch boards, switch boxes; tape recorders; telegraphic apparatus and instruments; telephone apparatus and instruments; telephone transmitters; television apparatus and instruments, thermostats; ticket dispensers, electric vacuum cleaners; video tapes, audiotapes; magnetic tapes; video recording apparatus and instruments; word processors; all included in Class 9.
9647	10585	8.11.1995	Samsung Electronics Co Ltd	Installations for lighting, heating, steam generating, cooking, refrigerating, drying, ventilating, water supply and sanitary purposes; electric fans; parts and fittings for all the aforesaid goods; all included in Class 11.
6493	10597	19.11.1995	Castrol Limited	Printed publications relating to motoring and lubrication; motoring maps; ordinary playing cards; cardboard drip trays for use under motor cars, clip boards, cardboard key fobs, transfers (decalcomnias), pens; stickers, labels, pencils, pens holders, and pencil boxes, all included in Class 16; pin trays; telephone information and memoranda pads and indexing devices for use therewith; instructional and teaching materials relating to motoring and lubrication; calendars, and wrapping and packaging materials included in Class 16.
6487	10614	18.12.1995	Castrol Limited	Aparatus for testing lubricaants, hydraulic oils, hydraulic fluids, heat transfer fluids and antifreeze preparations; fire extinguishing apparatus for use in motor land vehicles, radios

RENEWAL OF REGISTRATION OF UNITED KINGDOM PATENTS ORDINANCE (Cap.58)

It is notified for general information that Letters Patent, particulars of which appear in the Schedule hereto, have been renewed in the Register of Patents on the dates shown.

B. Greenland
Registrar General

Reg. No.	Renewal Date Renewal No.	Name of applicant	No. of Grant in United Kingdom	Registered Address
9056	7.3.95 10340	Biogen Inc.	0182442	Fourteen Cambridge Center, Cambridge, Massachusetts 02142, USA

Nature of Invention – Recombinant DNA Molecules and their method of Production.

6769	13.12.1995 10473	Phillips Ormonde & Fitzpatrick	1507407	367 Collins Street, Melbourne 3000, Australia.

Nature of Invention – Herbicidal Composition.

9056	7.11.1995 10540	Biogen Inc.	0182442	Fourteen Cambridge Center, Cambridge Massachusetts 02142, USA

Nature of Invention – Recombinant DNA Molecules and their method of Production.

REGISTRATION OF UNITED KINGDOM PATENTS ORDINANCE (Cap.58)

It is notified for general information that Letters Patent, particulars of which appear in the Schedule hereto, have been registered in the Register of Patents on the dates shown.

B. Greenland
Registrar General

Registration No.	Date of Registration	Name of applicant	No. of Grant in United Kingdom	Registered Address
10323	13.2.95	The Wellcome Foundation Limited	0308065	Unicorn House, 160 Euston Road London NW1 2BP

Nature of Invention – Therapeutic Nucleosides.

10415	21.6.1995	Beechan Group PLC	0388049	Four New Horizons Court, Harlequin Avenue, Brentford, Middlesex TW8 9EP, England

Nature of Invention – Derivatives of Penciclovir for the treatment of Hepatits-B Infections.

Printed by the Government Printer, Printing Office, Stanley, Falkland Islands.
Price: Four Pounds & Ninety Pence.

THE FALKLAND ISLANDS GAZETTE

PUBLISHED BY AUTHORITY

Vol.CV *29th February 1996* *No. 2*

Appointments

Mrs Mary-Jane Cotter, Nursing Sister/Midwife, Medical Department, 1.1.96.

Graham Dudley Fisher, Teacher, Education Department, 26.1.96.

John James Winder, Teacher, Education Department, 26.1.96.

Nigel Lionel Mackenzie Wright, Teacher, Education Department, 30.1.96.

Leslie Fredrick Biggs, Carpenter, Public Works Department, 20.2.96.

Acting Appointment

Bernard Leslie Eccles, Acting Immigration Officer, Customs/Immigration Department, from 21.02.96.

Confirmation of Appointments

Miss Anita Jayne Alazia, Cook, Government House, 1.1.96.

Ben Watson, Trainee Assistant, Computer Co-ordinator, 10.1.96.

Paul Robert Riddell, Recreation Manager, Education Department, 23.1.96.

Promotion

Douglas Graham Fiddes, from Junior Technical Assistant, Design Section, Public Works Department, to Technical Assistant, Design Section, Public Works Department, 1.1.96.

Completion of Contract

Jaime Reinaldo Correa Vera, Teacher, Education Department, 31.1.96.

Re-Appointment

Jaime Reinaldo Correa Vera, Teacher, Education Department, 1.2.96.

Retirement

Martin James Clarke, Senior Foreman, Public Works Department, 17.2.96.

Resignations

Robin William Simpson Bell, Leading Police Constable, Royal Falkland Islands Police Force, 20.2.96.

Miss Sarah Jane Gilding, Sports Attendant, Education Department, 27.2.96.

NOTICES

No. 4 6th February 1996.

The Companies and Private Partnership Ordinance (Cap. 13)

COMPANIES ACT 1948

NOTICE IS HEREBY GIVEN pursuant to section 2 of the Companies and Private Partnership Ordinance and section 353 of the Companies Act 1948 in its application to the Falkland Islands that with effect from the publication of this Notice the name of **STANDARD TRADING LIMITED** is struck off the register and the company is dissolved subject to the proviso to sub-section (5) of section 353 aforesaid.

Dated this 6th day of February 1996.

B. Greenland,
Registrar of Companies.

No. 5 6th February 1996.

THE FALKLAND ISLANDS

SCOFISH (FALKLANDS) LIMITED

FALKFISH LIMITED

SATELLITE NEWS NETWORK LIMITED

TAKE NOTICE that in accordance with the provisions of section 353 of the Companies Act 1948 in it's application to the Falkland Islands and the requirements of the said section having been complied with the above-named Companies will be removed from the Register of Companies upon the expiry of three months from the publication of this notice in the Gazette unless good cause do be shown as to why such action should not be taken.

Dated this 6th day of February 1996.

B.D. Greenland,
Registrar of Companies.

SUPREME COURT OF THE FALKLAND ISLANDS

Notice under the Administration of Estates Ordinance (Cap. 1)

TAKE NOTICE THAT James McCallum, deceased, of Stanley, Falkland Islands died at 14 Brandon Road on the 4th day of December 1995 Intestate.

WHEREAS Lily Ann Johnson, Sister of the deceased, has applied for Letters of Administration to administer the estate of the said deceased in the Colony.

NOTICE IS HEREBY GIVEN pursuant to Section 4 of the Administration of Estates Ordinance to all persons resident in the Colony who may have prior claim to such grant that the prayer of the Petitioner will be granted provided no caveat be entered in the Supreme Court within 21 days of the publication hereof.

B. Greenland,
Registrar, Supreme Court.

Stanley, Falkland Islands,
6th December 1995.
Ref: PRO/19/1995.

SUPREME COURT OF THE FALKLAND ISLANDS

Notice under the Administration of Estates Ordinance (Cap. 1)

TAKE NOTICE THAT Frank Marsh, deceased, of Rincon Ridge, Falkland Islands, died at Rincon Ridge on the 9th day of January 1996 Intestate.

WHEREAS June Helen Marsh, Widow of the deceased, has applied for Letters of Administration to administer the estate of the said deceased in the Colony.

NOTICE IS HEREBY GIVEN pursuant to Section 4 of the Administration of Estates Ordinance to all persons resident in the Colony who may have prior claim to such grant that the prayer of the Petitioner will be granted provided no caveat be entered in the Supreme Court within 21 days of the publication hereof.

B. Greenland,
Registrar, Supreme Court.

Stanley, Falkland Islands,
12th February 1996.
Ref: PRO/3/1996.

SUPREME COURT OF THE FALKLAND ISLANDS

Notice under the Administration of Estates Ordinance (Cap. 1)

TAKE NOTICE THAT Timothy John Dobbyns, deceased, of Riverside Farm, Falkland Islands died at Oxford, United Kingdom on the 23rd day of April 1995 Intestate.

WHEREAS Kathleen Gay Clarke and Jeannie Paullina McKay, daughters of the deceased, have applied for Letters of Administration to administer the estate of the said deceased in the Colony.

NOTICE IS HEREBY GIVEN pursuant to Section 4 of the Administration of Estates Ordinance to all persons resident in the Colony who may have prior claim to such grant that the prayer of the Petitioners will be granted provided no caveat be entered in the Supreme Court within 21 days of the publication hereof.

B. Greenland,
Registrar, Supreme Court.

Stanley, Falkland Islands,
29th February 1996.
Ref: PRO/5/1996.

Appointment of Temporary Customs Officer

Customs Ordinance 1943

In exercise of the powers conferred by Section 4 of the Customs Ordinance 1943,

I hereby appoint:

Cpl. K. F. Dent C8213226

to be a Temporary Customs Officer from 22nd December 1995 until 23rd April 1996.

R. J. King,
Collector of Customs.

The Wearing of Seat Belts (Prescribed Roads) Regulations 1996

It is hereby notified that The Wearing of Seat Belts (Prescribed Roads) Regulations 1996 (SR & O No. 2 of 1996 published in Gazette Supplement No. 3 Volume 7 on 19 January 1996) were approved by Resolution of the Legislative Council on 23 February and that the said Regulations will therefore, in accordance with their terms, come into force on 31 March 1996.

Claudette Anderson,
Clerk to the Legislative Council

No. 6 27th February 1996.

WAGES AGREEMENT

The following agreement has been reached between the Government and the General Employees' Union. The agreement shall be effective for a period of six months from 1st January 1996 and shall apply to the hourly paid Union employees of Government in Stanley.

1. **Basis of Wage Rates**

During the course of this agreement wages shall be payable in accordance with the hourly rates set out in paragraph two except that any percentage change in the Retail Prices Index for Stanley shall be automatically applied as a Cost of Living Award adjustment to the hourly rates and date from the first day of the month following the quarter to which a review of the Index relates. Adjustments shall be rounded up or down to the nearest 1p on the following basis:

up to .49 of 1p to be rounded down
upwards from .50 of 1p to be rounded up.

(a) **Craftsmen - Certificated**

All Craftsmen shall be paid at the full basic rate and the following crafts shall be recognised -

Carpenters and Joiners	Masons
Blacksmiths	Plumbers
Painters	Electricians
Motor Mechanics	Plant Mechanics/Fitters

The normal entry to a craft shall be by a full term of apprenticeship or the recognition of a person's qualifications by the Industrial Training Committee.

(b) **Craftsmen - Uncertificated**

This describes a skilled employee who is engaged to undertake a craft but who has not completed a formal Apprenticeship or gained other qualifications recognised by the Industrial Training Committee.

(c) **Handyman**

This term includes those employees doing skilled or semi-skilled work in one or more trades, but who have not served an apprenticeship nor have been recognised by the Industrial Training Committee.

(d) **Plant Operator**

This term applies to any employee whose primary task is to operate mechanical plant.

Operators should have a valid HGV Licence and hold a minimum of one proficiency certificate to be a Second Class Operator and a minimum of two proficiency certificates to be a First Class Operator. In exceptional circumstances, to be approved by the Director of Public Works, Operators who do not hold a valid HGV licence but have a minimum of two proficiency certificates can be graded as

Second Class Operators. Such Operators will be given 12 months, or such other period of time (shorter or longer) as the Director of Public Works directs, in which to obtain an HGV Licence.

All operators must be approved by the P.W.D. Mechanical Supervisor to operate plant.

An operator showing proficiency shall be given the chance to gain experience on other types of plant when suitable opportunities arise.

(e) **Labourer**

This term describes an employee undertaking unskilled work, usually of a repetitive nature, ie digging, sweeping or carrying, and without any element of responsibility.

2. **Prevailing Rates**

	Class	Hourly Rate £				
(a)	Foremen		5.57	5.74	5.91	
(b)	Assistant Foremen		5.15	5.30	5.45	
(c)	Certificated Craftsmen	4.93	5.11	5.26	5.41	
(d)	Uncertificated Craftsmen	4.42	4.53	4.64	4.76*	
(e)	Apprentices					
	1st year				3.60	
	2nd year				3.77	
	3rd year				3.97	
	4th year				4.16	
	5th year				4.37	

An apprenticeship should not commence before the school leaving age has been attained.

(f)	Handymen (according to ability)	3.90	4.00	4.11	4.21	4.30*
(g)	Labourers					
	Age					
	15 - 16					3.41
	16 - 17					3.54
	17 - 18					3.64
	18 and over					3.79
(h)	Plant Operators (according to ability)					
	Class 2	3.90	4.00	4.11	4.21	4.30*
	Class 1	4.34	4.45	4.54	4.64	4.76

(* Denotes Efficiency Bar. In the case of Handymen and Uncertificated Craftsmen this point shall only be passed on the completion of a trade test or equivalent; Plant Operators shall only progress beyond this point on the acquisition of the required number of proficiency certificates as set out in clause 1(d) of this Agreement).

The above hourly rates are minimum and the Government may, if it so wishes, offer higher rates, incentive bonuses, etc.

Casual Labour There is now no work which justifies a casual labour rate.

3. **Extra Payments**

(a) **"Dirt Money"**

"Dirt" money should only be paid when the work is substantially dirtier than the work which an employee is normally called upon to do. The following jobs automatically qualify for 20p per hour -

working at the crushing plant; handling filtration plant chemicals, gas oil, tar or bitumen.

In addition, the following jobs qualify for 34p per hour where it is agreed that the job is substantially dirtier than the employee is normally called upon to do:-

handling cement in badly damaged bags; cleaning oil burners and chimney sweeping; cleaning blocked sewers; assembling bitumen-covered culverts; and such other jobs as may be approved by the Director of Public Works.

(b) **Hazardous Work**

Employees working on isolated structures, such as masts, at heights over 20 feet from the ground or where the structure joins the main roof of a building, shall be paid from 8p to 16p per hour according to the risk involved. This does not apply to work on properly erected scaffolding or on roofs where the work can be carried out from a position where the workman's feet are on a secured ladder. This Clause also relates to paint spraying.

(c) **Extra Skill or Responsibility**

(i) Any employee specifically detailed to supervise the work of three or more other employees shall receive 25p per hour extra while taking this responsibility. This clause is intended for use on an occasional basis and does not cover people who continually supervise people or projects, such as Foremen or Assistant Foremen.

(ii) Any labourer employed on semi-skilled work which would normally fall to a Handyman (eg painting, fencing, concrete laying) shall receive pay as a Handyman while engaged on this work. The precise rate shall be fixed by the Government according to the nature of the work and the skill of the particular labourer so employed. This will also apply to tallymen.

(d) **Tool Allowance**

A tool allowance of £21.28 per annum is payable at the commencement of each year to any craftsman or handyman who is required to provide his own tools and who has completed one year's continuous service with the Government. This allowance will not be paid where the necessary tools to carry out the duties are provided by the Government. The tool allowance shall be adjusted annually to take into account cost of living awards made during the course of the last four quarters.

4. **Payment of Wages**

As agreed between the parties to this Agreement existing employees who prefer to receive their wages in cash may continue to do so. The wages of any future employees will be paid to their accounts with the Standard Chartered Bank.

5. **Working Hours**

The normal working hours shall be 40 hours per week made up as follows, provided that where an employee is absent during any period of a working week, without a medical certificate, or on local leave, and subject to the request of the Government and acceptance of the employee, may be permitted to work at the ordinary hourly rate on the following Saturday, provided that the hours worked on Saturday do not exceed the completion of a 40 hour week, when any balance would be paid at the overtime rate.

Monday to Friday 07-30am to 4-30pm with dinner break from noon till 1pm. A refreshment break of fifteen minutes to be taken on site shall be allowed between 08-30 and 09-30am, the precise time being laid down by the Government after consultation with employees.

Other hours of work may be laid down by mutual agreement between the Government and employees, provided that the total number of hours does not exceed 40 per week.

6. **Overtime**

(a) Overtime shall be paid for all hours worked outside normal working hours and overtime rates shall be as follows -

Time and a half

(i) between the end of the normal day and midnight

(ii) from 6am to the start of the normal working day, provided that work did not start before 6am.

Double time

(i) between midnight and 6am

(ii) from 6am to the start of the normal working day, if work commenced before 6am

(iii) on Sundays and recognised Public Holidays

(iv) for meal hours or parts thereof, if work continues through the normal working day without a full meal-hour break.

(v) Double time rates shall also be paid during normal working hours if, exceptionally, an employee starts work before midnight and continues without a break into normal working hours. Double time rates shall then continue to apply until there is an (unpaid) break from work exceeding four hours, after which the normal rates will again apply.

(b) Overtime, except for shift workers, is voluntary and an employee shall not be dismissed if he objects to working outside normal hours. However, certain jobs may require attendance at times outside the normal hours and in these cases employees shall be given the option of a 40 hour week by allowing time off during normal working hours, at a time to be agreed with the Government.

7. **Public Holidays**

In addition to receiving double time for working a public holiday employees shall be entitled to 8 hours holiday.

8. **Holidays**

(a) Annual Holidays.

All employees shall be entitled to accumulate holidays at the rates and to the maximum hereinafter set out, namely -

Class of Worker	Rate per Annum
(i) Labourers, 1st and 2nd Year Apprentices	20 days
(ii) Assistant Foremen, Certificated and Uncertificated Craftsmen, Handymen and 3-5th Year Apprentices	22 days
(iii) Foremen	24 days

Maximum accumulation 400 hours

Paid holidays may be taken at times to be mutually agreed upon.

(b) Public Holidays.

These are days on which Government offices are closed by notification in the Gazette and the following nine days shall be paid holidays for all employees -

New Year's Day, Good Friday, The Queen's Birthday and Commonwealth Day, Liberation Day, Falklands Day, Anniversary of the Battle of the Falkland Islands, Christmas Day, Boxing Day and one other day to coincide with the Annual Stanley Sports Meeting.

(c) Any allowance or special rates earned on both the working day preceeding and the working day following the holiday shall be paid for the holiday.

(d) When a dated holiday falls on a Saturday or a Sunday the next working day shall be the holiday.

9. **Sick Pay**

(a) An employee shall be entitled to the following sick pay commencing on the first day of sickness upon the production of a medical certificate which states the sickness is not brought on by any fault of his own, but the periods listed below being limited to the total number of entitled weeks within a 52 week period from the first day of sickness -

(i) Employees who have completed less than two years' service with the Government -

Full pay for the first three weeks
Half pay for the fourth and fifth weeks.

(ii) Employees who have completed two years' service with the Government-

Full pay for the first six weeks
Half pay for the following twelve weeks.

(iii) Employees who have completed three years' service with the Government -

Full pay for the first eight weeks
Half pay for the following sixteen weeks.

(b) Full pay should be paid for any Public Holiday which falls during the first six weeks of sickness provided that the employee, when he has recovered, returns to work for the Government.

(c) The Workmen's Compensation Ordinance shall apply in cases of sickness resulting from accidents at work. The Foreman and the Union Delegate should confirm in writing any accident at work.

10. **Unpaid Leave**

Employees may apply to take a period of unpaid leave in special circumstances, in addition to a period of holiday as provided for in clause 7 of the Wages Agreement, provided that the total period of absence from work does not normally exceed sixty working days.

Unpaid leave will not normally be granted for periods exceeding two weeks; nor will it be granted to employees who have not completed a minimum of two years' continuous service with the Government save in exceptional circumstance or on compassionate grounds.

Applications for unpaid leave shall be made through the employee's Head of Department to the Establishments Section of the Secretariat. Unpaid leave will be granted at the discretion of the Government.

11. Termination of Employment

The Government may dismiss an employee summarily in any circumstance in which to do so would be fair if the Employment Protection Ordinance 1989 applied. Otherwise the following notice of termination shall be given by the Government -

(a) Employees who have completed one month's service but less than two years' service - one week's notice.

(b) Employees who have completed between two years' and twelve years' continuous service - one week's notice for each year of continuous employment.

(c) Employees who have completed more than twelve years' continuous employment - not less than twelve weeks' notice.

If desired the Government may pay wages in (a), (b) or (c), as appropriate in lieu of giving notice.

12. General

(a) When a party of employees is required to carry meals to their work, one employee shall be allowed reasonable time to heat meals for the rest of the party.

(b) The Government may lay down times when employees shall appear for their wages, provided that the payment is completed within normal working hours.

(c) An official or delegation of a recognised union may, with the Government's consent, attend at a job or shop at any time to interview workmen, but no meeting shall take place in working hours without the express permission of the Government. If a dispute arises, the Government or its nominee shall interview, by appointment, any official representative of its employees.

(d) The Government shall display for the benefit of its employees copies of regulations and rules pertaining to wages and conditions of service of workers.

(e) The Government shall ensure that tractors are fitted with safety cabs.

13. Redundancy

If the Government wishes to declare any job redundant the Government shall notify the employee at least three months before the redundancy becomes effective unless otherwise agreed with the employee. In the event of an employee being declared redundant he shall be entitled to such payment or payments as, after taking any pension, gratuity or commuted pension payment he receives, he would be entitled to under Part VII of the Employment Protection Ordinance 1989 if it applied to employees of the Government.

14. Disciplinary Proceedings

Responsibility for disciplinary proceedings for all staff of the Government, including those employees employed under the Wages Agreement, is that of the Establishments Section of the Secretariat to which responsibility has been delegated by the Governor.

Foremen and Supervisors are charged with the day to day management of the employees working under them. It is within their authority to give verbal or written instructions to employees as necessary. Should an employee fail to observe verbal or written instructions or written rules relative to his employment, or if his conduct or performance fails to meet the accepted standards, a written warning may be issued by his Head of Department. The authority of Heads of Departments, Foremen and Supervisors extends only as far as requiring the removal of an employee from the workplace in appropriate circumstances. (Dismissal or other disciplinary action can only be authorised by the Establishments Section). The reason for the removal of an employee from the workplace must be reported to the Head of Department as soon as possible. The employee concerned must be permitted to explain his actions to the Head of Department.

Written warnings must be issued by the Head of Department and copied to the Establishments Section of the Secretariat and to the Foreman or Supervisor normally in charge of an employee. Should an employee receive three written warnings within any period of twelve months or less ordinarily he will be dismissed, if the Establishments Section of the Secretariat is satisfied that some lesser punishment would not be more appropriate in the circumstances of the case. In all cases the employee must be given the opportunity to explain his actions.

The right is reserved, however, to dismiss an employee without any written warning or warnings having been previously given if the case against him is serious enough to warrant immediate dismissal; provided that the employee is given the opportunity first to explain his actions.

Examples of misconduct for which written warnings or an order to leave the workplace may be given:

(a) regularly arriving late at place of work.

(b) not wearing appropriate safety clothing and equipment as instructed;

(c) unauthorised absence from work;

(d) improper treatment of plant, vehicles and/or equipment;

(e) refusing to obey instructions given by Supervisor;

(f) carrying unauthorised passengers in Government Vehicles; and

(g) consuming alcoholic beverages or being intoxicated at the workplace.

(The above list is illustrative only and is not an exhaustive list of examples of misconduct).

15. **Payment for Public Service Duties**

(a) An employee to which this agreement applies shall be entitled to be paid in respect of any period of absence from work occasioned by the need for him to perform public duties. For the purpose of this clause "public duties" means any of the following:

Justices of the Peace
Jurors
Witnesses
Legislative Councillors
Members of any Committee established by the Government or by or under any Ordinance for which no payment is otherwise made, other than under the Legislative Council (Allowances) Ordinance in which case the employee may elect to receive the higher payment.

Any other duties approved by the Governor for the purpose of this clause.

(b) Payments under this clause shall be at the basic hourly rate of the employee concerned whether the employee in question would otherwise have been attending for duty of a kind or at a time which qualified for an enhanced payment or not.

(c) If the employee would ordinarily be working in excess of the normal working hours payments under this clause shall nevertheless be limited to payments due in respect of a basic working day.

(d) The Government shall be entitled before making a payment under this clause to require satisfactory evidence that the absence in question was an absence qualifying for payment under this clause.

16. Words and expressions used throughout this Agreement importing the masculine gender include the female gender.

.....
Government Secretary
for Falkland Islands Government.

Date: 27 February 1996

.....
Chairman
for General Employees' Union

Date: 27 Feb 1996

Printed by the Government Printer, Printing Office, Stanley, Falkland Islands.
Price: Three Pounds & Ninety Pence.

THE FALKLAND ISLANDS GAZETTE

PUBLISHED BY AUTHORITY

Vol.CV *29th March 1996* *No. 3*

Appointments

Mrs. Jill Christine Roberts, Constable, Royal Falkland Islands Police Force, 28.2.96.

Miss Beverley Lee, Sports Attendant, Education Department, 1.3.96.

Michael John Forrest, Director, Public Works Department, 11.3.96.

Zdzislaw Cielniaszek, Data Analyst, Fisheries Department, 19.3.96.

Acting Appointment

Inspector David Morris, Acting Chief Police Officer, Royal Falkland Islands Police, 6.3.96.-9.4.96.

Confirmation of Appointments

Mrs. Myrian Beatris Horne-MacDonald, Auxiliary Nurse, Medical Department, 29.1.96.

Mrs. Charlene Rose Rowland, Senior Agricultural Assistant, Agricultural Department, 6.2.96.

Mrs. Janette Mary Vincent, Nursing Sister, Medical Department, 9.2.96.

John Harvey Adams, Fisheries Protection Officer, Fisheries Department, 14.2.96.

Transfer

Miss Carol Ellen Eva Stewart, from Travel Co-ordinator, Falkland Islands Government Office, to Assistant Producer, Falkland Islands Broadcasting Station, 5.3.96.

Completion of Contracts

Dr. Roger John Diggle, Chief Medical Officer, Medical Department, 23.2.96.

Brian Jarvis Hill, Director, Public Works Department, 31.3.96.

Re-Appointment

Dr. Roger John Diggle, Chief Medical Officer, Medical Department, 24.2.96.

Resignation

Roger Neil Rogers, Engineman, Power Station, Public Works Department, 5.3.96.

NOTICES

No. 7 20th February 1996.

IN THE SUPREME COURT OF THE FALKLAND ISLANDS

No: SC/CIV/9/93

IN THE MATTER OF THE BANKRUPTCY ACT 1914
AND IN THE MATTER OF VANDA JOAN JOHNSON, a Bankrupt

CERTIFICATE OF APPOINTMENT OF TRUSTEE

THIS IS TO CERTIFY THAT KEITH ROBERT BILES of c/o Standard Chartered Bank, Ross Road, Stanley, Falkland Islands, has been duly appointed and approved in place of DANIEL NORMAN STEWART BLACK as trustee of the property of Vanda Joan Johnson who was adjudged bankrupt on the 26th day of May 1993.

Dated this 20th day of February 1996.

By authority of the Governor
in pursuance of his powers
under the Bankruptcy Act 1914
in its application to the Falkland Islands

D.G. Lang, QC,
Attorney General.

No. 8 28th February 1996.

COST OF LIVING

The findings of the Cost of Living Committee for the quarter ended 31 December 1995 are published for general information.

2. The Index of Retail Prices shows an increase of 1.605%, from 129.652 to 131.733.

3. Hourly wages coming within the scope of the FIG/GEU Wages Agreement will therefore require an adjustment of 1.74%, with effect from 1 January 1996. A schedule detailing the revised rates follows.

4. This wage increase takes into account the rise of 0.131% for the quarter ended 30 September 1995 which was insufficient to be applied to a wage adjustment at that time.

F.B. Wallace,
for Government Secretary.

Ref: INT/2/3

CLASS		REVISED HOURLY RATE WEF 1 January 1996 £
Foremen		5.57
		5.74
		5.91
Assistant Foremen		5.15
		5.30
		5.45
Certificated Craftsmen	bottom	4.93
		5.11
		5.26
	top	5.41
Uncertificated Craftsmen	bottom	4.42
		4.53
		4.64
	top	4.76
Apprentices	1st year	3.60
	2nd year	3.77
	3rd year	3.97
	4th year	4.16
	5th year	4.37
Handymen	bottom	3.90
		4.00
		4.11
		4.21
	top	4.30
Labourer	Age 15-16	3.41
	Age 16-17	3.54
	Age 17-18	3.64
	Age 18 & over	3.79
Plant Operators - Class 2	bottom	3.90
		4.00
		4.11
		4.21
	top	4.30
Plant Operators - Class 1	bottom	4.34
		4.45
		4.54
		4.64
	top	4.76

No. 9 13th March 1996

THE COLONY OF THE FALKLAND ISLANDS

APPOINTMENT OF TEMPORARY REGISTRAR

In exercise of the powers conferred upon me by Section 4 of the Marriage Ordinance I, R.P. Ralph, CVO, Governor of the Falkland Islands -

HEREBY APPOINT -

RODNEY WILLIAM LEE a Registrar for the purpose of the marriage at Saunders Island, West Falkland of Michael Anthony Tuson and Olwen Carol Evans.

Given under my hand at Stanley this 13th day of March 1996.

R.P. Ralph, CVO,
Governor.

No. 10 21st March 1996

THE COLONY OF THE FALKLAND ISLANDS

Certificate of Registration as a Minister for Celebrating Marriage

In accordance with section 5 of the Marriage Ordinance, 1949

I, Richard Peter Ralph, Commander of the Royal Victorian Order, Governor of the Colony of the Falkland Islands Grant to the Reverend William Randal Selwyn Black this Certificate of registration as a Minister for celebrating marriages in the Colony.

Given under my hand and the Public Seal at Stanley this 21st day of March 1996.

R.P. Ralph, CVO,
Governor.

No. 11 22nd March 1996

APPLICATION FOR NATURALISATION

Notice is hereby given that Mrs. Stella Margaret Prindle Middleton of Stanley, Falkland Islands, is applying to his Excellency the Governor for naturalisation, and any person who knows why naturalisation should not be granted should send a written and signed statement of the facts to the Immigration Officer at the Customs & Immigration Department, Stanley within two weeks of this notice.

B. Eccles,
Immigration Officer.

No. 12 25th March 1996

HIGH SEAS FISHING ORDINANCE 1995 SECTION 1 NOTICE OF COMMENCEMENT

IN EXERCISE of my powers under section 1 of the High Seas Fishing Ordinance 1995 I, RICHARD PETER RALPH Commander of the Royal Victorian Order notify that that Ordinance shall come into force on 23 April 1996.

Dated 25th day of March 1996.

Richard Peter Ralph,
Governor.

Appointment of Temporary Customs Officer

Customs Ordinance 1943

In exercise of the powers conferred by Section 4 of the Customs Ordinance 1943,

I hereby appoint:

Sqn. Ldr. J.W. ERSKINE 8109099G

to be a Temporary Customs Officer from 4th December 1995 until 15th June 1996.

R. J. King,
Collector of Customs.

Appointment of Temporary Customs Officer

Customs Ordinance 1943

In exercise of the powers conferred by Section 4 of the Customs Ordinance 1943,

I hereby appoint:

Cpl. M. PRENTICE H8205574

to be a Temporary Customs Officer from 27th January 1996 until 26th May 1996.

R. J. King,
Collector of Customs.

Printed by the Government Printer, Printing Office, Stanley, Falkland Islands.
Price: One Pound.

THE FALKLAND ISLANDS GAZETTE

PUBLISHED BY AUTHORITY

Vol.CV *30th April 1996* *No. 4*

Appointments

Mrs. Dilys Agnes Payne, Assistant Computer Co-ordinator, Computer Section, Secretariat, 15.8.95.

Peter Julian Basil Biggs, Senior Assistant Tax Officer, Treasury, 1.4.96.

Mrs. Joy Elizabeth Jeremiah, Staff Nurse, Medical Department, 9.4.96.

David John Jeremiah, Senior Magistrate, Justice Department, 9.4.96.

Raymond Rodney Johnson, Clerk of Works, Public Works Department, 23.4.96.

Acting Appointment

Inspector David Morris, Acting Chief Police Officer, Royal Falkland Islands Police Force, 6.3.96.-16.4.96.

Confirmation of Appointments

Elvio Miguel Cofre, Housing Officer, Public Works Department, 6.2.96.

Miss Barbara Ingrid Steen, Legal/Personal Assistant, Justice Department, 27.3.96.

Miss Lucille Anne McMullen, Clerk, Public Service, 14.3.96.

Miss Terri-Ann Jaffray, Senior Clerk, Public Works Department, 27.3.96.

Transfers

John Horne-MacDonald, from Mechanic, Power & Electrical Section, Public Works Department, to Aerodrome Fire Officer, Civil Aviation Department, 25.3.96.

Bruce Raymond May, from Houseparent, Stanley House, Education Department, to Engineman, Power & Electrical Section, Public Works Department, 1.4.96.

Completion of Contract

Andrew Shirley Jones, Senior Magistrate, Justice Department, 17.4.96.

Retirement

George Joseph Butler, Engineman, Power & Electrical Section, Public Works Department, 22.3.96.

Resignation

Gavin John Clifton, Leading Police Constable, Royal Falkland Islands Police Force, 28.4.96.

NOTICES

No. 13 23rd April 1996.

THE FALKLAND ISLANDS

SWB HOTELS LIMITED;
ISLAND RESOURCES LIMITED;
LIVELY STEVEDORING LIMITED;
DETECT SEA ENTERPRISES (FALKLANDS) LIMITED.

TAKE NOTICE that in accordance with the provisions of section 353 of the Companies Act 1948 in it's application to the Falkland Islands and the requirements of the said section having been complied with the above-named Companies will be removed from the Register of Companies upon the expiry of three months from the publication of this notice in the Gazette unless good cause do be shown as to why such action should not be taken.

Dated this 23th day of April 1996.

B.D. Greenland,
Registrar of Companies.

Appointment of Temporary Customs Officer

Customs Ordinance 1943

In exercise of the powers conferred by Section 4 of the Customs Ordinance 1943,

I hereby appoint:

Sgt. C.S. HARGREAVES P8137012

to be a Temporary Customs Officer from 8th March 1996 until 8th July 1996.

R. J. King,
Collector of Customs.

Appointment of Temporary Customs Officer

Customs Ordinance 1943

In exercise of the powers conferred by Section 4 of the Customs Ordinance 1943,

I hereby appoint:

Cpl. D. McGOURLAY J8180983

to be a Temporary Customs Officer from 9th April 1996 until 9th August 1996.

R. J. King,
Collector of Customs.

Appointment of Temporary Customs Officer

Customs Ordinance 1943

In exercise of the powers conferred by Section 4 of the Customs Ordinance 1943,

I hereby appoint:

WO2 I.R. LUDLOW 24444393

to be a Temporary Customs Officer from 5th April 1996 until 10th October 1996.

R. J. King,
Collector of Customs.

Appointment of Temporary Customs Officer

Customs Ordinance 1943

In exercise of the powers conferred by Section 4 of the Customs Ordinance 1943,

I hereby appoint:

Cpl. C.M. DEAN L8223838

to be a Temporary Customs Officer from 8th February 1996 until 5th June 1996.

R. J. King,
Collector of Customs

Printed by the Government Printer, Printing Office, Stanley, Falkland Islands.
Price: Fifty Pence.

THE FALKLAND ISLANDS GAZETTE

PUBLISHED BY AUTHORITY

Vol.CV *31st May 1996* *No. 5*

Appointments

Paul Barnes, Police Constable, Royal Falkland Islands Police Force, 28.4.96.

Donald Colin Reid, Fisheries Protection Officer, Fisheries Department, 30.4.96.

Miss Carolyn Wendy Kultschar, Assistant Customs/Immigration Officer, Customs/Immigration Department, 6.5.96.

Gary Colin Webb, Police Constable, Royal Falkland Islands Police Force, 17.5.96.

Acting Appointments

Robert Mark Titterington, Acting Attorney General, 17.4.96. - 31.5.96.

Michael Luxton, Acting Deputy Financial Secretary, 6.5.96.

Mrs. Julie Doris Courtney, Acting Head of Hostel, Education Department, 27.5.96.

Confirmation of Appointment

John Christopher Rowland, Assistant Customs/Immigration Officer, Customs/Immigration Department, 27.3.96.

Promotion

Mrs. Lynn Frances Brownlee, from Clerk, Public Service, to Senior Clerk, Secretariat, 20.5.96.

Transfer

Owen William Summers, from Director of Agriculture, Department of Agriculture, to Agricultural Development Officer, Department of Agriculture, 20.5.96.

Resignation

Miss Lisa Jeraine Newman, Trainee Assistant Printer, Printing Office, 15.5.96.

NOTICES

No. 14 23rd May 1996.

The Falkland Islands Constitution Order 1985

Schedule 1 (Section 80(1))

Appointment of Acting Judge

Whereas it appears to me, after consulting the Chief Justice, Sir Dermot Renn Davis, Officer of the Most Excellent Order of the British Empire, that the state of business in the Supreme Court during such time or times as the Chief Justice is absent from the Falkland Islands so requires;

And Whereas after such consultation as aforesaid I am satisfied that **David John Jeremiah** possesses such legal qualifications and experience as are appropriate for him to be so appointed;

Now I, **Richard Peter Ralph CVO**, Governor of the Falkland Islands, **In Exercise** of my powers under section 80(1) of Schedule 1 to the Falkland Islands Constitution Order 1985 **Do Appoint** the said **David John Jeremiah** to sit as an Acting Judge of the Supreme Court for the purpose of hearing and determining all pre trial issues including the taking of pleas and sentencing in the event of a guilty plea in the case of R v. Paul Edward Ford SC/CRIM/2/96.

And I Declare that the powers contained in this appointment are granted in addition to the appointment of the said **David John Jeremiah** dated 16th April 1996 and all such appointments made subsequent thereto.

And This appointment shall be effective until such time as the Governor of the Falkland Islands for the time being signifies to the contrary.

Given under my hand and the Public Seal this 23rd day of May 1996.

Richard Peter Ralph, CVO,
Governor.

SUPREME COURT OF THE FALKLAND ISLANDS

Notice under the Administration of Estates Ordinance (Cap. 1)

TAKE NOTICE THAT James Hurbert Wallace, deceased, of Stanley, died at 1 Brisbane Road on the 23rd day of April 1996 Intestate.

WHEREAS Virginia Margaret Wallace, widow of the deceased, has applied for Letters of Administration to administer the estate of the said deceased in the Colony.

NOTICE IS HEREBY GIVEN pursuant to Section 4 of the Administration of Estates Ordinance to all persons resident in the Colony who may have prior claim to such grant that the prayer of the Petitioners will be granted provided no caveat be entered in the Supreme Court within 21 days of the publication hereof.

B. Greenland,
Registrar, Supreme Court.

Stanley, Falkland Islands,
2nd May 1996.
Ref: PRO/7/1996.

OBITUARY

It is with deep regret that His Excellency the Governor announces the death on 13 May of Raymond Rodney Johnson, Clerk of Works, Public Works Department.

THE FALKLAND ISLANDS GAZETTE Extraordinary

PUBLISHED BY AUTHORITY

Vol. CV *13th June* *No. 6*

The following is published in this Gazette -

The Register of Electors - Preliminary List 1996.

15th May 1996

REGISTER OF ELECTORS - PRELIMINARY LIST

The Registration Officer has prepared the preliminary list of all persons who, on the qualifying date (15 May 1996), appear to be entitled to be registered as electors for the purposes of the Electoral Ordinance 1988. In accordance with Section 12 of the Ordinance, the Registration Officer has caused the preliminary list to be published in this edition of the Gazette.

Any person who claims that the name of a person entitled to be registered as a voter in the Falkland Islands, has been omitted from the preliminary list, should notify the Registration Officer (Justice Department, Town Hall, Stanley) of such claim in writing within 28 days of publication. Additionally, any person who wishes to object to the inclusion of a person whose name appears in the preliminary list, should notify the Registration Officer within 28 days of publication. The Registration Officer shall, upon receipt of any such claim or objection, subsequently determine the same in accordance with the provisions of the Electoral Ordinance 1988.

The preliminary list has been prepared from last years Electoral Register. The following is a summary of the deletions from and additions and alterations to last years list :-

Deceased Electors - Camp

Binnie, Rose Ellen
Marsh, Frank
McKay, Roderick John

Deceased Electors - Stanley

Betts, Cyril Severine
Biggs, Madge Bridget Frances
Billett, Leslie William
Clarke, Jane Lucacia
Ford, Charles David
Goodwin, William Andrew Nutt
Heathman, Violet
Hirtle, Gerard Fenton
McCallum, James
Morrison, Donald Ewen
Morrison, Hyacinth Emily
Newman, Dorothy Elizabeth
Short, Rose Stella
Smith, Iola Winifred
Spinks, Alexander

Electors who have changed Constituency - Camp to Stanley

Anderson, Jamie Falkland
Anderson, Margaret Kathleen
Anderson, Reginald Stanford
Anderson, Rupert William
Barnes, Paul
Berntsen, Iain Kenneth
Blake, Thomas Patrick
Cockwell, Maurice Adam

Collier, Phyllis Candy
Davis, Mandy John
Davis, Nicholas
Evans, Donna Newell
Evans, Michael David
Ferguson, Robert John
Ferguson, Thelma
Gray, Johan
Hobman, Carol Margaret
Hobman, David Gonsalo
Jones, Kevin Richard
Livermore, Darren
Luxton, Stephen Charles
McKay, Ellen Rose
McLeod, Ian James
Sinclair, Serena Samantha

Electors who have changed Constituency - Stanley to Camp

Berntsen, John Alexander
Berntsen-McGill, Diana Mary
Browning, Gavin
Lee, Robin Myles
Lowe, Adrian Stewart
Lowe, Lisa Helen
McGill, Gary
McPhee, Sheila Margaret
McPhee, Terence Owen
McRae, Charlotte Melize
Ross, William Henry
Smith, Terence George
Tellez, Arturo
Turner, Arthur Leonard Pitaluga
Turner, Elaine Ellen

Electors who are no longer resident - Camp

Short, Ann
Smith, Francis David

Electors who are no longer resident - Stanley

Anderson, Michelle Diane
Bell, Robin William Simpson
Buckland, Charles Ronald
Card, Denise
Clifton, Cathy Louise
Clifton, Gavin John
Davis, Raymond Andrew
Hall, Diana
Peck, Kim Brian
Revy, Joanne
White, Alan Paul George

Electors who have changed name by deed poll or by marriage
- Camp

Lowe, Lisa Helen
Smith, Georgina Carol
Tuson, Olwyn Carol
Turner, Elaine Ellen

Electors who have changed name by deed poll or by marriage
- Stanley

Anderson, Claudette
Brooks, Cheryl Rose
Faria, Susana Caroline Berntsen
Ford, Julie Ann
Hobman, Carol Margaret
Horne-MacDonald, Myrian Beatriz
Miller, Jeanette
Roberts, Cheryl Ann Spencer
Stewart, Susan Jane
Watts, Lucinda Vikki

Electors entitled to vote for the first time - Camp

Ashworth, Iain*
McRae, Charlotte Melize*

Electors entitled to vote for the first time - Stanley

Betts, Amelia*
Browning, Colin George*
Buckland, Peter John*
Chater, William John*
Forster, Lynne*
Lee, Beverley Christina*
Lee, Tanya*
Larsen, Jane Elizabeth Diana*
Luxton, Zoe*
McKay, Wayne Lawrence Kenneth*
McMullen, Lucille Anne*
McRae, Michael*
Morrison, Priscilla Violet*
Newman, Glynis Karen*
Summers, Alastair Peter*
Wallace, Fiona Alice*
Watson, Ben*

Electors and potential electors are advised that qualification for registration as an elector is governed by the provisions of Section 27 of the Constitution. This Section provides that, subject to certain exceptions, no person shall be qualified to be registered as a an elector unless, on the qualifying date for registration as such an elector -

(a) he is a Commonwealth citizen;

(b) he is eighteen years of age or over; and

(c) he has been resident in the Falkland Islands during the qualifying period.

The "qualifying period" is prescribed at Section 4 of the Electoral Ordinance 1988, where the expression is expressed to mean -

(a) in relation to a person who was born in the Falkland Islands, that he was resident in the Falkland Islands for a period of at least 12 months immediately preceding the qualifying date; and

(b) in relation to a person who was not born in the Falkland Islands, that he was resident in the Falkland Islands for a period of at least 5 years immediately preceding the qualifying date.

It should be noted that certain periods of absence from the Islands are permitted when calculating periods of residency. A full definition of the meaning of "resident" is contained at Section 3 of the Electoral Ordinance 1988, which is reproduced for the benefit of electors :

3. (1) For the purpose of qualification to be registered as an elector, a person who is a Commonwealth citizen is resident in the Falkland Islands if -

(a) subject to subsection (9) below he is physically present within the Falkland Islands; or

(b) although not physically present within the Falkland Islands his absence therefrom is an absence which, under subsection (2) to (7) inclusive below, is a permitted absence.

(2) In respect of a person who was born in the Falkland Islands his absence therefrom is a permitted absence for the purposes of this section -

(a) subject to subsection (3) below, to the extent that it is or was occasioned by -

(i) the performance of his duties as a public officer in the employment of the Falkland Islands Government;

(ii) the performance of his duties as a member of the Legislative Council, as a member of the Corporation or in any office prescribed by regulations made under this Ordinance;

(b) subject to subsection (3) below, it is or was occasioned by his undergoing a course of education or training overseas;

(c) subject to subsection (3) below, it was occasioned by an other matter or thing not falling within paragraph (a) or (b) above, but to the extent only that such absence or the aggregate of such absences falling only within this paragraph (c) does not exceed six months in any period of twelve months, and only if he was physically present in the Falkland Islands for at least six months in that period of twelve months;

(d) subject to subsection (4) below, it was occasioned by his service as a member of the Falkland Islands Defence Force or as a member the regular armed forces of Her Majesty.

(3) A period of absence falling within paragraph (a) of subsection (2) above shall be, subject to subsection (9) below, a permitted absence in every case but periods of absence falling with paragraph (b) and (c) of that subsection shall be a permitted absence only if -

(a) the person concerned has been physically present in the Falkland Islands for a period of, or a period aggregating at least twelve months subsequent to his attaining eighteen years of age; or

(b) the person concerned has been physically present in the Falkland Islands for a period of, or periods aggregating, three years.

(4) A period of absence falling within paragraph (d) of subsection (2) above shall only be permitted absence if for a period of, or periods aggregating, at least three years in the five years preceding -

(a) the absence in question, or

(b) the person concerned becoming a member of the Falkland Islands Defence Force or of the regular armed forces of Her Majesty,

he was physically present in the Falkland Islands.

(5) In respect of any person who is a Commonwealth citizen, ("the first-named person"), his absence therefrom is a permitted absence for the purposes of this section if -

(a) at the time in question he was the spouse of or the dependent of another person ("the relevant person");

(b) his absence was occasioned by his accompanying the relevant person while the relevant person was absent from the Falkland Islands;

(c) the absence in question of the relevant person is in relation to the relevant person a permitted absence under such of the other provisions of this section as are relevant to the circumstances of the relevant person; and

(d) the first-named person has been physically present in the Falkland Islands -

(i) for a period of or periods aggregating at least twelve months since he attained eighteen years of age; and

(ii) for a period of, or periods, aggregating at least five years.

(6) In respect of a person who was not born in the Falkland Islands but who is a Commonwealth citizen, his absence therefrom is, subject to subsection (7) below, a permitted absence for the purposes of this section if it falls within subsection (5) above or if -

(a) he has been physically present in the Falkland Islands for a period or periods aggregating at least twelve months since he attained the age of eighteen years; and

(b) he has been physically present in the Falkland Islands for a period of, or for periods aggregating, at least three years; and

(c) the absence in question is a permitted absence under subsection (7) below.

(7) For the purposes of paragraph (c) subsection (6) above the following periods of absence are specified as permitted absences -

(a) absences to the extent that they are occasioned by -

(i) the performance by the person of his duties as a public officer in the employment of the Falkland Islands Government;

(ii) the performance of his duties as a member of the Legislative Council, as a member of the Corporation or in any office prescribed by regulations made under this Ordinance; or

(b) if the person concerned belongs to the Falkland Islands, periods of absence occasioned by his service as a member of the Falkland Islands Defence Force or as a member of the regular armed forces of Her Majesty, and for a period of, or for periods aggregating, at least three years in the five years preceding the absence in question or his becoming a member of the force in question the person concerned was physically present in the Falkland Islands;

(c) periods of absence occasioned by a course of education or training of the person overseas;

(d) any other absence, but to the extent only that such absence or the aggregate of such absences does not exceed six months in any period of twelve months, and only if the person was physically present in the Falkland Islands for at least six months in that period of twelve months.

(8) A person who does not belong to the Falkland Islands shall not be regarded as being physically present in the Falkland Islands at any time during which he is a member of the regular armed forces of Her Majesty.

(9) Notwithstanding any previous provision of this section, no period of absence of a person shall be a permitted period of absence for the purposes of this section if that person has not been physically present in the Falkland Islands at any time during the five years immediately preceding the qualifying date.

1	Adams, John Harvey	21 Ross Rd. East.
2	Adams, Marjorie Rose	21 Ross Rd East.
3	Alazia, Andrew	20 Eliza Crescent.
4	Alazia, Anita Jayne	Government House.
5	Alazia, Freda	2 Fitzroy Rd.
6	Alazia, Freda Evelyn*	33 Ross Rd. West.
7	Alazia, James Andrew	2 Fitzroy Rd.
8	Alazia, Keith	4 James St.
9	Alazia, Maggie Ann*	6 John St.
10	Alazia, Stuart John	Fitzroy Rd.
11	Alazia, Yvonne	Flat 2, 1A Moody St.
12	Aldridge, Caroline Mary	2 H Jones Rd.
13	Aldridge, Kenneth John	2 H Jones Rd.
14	Aldridge, Nina Ann*	2 H Jones Rd.
15	Allan, John*	28 John St.
16	Allan, Joyce Ena*	28 John St.
17	Allan, Michael Charles	3 Philomel Place.
18	Almonacid, Orlando*	1 Villiers St.
19	Anderson, Claudette*	Waverley House, John St.
20	Anderson, Eddie	22 Endurance Ave.
21	Anderson, Edward Bernard*	42 Davis St.
22	Anderson, Elizabeth Nellie*	42 Davis St.
23	Anderson, Gloria*	Jersey Est.
24	Anderson, Helen*	88 Davis St.
25	Anderson, Jamie Falkland	McKay Close.
26	Anderson, Margaret Kathleen	21 John St.
27	Anderson, Mildred Nessie*	8 St. Mary's Walk.
28	Anderson, Paul James	39 Eliza Crescent.
29	Anderson, Reginald Stanford	21 John St.
30	Anderson, Richard Louis*	88 Davis St.
31	Anderson, Rupert William	Stanley
32	Anderson, Stephen Robert	Flat 10, 6 Jersey Rd.
33	Anthony, Geraldine Sylvia	1B Block A, 1 Jersey Rd.
34	Barkman, Margaret Mary	16 Fieldhouse Close.
35	Barnes, Ernest*	70 Davis St.
36	Barnes, Molly Stella*	70 Davis St.
37	Barnes, Paul*	5 Hebe St.
38	Barnes, Sigrid Geraldine Wells*	39 John St.
39	Barnes, Trevor Marshall*	1 Auster Place.
40	Barton, Alison Mary	6 Villiers St.
41	Barton, Arthur John	6 Villiers St.
42	Bedford, Kita Muriel*	2 Drury St.
43	Bell, Margaret Maud Elizabeth	12 Endurance Avenue.
44	Bennett, Harold*	14 Allardyce St.
45	Bennett, Lena Grace Gertrude*	14 Allardyce St.
46	Berntsen, Benjamin John	31 Ross Rd West.
47	Berntsen, Cecilia del Rosario	14 St. Marys Walk.
48	Berntsen, Christian Olaf Alexander	7 Fitzroy Rd East.
49	Berntsen, Iain Kenneth	9 Eliza Crescent.
50	Berntsen, Kathleen Gladys*	10 Fitzroy Rd.
51	Berntsen, Kenneth Frederick	Stanley.
52	Berntsen, Lavina Maud*	Vale, Thatcher Drive.
53	Berntsen, Mary Clarissa Elizabeth*	St Martin's, Thatcher Drive.
54	Berntsen, Olaf Christian Alexander	7 Fitzroy Rd. East.
55	Berntsen, Patrick	10 James St.

56	Berntsen, Saphena Anya Jane	Flat 7, 6 Jersey Road
57	Berntsen, Valdamar Lars	14 St Marys Walk.
58	Berntsen, William Blyth*	10 Fitzroy Rd.
59	Bertrand, Catherine Gladys*	11 Ross Rd. East.
60	Besley-Clark, Barbara June	53 Callaghan Rd.
61	Besley-Clark, Craig Norman Leigh*	53 Callaghan Rd.
62	Besley-Clark, Norman	53 Callaghan Rd.
63	Betts, Amelia*	8 Endurance Ave.
64	Betts, Arlette	Lafonia House, Ross Rd.East.
65	Betts, Donald William	7 Jeremy Moore Ave.
66	Betts, Ellen Alma*	21 Fitzroy Rd.
67	Betts, George Winston Charles	35 Ross Rd. West.
68	Betts, Lucia Elizabeth	35 Ross Rd. West.
69	Betts, Owen	35 Ross Rd. West.
70	Betts, Severine	2B Jeremy Moore Ave. East
71	Betts, Shirley Rose	7 Jeremy Moore Ave.
72	Betts, Terence Severine	Lafonia House, Ross Rd. East.
73	Biggs, Alastair Gordon	Trehayle, 50 John St.
74	Biggs, Althea Maria	3 Dairy Paddock Rd.
75	Biggs, Betty Josephine*	9 Moody St.
76	Biggs, Edith Joan*	Trehayle, 50 John St.
77	Biggs, Frances	16 Endurance Ave.
78	Biggs, Frederick James*	KEMH.
79	Biggs, Irene Mary*	Harbour View, 4 Ross Rd East.
80	Biggs, Leslie Frederick	3 Dairy Paddock Rd.
81	Biggs, Michael Elfed	21 Fitzroy Rd.
82	Biggs, Peter Julian Basil	16 Endurance Ave.
83	Binnie, Juliet Ann*	By-Pass Road.
84	Binnie, Susan*	3 Brandon Rd.
85	Birmingham, John*	4 Drury St.
86	Birmingham, Susan Jane	4 Drury St.
87	Blake, Thomas Patrick	90 Davis St.
88	Blackley, Candy Joy	4 Barrack St.
89	Blackley, Charles David*	11 Thatcher Drive.
90	Blackley, Hilda	11 Thatcher Drive.
91	Blackley, John David	4 Barrack St.
92	Blackley, Maurice	The Lodge, Market Gdn. Airport Rd.
93	Blackley, Shane David*	4 Barrack St.
94	Blizard, Lawrence Gordon*	51 Fitzroy Rd.
95	Blizard, Malvina Mary*	51 Fitzroy Rd.
96	Blyth, Agnes Ruth*	2 Brandon Rd.
97	Blyth, Alfred John*	2 Brandon Rd.
98	Bonner, Angela Jane*	5 John St.
99	Bonner, Donald William*	Chauffeurs Cottage.
100	Bonner, Hayley Trina	41 Ross Rd West.
101	Bonner, Linda Jane	4A Ross Rd West.
102	Bonner, Nicholas	4A Ross Rd West.
103	Bonner, Paul Roderick	5 John St.
104	Bonner, Timothy	41 Ross Rd West.
105	Bonner, Vera Ann	5 John St.
106	Bonner, Vera Joan*	Chauffeurs Cottage.
107	Bonner, Violet*	40 Ross Rd.
108	Booth, Jessie*	Racecourse Cottage.
109	Booth, Joseph Bories*	7 Philomel St.
110	Booth, Myriam Margaret Lucia	7 Philomel St.

111	Booth, Stuart Alfred*	Racecourse Cottage.
112	Bound, Graham Leslie	Barrack St.
113	Bound, Joan*	Barrack St.
114	Bowles, Norma Evangeline	1A Villiers St.
115	Bowles, William Edward*	1A Villiers St.
116	Bowles, William George Troyd	1A Villiers St.
117	Bragger, Edward Laurence	14 Jeremy Moore Ave.
118	Bragger, Olga	14 Jeremy Moore Ave.
119	Brock, Juanita Lois	Flat 5, 1 Jeremy Moore Ave. East
120	Brooks, Peter William	1 Callaghan Rd.
121	Brooks, Cheryl Rose	1 Callaghan Rd.
122	Browning, Colin George*	Moody St. Flats.
123	Browning, Edwina	Davis Street.
124	Browning, Rex*	35 Davis St.
125	Browning, Richard William	Davis St.
126	Browning, Trevor Osneth	6A Pioneer Row.
127	Buckett, Ronald Peter	49 Fitzroy Rd.
128	Buckett, Susan Vera	49 Fitzroy Rd.
129	Buckland, Darlene Joanna	11 James St.
130	Buckland, Peter John*	90 Davis St.
131	Bundes, Robert John Christian*	17 Fitzroy Rd.
132	Burnard, Linda May	3 Jeremy Moore Ave.
133	Burnard, Peter	3 Jeremy Moore Ave.
134	Burns, Mary Anne*	34 Davis St.
135	Burston, Catherine	3 Beaver Rd.
136	Burston, Stephen Leslie*	3 Beaver Rd.
137	Bury, Ian Thomas	63 Davis St.
138	Butcher, Michael George	3A Dairy Paddock Rd.
139	Butcher, Trudi	3A Dairy Paddock Rd.
140	Butler, Caroline Mary*	12 Allardyce St.
141	Butler, Elsie Maud*	8 John St.
142	Butler, Frederick Lowther Edward Olai*	8 John St.
143	Butler, George Joseph*	1A Moody St.
144	Butler, Joan May	1A Moody St.
145	Butler, Laurence Jonathan*	2 Davis St. East.
146	Butler, Margaret Orlanda	15A James St.
147	Butler, Orlanda Betty	2 Davis St. East.
148	Cameron, Jane Diana Mary Keith	Old Bakery, Fitzroy Rd.
149	Cant, Carol Rosine	Stanley.
150	Cant, Martin Ronald	Stanley.
151	Carey, Anthony Michael*	19 Ross Rd. West.
152	Carey, Bonita Colleen*	21 Eliza Cove Crescent
153	Carey, Gladys*	19 Ross Rd. West.
154	Carey, Mary Ann Margaret*	18 Ross Rd. West.
155	Carey, Terence James*	18 Ross Rd. West.
156	Castle, David Peter	26 John St.
157	Castle, Isobel	26 John St.
158	Ceballos, Eulogio Gabriel	28 Endurance Ave.
159	Chapman, Helen	6 Fitzroy Rd. East.
160	Chapman, Paul	6 Fitzroy Rd. East.
161	Chater, Annie	33 Fitzroy Rd.
162	Chater, Anthony Richard	33 Fitzroy Rd.
163	Chater, Thomas Frederick*	33 Fitzroy Rd.
164	Chater, William John*	33 Fitzroy Rd.
165	Cheek, Barbara	10 Ross Rd.

166	Cheek, Gerald Winston	10 Ross Rd.
167	Cheek, Janet Linda*	25 Ross Rd. West.
168	Cheek, John Edward*	25 Ross Rd. West.
169	Cheek, Marie	10 Ross Rd.
170	Cheek, Miranda	25 Ross Rd. West.
171	Cheek, Rosalind Catriona	25 Ross Rd. West.
172	Clapp, Kevin Christopher	YMCA, 12 Scoresby Close.
173	Clarke, Camilla Marie	8 Drury St.
174	Clarke, Christopher	8 Jeremy Moore Ave.
175	Clarke, David James	17 Ross Rd. West.
176	Clarke, Derek Simon	23 Jeremy Moore Ave.
177	Clarke, Doreen*	17 Ross Rd. West.
178	Clarke, Enid Elizabeth	4B Ross Rd. West.
179	Clarke, Fiona Alison	Flat 1, 5 Jeremy Moore Ave. East.
180	Clarke, Gwynne Edwina	17 Jeremy Moore Ave.
181	Clarke, Hector*	27 Eliza Cove Crescent.
182	Clarke, Ian	17 Ross Rd. West.
183	Clarke, Isabel Joan	1A Moody St.
184	Clarke, James Martin*	4B Ross Rd. West.
185	Clarke, Jonathan Terence	17 Jeremy Moore Ave.
186	Clarke, Joyce Kathleen*	27 Eliza Cove Crescent.
187	Clarke, Julie Ann	1 Discovery Close.
188	Clarke, Kathleen Gay	60 Davis St.
189	Clarke, Marvin Thomas	7 Fitzroy Rd.
190	Clarke, Paul Ian	Stanley.
191	Clarke, Ronald John*	17 Ross Rd. West.
192	Clarke, Rudy Thomas	8 Drury St.
193	Clarke, Suzanna*	YMCA Shackleton Drive.
194	Clarke, Terence John	17 Jeremy Moore Ave.
195	Clarke, Trudi Ann	7 Fitzroy Rd.
196	Clarke, Violet Rose	31 Ross Rd. West.
197	Clasen, Wayne Ian Summers James*	9 Fitzroy Rd.
198	Clausen, Denzil George Gustavius	3 St. Mary's Walk.
199	Clausen, Melanie Florence	1 Hebe St.
200	Claxton, Frank Brian*	28 Ross Rd. East.
201	Claxton, Margaret	28 Ross Rd. East.
202	Clayton, Brian	16 St Marys Walk.
203	Clayton, Susan	16 St Marys Walk.
204	Clement, Gary	9 Snake St.
205	Clement, Jane	9 Snake St.
206	Cletheroe, Kenneth Stanley*	45 Fitzroy Rd.
207	Clifton, Charles*	3 Ross Rd. West.
208	Clifton, Darwin Lewis	53 Davis St.
209	Clifton, Doreen	3 Ross Rd. West.
210	Clifton, Kevin	20 Davis St.
211	Clifton, Marie	1A Capricorn Rd.
212	Clifton, Neil	20 Davis St.
213	Clifton, Stephen Peter	61 Fitzroy Rd.
214	Clifton, Terence Charles	3 Ross Rd. West.
215	Clifton, Teresa Ann	12 Callaghan Rd.
216	Clifton, Valerie Ann	61 Fitzroy Rd.
217	Clingham, Leslie George	38 Ross Rd.
218	Clingham, Yvonne Helen	38 Ross Rd.
219	Cockwell, Maurice Adam	90 Davis St.
220	Cofre, Anya Evelyn	6A Ross Rd. West.

221	Cofre, Elvio Miguel	6A Ross Rd. West
222	Collier, Phyllis Candy	11 Callaghan Rd.
223	Collins, Shiralee*	Flat 9, 6 Jersey Rd.
224	Connolly, Janice	10 Beaver Rd.
225	Connolly, Kevin Barry	1 Kings St.
226	Coombe, Peter	12 Ross Rd. West.
227	Coombe, Robert	12 Ross Rd. West.
228	Coombe, Shirley Anne	12 Ross Rd. West.
229	Coulter, Paula	9 Fieldhouse Close.
230	Courtney, Anthony Clive	Lady Hunt House, John St.
231	Courtney, Julie Doris	Lady Hunt House, John St.
232	Coutts, Charles	Feltons Stream.
233	Coutts, Charles Lindsay*	33 Ross Rd.
234	Coutts, Diana Marion	6B Ross Rd. West
235	Coutts, John	36 Ross Rd. West.
236	Coutts, Olga*	33 Ross Rd.
237	Coutts, Peter	13 Campbell Drive.
238	Crowie, Ana Bonita	69 Fitzroy Rd.
239	Crowie, Nicola Jane	35 Callaghan Rd. Jersey Est.
240	Curtis, Alfred William Hamilton	6 Brandon Rd. West.
241	Curtis, Barbara Joan	6 Brandon Rd. West.
242	Curtis, Coral Elizabeth	6 Ross Rd.
243	Curtis, James William Hamilton	6 Ross Rd.
244	Davies, Andrew Liam*	Flat 7, 6 Jersey Rd.
245	Davies, Anthony Warren	7 Callaghan Rd.
246	Davies, Christine Susan	8 Fitzroy Rd. East
247	Davies, Colin George	15 Ross Rd. West.
248	Davies, Eileen Wynne	15 Ross Rd. West.
249	Davies, Jacqueline Nancy	7 Callaghan Rd.
250	Davies, Stephen Andrew	7 Callaghan Rd.
251	Davies, William	8 Fitzroy Rd. East.
252	Davis, Ellen Rose	39 Davis St.
253	Davis, Lynsey Leander	Flat 3, 1 Moody St.
254	Davis, Mandy John	15 James St.
255	Davis, Maurice Nigel	39 Davis St.
256	Davis, Nicholas	15 James St.
257	Davis, Roy George Victor	Narrows View.
258	Davis, Sharon Sandra Evelyn	Narrows View.
259	Davy, Patrick Alex Field	Flat 3, 3 Jeremy Moore Ave.
260	Decroliere, Carrie Madeline Helen	5 Discovery Close.
261	Decroliere, Eric Ernest Albert	5 Discovery Close.
262	Dickson, Caroline Christine Bird*	108 Davis St.
263	Didlick, Fiona Margaret	13 Jeremy Moore Ave
264	Didlick, Graham John*	13 Jeremy Moore Ave.
265	Didlick, Rhiannon Elinore*	13 Jeremy Moore Ave.
266	Dodd, Alison	1 Pioneer Row.
267	Dodd, Nigel Keith	1 Pioneer Row.
268	Doherty, Ian	12 McKay Close.
269	Doughty, Anna Russalka	5A Ross Rd. West.
270	Duncan, Doreen*	Tenacres.
271	Duncan, William*	Tenacres.
272	Earnshaw, Jacqueline Elizabeth	32 Ross Rd. West.
273	East, Justin Clive Richard	1 Fieldhouse Close.
274	Eccles, Bernard Leslie	18 Jeremy Moore Ave.
275	Eccles, Moira Cameron	18 Jeremy Moore Ave.

276	Edwards, Rebecca Elizabeth	KEMH
277	Elliott, Elizabeth Rose	15 Callaghan Rd.
278	Ellis, Cyril*	24 Ross Rd. East.
279	Ellis, Valerie	24 Ross Rd. East.
280	Elsby, Barry	1 Jeremy Moore Ave.
281	Eriksen, Michelle	15 Campbell Drive.
282	Evans, Donna Newell	3 John St.
283	Evans, Michael David	3 John St.
284	Ewing, Gordon	4 Jeremy Moore Ave.
285	Ewing, Irene	4 Jeremy Moore Ave.
286	Eynon, Carol	8 Villiers St.
287	Eynon, David John	8 Villiers St.
288	Eynon, Leeann Watson	10 Dairy Paddock Rd.
289	Faria, Basil Harry	3A Brisbane Rd.
290	Faria, Maria Anne	3A Brisbane Rd.
291	Faria, Mary Ann*	6A Jeremy Moore Ave.
292	Faria, Paul	Whyteways, James St.
293	Faria, Susana Caroline Berntsen*	Whyteways, James St.
294	Felton, Faith Dilys	1B Capricorn Rd.
295	Felton, Violet Regina Margaret*	German Camp, Callaghan Rd.
296	Ferguson, Marie Anne	Stanley.
297	Ferguson, Robert John	4 Capricorn Rd.
298	Ferguson, Rose	Flat 7, 1 Jeremy Moore Ave.
299	Ferguson, Thelma	4 Capricorn Rd.
300	Fiddes, Douglas Graham	18 Ross Rd. East
301	Fiddes, Gardner Walker	8 Endurance Ave.
302	Fiddes, Julia Bertrand	18 Ross Rd. East.
303	Fiddes, Mary McKinnon Livingstone*	4 Moody St.
304	Fiddes, Melody Christina	8 Endurance Ave.
305	Fiddes, Robert*	4 Moody St.
306	Fiddes, Shona Mary	37 Eliza Crescent.
307	Finlayson, Iris Dwenda Margaret*	7 John St.
308	Finlayson, Peter	6 Brandon Rd.
309	Finlayson, Phyllis*	6 Brandon Rd.
310	Fisher-Smith, Julie Anne	8 Fieldhouse Close.
311	Fogerty, Philip John*	Stone Cottage
312	Fogerty, Richard Edwin John	Stone Cottage.
313	Ford, Alison Jane Marie*	Jersey Rd.
314	Ford, Arthur Henry*	6 Drury St.
315	Ford, Caroline	2 Philomel Place.
316	Ford, Cherry Rose	1 James St.
317	Ford, Christopher James	11 Fieldhouse Close.
318	Ford, Colin Stewart	15 Kent Rd.
319	Ford, Colleen Mary	12 Davis St.
320	Ford, David	24 James St.
321	Ford, Frederick James	12 Davis St.
322	Ford, Gerard Allan	Flat 1, 3 Jeremy Moore Ave. East.
323	Ford, James Edward*	Sheltered Accommodation.
324	Ford, Jonathan	11 Beaver Rd.
325	Ford, Julie Ann*	11 Beaver Rd.
326	Ford, Leann Caroline	15 Kent Rd.
327	Ford, Leonard	Jersey Rd.
328	Ford, Marilyn Christina	24 James St.
329	Ford, Michael	1 James St.
330	Ford, Paul Edward*	2 Philomel Place.

331	Ford, Robert	1 Davis St.
332	Ford, Sara	11 Fieldhouse Close.
333	Forrest, Jennifer Carol	16 Kent Rd.
334	Forster, Amanda*	39 Eliza Crescent.
335	Forster, Lynne*	YMCA, Shackleton Drive
336	France, Graham Brian*	7 Snake St.
337	France, Jane Aileen Marie	7 Snake St.
338	Freeman, Carl Francis	10 James St.
339	Freeman, Dianne May	10 James St.
340	French, Irene Ann	18 Ross Rd.
341	Fullerton, Mary Ellen*	Government House.
342	Geach, Alan John*	37 Eliza Crescent.
343	George, Magnus John Alexander	14 Ross Rd. West
344	Gilbert, Judith Elizabeth	22 Jeremy Moore Ave.
345	Gilbert, Robert Ernest	22 Jeremy Moore Ave.
346	Gilding, Deborah	69 Fitzroy Rd.
347	Gilding, Melanie Carol	4 Philomel St.
348	Gilding, Peter Bernard	4 Philomel St.
349	Gilding, Sara Jane*	By-Pass Rd.
350	Gooch, Dudley Frederick*	34 John St.
351	Goodwin, Colin Valentine	86 Davis St.
352	Goodwin, Derek Samuel	3 Police Cottages, 7 Ross Rd.
353	Goodwin, Emily Rose*	7 Brisbane Rd.
354	Goodwin, Hazel Rose*	3 Police Cottages. 7 Ross Rd.
355	Goodwin, June Elizabeth	86 Davis St.
356	Goodwin, Kathleen Edith Marguerite*	6 Thatcher Drive.
357	Goodwin, Margaret Ann	3 Harbour View.
358	Goodwin, Robin Christopher	27 Callaghan Rd.
359	Goodwin, Simon James	Flat 3, 6 Eliza Place.
360	Goodwin, Una	27 Callaghan Rd.
361	Goodwin, William John Maurice	7 Brisbane Rd.
362	Goss, Amara Theresa	7 Brandon Rd.
363	Goss, Annagret	16 Jeremy Moore Ave.
364	Goss, Corina Rose*	15 Callaghan Rd.
365	Goss, Dorothy Ellen	Flat 3, 6 Jersey Rd.
366	Goss, Errol Barry Gordon	Flat 3, 7 Jeremy Moore Ave. East
367	Goss, Grace Elizabeth*	5 Ross Rd. East.
368	Goss, Morgan Edmund	16 Jeremy Moore Ave.
369	Goss, Sandra Kathleen	11 Kent Rd.
370	Goss, Simon Peter Miller	11 Kent Rd.
371	Goss, William Henry (Jnr)	7 Brandon Rd.
372	Goss, William Henry (Snr)*	5 Ross Rd. East.
373	Gould, Arthur William	Moody St.
374	Grant, Lennard John*	3 Moody St.
375	Grant, Milly*	3 Moody St.
376	Gray, Andrea Patricia	22 Ross Rd. West.
377	Gray, Johan	5 Philomel St.
378	Green, David William	5 Police Cottage, Ross Rd.
379	Greenland, Bonita Doreen*	3 Racecourse Rd.
380	Greenland, Kenneth David*	3 Racecourse Rd.
381	Grimmer, Keith	15 Pioneer Row.
382	Grimmer, Marilyn	15 Pioneer Row.
383	Hadden, Alexander Burnett*	27 Fitzroy Rd.
384	Hadden, Sheila Peggy*	27 Fitzroy Rd.
385	Halford, Rodney John	Tenacres.

386	Halford, Sharon*	Tenacres.
387	Hall, David Albert	56 Davis St.
388	Hall, Marilyn Joyce	56 Davis St.
389	Halliday, Evelyn Edna*	9 Brisbane Rd.
390	Halliday, Gerald	Flat 1, 6 Racecourse Rd.
391	Halliday, Jeffrey James	22 Eliza Crescent.
392	Halliday, John Arthur Leslie*	108 Davis St.
393	Halliday, Leslie John*	5 Villiers St.
394	Halliday, Raynor*	9 Brisbane Rd.
395	Hancox, Rachel Mary	9 Ross Rd. West.
396	Hancox, Robert James	9 Ross Rd. West.
397	Hanlon, Michael John	19 Jeremy Moore Ave.
398	Hanlon, Patricia	19 Jeremy Moore Ave.
399	Hansen, Douglas John*	6 Fitzroy Rd.
400	Hansen, Keva Elizabeth*	1 Dairy Paddock Rd.
401	Hansen, Terence Joseph*	1 Dairy Paddock Rd.
402	Harris, Christopher James	8 Pioneer Row.
403	Harris, Heather	3 Ross Rd. East.
404	Harris, Jill Yolanda Miller	19 Fitzroy Rd.
405	Harris, Karl Henry*	19 Fitzroy Rd.
406	Harris, Leslie Sidney	19 Fitzroy Rd.
407	Harris, Michael Ronald	3 Ross Rd. East.
408	Harris, Ralph Aaron	10 Dairy Paddock Rd.
409	Harvey, Muriel Elizabeth Elsie*	2 King St.
410	Harvey, Sheila	Flat 1, 1A Moody St.
411	Harvey, William	21 Fitzroy Rd.
412	Hawksworth, David	29 Fitzroy Rd.
413	Hawksworth, Jeanette	29 Fitzroy Rd.
414	Hawksworth, Mary Catherine	5A Brisbane Rd.
415	Hawksworth, Pauline May	29 Fitzroy Rd.
416	Hawksworth, Terence	5A Brisbane Rd.
417	Hayward, Marjorie	34 Eliza Cove Crescent.
418	Hayward, Peter Dennis*	34 Eliza Cove Crescent.
419	Heathman, Malcolm Keith	Eliza Cove Rd.
420	Heathman, Mandy Gail	Eliza Cove Rd.
421	Henry, Alan Richard	2B Capricorn Rd.
422	Henry, Patricia Denise	2B Capricorn Rd.
423	Hewitt, Alison Denise	23 Shackleton Drive.
424	Hewitt, Brian David	30 John St.
425	Hewitt, Frances Agnes	32 Callaghan Rd.
426	Hewitt, Gary George	3 Hebe Place.
427	Hewitt, Kevin John	14 Jeremy Moore Ave.
428	Hewitt, Margaret Ann	3 Hebe Place.
429	Hewitt, Neil George*	Sir Rex Hunt House.
430	Hewitt, Rachel Catherine Orissa*	4 St. Mary's Walk.
431	Hewitt, Robert John David*	3 Thatcher Drive.
432	Hill, Brian Jarvis*	1 Kent Rd.
433	Hill, Penelope Anne	1 Kent Rd.
434	Hills, Heather Margaret*	5 Davis St.
435	Hills, Richard William*	5 Davis St.
436	Hirtle, Christine	5 Capricorn Rd.
437	Hirtle, Leonard Lloyd	20 Jeremy Moore Ave.
438	Hirtle, Mary Ann*	12 Drury St.
439	Hirtle, Michael Barry*	20 Jeremy Moore Ave
440	Hirtle, Rose Ann Shirley*	4 Villiers St.

441	Hirtle, Sandra May Winifred	Eliza Cove Rd.
442	Hirtle, Shirley	20 Jeremy Moore Ave.
443	Hirtle, Zane Eric	Eliza Cove Rd.
444	Hobman, Anilda Marilu	34 Ross Rd. West Flat.
445	Hobman, Carol Margaret	Flat 7, 2 Eliza Place.
446	Hobman, David Gonsalo	34 Ross Rd. West Flat
447	Hobman, Luis Alfonzo	34 Ross Rd. West Flat.
448	Hoggarth, Agnes Christina*	2 James St.
449	Horne-MacDonald, John Alexander	Flat 3, 30 Jersey Rd.
450	Horne-MacDonald, Myrian Beatriz	Flat 3, 30 Jersey Rd.
451	Howatt, Derek Frank*	4 Racecourse Rd.
452	Howatt, Frank Derby*	5 Jeremy Moore Ave. East.
453	Howatt, Suzanna Margaret	4 Racecourse Rd.
454	Howe, Alison Delia*	36 Davis St.
455	Howe, Paul Anthony	36 Davis St.
456	Howells, Anne Stephanie	112 Davis St.
457	Howells, Roger	112 Davis St.
458	Hoy, Dawn	41 Eliza Crescent.
459	Igao, Pauline Lynx	15 Scoresby Close.
460	Jacobsen, Alistair	1A Philomel St.
461	Jacobsen, Catherine Joan	1A Philomel St.
462	Jaffray, Angus	Cemetery Cottage.
463	Jaffray, Christopher	Cemetery Cottage.
464	Jaffray, Eileen	5 Hebe St.
465	Jaffray, Elaine Michele	8 Discovery Close.
466	Jaffray, Estelle Anita	Cemetery Cottage.
467	Jaffray, Frank Alexander	8 Discovery Close.
468	Jaffray, Gerard Alan*	5 Hebe St.
469	Jaffray, Helen Rose	84 Davis St.
470	Jaffray, Ian	5 Hebe St.
471	Jaffray, Ingrid Joyce	5 Hebe St.
472	Jaffray, Jacqueline Ann	Flat 3, Church House.
473	Jaffray, Janet	40 Eliza Crescent.
474	Jaffray, Janice Vanessa	3c Jersey Estate.
475	Jaffray, John	40 Eliza Crescent.
476	Jaffray, John Summers	84A Davis St.
477	Jaffray, June Elizabeth	17 Ross Rd. East.
478	Jaffray, Kenneth Ian	2 Dean St.
479	Jaffray, Lisa Jane	Flat 3, 1 Jeremy Moore Ave.
480	Jaffray, Stephen James	Cemetery Cottage.
481	Jaffray, Terence Roy	Flat 3, 1 Jeremy Moore Ave.
482	Jaffray, Terri-Ann	24 Endurance Ave.
483	Jaffray, Tony	84 Davis St.
484	Jaffray, Wayne Neil*	5 Hebe St.
485	Jennings, Neil	Flat 4, 30 Jersey Rd.
486	Jennings, Stephen	5 Fitzroy Rd.
487	Johnson, Jacqueline	5 Kent Rd.
488	Johnson, Michael Neil	5 Kent Rd.
489	Johnson, Stanley Howard*	4 Thatcher Drive.
490	Johnson, Vanda Joan	17 Callaghan Rd.
491	Jones, Alan Smith	26 Ross Rd. West.
492	Jones, Jennifer	26 Ross Rd. West.
493	Jones, John Hugh	1 Brandon Rd.
494	Jones, Kevin Richard	11 Callaghan Rd.
495	Jones, Michael David	6 Allardyce St.

496	Jones, Michelle	1 Brandon Rd.
497	Jones, Sheila Janice	6 Allardyce St.
498	Jones, Yvonne Malvina	3 Discovery Close.
499	Jordan, Dilys Margaret Ann	14A Drury St.
500	Keane, Alva Rose Marie	18 Davis St.
501	Keane, Thomas James	18 Davis St.
502	Keenleyside, Charles Desmond*	3 Pioneer Row.
503	Keenleyside, Dorothy Maud*	3 Pioneer Row.
504	Keenleyside, Manfred Michael Ian	Snake Hill.
505	Keenleyside, Nanette Barbara	Snake Hill.
506	Kenny, Erling	20 James St.
507	Kiddle, Robert Karl	Stanley
508	King, Anna Constance Eve	38 Davis St.
509	King, Cherilyn Julie	Lafonia House, Ross Rd. East.
510	King, Desmond George Buckley*	38 Davis St.
511	King, Gladys Evelyn*	39 Fitzroy Rd.
512	King, Glynis Margaret	2B Jeremy Moore Ave. East.
513	King, Peter Thomas*	10 Jeremy Moore Ave.
514	King, Robert John	1D Jersey Est.
515	King, Rosemarie	10 Jeremy Moore Ave.
516	King, Vernon Thomas*	39 Fitzroy Rd.
517	Kluzniak, Beulah*	26 Ross Rd. East.
518	Kluzniak, Boguslaw Sylvester*	26 Ross Rd. East.
519	Kultschar, Carolyn Wendy*	2 Moody St.
520	Kultschar, John William	4 Davis St. East.
521	Kultschar, Yvonne Rosina	4 Davis St. East.
522	Laffi, Atilio Segundo	3 Brisbane Rd.
523	Laffi, Kathleen Mary	3 Brisbane Rd.
524	Laffi, Lisa*	3 Brisbane Rd.
525	Lang, David Geoffrey*	45 Callaghan Rd. Jersey Est.
526	Lang, James Patrick	Flat 2, 3 Jeremy Moore Ave. East.
527	Lang, Sandra Shirleen	2 Allardyce St.
528	Lang, Theresa Margaret	45 Callaghan Rd. Jersey Est.
529	Lang, William Frank*	3 James St.
530	Larsen, Ellen	74 Davis St.
531	Larsen, Jane Elizabeth Diana*	Stanley.
532	Lee, Alfred Leslie*	11 Drury St.
533	Lee, Beverley Christina*	10 Allardyce St.
534	Lee, Derek William	Davis St.
535	Lee, Gladys*	11 Drury St.
536	Lee, Leslie James	10 Allardyce St.
537	Lee, Tanya*	9 Beaver Rd.
538	Lee, Trudi Dale	10 Allardyce St.
539	Lennie, Gordon Carnie	29 Eliza Crescent.
540	Lewis, David James	3 Campbell Drive.
541	Lewis, James*	2 St. Mary's Walk.
542	Lewis, Jason	3 Campbell Drive.
543	Lewis, Jean*	2 St. Mary's Walk.
544	Lewis, Pamela Irene	3 Campbell Drive.
545	Leyland, Frank*	10 Brandon Rd.
546	Livermore, Anton	33 Callaghan Rd.
547	Livermore, Darren	Stanley.
548	Loftus, Anthony	Stanley.
549	Loftus, Colleen	11 Fitzroy Rd. East.
550	Lowe, Anthony Trevor	Globe Hotel.

551	Luxton, Ernest Falkland*	38 John St.
552	Luxton, Jennifer Mary	4 Hebe Place.
553	Luxton, Michael	1A Pioneer Row.
554	Luxton, Nicola	1A Pioneer Row.
555	Luxton, Stephen Charles	27 Ross Rd. West.
556	Luxton, Sybil Grace*	38 John St.
557	Luxton, Winifred Ellen*	15 Fitzroy Rd.
558	Luxton, Zoe*	1A Pioneer Row.
559	Lyse, Ethel Malvina*	65 Fitzroy Rd.
560	Lyse, George Walter*	8 Moody St.
561	Lyse, Linda Margaret	65 Fitzroy Rd.
562	Lyse, Reginald Sturdee*	65 Fitzroy Rd.
563	Macaskill, Angus Lindsay	8 Jeremy Moore Ave.
564	Macaskill, Jeanette May	8 Jeremy Moore Ave.
565	Macaskill, John	34 Ross Rd. West.
566	MacBeth, Phyllis Elizabeth Grace*	17 Brandon Rd.
567	Malcolm, George*	7 Allardyce St.
568	Malcolm, Velma*	7 Allardyce St.
569	May, Brian Roy	21 Jeremy Moore Ave.
570	May, Bruce Raymond	Wardens House, KEMH.
571	May, Connie	Wardens House, KEMH.
572	May, Heather*	1 Glasgow Rd.
573	May, Jonathan Roy	21 Jeremy Moore Ave.
574	May, Monica	21 Jeremy Moore Ave.
575	May, Roger*	21 Jeremy Moore Ave.
576	May, William Albert*	1 Glasgow Rd.
577	Middleton, Brian	13 McKay Close.
578	Middleton, Caroline Ann	7 James St.
579	Middleton, Dennis Michael*	Dolphin Cottage.
580	Middleton, Ellen*	50 Davis St.
581	Middleton, Graham Cyril	50 Davis St.
582	Middleton, Joan Eliza	8 James St.
583	Middleton, Leonard	67 Fitzroy Rd.
584	Middleton, Phillip John	5 St Marys Walk.
585	Middleton, Sharon Elizabeth	Dolphin Cottage.
586	Middleton, Shirley	Stanley.
587	Middleton, Stephanie Ann	13 McKay Close.
588	Miller, Andrew Nigel	7 Dean St.
589	Miller, Betty Lois*	6 St Marys Walk.
590	Miller, Bruce Graham	10 Pioneer Row.
591	Miller, Carol	Kent Rd.
592	Miller, Florence Roberta*	5 Moody St.
593	Miller, Gail Marie	2 Police Cottages, Ross Rd.
594	Miller, Janet Mary	Market Gdn. Stly Airport Rd.
595	Miller, Jayne Elizabeth	7 Dean St.
596	Miller, Jeanette	10 Pioneer Row.
597	Miller, Simon Roy	Kent Rd.
598	Miller, Timothy John Durose	Market Gdn, Stly Airport Rd.
599	Minto, Alistair Daen	Flat 5, 6 Racecourse Rd.
600	Minto, Dilys Rose	18 Endurance Ave.
601	Minto, Graham Stewart	12 Brisbane Rd.
602	Minto, May Doreen	Flat 5, 6 Racecourse Rd.
603	Minto, Timothy Ian	18 Endurance Ave.
604	Miranda, Augusto*	31 Davis St.
605	Miranda, Ramon	3 Drury St.

606	Miranda, Winifred Dorothy*	3 Drury St.
607	Mitchell, Leon John	1A Capricorn Rd.
608	Moffatt, Angela	5 Davis St. East.
609	Moffatt, James	5 Davis St. East.
610	Monti, Elizabeth Ellen*	4 Fitzroy Rd.
611	Morris, Alana Marie	4 Callaghan Rd.
612	Morris, David*	4 Callaghan Rd.
613	Morris, Jason Paul*	4 Callaghan Rd.
614	Morris, Michelle Jane	6 McKay Close.
615	Morris, Trevor Alan	6 McKay Close.
616	Morrison, Doreen	82 Davis St.
617	Morrison, Edgar Ewen	5 Racecourse Rd.
618	Morrison, Fayan	54 John St.
619	Morrison, Graham Stewart	46 Davis St.
620	Morrison, Joan Margaret	Flat 6, 1 Jeremy Moore Ave.
621	Morrison, Lewis Ronald	82 Davis St.
622	Morrison, Muriel Eliza Ivy*	40 Eliza Cove Crescent.
623	Morrison, Nanette Rose	46 Davis St.
624	Morrison, Nigel Peter	7 James St.
625	Morrison, Paul Roderick	1 Brandon Rd.
626	Morrison, Pricilla Violet*	82 Davis St.
627	Morrison, Ronald Terence*	5 Racecourse Rd.
628	Morrison, Stewart	46 Davis St.
629	Morrison, Trevor	6A Jeremey Moore Ave.
630	Morrison, Valerie Anne	6A Jeremy Moore Ave.
631	Morrison, Violet Sarah*	5 Racecourse Rd.
632	Morrison, William Roderick Halliday	54 John St.
633	Murphy, Ann Susan	2 King St.
634	Murphy, Bessie*	68 Davis St.
635	Murphy, Michael James*	68 Davis St.
636	MacDonald, Colin George	26 Endurance Ave.
637	MacDonald, Derek George*	26 Endurance Ave.
638	MacDonald, Irene	26 Endurance Ave.
639	McCallum, Bettina Kay	14 Drury St.
640	McCallum, Christopher John	8A Jeremy Moore Ave.
641	McCallum, Timothy Andrew	14A Drury St.
642	McCormick, Dale Ronald	Flat 5, 6 Jersey Rd.
643	McCormick, Pauline Margaret Ruth	29 Callaghan Rd.
644	McCormick, Richard Paul	29 Callaghan Rd.
645	McEachern, Gloria Jane	2 H Jones Rd.
646	McEachern, James	2 H Jones Rd.
647	McGill, Darrel Ian	Flat 2, 1 Jeremy Moore Ave. East.
648	McGill, David William	17 James St.
649	McGill, Diane Beverley	2 James St.
650	McGill, Doris Mary*	32 Davis St.
651	McGill, Glenda	Barrack St.
652	McGill, Ian Peter	Barrack St.
653	McGill, Jane	10 Ross Rd. East.
654	McGill, Len Stanford*	2 James St.
655	McGill, Lorraine Iris	10 Ross Rd. East.
656	McKay, Clara Mary*	20 Ross Rd. West.
657	McKay, Ellen Rose	51 Callaghan Rd.
658	McKay, Heather Valerie	16 Eliza Cove Crescent.
659	McKay, James John*	7 Villiers St.
660	McKay, Jane Elizabeth*	7 Villiers St.

661	McKay, Jeannie Paullina	64 Davis St.
662	McKay, Josephine Ann	25 Callaghan Rd.
663	McKay, Kenneth Andrew	25 Callaghan Rd.
664	McKay, Kevin Derek Charles	12 Scoresby Close.
665	McKay, Michael John	64 Davis St.
666	McKay, Neil	62 Davis St.
667	McKay, Paul Anthony	Stanley.
668	McKay, Peter John	21 Ross Rd. West.
669	McKay, Rex*	16 Eliza Cove Crescent.
670	McKay, Shelley Jane	7 Villiers St.
671	McKay, Stephen John*	Casteal, Thatcher Drive.
672	McKay, Wayne Lawrence Kenneth*	25 Callaghan Rd.
673	McKay, William Robert*	20 Ross Rd. West.
674	McKenzie, Alice Maude*	Moody Brook Homestead.
675	McKenzie, Charles Alexander Albert John	Moody Brook Homestead.
676	McLaren, Tony Eugene Terence	12 Allardyce St.
677	McLeod, David	49 Callaghan Road.
678	McLeod, Dawn	2 Brandon Rd. West.
679	McLeod, Donald Henry*	1B Jersey Est.
680	McLeod, Henry Donald Alexander	Stanley.
681	McLeod, Ian	9 Fitzroy Rd.
682	McLeod, Ian James	4 James St.
683	McLeod, Janet Wensley	75 Davis St.
684	McLeod, Janice	2 Ross Rd. West.
685	McLeod, John (1)	1 Campbell Drive.
686	McLeod, John (2)	Flat 1, Jeremy Moore Ave.
687	McLeod, Kenneth Benjamin John	2 Brandon Rd. West.
688	McLeod, Madeline Jean	1 Campbell Drive.
689	McLeod, Mally	9 Fitzroy Rd.
690	McLeod, Margaret Anne*	Fitzroy Rd. East.
691	McLeod, Michael William	15A James St.
692	McLeod, Pearl Mary Ann*	3 Brisbane Rd.
693	McLeod, Robert	75 Davis St.
694	McLeod, Robert John	2 Ross Rd. West.
695	McMullen, Lucille Anne*	8 Brandon Rd.
696	McNally, Patricia Jayne	Stanley.
697	McPhee, Denise	4 Brandon Rd. West.
698	McPhee, Iris Blanche*	14 Davis St.
699	McPhee, Justin Owen	4 Brandon Rd. West.
700	McPhee, Marjorie May*	14 John St.
701	McPhee, Owen Horace*	14 John St.
702	McPhee, Patrick*	14 Davis St.
703	McRae, Michael*	Stanley
704	McRae, Richard Winston	Flat 2, 6 Racecourse Rd.
705	Neal, Richard John	1 Dean St.
706	Neilson, Barry Marwood	23 Ross Rd.
707	Neilson, Margaret	23 Ross Rd.
708	Newell, Cara Jane*	3 Villiers St.
709	Newell, Joseph Orr	3 Villiers St.
710	Newell, Paula Michelle	6 Pioneer Row.
711	Newell, Trudi Malvina	3 Villiers St.
712	Newman, Andrew Raymond	17 Ross Rd. East.
713	Newman, Clive Alexander	5 Brandon Rd.
714	Newman, Dwenda Rose	5 Brandon Rd.
715	Newman, Glynis Karen*	4 James St.

716	Newman, Joyce Noreen	80 Davis St.
717	Newman, Lisa Jeraine*	4 James St.
718	Newman, Marlene	11 Jeremy Moore Ave.
719	Newman, Raymond Winston	11 Jeremy Moore Ave.
720	Newman, Tansy Fiona	Flat 10, 6 Jersey Rd.
721	Newman, Terence	11 Jeremy Moore Ave.
722	Nutter, Arthur Albert	9 Brandon Rd.
723	Nutter, Josephine Lesley	9 Brandon Rd.
724	Ormond, Christina Helen	10 Fitzroy Road East.
725	O'Shea, Desmond	9 Campbell Drive.
726	Parrin, Norman George*	108 Davis St.
727	Pauloni, Hilary Maud*	63 Fitzroy Rd.
728	Pauloni, Romolo Vittorio*	63 Fitzroy Rd.
729	Paver, Bernadette Maguerite	1 Jeremy Moore Ave.
730	Payne, Dilys Agnes	7 Beaver Rd.
731	Peake, Arthur	19 James St.
732	Peake, Clair Linda	19 James St.
733	Peck, Burned Brian	91 Davis St.
734	Peck, Carol Margaret	2 Discovery Close.
735	Peck, David Patrick	78 Davis St.
736	Peck, Eleanor Margaret	26 Shackleton Drive.
737	Peck, Evelyn Elizabeth	91 Davis St.
738	Peck, Gordon Pedro James*	17 Brandon Rd.
739	Peck, James	2 Discovery Close.
740	Peck, Maureen Heather*	78 Davis St.
741	Peck, Patrick William*	78 Davis St.
742	Peck, Shirley	2 Barrack St.
743	Peck, Terence John	26 Shackleton Drive.
744	PED,	6 Beaver Rd.
745	Perkins, Vivienne Esther Mary*	33 John St.
746	Perry, Augustave Walter*	9 Villiers St.
747	Perry, Beatrice Annie Jane*	25 Ross Rd. East.
748	Perry, Hilda Blanche*	10 Campbell Drive.
749	Perry, Robert Juan Carlos	Stanley.
750	Perry, Thomas George*	10 Campbell Drive.
751	Perry, Thora Virginia*	17 Fitzroy Rd.
752	Pettersson, Derek Richard	21 Eliza Cove Crescent.
753	Pettersson, Eileen Heather	30 Davis St.
754	Pettersson, Tony	30 Davis St.
755	Pettersson, Trudi Ann	21 Eliza Cove Crescent.
756	Phillips, Albert James	16 Brandon Rd.
757	Phillips, David Dawson	35 Fitzroy Rd.
758	Phillips, Gillian Carol	Flat 5, 6 Jersey Rd.
759	Phillips, Lynda	16 Brandon Rd.
760	Phillips, Paul David	69 Fitzroy Rd.
761	Platt, Veronica Shirley	Globe Hotel.
762	Plumb, Elaine Margaret	2 Brisbane Rd.
763	Plumb, Jason Alan	2A Brisbane Rd.
764	Plumb, Norman Phillip*	2 Brisbane Rd.
765	Pole-Evans, Amy Rose	4 Harbour View.
766	Pole-Evans, John	4 Harbour View.
767	Pole-Evans, Michael Anthony	4 Harbour View.
768	Pollard, Elizabeth Eve*	23 Ross Rd. East.
769	Pollard, John	23 Ross Rd. East.
770	Poole, Evelyn May*	31 Fitzroy Rd.

771	Poole, Nancy Margaret	52 John St.
772	Poole, Raymond John	52 John St.
773	Poole, William John*	31 Fitzroy Rd.
774	Porter, Charles*	11 Fitzroy Rd.
775	Porter, Geoffrey Bell	5 Jeremy Moore Ave.
776	Porter, Jean Lavinia*	11 Fitzroy Rd.
777	Porter, Tracy	5 Jeremy Moore Ave.
778	Pratlett, Patricia Carol Ann	10 James Street.
779	Purvis, Alan	3 Narrows View.
780	Purvis, Marian Louise*	3 Narrows View.
781	Reddick, Keith John	By Pass Rd.
782	Reeves, Michael	2 Moody St.
783	Reid, Ann	5 Police Cottages Ross Rd.
784	Reid, Colleen Rose	9 Fitzroy Rd. East.
785	Reid, Reynold Gus	9 Fitzroy Rd. East.
786	Reive, Roma Endora Mary*	St. Marys Walk.
787	Rendell, Michael	8 Ross Rd. West.
788	Rendell, Phyllis Mary*	8 Ross Rd. West.
789	Riddell, Lisa-Marie	9 Discovery Close.
790	Riddell, Paul Robert	9 Discovery Close.
791	Roberts, Cheryl Ann Spencer	57 Fitzroy Rd.
792	Roberts, Delsha	18 Jeremy Moore Ave.
793	Roberts, Diana Christine	7 Kent Rd.
794	Roberts, Laura May*	7 Kent Rd.
795	Roberts, Peter James	57 Fitzroy Rd.
796	Roberts, William Henry*	7 Kent Rd.
797	Robertson, Janet	11 Ross Rd. West.
798	Robertson, Sally Jean	Flat 1, 2 Eliza Place.
799	Robson, Alison Emily	15 Villiers St.
800	Robson, Gerard Michael	1 Philomel Place.
801	Robson, Gladys Mary*	5 Philomel St.
802	Robson, Miranda Gay	6 Brisbane Rd.
803	Robson, Phyllis Ann	1 Philomel Place.
804	Robson, Raymond Nigel*	6 Brisbane Rd.
805	Robson, William Charles	1 Philomel Place.
806	Rogers, Ralph	14 Endurance Ave.
807	Rogers, Roger Neil	14 Endurance Ave.
808	Ross, Colin*	40 Eliza Cove Crescent.
809	Ross, Glenn Stephen	22 Shackleton Drive.
810	Ross, Janet	22 Shackleton Drive.
811	Ross, Lachlan Neil	7 Discovery Close.
812	Ross, Marie	21 John St.
813	Ross, Odette Ellen May	Flat 1, 30 Jersey Rd.
814	Ross, Roy	21 John St.
815	Ross, Sheena Margaret	12 Jeremy Moore Ave.
816	Rowland, Charlene Rose	5A Ross Rd West.
817	Rowland, John Christopher	5A Ross Rd West.
818	Rowlands, Catherine Annie*	3 Hebe St.
819	Rowlands, Daisy Malvina*	41 Ross Rd.
820	Rowlands, Harold Theodore*	8 Ross Rd. East.
821	Rowlands, John Richard*	41 Ross Rd.
822	Rowlands, Neil	3A Hebe St.
823	Rowlands, Robert John	13 Callaghan Rd.
824	Rozee, Betty Ellen	16 Davis St.
825	Rozee, Bryn Thomas	16 Davis St.

826	Rozee, Derek Robert Thomas*	16 Davis St.
827	Sackett, Albert John	25 Ross Rd. East.
828	Sackett, Pauline*	25 Ross Rd. East.
829	Sarney, Harry*	1 Thatcher Drive.
830	Saunders, Tracey Clare	23 Jeremy Moore Ave.
831	Sawle, Judith	Seaview Cottage Ross Rd.
832	Sawle, Richard	Seaview Cottage Ross Rd.
833	Seron, Jose Segundo	MV Tamar, c/o Byron Marine
834	Shedden, James Alexander*	7 Thatcher Drive.
835	Shepherd, Colin David*	13 Endurance Ave.
836	Shepherd, David Samuel Dick	13 Endurance Ave.
837	Shepherd, Elizabeth	13 Endurance Ave.
838	Shepherd, Ramsay	Stanley.
839	Shorrock, Joyce	5 McKay Close.
840	Shorrock, Nigel Arthur	5 McKay Close.
841	Short, Andrez Peter	9 Pioneer Row.
842	Short, Brenda	Barrack St.
843	Short, Celia Soledad	1 Racecourse Rd.
844	Short, Christina Ethel*	12 Brandon Rd.
845	Short, Donald Robert Gordon*	Eliza Cove Rd.
846	Short, Ellen Mary	12 Brandon Rd.
847	Short, Emily Christina	1 Fitzroy Rd. East.
848	Short, Gavin Phillip	14 Pioneer Row.
849	Short, Isobel Rose	33 Eliza Crescent.
850	Short, Joseph Leslie*	12 Brandon Rd.
851	Short, Marlene Cindy	58 Davis St.
852	Short, Montana Tyrone	4 Dairy Paddock Rd.
853	Short, Patrick Warburton	33 Eliza Crescent.
854	Short, Peter Robert*	1 Fitzroy Rd. East.
855	Short, Richard Edward	58 Davis St.
856	Short, Riley Ethroe*	Barrack St.
857	Short, Robert Charles	12A Brandon Rd.
858	Short, Vilma Alicia	4 Dairy Paddock Rd.
859	Simpson, Bertha Veronica	6 Police Cottages, 4 Ross Rd.
860	Simpson, James Garry*	7 Racecourse Rd.
861	Simpson, John Frederick	6 Police Cottages, 4 Ross Rd.
862	Simpson, Mirabelle Hermione	7 Racecourse Rd.
863	Sinclair, Serena Samantha	Stanley.
864	Sinclair, Veronica Joyce*	21 Ross Rd. West.
865	Skene, Greta Winnora Miller	22 Ross Rd. East.
866	Smith, Alexander Gordon	16 Jersey Rd.
867	Smith, Anthony David	10 Fieldhouse Close.
868	Smith, Bruce Dennis	Stanley.
869	Smith, Colin David	6 James St.
870	Smith, Derek	8 Eliza Crescent.
871	Smith, Elenore Olive	3 Brisbane Rd.
872	Smith, Eric	3 Allardyce St.
873	Smith, Gerard Alexander	8 Barrack St.
874	Smith, Gwenifer May*	8 Barrack St.
875	Smith, Ian Lars*	2 Ross Rd. West.
876	Smith, Ileen Rose	28 Ross Rd. West.
877	Smith, James Terence*	3 Fitzroy Rd.
878	Smith, Jean Waddell	16 Jersey Est.
879	Smith, Jennifer Ethel	Stanley.
880	Smith, Jeremy	20 Scoresby Close.

881	Smith, Joan Lucy Ann	6A Pioneer Row.
882	Smith, John	28 Ross Rd. West.
883	Smith, Julia Trinidad	8 Eliza Crescent.
884	Smith, Martyn James	28 Ross Rd. West.
885	Smith, Natalie Marianne	6 James St.
886	Smith, Nora Kathleen	5 Fitzroy Rd. East..
887	Smith, Osmund Raymond*	3 Brisbane Rd.
888	Smith, Owen Archibald*	3 Fitzroy Rd.
889	Smith, Patricia Anne*	22 Eliza Cove Crescent.
890	Smith, Paulette Rose	KEMH.
891	Smith, Rhona*	8 Fitzroy Rd.
892	Smith, Russell James	8 Fieldhouse Close.
893	Smith, Shula Louise	Flat 4, 5 Jeremy Moore Av.
894	Smith, Sidney Frederick	2A Capricorn Rd.
895	Smith, Susan	1 Hebe Place
896	Smith, Tyssen John Richard	Flat 8, 6 Jersey Rd.
897	Sollis, Sarah Emma Maude*	20 Drury St.
898	Spall, Christopher Richard	German Camp West, Callaghan Rd.
899	Spink, Roger Kenneth	4 Hebe St.
900	Spinks, Malvina Ellen*	Flat 6, 7 Jeremy Moore Ave.
901	Spruce, Helena Joan*	31 Ross Rd.
902	Spruce, Terence George*	31 Ross Rd.
903	Steen, Allan Graham	11 Brandon Rd.
904	Steen, Barbara Ingrid	39 Ross Rd. West.
905	Steen, Emma Jane*	36 Ross Rd.
906	Steen, Gail	7 St Mary's Walk.
907	Steen, Karen Lucetta	7 St Mary's Walk.
908	Steen, Vernon Robert*	7 St Mary's Walk.
909	Stephenson, James*	Moody Valley.
910	Stephenson, Joan Margaret	Moody Valley.
911	Stephenson, Katrina	4 Davis St.
912	Stephenson, Zachary	4 Davis St.
913	Stevens, Teresa Rose	9 Drury St.
914	Stewart, Aarron Stephen	6 Pioneer Row.
915	Stewart, Carol Ellen Eva	7 Ross Rd. West
916	Stewart, Celia Joyce	12 St Mary's Walk.
917	Stewart, David William*	55 Davis St.
918	Stewart, Duane William*	Stanley.
919	Stewart, Hulda Fraser	24 Ross Rd. West.
920	Stewart, Kenneth Barry	3 Discovery Close.
921	Stewart, Pam Ellen	6 Dairy Paddock Rd.
922	Stewart, Robert	12 St Mary's Walk.
923	Stewart, Robert William	Stanley.
924	Stewart, Sheila Olga	9 McKay Close.
925	Stewart, Susan Jane	Stanley.
926	Stewart, Sylvia Rose*	7 Ross Rd. West.
927	Strange, Ian John*	The Dolphins, Snake St.
928	Strange, Maria Marta	The Dolphins, Snake St.
929	Strange, Shona Marguerite	36 Ross Rd. West.
930	Summers, Alastair Peter*	1 Ross Rd. East.
931	Summers, Brian	1 Ross Rd. East.
932	Summers, Colin Owen*	5 Brandon Rd.
933	Summers, Dennis David	37 Davis St.
934	Summers, Donna*	8 Racecourse Rd.
935	Summers, Edith Catherine*	5 Dean St.

936	Summers, Irvin Gerard	5 Dean St.
937	Summers, Joanna Rose*	7 Eliza Crescent.
938	Summers, Judith Orissa*	1 Ross Rd. East.
939	Summers, Lynn Jane*	2 Campbell Drive.
940	Summers, Melvyn Mark	2 H Jones Rd.
941	Summers, Michael Kenneth	6A Brisbane Rd.
942	Summers, Michael Victor	11 Pioneer Row.
943	Summers, Nigel Clive*	32 Fitzroy Rd.
944	Summers, Owen William	5 Brandon Rd.
945	Summers, Pamela Rosemary Cheek*	32 Fitzroy Rd.
946	Summers, Rowena Elsie	5 Allardyce St.
947	Summers, Roy	8 Racecourse Rd.
948	Summers, Sandra Marie	20 Eliza Crescent.
949	Summers, Sheila	Sir Rex Hunt House, John St.
950	Summers, Sybella Catherine Ann	1 Ross Rd. West.
951	Summers, Sylvia Jean	8 Racecourse Rd.
952	Summers, Terence	1 Ross Rd. West.
953	Summers, Tony	8 Racecourse Rd.
954	Summers, Veronica	5 Brandon Rd.
955	Summers, Yona	37 Davis St.
956	Sutherland, Elizabeth Margaret*	13/14 Eliza Cove Road.
957	Sutherland, James David	Reflections Flat, Dean St.
958	Sutherland, John Gall	3B Jersey Est.
959	Sutherland, William John Munro	13/14 Eliza Cove Road.
960	Teale, Colin Edwin	8 Brisbane Rd.
961	Teale, Jeannette	8 Brisbane Rd.
962	Teggart, Carol Wendy*	9 Callaghan Rd.
963	Teggart, John Patrick	9 Callaghan Rd.
964	Tellez, Jeanette Valerie	2 Hodson Villa West.
965	Tellez, Jose Hector	2 Hodson Villa West.
966	Thain, John	8 Davis St.
967	Thain, Stephanie Ann	8 Davis St.
968	Thom, David Anderson*	47 Fitzroy Rd.
969	Thom, Dorothy Irene*	47 Fitzroy Rd.
970	Thom, Norma Ann	92 Davis St.
971	Thomas, Loretta Isobel	1 C Capricorn Rd.
972	Thompson, George Henry*	St Saviour, Thatcher Drive
973	Thompson, William John*	Flat 2, 1 Moody St.
974	Titterington, Lesley Ann	55 Fitzroy Rd.
975	Titterington, Robert Mark*	55 Fitzroy Rd.
976	Toase, Cora Agnes*	7 Ross Rd. East.
977	Triggs, Diane	3 Fieldhouse Close.
978	Triggs, Michael David	3 Fieldhouse Close.
979	Tuckwood, John Rodney	1 Drury St.
980	Tuckwood, Phyllis Marjorie	1 Drury St.
981	Turner, Melvyn George	36 John St.
982	Tyrrell, Garry Bernard	1 Beaver Rd.
983	Tyrrell, Gina Michelle	1 Beaver Rd.
984	Valler, Danuta Cecelia Krystyna	9 Philomel St.
985	Valler, Robert Hugh	9 Philomel St.
986	Vidal, Eileen Nora*	12 Jeremy Moore Ave.
987	Vidal, Leona Lucila	Jersey Rd.
988	Vincent, Janette Mary	10 Endurance Ave.
989	Vincent, Stephen Lawrence	10 Endurance Ave.
990	Wade, Donald Harold	41 Fitzroy Rd.

991	Wade, June Rose Elizabeth	41 Fitzroy Rd.
992	Wallace, Fiona Alice*	38 Ross Rd. West.
993	Wallace, Fraser Barrett	10 John St.
994	Wallace, Maria Lilian	38 Ross Rd. West.
995	Wallace, Michael Ian	23 Callaghan Rd.
996	Wallace, Stuart Barrett*	38 Ross Rd. West.
997	Wallace, Una	23 Callaghan Rd.
998	Watson, Ben*	7 Moody St.
999	Watson, Boyd Edward Harold	Flat 4, 6 Jersey Rd.
1000	Watson, Hannah Maude*	7 Moody St.
1001	Watson, Paul	20 Endurance Ave.
1002	Watson, Ruth Jane*	20 Endurance Ave.
1003	Watt, Sylvia Ann	11 Narrows View.
1004	Watts, Lucinda Vikki	Waverley House.
1005	Watts, Patrick James	13 Brisbane Rd.
1006	White, Kathleen Elizabeth*	2 Brandon Rd. West.
1007	Whitney, Agnes Kathleen*	3 St. Mary's Walk.
1008	Whitney, Frederick William	1 Police Cottage, 9 Ross Rd.
1009	Whitney, Henry Leslie*	3 St. Mary's Walk.
1010	Whitney, Jason	6B Jeremy Moore Ave. East.
1011	Whitney, Kurt Ian	2 Pioneer Row.
1012	Whitney, Robert Michael	Stanley.
1013	Whitney, Susan Joan	1 Police Cottage, 9 Ross Rd.
1014	Wilkinson, Alistair Graham	5 Philomel St.
1015	Wilkinson, Dorothy Ruth	1C Capricorn Rd.
1016	Wilkinson, Robert John	Shackleton Drive.
1017	Williams, Gene*	23 Ross Rd. West.
1018	Williams, Marlene Rose	23 Ross Rd. West.
1019	Winter, Teresa Irene	4A Jeremy Moore Avenue. East.
1020	Wylie, Julian Richard	1 McKay Close.
1021	Wylie, Wendy Jennifer	2A Capricorn Rd.
1022	Zuvic-Bulic, Kuzma Mario	16 Ross Road West.
1023	Zuvic-Bulic, Sharon Marie	16 Ross Rd. West.

* NOT LIABLE TO SERVE AS A JUROR

1996 Preliminary List Camp

1	Alazia, George Robert*	Hope Cottage, East Falkland
2	Alazia, Hazel	Mullet Creek Farm, East Falkland
3	Alazia, Mandy Gwyneth	Port Edgar Farm, West Falkland
4	Alazia, Michael Robert	Port Edgar Farm, West Falkland
5	Alazia, Thora Lilian*	North Arm, East Falkland
6	Aldridge, Brian George	Goose Green, East Falkland
7	Aldridge, Olive Elizabeth*	Hill Cove, West Falkland
8	Aldridge, Terence William	Hill Cove, West Falkland
9	Anderson, Andrew Ronald	Port Howard, West Falkland
10	Anderson, Jenny	Port San Carlos East Falkland
11	Anderson, Marina Rose	Johnson's Harbour, East Falkland
12	Anderson, Ronald	Johnson's Harbour, East Falkland
13	Anderson, Sophie Marina	Goose Green, East Falkland
14	Anderson, Tony James	Port San Carlos, East Falkland
15	Anderson, William John Stanley*	San Carlos, East Falkland
16	Ashworth, Glennis	Beckside Farm, East Falkland
17	Ashworth, Iain*	Beckside Farm, East Falkland
18	Ashworth, Malcolm	Beckside Farm, East Falkland
19	Bagley, Jacqueline Elizabeth	Riverview Farm East Falkland
20	Barnes, Deirdre	Dunbar Farm, West Falkland
21	Barnes, Marshall	Dunbar Farm, West Falkland
22	Bayley, Patricia Ann Cecile	Turners, MPA. East Falkland
23	Bayley, Richard	Turners, MPA. East Falkland
24	Beattie, Ian Robert Ewen	North Arm, East Falkland
25	Benjamin, Fred Basil	Turners, MPA. East Falkland
26	Benjamin, Raymond John	Turners, MPA. East Falkland
27	Benjamin, Walter George	Turners, MPA. East Falkland
28	Berntsen, Arena Janice	Pebble Island, West Falkland
29	Berntsen-McGill, Diana Mary	Goose Green, East Falkland
30	Berntsen, John Alexander	Goose Green, East Falkland
31	Berntsen, Leon	Albermarle Station, West Falkland
32	Berntsen, Pamela Margaret	Albermarle Station, West Falkland
33	Betts, Arthur John*	Pebble Island, West Falkland
34	Betts, Bernard Keith	Boundary Farm, West Falkland
35	Betts, Diane Joan	Boundary Farm, West Falkland
36	Betts, Irene Marion	Boundary Farm, West Falkland
37	Binnie, Horace James*	Fox Bay Village, West Falkland
38	Binnie, Linda Rose	Fitzroy Farm, East Falkland
39	Binnie, Ronald Eric	Fitzroy Farm, East Falkland
40	Blake, Alexander Charles	The Peaks Farm, West Falkland
41	Blake, Anthony Thomas	Little Chartres Farm, West Falkland
42	Blake, Lionel Geoffrey*	The Peaks Farm, West Falkland
43	Blake, Lyndsay Rae	Little Chartres Farm, West Falkland
44	Blake, Sally Gwynfa	The Peaks Farm, West Falkland
45	Bober, John	Turners, MPA. East Falkland
46	Bonner, Avril Margaret Rose	Salvador, East Falkland
47	Bonner, Keith James	Salvador, East Falkland
48	Bonner, Simon	Port Howard, West Falkland
49	Bonner, Susan Anne	Port Howard, West Falkland
50	Browning, Gavin	Fitzroy, East Falkland
51	Buckett, Roy Peter	Leicester Fall Farm, West Falkland
52	Butler, Doreen Susan	Fitzroy, East Falkland
53	Butler, James Donald	Fitzroy, East Falkland
54	Chandler, Ann Beatrice	Port Howard, West Falkland
55	Chandler, Edward	Port Howard, West Falkland

56	Chandler, Lee	Port Howard, West Falkland
57	Clark, Fredrick Thomas	Hawkbit, MPA. Road, East Falkland
58	Clarke, Jeanette	Kings Ridge Farm, East Falkland
59	Clarke, Michael Jan	Kings Ridge Farm, East Falkland
60	Clarke, Petula Jane	Sheffield Farm, West Falkland
61	Clausen, Denzil	Port Louis, East Falkland
62	Clausen, Henry Edward	Port Louis, East Falkland
63	Clifton, Leonard	North Arm, East Falkland
64	Clifton, Thora Janeene	North Arm, East Falkland
65	Cockwell, Benjamin William*	Fox Bay Village, West Falkland
66	Cockwell, Grizelda Susan	Fox Bay Village, West Falkland
67	Cockwell, John Richard*	Fox Bay Village, West Falkland
68	Collins, Bernard	Turners, MPA. East Falkland
69	Cook, Brian William	Turners, MPA. East Falkland
70	Coutts, Frederick George*	Fitzroy, East Falkland
71	Dale, Helen	KIS, MPA. East Falkland
72	Davis, Aase	Evelyn Station, East Falkland
73	Davis, Ian John*	Evelyn Station, East Falkland
74	Davis, Reginald John*	Evelyn Station, East Falkland
75	Davis, William James*	Goose Green, East Falkland
76	Dickson, Charles George	Brookfield Farm, East Falkland
77	Dickson, Doreen	Wreck Point, East Falkland
78	Dickson, Gerald William	Wreck Point, East Falkland
79	Dickson, Iris	Goose Green, East Falkland
80	Dickson, Michael Keith*	Goose Green, East Falkland
81	Dickson, Ronald Edward	Goose Green, East Falkland
82	Dickson, Steven Charles	Goose Green, East Falkland
83	Donnelly, Daniel	Crooked Inlet Farm, West Falkland
84	Donnelly, Joyce Elizabeth	Crooked Inlet Farm, West Falkland
85	Duncan, Peter Ree Howard*	Hill Cove, West Falkland
86	Dunford, David Philip	Saddle Farm, West Falkland
87	Edwards, Emma Jane	Lake Sulivan Farm, West Falkland
88	Edwards, Norma*	Lake Sulivan Farm, West Falkland
89	Edwards, Roger Anthony	Lake Sulivan Farm, West Falkland
90	Ellis, Lucy	Port Stephens, West Falkland
91	Evans, Michelle Paula	Fitzroy Farm, East Falkland
92	Evans, Raymond	Pebble Island, West Falkland
93	Evans, Richard Gregory	Fitzroy Farm, East Falkland
94	Evans, Russel	Port Howard, West Falkland
95	Fairley, John*	Port Stephens, West Falkland
96	Felton, Anthony Terence*	North Arm, East Falkland
97	Felton, Sonia Ellen	Goose Green, East Falkland
98	Felton, Walter Arthur*	North Arm, East Falkland
99	Ferguson, Finlay James*	Bleaker Island, East Falkland
100	Ferguson, John William	Weddell Island, West Falkland
101	Ferguson, Stephanie Janet	Weddell Island, West Falkland
102	Findlay, Andrew John	Fox Bay Village West Falkland
103	Finlayson, Barry Donald*	North Arm, East Falkland
104	Finlayson, Iris Heather*	North Arm, East Falkland
105	Finlayson, Neil Roderick	North Arm, East Falkland
106	Ford, Neil Fraser	Mossvale Farm, West Falkland
107	Ford, Penelope Rose	Mossvale Farm, West Falkland
108	Forster, Gwyneth May	Bold Cove Farm, West Falkland
109	Forster, James	Bold Cove Farm, West Falkland
110	Forsyth, Gordon	M.P.A. East Falkland

111	Giles, Gilbert	Walker Creek, East Falkland
112	Giles, Theresa Kathleen	Walker Creek, East Falkland
113	Gleadell, Ian Keith*	East Bay Farm, West Falkland
114	Gleadell, Marklin John	East Bay Farm, West Falkland
115	Goodwin, Mandy Hazel	Green Field Farm, East Falkland
116	Goodwin, Margo Jane	Elephant Beach, East Falkland
117	Goodwin, Neil Alexander William	Elephant Beach, East Falkland
118	Goodwin, Robin	Green Field Farm, East Falkland
119	Goss, Eric Miller*	North Arm, East Falkland
120	Goss, Ian Ernest Earle	Port Howard, West Falkland
121	Goss, Margaret Rose	Horseshoe Bay Farm, East Falkland
122	Goss, Peter	Horseshoe Bay Farm, East Falkland
123	Goss, Roderick Jacob*	East Falkland
124	Goss, Shirley Ann	North Arm, East Falkland
125	Goss, Susan Diane	Port Howard, West Falkland
126	Gray, David Edward	Sea Lion Island, East Falkland
127	Gray, Patricia May	Sea Lion Island, East Falkland
128	Griffin, Paul Simon	M.P.A.
129	Halliday, Cathy Ann	Fox Bay Village, West Falkland
130	Halliday, Joyce Isabella Patience	Fox Bay Village, West Falkland
131	Halliday, Kenneth William	Fox Bay Village, West Falkland
132	Hansen, Ian	Main Point, West Falkland
133	Hansen, Lionel Raymond*	Hill Cove, West Falkland
134	Hansen, Rose Idina*	Hill Cove, West Falkland
135	Hansen, Susan Ann	Main Point, West Falkland
136	Hardcastle, Brook*	Darwin Harbour, East Falkland
137	Hardcastle, Eileen Beryl*	Darwin Harbour, East Falkland
138	Harvey, Jen	Hill Cove, West Falkland
139	Harvey, Valerie Ann	Hill Cove, West Falkland
140	Hayles, Robert Jack	M.P.A. East Falkland
141	Heathman, Ailsa	Estancia Farm, East Falkland
142	Heathman, Ewart Tony	Estancia Farm, East Falkland
143	Henry, Dulcie Rose	KIS, MPA. East Falkland
144	Higgins, Stephen Sheamus	M.P.A. East Falkland
145	Hirtle, Anthony	Pebble Island, West Falkland
146	Hirtle, Doris Linda	Port Howard, West Falkland
147	Hirtle, Odette Susan	Port Howard, West Falkland
148	Hirtle, Susan Mary	Pebble Island, West Falkland
149	Hobman, Juan Jose Eleuterio	Chartres, West Falkland
150	Hooper, Peter Bernard	Mount Alica, West Falkland
151	Hutton, Elizabeth Isabella*	North Arm, East Falkland
152	Hutton, Philip*	North Arm, East Falkland
153	Jaffray, Alexander	Lively Island, East Falkland
154	Jaffray, Brian	Walker Creek, East Falkland
155	Jaffray, Dereck Charles	Walker Creek, East Falkland
156	Jaffray, Elliott Jessie	Lively Island, East Falkland
157	Jaffray, John Willie	Walker Creek, East Falkland
158	Jaffray, Phyllis	Walker Creek, East Falkland
159	Jaffray, Robin George	Port San Carlos, East Falkland
160	Johnson, Lily Ann*	Goose Green, East Falkland
161	Jonson, Carl	Bombilla Farm, East Falkland
162	Jonson, Rita Elizabeth	Bombilla Farm, East Falkland
163	Keeley, John Gabriel	Turners, MPA. East Falkland
164	Kidd, John Nathan	Burnt Side, East Falkland
165	Kidd, Lillian Rose Orissa	Burnt Side, East Falkland

166	Kilmartin, Dinah May	Bluff Cove, East Falkland
167	Kilmartin, Kevin Seaton*	Bluff Cove, East Falkland
168	King, Edward Robert	Mount Pleasant, East Falkland
169	Knight, Keith Andrew*	Coast Ridge Farm, West Falkland
170	Knight, Nigel Arthur	Coast Ridge Farm, West Falkland
171	Knight, Shirley Louvaine Patricia	Coast Ridge Farm, West Falkland
172	Lakin, Bernard	Turners, MPA. East Falkland
173	Lang, Patrick Andrew*	North Arm, East Falkland
174	Lang, Velma Emily*	North Arm, East Falkland
175	Larsen, Josephine Mary	Speedwell Island, East Falkland
176	Larsen, Ronald Ivan*	Speedwell Island, East Falkland
177	Larsen, Yvonne	Speedwell Island, East Falkland
178	Lawton, Brian	Turners, MPA. East Falkland
179	Lee, Carole	Port Howard, West Falkland
180	Lee, Christopher	Pebble Island, West Falkland
181	Lee, Elizabeth	Goose Green, East Falkland
182	Lee, John Alfred	Goose Green, East Falkland
183	Lee, Myles	Port Howard, West Falkland
184	Lee, Owen Henry	Goose Green, East Falkland
185	Lee, Robin Myles	Port Howard, West Falkland
186	Lee, Rodney William	Port Howard, West Falkland
187	Leo, Brenda May	NAAFI, MPA. East Falkland
188	Limond, Alexander Buchanan	KIS, MPA. East Falkland
189	Lloyd, Melvyn John	Swan Inlet, East Falkland
190	Lloyd, John Moelwyn*	West Falkland
191	Lloyd, Valerie Ann	Swan Inlet, East Falkland
192	Lowe, Adrian Stewart	Murrel, East Falkland
193	Lowe, Lisa Helen	Murrel, East Falkland
194	Luxton, William Robert*	Chartres, West Falkland
195	Maddocks, Robert Charles	Saunders Island, West Falkland
196	Marsh, Alastair Roy	Shallow Harbour Farm, West Falkland
197	Marsh, Anna Deirdre	Fox Bay Village, West Falkland
198	Marsh, Arlette Sharon	Rincon Ridge Farm, West Falkland
199	Marsh, Gavin Nicholas	Fox Bay Village, West Falkland
200	Marsh, June Helen*	West Falkland
201	Marsh, Leon Peter	Rincon Ridge Farm, West Falkland
202	Marsh, Marlane Rose	Shallow Harbour Farm, West Falkland
203	Marsh, Patricia Anne	Lakelands Farm, West Falkland
204	Marsh, Robin Frank	Lakelands Farm, West Falkland
205	May, Christopher Raymond	New House Farm, East Falkland
206	May, Lindsey Olga	New House Farm, East Falkland
207	Miller, Betty	Walker Creek, East Falkland
208	Miller, James Albert	Fox Bay Village, West Falkland
209	Miller, Phillip Charles	Cape Dolphin, East Falkland
210	Minnell, Adrian James	Blue Beach, East Falkland
211	Minnell, Benjamin James*	Moss Side Farm, East Falkland
212	Minnell, Donna Marie	Moss Side, East Falkland
213	Minnell, Hazel Eileen*	Moss Side Farm, East Falkland
214	Minnell, Michael Robert	Blue Beach, East Falkland
215	Minnell, Michelle Rose	Blue Beach, East Falkland
216	Minto, Patrick Andrew	Goose Green, East Falkland
217	Molkenbuhr, Lee Charles	Murrel Farm, East Falkland
218	Morrison, Eric George*	Goose Green, East Falkland
219	Morrison, Gerald	Goose Green, East Falkland
220	Morrison, Jacqueline Denise Anita	Port Howard, West Falkland

221	Morrison, John	Port Howard, West Falkland
222	Morrison, Kathleen Iris	Goose Green, East Falkland
223	Morrison, Kenneth	Port Howard, West Falkland
224	Morrison, Lena	Port Howard, West Falkland
225	Morrison, Leslie Theodore Norman	Port Howard, West Falkland
226	Morrison, Michael John	Port Louis, East Falkland
227	Morrison, Patrick	North Arm, East Falkland
228	Morrison, Susan Margaret	Port Louis, East Falkland
229	Murphy, Roy David	Port Howard, West Falkland
230	MacBeth, Raymond John	Narrows Farm, West Falkland
231	MacKay, James*	Turners, MPA. East Falkland
232	McBain, Arthur*	Saladero, East Falkland
233	McBain, Rhoda Margaret	Saladero, East Falkland
234	McDougall,James Gilfillan Stewart*	Turners, M.P.A East Falkland
235	McGhie, James	Pebble Island, West Falkland
236	McGhie, Roy	Port North Sheep Farm, West Falkland
237	McGill, Gary	Goose Green, East Falkland
238	McGill, Robin Perry	Carcass Island, West Falkland
239	McKay, Christine	Teal River Farm, West Falkland
240	McKay, Frazer Roderick	Teal River Farm, West Falkland
241	McKay, Isabella Alice	Westley Farm, West Falkland
242	McKay, Margaret*	KIS, MPA. East Falkland
243	McKay, Richard*	Westley Farm, West Falkland
244	McLeod, Albert John	Goose Green, East Falkland
245	McLeod, Isabella Diana Frances	Port Louis, East Falkland
246	McLeod, Sarah Rose	Goose Green, East Falkland
247	McMullen, June	Goose Green, East Falkland
248	McMullen, Tony	Goose Green, East Falkland
249	McPhee, June Iris*	Brookfield Farm, East Falkland
250	McPhee, Kenneth John*	Brookfield Farm, East Falkland
251	McPhee, Sheila Margaret	Kingsford Valley, East Falkland
252	McPhee, Terence Owen*	Kingsford Valley, East Falkland
253	McPhee, Trudi Lynette	Brookfield Farm, East Falkland
254	McRae, Charlotte Melize*	North Arm, East Falkland
255	McRae, David Michael	South Harbour Farm, West Falkland
256	McRae, Gloria Linda	South Harbour Farm, West Falkland
257	McRae, Mandy	Home Farm, East Falkland
258	McRae, Robert George Hector*	Estancia, East Falkland
259	Napier, Lily*	West Point Island, West Falkland
260	Napier, Roderick Bertrand*	West Point Island, West Falkland
261	Newman, Sheena Melanie	Cape Dolphin, East Falkland
262	Nightingale, Charlene	West Lagoons Farm, West Falkland
263	Nightingale, Peter Richard	West Lagoons Farm, West Falkland
264	Oxley, Brian	M.P.A. East Falkland
265	Parkinson, Allen	Turners, MPA. East Falkland
266	Peck, Christine	Leicester Falls Farm, West Falkland
267	Peck, Davina Margaret	Shallow Bay Farm, West Falkland
268	Peck, Paul	Shallow Bay Farm, West Falkland
269	Phillips, Carol Joan	Hope Cottage Farm, East Falkland
270	Phillips, Terence	Hope Cottage Farm, East Falkland
271	Pitaluga, Jene Ellen*	Salvador, East Falkland
272	Pitaluga, Nicholas A. Robinson	Salvador, East Falkland
273	Pitaluga, Robin Andreas McIntosh*	Salvador, East Falkland
274	Pole-Evans, Anthony Reginald*	Saunders Island, West Falkland
275	Pole-Evans, David Llewellyn	Saunders Island, West Falkland

276	Pole-Evans, Ian*	Manybranch Farm, West Falkland
277	Pole-Evans, Lisa	Port Howard, West Falkland
278	Pole-Evans, Shirley Helen	Manybranch Farm, West Falkland
279	Pole-Evans, Suzan	Saunders Island, West Falkland
280	Pole-Evans, William Reginald	Manybranch Farm, West Falkland
281	Poncet, Sally Elizabeth	Beaver Island, West Falkland
282	Poole, Ella Josephine	Port San Carlos, East Falkland
283	Poole, Steven Charles	Port San Carlos, East Falkland
284	Porter, George*	Shallow Harbour, West Falkland
285	Porter, Joan	Shallow Harbour, West Falkland
286	Porter, William Kenneth	Fox Bay Village, West Falkland
287	Reeves, Ronald James	Port Howard, West Falkland
288	Robertson, Ann	Port Stephens, West Falkland
289	Robertson, Paul Jonathan	Port Stephens, West Falkland
290	Robertson, Peter Charles*	Port Stephens, West Falkland
291	Ross, William Henry	Rincon Grande, East Falkland
292	Rozee, Ronald David	Spring Point Farm, West Falkland
293	Sackett, Michael John Carlos	Fox Bay Village, West Falkland
294	Saunders, Felicity Joan Carlie	Hawkbit, M.P.A. Rd. East Falkland
295	Short, Derek Patrick	Goose Green, East Falkland
296	Short, Lindsay Marie	Goose Green, East Falkland
297	Short, Robert George	Goose Green, East Falkland
298	Simpson, John	Fitzroy, East Falkland
299	Sinclair, Simon Keith	Goose Green, East Falkland
300	Smith, Andrew John	San Carlos, East Falkland
301	Smith, George Patterson	Johnson's Harbour, East Falkland
302	Smith, Georgina Carol	Port San Carlos, East Falkland
303	Smith, Heather	Harp's Farm, West Falkland
304	Smith, Jacqueline	Stoney Ridge Farm, West Falkland
305	Smith, Jenny Lorraine	Johnson's Harbour, East Falkland
306	Smith, Marlaine Rose	North Arm, East Falkland
307	Smith, Michael Edmund*	Johnson's Harbour, East Falkland
308	Smith, Peter*	Turners, MPA. East Falkland
309	Smith, Robert William	North Arm, East Falkland
310	Smith, Robin Charles	Harp's Farm, West Falkland
311	Smith, Roy Alan	Stoney Ridge Farm, West Falkland
312	Smith, Terence George	North Arm, East Falkland
313	Smolarczyk, Sylvester Emanuel*	Turners, MPA. East Falkland
314	Stearn, Michael Thomas	M.P.A. East Falkland
315	Stevens, Richard James*	Port Sussex Farm, East Falkland
316	Stevens, Toni Donna	Port Sussex Farm, East Falkland
317	Tellez, Arturo	North Arm, East Falkland
318	Thorsen, David Moller	Teal Inlet, East Falkland
319	Thorsen, Gloria Penelope	Teal Inlet, East Falkland
320	Towersey, Diane	Port Stephens, West Falkland
321	Turner, Arthur Leonard Pitaluga	Rincon Grande, East Falkland
322	Turner, Diana Jane*	Rincon Grande, East Falkland
323	Turner, Elaine Ellen	Rincon Grande, East Falkland
324	Turner, Ronald	Rincon Grande, East Falkland
325	Tuson, Olwyn Carol	Saunders Island, West Falkland
326	Velasquez, Arleen	North Arm, East Falkland
327	Watson, Glenda Joyce	Long Is. Farm, East Falkland
328	Watson, Neil	Long Is. Farm, East Falkland
329	Whitney, Daneila Grace	Mount Kent Farm, East Falkland
330	Whitney, Dennis	Fitzroy, East Falkland

331	Whitney, Keith	Home Farm, East Falkland
332	Whitney, Lana Rose	Fitzroy, East Falkland
333	Whitney, Leona Ann	Home Farm, East Falkland
334	Whitney, Patrick George	Mount Kent Farm, East Falkland
335	Whitney, Tyrone	Home Farm, East Falkland
336	Wilkinson, David Clive Walter	Dunnose Head Farm, West Falkland
337	Wilkinson, Rosemary	Dunnose Head Farm, West Falkland
338	Yon, Gillian Rose	KIS, MPA. East Falkland
339	Youde, Maxin Arthur	Turners, MPA. East Falkland
340	Young, Julie	M.P.A. East Falkland
341	Young, Nigel Anthony	Turners, MPA. East Falkland

*NOT LIABLE TO SERVE AS A JUROR

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THE FALKLAND ISLANDS GAZETTE

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Appointment

Andrew James Heathcock, Assistant Design Engineer, Public Works Department, 24.5.96.

Acting Appointments

Miss Lorna Marie Howells, Acting Broadcasting Assistant, Broadcasting Studio, 1.5.96 - 11.6.96

Ralph Aaron Harris, Acting Foreman, Plant & Vehicles Section, Public Works Department, 2.6.96.

Confirmation of Appointments

Gardner Walker Fiddes, Fireman, Fire & Rescue Department, 1.3.96.

Jonathan Roy May, Fireman, Fire & Rescue Department, 1.3.96.

Miss Janice Vanessa Jaffray, Nursing Sister, Medical Department, 4.3.96.

Promotion

Boyd Edward Harold Watson, from Assistant Customs/Immigration Officer, Customs/Immigration Department, to Customs Officer, Customs/Immigration Department, 22.5.96.

Resignations

Mrs. Heather Josephine Meads, Clerk, Public Service, 10.6.96.

Richard James Meads, Machine Operator, Printing Office, 27.6.96.

Mrs. Alison Jane Marie Ford, Auxiliary Nurse, Medical Department, 28.6.96.

NOTICES

No. 15 4th June 1996.

The Companies and Private Partnership Ordinance (Cap. 13)

COMPANIES ACT 1948

NOTICE IS HEREBY GIVEN pursuant to section 2 of the Companies and Private Partnership Ordinance and section 353 of the Companies Act 1948 in its application to the Falkland Islands that with effect from the publication of this Notice the names of **SCOFISH (FALKLANDS) LIMITED, SATELLITE NEWS NETWORK LIMITED, SOUTH ATLANTIC SHIPPING AND AIR SERVICE COMPANY LIMITED** and **FALKFISH LIMITED** are struck off the register and the companies are dissolved subject to the proviso to sub-section (5) of section 353 aforesaid.

Dated this 4th day of June 1996.

B. Greenland,
Registrar of Companies.

No. 16 11th June 1996.

APPLICATION FOR NATURALISATION

Notice is hereby given that Joost Herman Willem Pompert of Stanley, Falkland Islands, is applying to his Excellency the Governor for naturalisation, and any person who knows why naturalisation should not be granted should send a written and signed statement of the facts to the Immigration Officer at the Customs & Immigration Department, Stanley, within two weeks of this notice.

B. Eccles,
Immigration Officer.

No. 17 18th June 1996.

THE ELECTRICITY SUPPLY REGULATIONS 1969 (REGULATION 10)

Notice is hereby given that the rate charged for the supply of electrical energy by the Government has been reviewed by the Governor in Council in accordance with Regulation 10 of the Electricity Supply Regulations 1969 and reduced from 13½p to 12p per unit with effect from 1 July 1996.

No. 18 21st June 1996.

THE FALKLAND ISLANDS

JBG SAJO LIMITED

INTEROCEAN MARINE CONSULTANTS (FALKLAND ISLANDS LIMITED)

TAKE NOTICE that in accordance with the provisions of section 353 of the Companies Act 1948 in it's application to the Falkland Islands and the requirements of the said section having been complied with the above-named Companies will be removed from the Register of Companies upon the expiry of three months from the publication of this notice in the Gazette unless good cause do be shown as to why such action should not be taken.

Dated this 21st day of June 1996.

B.D. Greenland,
Registrar of Companies.

No. 19 24th June 1996.

THE FALKLAND ISLANDS

LONGDON FISHING COMPANY LIMITED

TAKE NOTICE that in accordance with the provisions of section 353 of the Companies Act 1948 in it's application to the Falkland Islands and the requirements of the said section having been complied with the above-named Company will be removed from the Register of Companies upon the expiry of three months from the publication of this notice in the Gazette unless good cause do be shown as to why such action should not be taken.

Dated this 24th day of June 1996.

B.D. Greenland,
Registrar of Companies.

No. 20 28th June 1996

THE BANKING ORDINANCE 1987

Section 19 (1).

NOTICE IS HEREBY GIVEN pursuant to Section 19 (1) of the Banking Ordinance that the audited accounts of Standard Chartered Bank for the year ended 31st December 1995 are available for inspection at the bank branch office, Ross Road, Stanley, or a copy will be supplied on application to the Manager.

K.R. Biles,
Manager,
Standard Chartered Bank,
P.O. Box 166,
Stanley,
Falkland Islands.

No. 21 3rd June 1996.

COST OF LIVING

The findings of the Cost of Living Committee for the quarter ended 31 March 1996 are published for general information.

2. The Index of Retail Prices shows an increase of 2.19%.

3. Hourly wages coming within the scope of the FIG/GEU Wages Agreement will therefore require an adjustment of 2.19% with effect from 1 April 1996

F.B. Wallace,
for Government Secretary.

SUPREME COURT OF THE FALKLAND ISLANDS

Notice under the Administration of Estates Ordinance (Cap. 1)

TAKE NOTICE THAT William Andrew Nutt Goodwin, deceased, of Stanley, Falkland Islands died at Stanley, Falkland Islands on the 11th day of May 1996 Intestate.

WHEREAS Margaret Ann Goodwin, widow of the deceased, has applied for Letters of Administration to administer the estate of the said deceased in the Colony.

NOTICE IS HEREBY GIVEN pursuant to Section 4 of the Administration of Estates Ordinance to all persons resident in the Colony who may have prior claim to such grant that the prayer of the Petitioners will be granted provided no caveat be entered in the Supreme Court within 21 days of the publication hereof.

B. Greenland,
Registrar, Supreme Court.

Stanley, Falkland Islands,
3rd June 1996.
Ref: PRO/9/1996.

SUPREME COURT OF THE FALKLAND ISLANDS

Notice under the Administration of Estates Ordinance (Cap. 1)

TAKE NOTICE THAT Gerard Fenton Hirtle, deceased, of Stanley, Falkland Islands died at Stanley, Falkland Islands on the 5th day of January 1996 Intestate.

WHEREAS Terence John Peck, Attorney for Doris Linda Hirtle, mother of the deceased, has applied for Letters of Administration to administer the estate of the said deceased in the Colony.

NOTICE IS HEREBY GIVEN pursuant to Section 4 of the Administration of Estates Ordinance to all persons resident in the Colony who may have prior claim to such grant that the prayer of the Petitioners will be granted provided no caveat be entered in the Supreme Court within 21 days of the publication hereof.

B. Greenland,
Registrar, Supreme Court.

Stanley, Falkland Islands,
5th June 1996.
Ref: PRO/10/1996.

SUPREME COURT OF THE FALKLAND ISLANDS

Notice under the Administration of Estates Ordinance (Cap. 1)

TAKE NOTICE THAT Elsie Davis, deceased, of Stanley, Falkland Islands died at Stanley, Falkland Islands on the 8th day of June 1991 Intestate.

WHEREAS Reginald J Davis, son of the deceased, has applied for Letters of Administration to administer the estate of the said deceased in the Colony.

NOTICE IS HEREBY GIVEN pursuant to Section 4 of the Administration of Estates Ordinance to all persons resident in the Colony who may have prior claim to such grant that the prayer of the Petitioners will be granted provided no caveat be entered in the Supreme Court within 21 days of the publication hereof.

B. Greenland,
Registrar, Supreme Court.

Stanley, Falkland Islands,
25th June 1996.
Ref: PRO/11/1996.

SUPREME COURT OF THE FALKLAND ISLANDS

Notice under the Administration of Estates Ordinance (Cap. 1)

TAKE NOTICE THAT William John Davis, deceased, of Stanley, Falkland Islands died at Stanley, Falkland Islands on the 31st day of July 1995 Intestate.

WHEREAS Reginald J Davis, son of the deceased, has applied for Letters of Administration to administer the estate of the said deceased in the Colony.

NOTICE IS HEREBY GIVEN pursuant to Section 4 of the Administration of Estates Ordinance to all persons resident in the Colony who may have prior claim to such grant that the prayer of the Petitioners will be granted provided no caveat be entered in the Supreme Court within 21 days of the publication hereof.

B. Greenland,
Registrar, Supreme Court.

Stanley, Falkland Islands,
25th June 1996.
Ref: PRO/12/1996.

SUPREME COURT OF THE FALKLAND ISLANDS

Notice under the Administration of Estates Ordinance (Cap. 1)

TAKE NOTICE THAT June Christine Davis, deceased, of Evelyn Station, Falkland Islands died at Montevideo on the 7th day of October 1995 Intestate.

WHEREAS Reginald J Davis, father of the deceased, has applied for Letters of Administration to administer the estate of the said deceased in the Colony.

NOTICE IS HEREBY GIVEN pursuant to Section 4 of the Administration of Estates Ordinance to all persons resident in the Colony who may have prior claim to such grant that the prayer of the Petitioners will be granted provided no caveat be entered in the Supreme Court within 21 days of the publication hereof.

B. Greenland,
Registrar, Supreme Court.

Stanley, Falkland Islands,
25th June 1996.
Ref: PRO/13/1996.

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THE FALKLAND ISLANDS GAZETTE Extraordinary

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Vol. CV *9th July* *No. 8*

No. 22 9th July 1996

THE COLONY OF THE FALKLAND ISLANDS

Certificate of Registration as a Minister for Celebrating Marriage

In accordance with Section 5 of the Marriage Ordinance, Cap. 43, 1949 I, **ANDREW MURRAY GURR**, Acting Governor of the Colony of the Falkland Islands Grant to

THE REVEREND (SQD. LDR.) ANDREW BRIAN MCMULLON this Certificate of Registration as a Minister for celebrating marriages in the Colony.

Given under my hand and the Public Seal at Stanley this 9th day of July 1996.

A.M. Gurr,
Acting Governor.

No. 23 9th July 1996.

The Falkland Islands Constitution Order 1985

Schedule 1 (Section 80 (1))

Appointment of Acting Judge.

WHEREAS it appears to me, after consulting the Chief Justice, Sir Dermot Renn Davis, Officer of the Most Excellent Order of the British Empire, that the state of business in the Supreme Court during such time or times as the Chief Justice is absent from the Falkland Islands so requires;

AND WHEREAS after such consultation as aforesaid I am satisfied that **GEOFFREY WILLIAM MARTIN OBE** possesses such legal qualifications and experience as are appropriate for him to be so appointed;

Now I, **ANDREW MURRAY GURR**, Acting Governor of the Falkland Islands, **IN EXERCISE** of my powers under Section 80(1) of Schedule 1 to the Falkland Islands Constitution Order 1985 **DO APPOINT** the said **GEOFFREY WILLIAM MARTIN OBE** to sit with or without a jury as an Acting Judge of the Supreme Court for the purpose of hearing and determining the case of R v Paul Edward Ford SC/CRIM/2/96 and matters ancillary thereto.

AND I DECLARE that the powers shall be effective until such time as the Governor of the Falkland Islands for the time being signifies to the contrary.

GIVEN under my hand and the Public Seal this 2nd day of July 1996.

A.M. GURR
Acting Governor

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Price:One Pound.

THE FALKLAND ISLANDS GAZETTE Extraordinary

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No. 24 19th July 1996

CONSUMER CONTRACTS (UNFAIR TERMS) ORDINANCE 1996

COMMENCEMENT NOTICE

IN EXERCISE of my powers under section 1 of the Consumer Contracts (Unfair Terms) Ordinance 1996, I hereby appoint 1st January 1997 as the date on which the Ordinance shall come into force.

Dated 18th day of July 1996.

A.M. Gurr,
Acting Governor.

No. 25 19th July 1996

CRIMINAL LAW (AMENDMENT) ORDINANCE 1996

COMMENCEMENT NOTICE

IN EXERCISE of my powers under section 1 of the Criminal Law (Amendment) Ordinance 1996, I hereby appoint 18th July 1996 as the date on which the Ordinance shall come into force.

Dated 18th day of July 1996.

A.M. Gurr,
Acting Governor.

Printed by the Government Printer, Printing Office, Stanley, Falkland Islands.
Price: Fifty Pence.

THE FALKLAND ISLANDS GAZETTE

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Vol. CV | *31st July 1996* | *No. 10*

Appointments

Miss Rachel Ena Clarke, Dental Receptionist/Clerk, Medical Department, 1.7.95.

Mrs. Karen Wilma Graham, Staff Nurse, Medical Department, 25.6.96.

John Aidan Kerr, Senior Scientist/Agronomist, Department of Agriculture, 28.6.96.

Ms. Helen Jean Andrews, Clerk, Public Service, 1.7.96.

Mrs. Christine Susan Davis, Clerk, Public Service, 1.7.96.

Gordon Malcolm Liddle, Fisheries Observer, Fisheries Department, 1.7.96.

Miss Jennifer Coral McKay, Auxiliary Nurse, Medical Department, 1.7.96.

Mrs. Hulda Fraser Stewart, Teacher, Education Department, 1.7.96.

Douglas Michael Edwin Cartridge, Sheep Scientist/ Wool Adviser, Department of Agriculture, 16.7.96.

Mrs. Jane Clement, Clerk, Public Service, 16.7.96.

Mrs. Paula Jane Robinson, Staff Nurse, Medical Department, 26.7.96.

Graham Brian France, Building Adviser/Planning Officer, Public Works Department, 28.7.96.

Acting Appointments

Ralph Aaron Harris, Acting Foreman, Plant & Vehicles Section, Public Works Department, 2.6.96.-22.7.96.

Denzil George Gustavius Clausen, Acting Chief Engineer, FIGAS, 1.6.96.-10.7.96.

Miss Tracey Clare Saunders, Acting Senior Clerk, FIGAS, 13.7.96.

Confirmation of Appointment

Miss Jane Diana Mary Keith Cameron, Archivist, Secretariat, 1.7.96.

Promotion

Miss Maria Joan Sigaton, from Clerk, Income Tax Office, to Assistant Income Tax Officer, Income Tax Office, 1.7.96.

Completion of Contract

Mrs. Leonie Elizabeth Dowrick, Nursing Sister, Medical Department, 13.8.96.

NOTICES

No. 26 2nd July 1996.

Termination of the Arms Embargo Against the Former Yugoslavia

Pursuant to the provisions of Article 1(2) of the United Nations Arms Embargoes (Dependent Territories) Order (S.I. 1995/1032), the Governor hereby gives notice that by resolution 1021 (1995) the Security Council of the United Nations cancelled with effect from 18 June 1996 the arms embargo imposed on the former Yugoslavia by its resolution 713 (1991) of 25 September 1991. Accordingly, the United Nations Arms Embargoes (Dependent Territories) Order 1995 ceased to have effect in respect of the former Yugoslavia on 18 June 1996.

No. 27 16th July 1996.

APPLICATION FOR NATURALISATION

Notice is hereby given that Mr. Olmedo Apablazo Hector Alejandro of Stanley, Falkland Islands, is applying to his Excellency the Governor for naturalisation, and any person who knows why naturalisation should not be granted should send a written and signed statement of the facts to the Immigration Officer at the Customs & Immigration Department, Stanley, within two weeks of this notice.

B. Eccles,
Immigration Officer.

No. 28 24th July 1996.

COST OF LIVING

The findings of the Cost of Living Committee for the quarter ended 30 June 1996 are published for general information.

2. The Index of Retail Prices shows an increase of 1.422%, from 134.618 to 136.532.
3. Hourly wages coming within the scope of the FIG/GEU Wages Agreement will therefore require an adjustment of 1.422% with effect from 1 July 1996.

F.B. Wallace,
for Government Secretary.

No. 29 26th July 1996.

THE COLONY OF THE FALKLAND ISLANDS

CERTIFICATE OF REGISTRATION AS A MINISTER FOR CELEBRATING MARRIAGE

In accordance with Section 5 of the Marriage Ordinance, 1949

I, **ANDREW M. GURR,** Acting Governor of the Colony of the Falkland Islands **GRANT** to the **Reverend David West Gatt** this Certificate of Registration as a Minister for celebrating marriages in the Colony.

Given under my hand and the Public Seal at Stanley this 26th day of July 1996.

A.M. Gurr,
Acting Governor.

No. 30 31st July 1996.

SCHOOL TERMS 1997

Stanley Schools

1st Term	6 February	21 May
2nd Term	5 June	27 August
3rd Term	18 September	17 December

Recognised Camp Schools

Term dates for recognised Camp Schools may be modified to suit the convenience of farms, provided that the days worked are not fewer than those in Stanley Schools, and that the Education Office is notified of the alteration in dates.

Holidays

Camp Sports Week	24th - 28 February inclusive
Good Friday	28th March
Queen's Birthday	21st April
Liberation Day	14th June (transferred to 16th)
Falklands Day	14th August
Battle Day	8th December

(Public Holidays may be transferred)

Holidays for Travelling Teachers

Tuition shall take place except during Public Holidays and the following periods:

18th December 1996 - 7th January 1997

Three additional days (to be taken by arrangement with the Camp Education Supervisor)

Term = Ends 17th December 1997
- Commences 8th January 1998.

Appointment of Temporary Customs Officer
Customs Ordinance 1943

In exercise of the powers conferred by Section 4 of the Customs Ordinance 1943,

I hereby appoint:

Cpl. C.S. BROMFIELD H8198934

to be a Temporary Customs Officer from 25th June 1996 until 30th October 1996.

R. J. King,
Collector of Customs.

Appointment of Temporary Customs Officer
Customs Ordinance 1943

In exercise of the powers conferred by Section 4 of the Customs Ordinance 1943,

I hereby appoint:

Sgt. M.J. HILL C8106303

to be a Temporary Customs Officer from 25th June 1996 until 30th October 1996.

R. J. King,
Collector of Customs.

WAGES AGREEMENT 1996

The following agreement has been reached between the Government and the General Employees' Union. The agreement shall be effective for a period of six months from 1st July 1996 and shall apply to the hourly paid Union employees of Government in Stanley.

1. Basis of Wage Rates

During the course of this agreement wages shall be payable in accordance with the hourly rates set out in paragraph two except that any percentage change in the Retail Prices Index for Stanley shall be automatically applied as a Cost of Living Award adjustment to the hourly rates and date from the first day of the month following the quarter to which a review of the Index relates. Adjustments shall be rounded up or down to the nearest 1p on the following basis.

up to .49 of 1p to be rounded down
upwards from .50 of 1p to be rounded up.

(a) Craftsmen - Certificated

All Craftsmen shall be paid at the full basic rate and the following crafts shall be recognised -

Carpenters and Joiners	Masons
Blacksmiths	Plumbers
Painters	Electricians
Motor Mechanics	Plant Mechanics/Fitters

The normal entry to a craft shall be by a full term of apprenticeship or the recognition of a person's qualifications by the Industrial Training Committee.

(b) Craftsmen - Uncertificated

This describes a skilled employee who is engaged to undertake a craft but who has not completed a formal Apprenticeship or gained other qualifications recognised by the Industrial Training Committee.

(c) Handyman

This term includes those employees doing skilled or semi-skilled work in one or more trades, but who have not served an apprenticeship nor have been recognised by the Industrial Training Committee.

(d) Plant Operator

This term applies to any employee whose primary task is to operate mechanical plant.

Operators should have a valid HGV Licence and hold a minimum of one proficiency certificate to be a Second Class Operator and a minimum of two proficiency certificates to be a First Class Operator. In exceptional circumstances, to be approved by the Director of Public Works, Operators who do not hold a valid HGV licence but have a minimum of two proficiency certificates can be graded as

Second Class Operators. Such Operators will be given 12 months, or such other period of time (shorter or longer) as the Director of Public Works directs, in which to obtain an HGV Licence.

All operators must be approved by the P.W.D. Mechanical Supervisor to operate plant.

An operator showing proficiency shall be given the chance to gain experience on other types of plant when suitable opportunities arise.

(e) **Labourer**

This term describes an employee undertaking unskilled work, usually of a repetitive nature, ie digging, sweeping or carrying, and without any element of responsibility.

2. **Prevailing Rates**

	Class			**Hourly Rate**	
					£
(a)	Foremen		5.69	5.87	6.04
(b)	Assistant Foremen		5.26	5.42	5.57
(c)	Certificated Craftsmen	5.04	5.22	5.38	5.53
(d)	Uncertificated Craftsmen	4.52	4.63	4.74	4.86*
(e)	Apprentices				
	1st year				3.68
	2nd year				3.85
	3rd year				4.06
	4th year				4.25
	5th year				4.47

An apprenticeship should not commence before the school leaving age has been attained.

(f)	Handymen (according to ability)	3.99	4.09	4.20	4.30	4.39*
(g)	Labourers					
	Age					
	15 - 16					3.48
	16 - 17					3.62
	17 - 18					3.72
	18 and over					3.87
(h)	Plant Operators (according to ability)					
	Class 2	3.99	4.09	4.20	4.30	4.39*
	Class 1	4.44	4.55	4.64	4.74	4.86

(* Denotes Efficiency Bar. In the case of Handymen and Uncertificated Craftsmen this point shall only be passed on the completion of a trade test or equivalent; Plant Operators shall only progress beyond this point on the acquisition of the required number of proficiency certificates as set out in clause 1(d) of this Agreement).

The above hourly rates are minimum and the Government may, if it so wishes, offer higher rates, incentive bonuses, etc.

Casual Labour There is now no work which justifies a casual labour rate.

3. **Extra Payments**

(a) **"Dirt Money"**

"Dirt" money should only be paid when the work is substantially dirtier than the work which an employee is normally called upon to do. The following jobs automatically qualify for 20p per hour -

working at the crushing plant; handling filtration plant chemicals, gas oil, tar or bitumen.

In addition, the following jobs qualify for 34p per hour where it is agreed that the job is substantially dirtier than the employee is normally called upon to do:-

handling cement in badly damaged bags; cleaning oil burners and chimney sweeping; cleaning blocked sewers; assembling bitumen-covered culverts; and such other jobs as may be approved by the Director of Public Works.

(b) **Hazardous Work**

Employees working on isolated structures, such as masts, at heights over 20 feet from the ground or where the structure joins the main roof of a building, shall be paid from 8p to 16p per hour according to the risk involved. This does not apply to work on properly erected scaffolding or on roofs where the work can be carried out from a position where the workman's feet are on a secured ladder. This Clause also relates to paint spraying.

(c) **Extra Skill or Responsibility**

(i) Any employee specifically detailed to supervise the work of three or more other employees shall receive 25p per hour extra while taking this responsibility. This clause is intended for use on an occasional basis and does not cover people who continually supervise people or projects, such as Foremen or Assistant Foremen.

(ii) Any labourer employed on semi-skilled work which would normally fall to a Handyman (eg painting, fencing, concrete laying) shall receive pay as a Handyman while engaged on this work. The precise rate shall be fixed by the Government according to the nature of the work and the skill of the particular labourer so employed. This will also apply to tallymen.

(d) **Tool Allowance**

A tool allowance of £22.83 per annum is payable at the commencement of each year to any craftsman or handyman who is required to provide his own tools and who has completed one year's continuous service with the Government. This allowance will not be paid where the necessary tools to carry out the duties are provided by the Government. The tool allowance shall be adjusted annually to take into account cost of living awards made during the course of the last four quarters.

4. **Payment of Wages**

As agreed between the parties to this Agreement existing employees who prefer to receive their wages in cash may continue to do so. The wages of any future employees will be paid to their accounts with the Standard Chartered Bank.

5. **Working Hours**

The normal working hours shall be 40 hours per week made up as follows, provided that where an employee is absent during any period of a working week, without a medical certificate, or on local leave, and subject to the request of the Government and acceptance of the employee, may be permitted to work at the ordinary hourly rate on the following Saturday, provided that the hours worked on Saturday do not exceed the completion of a 40 hour week, when any balance would be paid at the overtime rate.

Monday to Friday 07-30am to 4-30pm with dinner break from noon till 1pm. A refreshment break of fifteen minutes to be taken on site shall be allowed between 08-30 and 09-30am, the precise time being laid down by the Government after consultation with employees.

Other hours of work may be laid down by mutual agreement between the Government and employees, provided that the total number of hours does not exceed 40 per week.

6. **Overtime**

(a) Overtime shall be paid for all hours worked outside normal working hours and overtime rates shall be as follows -

Time and a half

(i) between the end of the normal day and midnight

(ii) from 6am to the start of the normal working day, provided that work did not start before 6am.

Double time

(i) between midnight and 6am

(ii) from 6am to the start of the normal working day, if work commenced before 6am

(iii) on Sundays and recognised Public Holidays

(iv) for meal hours or parts thereof, if work continues through the normal working day without a full meal-hour break.

(v) Double time rates shall also be paid during normal working hours if, exceptionally, an employee starts work before midnight and continues without a break into normal working hours. Double time rates shall then continue to apply until there is an (unpaid) break from work exceeding four hours, after which the normal rates will again apply.

(b) Overtime, except for shift workers, is voluntary and an employee shall not be dismissed if he objects to working outside normal hours. However, certain jobs may require attendance at times outside the normal hours and in these cases employees shall be given the option of a 40 hour week by allowing time off during normal working hours, at a time to be agreed with the Government.

7. **Public Holidays**

In addition to receiving double time for working a public holiday employees shall be entitled to 8 hours holiday.

8. **Holidays**

(a) Annual Holidays.

All employees shall be entitled to accumulate holidays at the rates and to the maximum hereinafter set out, namely -

Class of Worker	Rate per Annum
(i) Labourers, 1st and 2nd Year Apprentices	20 days
(ii) Assistant Foremen, Certificated and Uncertificated Craftsmen, Handymen and 3-5th Year Apprentices	22 days
(iii) Foremen	24 days

Maximum accumulation 400 hours

Paid holidays may be taken at times to be mutually agreed upon.

(b) Public Holidays.

These are days on which Government offices are closed by notification in the Gazette and the following nine days shall be paid holidays for all employees -

New Year's Day, Good Friday, The Queen's Birthday and Commonwealth Day, Liberation Day, Falklands Day, Anniversary of the Battle of the Falkland Islands, Christmas Day, Boxing Day and one other day to coincide with the Annual Stanley Sports Meeting.

(c) Any allowance or special rates earned on both the working day preceeding and the working day following the holiday shall be paid for the holiday.

(d) When a dated holiday falls on a Saturday or a Sunday the next working day shall be the holiday.

9. **Sick Pay**

(a) An employee shall be entitled to the following sick pay commencing on the first day of sickness upon the production of a medical certificate which states the sickness is not brought on by any fault of his own, but the periods listed below being limited to the total number of entitled weeks within a 52 week period from the first day of sickness -

(i) Employees who have completed less than two years' service with the Government -

Full pay for the first three weeks
Half pay for the fourth and fifth weeks.

(ii) Employees who have completed two years' service with the Government-

Full pay for the first six weeks
Half pay for the following twelve weeks.

(iii) Employees who have completed three years' service with the Government -

Full pay for the first eight weeks
Half pay for the following sixteen weeks.

(b) Full pay should be paid for any Public Holiday which falls during the first six weeks of sickness provided that the employee, when he has recovered, returns to work for the Government.

(c) The Workmen's Compensation Ordinance shall apply in cases of sickness resulting from accidents at work. The Foreman and the Union Delegate should confirm in writing any accident at work.

10. **Unpaid Leave**

Employees may apply to take a period of unpaid leave in special circumstances, in addition to a period of holiday as provided for in clause 7 of the Wages Agreement, provided that the total period of absence from work does not normally exceed sixty working days.

Unpaid leave will not normally be granted for periods exceeding two weeks; nor will it be granted to employees who have not completed a minimum of two years' continuous service with the Government save in exceptional circumstance or on compassionate grounds.

Applications for unpaid leave shall be made through the employee's Head of Department to the Establishments Section of the Secretariat. Unpaid leave will be granted at the discretion of the Government.

11. Termination of Employment

The Government may dismiss an employee summarily in any circumstance in which to do so would be fair if the Employment Protection Ordinance 1989 applied. Otherwise the following notice of termination shall be given by the Government -

(a) Employees who have completed one month's service but less than two years' service - one week's notice.

(b) Employees who have completed between two years' and twelve years' continuous service - one week's notice for each year of continuous employment.

(c) Employees who have completed more than twelve years' continuous employment - not less than twelve weeks' notice.

If desired the Government may pay wages in (a), (b) or (c), as appropriate in lieu of giving notice.

12. General

(a) When a party of employees is required to carry meals to their work, one employee shall be allowed reasonable time to heat meals for the rest of the party.

(b) The Government may lay down times when employees shall appear for their wages, provided that the payment is completed within normal working hours.

(c) An official or delegation of a recognised union may, with the Government's consent, attend at a job or shop at any time to interview workmen, but no meeting shall take place in working hours without the express permission of the Government. If a dispute arises, the Government or its nominee shall interview, by appointment, any official representative of its employees.

(d) The Government shall display for the benefit of its employees copies of regulations and rules pertaining to wages and conditions of service of workers.

(e) The Government shall ensure that tractors are fitted with safety cabs.

13. Redundancy

If the Government wishes to declare any job redundant the Government shall notify the employee at least three months before the redundancy becomes effective unless otherwise agreed with the employee. In the event of an employee being declared redundant he shall be entitled to such payment or payments as, after taking any pension, gratuity or commuted pension payment he receives, he would be entitled to under Part VII of the Employment Protection Ordinance 1989 if it applied to employees of the Government.

14. Disciplinary Proceedings

Responsibility for disciplinary proceedings for all staff of the Government, including those employees employed under the Wages Agreement, is that of the Establishments Section of the Secretariat to which responsibility has been delegated by the Governor.

Foremen and Supervisors are charged with the day to day management of the employees working under them. It is within their authority to give verbal or written instructions to employees as necessary.

Should an employee fail to observe verbal or written instructions or written rules relative to his employment, or if his conduct or performance fails to meet the accepted standards, a written warning may be issued by his Head of Department, or by his Foreman or Supervisor if such authority has been delegated in writing by the Head of Department.

Whenever written warnings are issued they must be copied to the employee's Head of Department and to the Establishments Secretary.

The authority of Heads of Departments and Foremen and Supervisors, to whom such authority has been delegated by the Head of Department, extends only as far as issuing written warnings and/or requiring the removal of an employee from the workplace in appropriate circumstances. (Dismissal or other disciplinary action can only be authorised by the Establishments Section). The reason for the removal of an employee from the workplace must be reported to the Head of Department as soon as possible and the employee concerned must be permitted to explain his actions to the Head of Department.

Where an employee is removed from the workplace on suspension pending consideration of a recommendation for his dismissal the period of suspension will be without pay. However, where a recommendation for dismissal is not supported, following investigation into the facts of the case, and the employee is reinstated in his job, then full pay at the normal, basic, hourly rate may be granted from the date of the suspension of the employee. However, Government reserves the right in its discretion to grant full-pay, a proportion of the pay or no pay at all for the period of the suspension depending on the circumstances of the case.

As a general rule, should an employee receive two written warnings within any period of twelve months or less, ordinarily, on the occasion when a third written warning would be issued, he will be dismissed, if the Establishments Section of the Secretariat is satisfied that some lesser punishment would not be more appropriate in the circumstances of the case.

In all cases the employee must be given the opportunity to explain his actions.

The right is reserved, however, to dismiss an employee without any written warning or warnings having been previously given if the case against him is serious enough to warrant immediate dismissal; provided that the employee is given the opportunity first to explain his actions.

Examples of misconduct for which written warnings or an order to leave the workplace may be given:

(a) regularly arriving late at place of work.

(b) not wearing appropriate safety clothing and equipment as instructed;

(c) unauthorised absence from work;

(d) improper treatment of plant, vehicles and/or equipment;

(e) refusing to obey instructions given by Supervisor;

(f) carrying unauthorised passengers in Government Vehicles; and

(g) consuming alcoholic beverages or being intoxicated at the workplace.

(The above list is illustrative only and is not an exhaustive list of examples of misconduct. For some offences, e.g. serious abuse of expensive plant items, two written warnings may be issued to an employee).

15. **Payment for Public Service Duties**

(a) An employee to which this agreement applies shall be entitled to be paid in respect of any period of absence from work occasioned by the need for him to perform public duties. For the purpose of this clause "public duties" means any of the following:

Justices of the Peace
Jurors
Witnesses
Legislative Councillors
Members of any Committee established by the Government or by or under any Ordinance for which no payment is otherwise made, other than under the Legislative Council (Allowances) Ordinance in which case the employee may elect to receive the higher payment.

Any other duties approved by the Governor for the purpose of this clause.

(b) Payments under this clause shall be at the basic hourly rate of the employee concerned whether the employee in question would otherwise have been attending for duty of a kind or at a time which qualified for an enhanced payment or not.

(c) If the employee would ordinarily be working in excess of the normal working hours payments under this clause shall nevertheless be limited to payments due in respect of a basic working day.

(d) The Government shall be entitled before making a payment under this clause to require satisfactory evidence that the absence in question was an absence qualifying for payment under this clause.

16. Words and expressions used throughout this Agreement importing the masculine gender include the female gender.

Government Secretary
for Falkland Islands Government.

Date: 15 July 1996

Chairman
for General Employees' Union

Date: 15 July 1996

Printed by the Government Printer, Printing Office, Stanley, Falkland Islands.
Price: Four Pounds & Five Pence.

THE FALKLAND ISLANDS GAZETTE Extraordinary

PUBLISHED BY AUTHORITY

Vol. CV *13th August* *No. 11*

The following is published in this Gazette -

The Register of Electors.

1	Adams, John Harvey	21 Ross Rd. East.
2	Adams, Marjorie Rose	21 Ross Rd East.
3	Alazia, Andrew	20 Eliza Crescent.
4	Alazia, Anita Jayne	Government House.
5	Alazia, Freda	2 Fitzroy Rd.
6	Alazia, Freda Evelyn	33 Ross Rd. West.
7	Alazia, James Andrew	2 Fitzroy Rd.
8	Alazia, Keith	4 James St.
9	Alazia, Maggie Ann*	6 John St.
10	Alazia, Stuart John	Fitzroy Rd.
11	Alazia, Yvonne	Flat 2, 1A Moody St.
12	Aldridge, Caroline Mary	2 H Jones Rd.
13	Aldridge, Kenneth John	2 H Jones Rd.
14	Aldridge, Nina Ann	2 H Jones Rd.
15	Allan, John	28 John St.
16	Allan, Joyce Ena	28 John St.
17	Allan, Michael Charles	3 Philomel Place.
18	Almonacid, Orlando	1 Villiers St.
19	Anderson, Claudette	Waverley House, John St.
20	Anderson, Eddie	22 Endurance Ave.
21	Anderson, Edward Bernard*	42 Davis St.
22	Anderson, Elizabeth Nellie*	42 Davis St.
23	Anderson, Gloria*	Jersey Est.
24	Anderson, Helen*	88 Davis St.
25	Anderson, Jamie Falkland	McKay Close.
26	Anderson, Margaret Kathleen	21 John St.
27	Anderson, Mildred Nessie*	8 St. Mary's Walk.
28	Anderson, Paul James	39 Eliza Crescent.
29	Anderson, Reginald Stanford	21 John St.
30	Anderson, Richard Louis	88 Davis St.
31	Anderson, Rupert William	Stanley
32	Anderson, Stephen Robert	Flat 10, 6 Jersey Rd.
33	Anthony, Geraldine Sylvia	Flat 6, 6 Jersey Rd.
34	Barkman, Margaret Mary	16 Fieldhouse Close.
35	Barnes, Ernest*	70 Davis St.
36	Barnes, Molly Stella*	70 Davis St.
37	Barnes, Paul	5 Hebe St.
38	Barnes, Sigrid Geraldine Wells*	39 John St.
39	Barnes, Trevor Marshall	1 Auster Place.
40	Barton, Alison Mary	6 Villiers St.
41	Barton, Arthur John	6 Villiers St.
42	Battersby, Jon Alan	16 Fieldhouse Close
43	Bedford, Kita Muriel	2 Drury St.
44	Bell, Margaret Maud Elizabeth	12 Endurance Avenue.
45	Bennett, Harold*	14 Allardyce St.
46	Bennett, Lena Grace Gertrude*	14 Allardyce St.
47	Berntsen, Benjamin John	31 Ross Rd West.
48	Berntsen, Cecilia del Rosario	14 St. Marys Walk.
49	Berntsen, Christian Olaf Alexander	7 Fitzroy Rd East.
50	Berntsen, Iain Kenneth	9 Eliza Crescent.
51	Berntsen, Kathleen Gladys*	10 Fitzroy Rd.
52	Berntsen, Kenneth Frederick	Stanley.
53	Berntsen, Lavina Maud*	5 Thatcher Drive.
54	Berntsen, Mary Clarissa Elizabeth*	9 Thatcher Drive.
55	Berntsen, Olaf Christian Alexander	7 Fitzroy Rd. East.

56	Berntsen, Patrick	10 James St.
57	Berntsen, Saphena Anya Jane	Flat 7, 6 Jersey Road
58	Berntsen, Valdamar Lars	14 St Marys Walk.
59	Berntsen, William Blyth*	10 Fitzroy Rd.
60	Bertrand, Catherine Gladys*	11 Ross Rd. East.
61	Besley-Clark, Barbara June	53 Callaghan Rd.
62	Besley-Clark, Craig Norman Leigh	53 Callaghan Rd.
63	Besley-Clark, Norman	53 Callaghan Rd.
64	Betts, Amelia	8 Endurance Ave.
65	Betts, Arlette	Lafone House, Ross Rd.East.
66	Betts, Donald William	7 Jeremy Moore Ave.
67	Betts, Ellen Alma*	21 Fitzroy Rd.
68	Betts, George Winston Charles	35 Ross Rd. West.
69	Betts, Lucia Elizabeth	35 Ross Rd. West.
70	Betts, Owen	Flat 4, Church House.
71	Betts, Severine	2B Jeremy Moore Ave. East
72	Betts, Shirley Rose	7 Jeremy Moore Ave.
73	Betts, Terence Severine	Lafone House, Ross Rd. East.
74	Biggs, Alastair Gordon	Trehayle, 50 John St.
75	Biggs, Althea Maria	3 Dairy Paddock Rd.
76	Biggs, Betty Josephine*	9 Moody St.
77	Biggs, Edith Joan*	Trehayle, 50 John St.
78	Biggs, Frances	16 Endurance Ave.
79	Biggs, Frederick James*	KEMH.
80	Biggs, Irene Mary*	Harbour View, 4 Ross Rd East.
81	Biggs, Leslie Frederick	3 Dairy Paddock Rd.
82	Biggs, Michael Elfed	21 Fitzroy Rd.
83	Biggs, Peter Julian Basil	16 Endurance Ave.
84	Binnie, Juliet Ann	By-Pass Road.
85	Binnie, Susan	3 Brandon Rd.
86	Birmingham, John	4 Drury St.
87	Birmingham, Susan Jane	4 Drury St.
88	Bitcheno, Audrey Marie	Flat 3, 5 Jeremy Moore Ave.
89	Blackley, Candy Joy	4 Barrack St.
90	Blackley, Charles David*	11 Thatcher Drive.
91	Blackley, Hilda	11 Thatcher Drive.
92	Blackley, John David	4 Barrack St.
93	Blackley, Maurice	The Lodge, Market Gdn. Airport Rd.
94	Blackley, Shane David	4 Barrack St.
95	Blake, Thomas Patrick	90 Davis St.
96	Blizard, Lawrence Gordon*	51 Fitzroy Rd.
97	Blizard, Malvina Mary*	51 Fitzroy Rd.
98	Blyth, Agnes Ruth*	2 Brandon Rd.
99	Blyth, Alfred John*	2 Brandon Rd.
100	Bonner, Angela Jane	5 John St.
101	Bonner, Donald William*	Chauffeurs Cottage.
102	Bonner, Hayley Trina	41 Ross Rd West.
103	Bonner, Linda Jane	4A Ross Rd West.
104	Bonner, Nicholas	4A Ross Rd West.
105	Bonner, Paul Roderick	5 John St.
106	Bonner, Timothy	41 Ross Rd West.
107	Bonner, Vera Ann	5 John St.
108	Bonner, Vera Joan	Chauffeurs Cottage.
109	Bonner, Violet*	40 Ross Rd.
110	Booth, Jessie*	Racecourse Cottage.

111	Booth, Joseph Bories*	7 Philomel St.
112	Booth, Myriam Margaret Lucia	7 Philomel St.
113	Booth, Stuart Alfred*	Racecourse Cottage.
114	Bound, Graham Leslie	Barrack St.
115	Bound, Joan*	Barrack St.
116	Bowles, Norma Evangeline	1A Villiers St.
117	Bowles, William Edward	1A Villiers St.
118	Bowles, William George Troyd	1A Villiers St.
119	Bragger, Edward Laurence	14 Jeremy Moore Ave.
120	Bragger, Olga	14 Jeremy Moore Ave.
121	Brock, Juanita Lois	Flat 5, 1 Jeremy Moore Ave. East
122	Brooks, Cheryl Rose	1 Callaghan Rd.
123	Brooks, Peter William	1 Callaghan Rd.
124	Browning, Colin George	Moody St. Flats.
125	Browning, Edwina	Davis Street.
126	Browning, Rex	35 Davis St.
127	Browning, Richard William	Davis St.
128	Browning, Trevor Osneth	6A Pioneer Row.
129	Buckett, Ronald Peter	49 Fitzroy Rd.
130	Buckett, Susan Vera	49 Fitzroy Rd.
131	Buckland, Colin Michael	90 Davis St.
132	Buckland, Darlene Joanna	11 James St.
133	Buckland, Peter John	9 Callaghan Rd.
134	Bundes, Robert John Christian*	17 Fitzroy Rd.
135	Burnard, Linda May	3 Jeremy Moore Ave.
136	Burnard, Peter	3 Jeremy Moore Ave.
137	Burns, Mary Anne*	34 Davis St.
138	Burston, Catherine	3 Beaver Rd.
139	Burston, Stephen Leslie	3 Beaver Rd.
140	Bury, Ian Thomas	63 Davis St.
141	Butcher, Michael George	3A Dairy Paddock Rd.
142	Butcher, Trudi	3A Dairy Paddock Rd.
143	Butler, Caroline Mary	12 Allardyce St.
144	Butler, Elsie Maud*	8 John St.
145	Butler, Frederick Lowther Edward Olai*	8 John St.
146	Butler, George Joseph	1A Moody St.
147	Butler, Joan May	1A Moody St.
148	Butler, Laurence Jonathan	2 Davis St. East.
149	Butler, Margaret Orlanda	15A James St.
150	Butler, Orlanda Betty	2 Davis St. East.
151	Cameron, Jane Diana Mary Keith	Old Bakery, Fitzroy Rd.
152	Cant, Carol Rosine	Stanley.
153	Cant, Martin Ronald	Stanley.
154	Carey, Anthony Michael*	19 Ross Rd. West.
155	Carey, Bonita Colleen	21 Eliza Cove Crescent
156	Carey, Gladys*	19 Ross Rd. West.
157	Carey, Mary Ann Margaret*	18 Ross Rd. West.
158	Carey, Terence James*	18 Ross Rd. West.
159	Castle, David Peter	26 John St.
160	Castle, Isobel	26 John St.
161	Ceballos, Eulogio Gabriel	28 Endurance Ave.
162	Chapman, Helen	6 Fitzroy Rd. East.
163	Chapman, Paul	6 Fitzroy Rd. East.
164	Chater, Annie	33 Fitzroy Rd.
165	Chater, Anthony Richard	33 Fitzroy Rd.

166	Chater, Thomas Frederick	33 Fitzroy Rd.
167	Chater, William John	33 Fitzroy Rd.
168	Cheek, Barbara	10 Ross Rd.
169	Cheek, Gerald Winston	10 Ross Rd.
170	Cheek, Janet Linda	25 Ross Rd. West.
171	Cheek, John Edward	25 Ross Rd. West.
172	Cheek, Marie	10 Ross Rd.
173	Cheek, Miranda	25 Ross Rd. West.
174	Cheek, Rosalind Catriona	25 Ross Rd. West.
175	Clapp, Kevin Christopher	32 Eliza Cresent.
176	Clarke, Camilla Marie	8 Drury St.
177	Clarke, Christopher	Racecourse Rd.
178	Clarke, David James	17 Ross Rd. West.
179	Clarke, Derek Simon	23 Jeremy Moore Ave.
180	Clarke, Doreen*	17 Ross Rd. West.
181	Clarke, Enid Elizabeth	4B Ross Rd. West.
182	Clarke, Fiona Alison	Flat 1, 5 Jeremy Moore Ave. East.
183	Clarke, Gwynne Edwina	17 Jeremy Moore Ave.
184	Clarke, Hector*	27 Eliza Crescent.
185	Clarke, Ian	17 Ross Rd. West.
186	Clarke, Isabel Joan	1A Moody St.
187	Clarke, James Martin*	4B Ross Rd. West.
188	Clarke, Jonathan Terence	17 Jeremy Moore Ave.
189	Clarke, Joyce Kathleen*	27 Eliza Crescent.
190	Clarke, Julie Ann	1 Discovery Close.
191	Clarke, Kathleen Gay	60 Davis St.
192	Clarke, Marvin Thomas	7 Fitzroy Rd.
193	Clarke, Paul Ian	Stanley.
194	Clarke, Rachel Ena	7 Fitzroy Rd. East
195	Clarke, Ronald John*	17 Ross Rd. West.
196	Clarke, Rudy Thomas	8 Drury St.
197	Clarke, Suzanna	YMCA Shackleton Drive.
198	Clarke, Terence John	17 Jeremy Moore Ave.
199	Clarke, Trudi Ann	7 Fitzroy Rd.
200	Clarke, Violet Rose	31 Ross Rd. West.
201	Clasen, Wayne Ian Summers James	9 Fitzroy Rd.
202	Clausen, Denzil George Gustavius	3 St. Mary's Walk.
203	Clausen, Melanie Florence	1 Hebe St.
204	Claxton, Frank Brian*	28 Ross Rd. East.
205	Claxton, Margaret	28 Ross Rd. East.
206	Clayton, Brian	16 St Marys Walk.
207	Clayton, Susan	16 St Marys Walk.
208	Clement, Gary	9 Snake St.
209	Clement, Jane	9 Snake St.
210	Cletheroe, Kenneth Stanley	45 Fitzroy Rd.
211	Clifton, Charles*	3 Ross Rd. West.
212	Clifton, Darwin Lewis	53 Davis St.
213	Clifton, Doreen	3 Ross Rd. West.
214	Clifton, Kevin	20 Davis St.
215	Clifton, Marie	1A Capricorn Rd.
216	Clifton, Neil	20 Davis St.
217	Clifton, Stephen Peter	61 Fitzroy Rd.
218	Clifton, Terence Charles	3 Ross Rd. West.
219	Clifton, Teresa Ann	12 Callaghan Rd.
220	Clifton, Valerie Ann	61 Fitzroy Rd.

221	Clingham, Leslie George	38 Ross Rd.
222	Clingham, Yvonne Helen	38 Ross Rd.
223	Cockwell, Maurice Adam	90 Davis St.
224	Cofre, Anya Evelyn	6A Ross Rd. West.
225	Cofre, Elvio Miguel	6A Ross Rd. West
226	Collier, Mark Walter	11 Campbell Drive
227	Collier, Phyllis Candy	11 Callaghan Rd.
228	Collier, Sharon	11 Campbell Drive
229	Collins, Shiralee	Flat 9, 6 Jersey Rd.
230	Connolly, Janice	10 Beaver Rd.
231	Connolly, Kevin Barry	1 Kings St.
232	Coombe, Peter	12 Ross Rd. West.
233	Coombe, Robert	12 Ross Rd. West.
234	Coombe, Shirley Anne	12 Ross Rd. West.
235	Coulter, Paula	9 Fieldhouse Close.
236	Courtney, Anthony Clive	Lady Hunt House, John St.
237	Courtney, Julie Doris	Lady Hunt House, John St.
238	Coutts, Charles	Feltons Stream.
239	Coutts, Charles Lindsay*	33 Ross Rd.
240	Coutts, Diana Marion	6B Ross Rd. West
241	Coutts, John	36 Ross Rd. West.
242	Coutts, Olga	33 Ross Rd.
243	Coutts, Peter	13 Campbell Drive.
244	Crabb, Elizabeth Ann	38 Eliza Cres.
245	Crowie, Ana Bonita	3 Fitzroy Rd. East
246	Crowie, Nicola Jane	35 Callaghan Rd.
247	Curtis, Alfred William Hamilton	6 Brandon Rd. West.
248	Curtis, Barbara Joan	6 Brandon Rd. West.
249	Curtis, Coral Elizabeth	6 Ross Rd.
250	Curtis, James William Hamilton	6 Ross Rd.
251	Davies, Andrew Liam	Flat 7, 6 Jersey Rd.
252	Davies, Anthony Warren	7 Callaghan Rd.
253	Davies, Christine Susan	8 Fitzroy Rd. East
254	Davies, Colin George	15 Ross Rd. West.
255	Davies, Eileen Wynne	15 Ross Rd. West.
256	Davies, Jacqueline Nancy	7 Callaghan Rd.
257	Davies, Stephen Andrew	7 Callaghan Rd.
258	Davies, William	8 Fitzroy Rd. East.
259	Davis, Ellen Rose	39 Davis St.
260	Davis, Lynsey Leander	Stanley
261	Davis, Mandy John	15 James St.
262	Davis, Maurice	39 Davis St.
263	Davis, Nicholas	15 James St.
264	Davis, Roy George Victor	Narrows View.
265	Davis, Sharon Sandra Evelyn	Narrows View.
266	Davy, Patrick Alex Field	Flat 3, 3 Jeremy Moore Ave.
267	Decroliere, Carrie Madeline Helen	5 Discovery Close.
268	Decroliere, Eric Ernest Albert	5 Discovery Close.
269	Dickson, Caroline Christine Bird*	108 Davis St.
270	Didlick, Fiona Margaret	13 Jeremy Moore Ave
271	Didlick, Graham John	13 Jeremy Moore Ave.
272	Didlick, Rhiannon Elinore	13 Jeremy Moore Ave.
273	Dodd, Alison	1 Pioneer Row.
274	Dodd, Nigel Keith	1 Pioneer Row.
275	Doherty, Ian	12 McKay Close.

276	Doughty, Anna Russalka	5A Ross Rd. West.
277	Duncan, Doreen*	Tenacres.
278	Duncan, William*	Tenacres.
279	Earnshaw, Jacqueline Elizabeth	32 Ross Rd. West.
280	East, Justin Clive Richard	1 Fieldhouse Close.
281	Eccles, Bernard Leslie	18 Jeremy Moore Ave.
282	Eccles, Moira Cameron	18 Jeremy Moore Ave.
283	Edwards, Rebecca Elizabeth	KEMH
284	Elliott, Elizabeth Rose	15 Callaghan Rd.
285	Ellis, Cyril*	24 Ross Rd. East.
286	Ellis, Valerie	24 Ross Rd. East.
287	Elsby, Barry	1 Jeremy Moore Ave.
288	Eriksen, Michelle	1B Capricorn Rd.
289	Evans, Donna Newell	3 John St.
290	Evans, Michael David	3 John St.
291	Ewing, Gordon	4 Jeremy Moore Ave.
292	Ewing, Irene	4 Jeremy Moore Ave.
293	Eynon, Carol	8 Villiers St.
294	Eynon, David John	8 Villiers St.
295	Faria, Basil Harry	3A Brisbane Rd.
296	Faria, Maria Anne	3A Brisbane Rd.
297	Faria, Mary Ann*	6A Jeremy Moore Ave.
298	Faria, Paul	Whyteways, James St.
299	Faria, Susana Caroline Berntsen	Whyteways, James St.
300	Felton, Faith Dilys	Stanley
301	Felton, Violet Regina Margaret	German Camp, Callaghan Rd.
302	Ferguson, Marie Anne	Stanley.
303	Ferguson, Robert John*	4 Capricorn Rd.
304	Ferguson, Rose	Flat 7, 1 Jeremy Moore Ave.
305	Ferguson, Thelma	4 Capricorn Rd.
306	Fiddes, Douglas Graham	18 Ross Rd. East
307	Fiddes, Gardner Walker	8 Endurance Ave.
308	Fiddes, Julia Bertrand	18 Ross Rd. East.
309	Fiddes, Mary McKinnon Livingstone	4 Moody St.
310	Fiddes, Melody Christina	8 Endurance Ave.
311	Fiddes, Robert	4 Moody St.
312	Fiddes, Shona Mary	37 Eliza Crescent.
313	Finlayson, Iris Dwenda Margaret*	7 John St.
314	Finlayson, Peter	6 Brandon Rd.
315	Finlayson, Phyllis*	6 Brandon Rd.
316	Fisher-Smith, Julie Anne	8 Fieldhouse Close.
317	Fogerty, Philip John	Stone Cottage
318	Fogerty, Richard Edwin John	Stone Cottage.
319	Ford, Alison Jane Marie	Jersey Rd.
320	Ford, Arthur Henry*	6 Drury St.
321	Ford, Caroline	2 Philomel Place.
322	Ford, Cherry Rose	1 James St.
323	Ford, Christopher James	11 Fieldhouse Close.
324	Ford, Colin Stewart	15 Kent Rd.
325	Ford, Colleen Mary	12 Davis St.
326	Ford, David	24 James St.
327	Ford, Frederick James	12 Davis St.
328	Ford, Gerard Allan	Flat 1, 3 Jeremy Moore Ave. East.
329	Ford, James Edward*	10 Thatcher Drive.
330	Ford, Jonathan	11 Beaver Rd.

331	Ford, Julie Ann	11 Beaver Rd.
332	Ford, Leann Caroline	15 Kent Rd.
333	Ford, Leonard	Jersey Rd.
334	Ford, Marilyn Christina	24 James St.
335	Ford, Michael	1 James St.
336	Ford, Paul Edward	2 Philomel Place.
337	Ford, Robert	1 Davis St.
338	Ford, Sara	11 Fieldhouse Close.
339	Forrest, Jennifer Carol	16 Kent Rd.
340	Forster, Amanda	39 Eliza Crescent.
341	Forster, Lynne	Racecourse Rd.
342	France, Graham Brian	7 Snake St.
343	France, Jane Aileen Marie	7 Snake St.
344	Freeman, Carl Francis	10 James St.
345	Freeman, Dianne May	10 James St.
346	French, Irene Ann	18 Ross Rd.
347	Fullerton, Mary Ellen*	Government House.
348	Geach, Alan John	37 Eliza Crescent.
349	George, Magnus John Alexander	14 Ross Rd. West
350	Gilbert, Judith Elizabeth	22 Jeremy Moore Ave.
351	Gilbert, Robert Ernest	22 Jeremy Moore Ave.
352	Gilding, Deborah	Stanley
353	Gilding, Melanie Carol	4 Philomel St.
354	Gilding, Peter Bernard	4 Philomel St.
355	Gilding, Sara Jane	By-Pass Rd.
356	Gooch, Dudley Frederick*	34 John St.
357	Goodwin, Colin Valentine	86 Davis St.
358	Goodwin, Derek Samuel	3 Police Cottages, 7 Ross Rd.
359	Goodwin, Emily Rose	7 Brisbane Rd.
360	Goodwin, Hazel Rose	3 Police Cottages. 7 Ross Rd.
361	Goodwin, June Elizabeth	86 Davis St.
362	Goodwin, Kathleen Edith Marguerite*	6 Thatcher Drive.
363	Goodwin, Margaret Ann	3 Harbour View.
364	Goodwin, Robin Christopher	27 Callaghan Rd.
365	Goodwin, Simon James	Flat 3, 2 Eliza Place.
366	Goodwin, Una	27 Callaghan Rd.
367	Goodwin, William John Maurice	7 Brisbane Rd.
368	Goss, Amara Theresa	7 Brandon Rd.
369	Goss, Annagret	16 Jeremy Moore Ave.
370	Goss, Corina Rose	15 Callaghan Rd.
371	Goss, Dorothy Ellen	Flat 3, 6 Jersey Rd.
372	Goss, Errol Barry Gordon	Flat 3, 7 Jeremy Moore Ave. East
373	Goss, Grace Elizabeth*	5 Ross Rd. East.
374	Goss, Morgan Edmund	16 Jeremy Moore Ave.
375	Goss, Odette Ellen May	Flat 1, 30 Jersey Rd.
376	Goss, Sandra Kathleen	11 Kent Rd.
377	Goss, Simon Peter Miller	11 Kent Rd.
378	Goss, William Henry (Jnr)	7 Brandon Rd.
379	Goss, William Henry (Snr)*	5 Ross Rd. East.
380	Gould, Arthur William	Moody St.
381	Grant, Lennard John*	3 Moody St:
382	Grant, Milly*	3 Moody St.
383	Gray, Andrea Patricia	22 Ross Rd. West.
384	Gray, Johan	5 Philomel St.
385	Green, David William	5 Police Cottage, Ross Rd.

386	Greenland, Bonita Doreen	3 Racecourse Rd.
387	Greenland, Kenneth David	3 Racecourse Rd.
388	Grimmer, Keith	15 Pioneer Row.
389	Grimmer, Marilyn	15 Pioneer Row.
390	Hadden, Alexander Burnett*	27 Fitzroy Rd.
391	Hadden, Sheila Peggy*	27 Fitzroy Rd.
392	Halford, Rodney John	Tenacres.
393	Halford, Sharon	Tenacres.
394	Hall, David Albert	56 Davis St.
395	Hall, Marilyn Joyce	56 Davis St.
396	Halliday, Evelyn Edna*	9 Brisbane Rd.
397	Halliday, Gerald	Flat 1, 6 Racecourse Rd.
398	Halliday, Jeffrey James	22 Eliza Crescent.
399	Halliday, John Arthur Leslie*	108 Davis St.
400	Halliday, Leslie John*	5 Villiers St.
401	Halliday, Raynor	9 Brisbane Rd.
402	Hancox, Rachel Mary	9 Ross Rd. West.
403	Hancox, Robert James	9 Ross Rd. West.
404	Hanlon, Michael John	19 Jeremy Moore Ave.
405	Hanlon, Patricia	19 Jeremy Moore Ave.
406	Hansen, Douglas John	6 Fitzroy Rd.
407	Hansen, Keva Elizabeth	1 Dairy Paddock Rd.
408	Hansen, Terence Joseph	1 Dairy Paddock Rd.
409	Harris, Christopher James	8 Pioneer Row.
410	Harris, Heather	3 Ross Rd. East.
411	Harris, Jill Yolanda Miller	19 Fitzroy Rd.
412	Harris, Karl Henry	19 Fitzroy Rd.
413	Harris, Leeann Watson	10 Dairy Paddock Rd.
414	Harris, Leslie Sidney	19 Fitzroy Rd.
415	Harris, Michael Ronald	3 Ross Rd. East.
416	Harris, Ralph Aaron	10 Dairy Paddock Rd.
417	Harvey, Muriel Elizabeth Elsie*	2 King St.
418	Harvey, Sheila	Flat 1, 1A Moody St.
419	Harvey, William	21 Fitzroy Rd.
420	Hawksworth, Christopher	29 Fitzroy Rd.
421	Hawksworth, David	29 Fitzroy Rd.
422	Hawksworth, Jeanette	29 Fitzroy Rd.
423	Hawksworth, Mary Catherine	5A Brisbane Rd.
424	Hawksworth, Pauline May	29 Fitzroy Rd.
425	Hawksworth, Terence	5A Brisbane Rd.
426	Hayward, Marjorie	34 Eliza Crescent.
427	Hayward, Peter Dennis	34 Eliza Crescent.
428	Heathman, Malcolm Keith	Eliza Cove Rd.
429	Heathman, Mandy Gail	Eliza Cove Rd.
430	Henry, Alan Richard	2B Capricorn Rd.
431	Henry, Patricia Denise	2B Capricorn Rd.
432	Hewitt, Alison Denise	23 Shackleton Drive.
433	Hewitt, Brian David	30 John St.
434	Hewitt, Frances Agnes	32 Callaghan Rd.
435	Hewitt, Gary George	3 Hebe Place.
436	Hewitt, Kevin John	14 Jeremy Moore Ave.
437	Hewitt, Margaret Ann	3 Hebe Place.
438	Hewitt, Neil George	Sir Rex Hunt House.
439	Hewitt, Rachel Catherine Orissa*	4 St. Mary's Walk.
440	Hewitt, Robert John David*	3 Thatcher Drive.

441	Higgins, Dawn	2 Dean St.
442	Hill, Brian Jarvis	1 Kent Rd.
443	Hill, Penelope Anne	1 Kent Rd.
444	Hills, Heather Margaret*	5 Davis St.
445	Hills, Richard William*	5 Davis St.
446	Hirtle, Christine	5 Capricorn Rd.
447	Hirtle, Leonard Lloyd	20 Jeremy Moore Ave.
448	Hirtle, Mary Ann*	12 Drury St.
449	Hirtle, Michael Barry	20 Jeremy Moore Ave
450	Hirtle, Rose Ann Shirley	4 Villiers St.
451	Hirtle, Sandra May Winifred	Eliza Cove Rd.
452	Hirtle, Shirley	20 Jeremy Moore Ave.
453	Hirtle, Zane Eric	Eliza Cove Rd.
454	Hobman, Anilda Marilu	34 Ross Rd. West Flat.
455	Hobman, Carol Margaret	Flat 7, 2 Eliza Place.
456	Hobman, David Gonsalo	34 Ross Rd. West Flat
457	Hobman, Luis Alfonzo	34 Ross Rd. West Flat.
458	Hoggarth, Agnes Christina*	2 James St.
459	Horne-MacDonald, John Alexander	Flat 3, 30 Jersey Rd.
460	Horne-MacDonald, Myrian Beatriz	Flat 3, 30 Jersey Rd.
461	Howatt, Derek Frank	4 Racecourse Rd.
462	Howatt, Frank Derby*	5 Jeremy Moore Ave. East.
463	Howatt, Suzanna Margaret	4 Racecourse Rd.
464	Howe, Alison Delia	36 Davis St.
465	Howe, Paul Anthony	36 Davis St.
466	Howells, Anne Stephanie	112 Davis St.
467	Howells, Roger	112 Davis St.
468	Hoy, Dawn	41 Eliza Crescent.
469	Igao, Pauline Lynx	15 Scoresby Close.
470	Irwin, Rhoda de Felton	Eliza Cove Rd.
471	Jacobsen, Alistair	1A Philomel St.
472	Jacobsen, Catherine Joan	1A Philomel St.
473	Jaffray, Angus	Cemetery Cottage.
474	Jaffray, Donald	15 Brandon Rd.
475	Jaffray, Eileen	5 Hebe St.
476	Jaffray, Elaine Michele	8 Discovery Close.
477	Jaffray, Estelle Anita	Cemetery Cottage.
478	Jaffray, Frank Alexander	8 Discovery Close.
479	Jaffray, Gerard Alan	5 Hebe St.
480	Jaffray, Helen Rose	84 Davis St.
481	Jaffray, Ian	5 Hebe St.
482	Jaffray, Ingrid Joyce	5 Hebe St.
483	Jaffray, Jacqueline Ann	Flat 3, Church House.
484	Jaffray, Janet	40 Eliza Crescent.
485	Jaffray, Janice Vanessa	3c Jersey Estate.
486	Jaffray, John	40 Eliza Crescent.
487	Jaffray, John Summers	84A Davis St.
488	Jaffray, June Elizabeth	17 Ross Rd. East.
489	Jaffray, Kenneth Ian	2 Dean St.
490	Jaffray, Lisa Jane	Flat 3, 1 Jeremy Moore Ave.
491	Jaffray, Stephen James	Cemetery Cottage.
492	Jaffray, Terence Roy	Flat 3, 1 Jeremy Moore Ave.
493	Jaffray, Terri-Ann	24 Endurance Ave.
494	Jaffray, Tony	84 Davis St.
495	Jaffray, Wayne Neil	5 Hebe St.

496	Jennings, Neil	Flat 4, 30 Jersey Rd.
497	Jennings, Stephen	5 Fitzroy Rd.
498	Johnson, Jacqueline	5 Kent Rd.
499	Johnson, Michael Neil	5 Kent Rd.
500	Johnson, Stanley Howard*	4 Thatcher Drive.
501	Johnson, Vanda Joan	17 Callaghan Rd.
502	Jones, Alan Smith	26 Ross Rd. West.
503	Jones, Jennifer	26 Ross Rd. West.
504	Jones, John Hugh	1 Brandon Rd.
505	Jones, Kevin Richard	11 Callaghan Rd.
506	Jones, Michael David	6 Allardyce St.
507	Jones, Michelle	1 Brandon Rd.
508	Jones, Sheila Janice	6 Allardyce St.
509	Jones, Yvonne Malvina	3 Discovery Close.
510	Jordan, Dilys Margaret Ann	14A Drury St.
511	Keane, Alva Rose Marie	18 Davis St.
512	Keane, Thomas James	18 Davis St.
513	Keenleyside, Charles Desmond*	3 Pioneer Row.
514	Keenleyside, Dorothy Maud*	3 Pioneer Row.
515	Keenleyside, Manfred Michael Ian	Snake Hill.
516	Keenleyside, Nanette Barbara	Snake Hill.
517	Kenny, Erling	20 James St.
518	Kiddle, Robert Karl	Stanley
519	King, Anna Constance Eve	38 Davis St.
520	King, Cherilyn Julie	Lafone House, Ross Rd. East.
521	King, Desmond George Buckley*	38 Davis St.
522	King, Gladys Evelyn*	39 Fitzroy Rd.
523	King, Glynis Margaret	2B Jeremy Moore Ave. East.
524	King, Michelle Beverley	69 Fitzroy Rd.
525	King, Peter Thomas	10 Jeremy Moore Ave.
526	King, Robert John	1D Jersey Est.
527	King, Rosemarie	10 Jeremy Moore Ave.
528	King, Vernon Thomas*	39 Fitzroy Rd.
529	Kluzniak, Beulah	26 Ross Rd. East.
530	Kluzniak, Boguslaw Sylvester*	26 Ross Rd. East.
531	Kultschar, Carolyn Wendy	2 Moody St.
532	Kultschar, John William	4 Davis St. East.
533	Kultschar, Yvonne Rosina	4 Davis St. East.
534	Laffi, Atilio Segundo	3 Brisbane Rd.
535	Laffi, Kathleen Mary	3 Brisbane Rd.
536	Laffi, Lisa Marie	3 Brisbane Rd.
537	Lang, David Geoffrey	45 Callaghan Rd.
538	Lang, James Patrick	Flat 2, 3 Jeremy Moore Ave. East.
539	Lang, Sandra Shirleen	2 Allardyce St.
540	Lang, Theresa Margaret	45 Callaghan Rd.
541	Lang, William Frank	3 James St.
542	Larsen, Ellen	74 Davis St.
543	Larsen, Jane Elizabeth Diana	Stanley.
544	Lee, Alfred Leslie*	11 Drury St.
545	Lee, Beverley Christina	10 Allardyce St.
546	Lee, Derek William	2 Davis St.
547	Lee, Gladys	11 Drury St.
548	Lee, Leslie James	10 Allardyce St.
549	Lee, Tanya	15 Campbell Drive
550	Lee, Trudi Dale	10 Allardyce St.

551	Lennie, Gordon Carnie	11 Narrows View.
552	Lewis, David James	3 Campbell Drive.
553	Lewis, James*	2 St. Mary's Walk.
554	Lewis, Jason	3 Campbell Drive.
555	Lewis, Jean*	2 St. Mary's Walk.
556	Lewis, Pamela Irene	3 Campbell Drive.
557	Leyland, Frank	10 Brandon Rd.
558	Livermore, Anton	33 Callaghan Rd.
559	Livermore, Darren	Stanley.
560	Loftus, Anthony	Stanley.
561	Loftus, Colleen	11 Fitzroy Rd. East.
562	Lowe, Anthony Trevor	Globe Hotel.
563	Luxton, Ernest Falkland*	38 John St.
564	Luxton, Jennifer Mary	4 Hebe Place.
565	Luxton, Michael	1A Pioneer Row.
566	Luxton, Nicola	1A Pioneer Row.
567	Luxton, Stephen Charles	27 Ross Rd. West.
568	Luxton, Sybil Grace*	38 John St.
569	Luxton, Winifred Ellen*	15 Fitzroy Rd.
570	Luxton, Zoe	1A Pioneer Row.
571	Lyse, Ethel Malvina	65 Fitzroy Rd.
572	Lyse, George Walter*	8 Moody St.
573	Lyse, Linda Margaret	65 Fitzroy Rd.
574	Lyse, Reginald Sturdee*	65 Fitzroy Rd.
575	Macaskill, Angus Lindsay	8 Jeremy Moore Ave.
576	Macaskill, Jeanette May	8 Jeremy Moore Ave.
577	Macaskill, John	34 Ross Rd. West.
578	MacBeth, Phyllis Elizabeth Grace	17 Brandon Rd.
579	Malcolm, George*	7 Allardyce St.
580	Malcolm, Velma*	7 Allardyce St.
581	May, Brian Roy	21 Jeremy Moore Ave.
582	May, Bruce Raymond	Wardens House, KEMH.
583	May, Connie	Wardens House, KEMH.
584	May, Heather	1 Glasgow Rd.
585	May, Jonathan Roy	21 Jeremy Moore Ave.
586	May, Monica	21 Jeremy Moore Ave.
587	May, Roger	21 Jeremy Moore Ave.
588	May, William Albert*	1 Glasgow Rd.
589	Middleton, Brian	13 McKay Close.
590	Middleton, Caroline Ann	7 James St.
591	Middleton, Dennis Michael	Dolphin Cottage.
592	Middleton, Ellen*	50 Davis St.
593	Middleton, Graham Cyril	50 Davis St.
594	Middleton, Joan Eliza	8 James St.
595	Middleton, Leonard	67 Fitzroy Rd.
596	Middleton, Phillip John	5 St Marys Walk.
597	Middleton, Sharon Elizabeth	Dolphin Cottage.
598	Middleton, Shirley	Stanley.
599	Middleton, Stephanie Ann	13 McKay Close.
600	Miller, Andrew Nigel	7 Dean St.
601	Miller, Betty Lois*	6 St Marys Walk.
602	Miller, Bruce Graham	10 Pioneer Row.
603	Miller, Carol	Kent Rd.
604	Miller, Florence Roberta*	5 Moody St.
605	Miller, Gail Marie	2 Police Cottages, Ross Rd.

606	Miller, Janet Mary	Market Gdn. Stly Airport Rd.
607	Miller, Jayne Elizabeth	7 Dean St.
608	Miller, Jeanette	10 Pioneer Row.
609	Miller, Simon Roy	Kent Rd.
610	Miller, Timothy John Durose	Market Gdn, Stly Airport Rd.
611	Mills, Terence Kenneth	43 Callaghan Rd.
612	Minto, Alistair Daen	Flat 5, 6 Racecourse Rd.
613	Minto, Dilys Rose	18 Endurance Ave.
614	Minto, Graham Stewart	12 Brisbane Rd.
615	Minto, May Doreen	Flat 5, 6 Racecourse Rd.
616	Minto, Timothy Ian	18 Endurance Ave.
617	Miranda, Augusto*	31 Davis St.
618	Miranda, Ramon	3 Drury St.
619	Miranda, Winifred Dorothy*	3 Drury St.
620	Mitchell, Leon John	1A Capricorn Rd.
621	Moffatt, Angela	5 Davis St. East.
622	Moffatt, James	5 Davis St. East.
623	Monti, Elizabeth Ellen*	4 Fitzroy Rd.
624	Morris, Alana Marie	4 Callaghan Rd.
625	Morris, David	4 Callaghan Rd.
626	Morris, Jason Paul	4 Callaghan Rd.
627	Morris, Michelle Jane	6 McKay Close.
628	Morris, Trevor Alan	6 McKay Close.
629	Morrison, Doreen	82 Davis St.
630	Morrison, Edgar Ewen	5 Racecourse Rd.
631	Morrison, Fayan	54 John St.
632	Morrison, Graham Stewart	46 Davis St.
633	Morrison, Joan Margaret	Flat 6, 1 Jeremy Moore Ave.
634	Morrison, Lewis Ronald	82 Davis St.
635	Morrison, Muriel Eliza Ivy*	40 Eliza Cove Crescent.
636	Morrison, Nanette Rose	46 Davis St.
637	Morrison, Nigel Peter	7 James St.
638	Morrison, Paul Roderick	1 Brandon Rd.
639	Morrison, Pricilla Violet	82 Davis St.
640	Morrison, Ronald Terence*	5 Racecourse Rd.
641	Morrison, Stewart	46 Davis St.
642	Morrison, Trevor	6A Jeremey Moore Ave.
643	Morrison, Valerie Anne	6A Jeremy Moore Ave.
644	Morrison, Violet Sarah	5 Racecourse Rd.
645	Morrison, William Roderick Halliday	54 John St.
646	Murphy, Ann Susan	2 King St.
647	Murphy, Bessie*	68 Davis St.
648	Murphy, Michael James*	68 Davis St.
649	MacDonald, Colin George	26 Endurance Ave.
650	MacDonald, Derek George	26 Endurance Ave.
651	MacDonald, Irene	26 Endurance Ave.
652	McCallum, Bettina Kay	14 Drury St.
653	McCallum, Christopher John	8A Jeremy Moore Ave.
654	McCallum, Timothy Andrew	14A Drury St.
655	McCormick, Dale Ronald	Flat 5, 6 Jersey Rd.
656	McCormick, Pauline Margaret Ruth	29 Callaghan Rd.
657	McCormick, Richard Paul	29 Callaghan Rd.
658	McEachern, Gloria Jane	2 H Jones Rd.
659	McEachern, James	2 H Jones Rd.
660	McGill, Darrel Ian	2 Campbell Drive.

661	McGill, David William	17 James St.
662	McGill, Diane Beverley	2 James St.
663	McGill, Doris Mary*	32 Davis St.
664	McGill, Glenda	Barrack St.
665	McGill, Ian Peter	Barrack St.
666	McGill, Jane	10 Ross Rd. East.
667	McGill, Len Stanford	2 James St.
668	McGill, Lorraine Iris	10 Ross Rd. East.
669	McKay, Clara Mary*	20 Ross Rd. West.
670	McKay, Ellen Rose	51 Callaghan Rd.
671	McKay, Heather Valerie	16 Eliza Cove Crescent.
672	McKay, James John*	7 Villiers St.
673	McKay, Jane Elizabeth*	7 Villiers St.
674	McKay, Jeannie Paullina	64 Davis St.
675	McKay, Josephine Ann	25 Callaghan Rd.
676	McKay, Kenneth Andrew	25 Callaghan Rd.
677	McKay, Kevin Derek Charles	Stanley
678	McKay, Michael John	64 Davis St.
679	McKay, Neil	62 Davis St.
680	McKay, Paul Anthony	Stanley.
681	McKay, Peter John	21 Ross Rd. West.
682	McKay, Rex	16 Eliza Cove Crescent.
683	McKay, Shelley Jane	7 Villiers St.
684	McKay, Stephen John*	8 Thatcher Drive.
685	McKay, Wayne Lawrence Kenneth	25 Callaghan Rd.
686	McKay, William Robert*	20 Ross Rd. West.
687	McKenzie, Alice Maude	Moody Brook Homestead.
688	McKenzie, Charles Alexander Albert John	Moody Brook Homestead.
689	McLaren, Tony Eugene Terence	12 Allardyce St.
690	McLeod, David	49 Callaghan Road.
691	McLeod, Dawn	2 Brandon Rd. West.
692	McLeod, Donald Henry*	1B Jersey Est.
693	McLeod, Henry Donald Alexander	Stanley.
694	McLeod, Ian	9 Fitzroy Rd.
695	McLeod, Ian James	4 James St.
696	McLeod, Janet Wensley	75 Davis St.
697	McLeod, Janice	2 Ross Rd. West.
698	McLeod, John (1)	1 Campbell Drive.
699	McLeod, John (2)	Flat 1, Jeremy Moore Ave.
700	McLeod, Kenneth Benjamin John	2 Brandon Rd. West.
701	McLeod, Madeline Jean	1 Campbell Drive.
702	McLeod, Mally	9 Fitzroy Rd.
703	McLeod, Margaret Anne*	Fitzroy Rd. East.
704	McLeod, Michael William	15A James St.
705	McLeod, Pearl Mary Ann*	3 Brisbane Rd.
706	McLeod, Robert	75 Davis St.
707	McLeod, Robert John	2 Ross Rd. West.
708	McMullen, Lucille Anne	8 Brandon Rd.
709	McNally, Patricia Jayne	Stanley.
710	McPhee, Denise	4 Brandon Rd. West.
711	McPhee, Iris Blanche*	14 Davis St.
712	McPhee, Justin Owen	4 Brandon Rd. West.
713	McPhee, Marjorie May	14 John St.
714	McPhee, Owen Horace*	14 John St.
715	McPhee, Patrick*	14 Davis St.

716	McRae, Michael	Stanley
717	McRae, Richard Winston	Flat 2, 6 Racecourse Rd.
718	Neal, Richard John	1 Dean St.
719	Neilson, Barry Marwood	23 Ross Rd.
720	Neilson, Margaret	23 Ross Rd.
721	Newell, Cara Jane	3 Villiers St.
722	Newell, Joseph Orr	3 Villiers St.
723	Newell, Paula Michelle	6 Pioneer Row.
724	Newell, Trudi Malvina	3 Villiers St.
725	Newman, Andrew Raymond	17 Ross Rd. East.
726	Newman, Clive Alexander	5 Brandon Rd.
727	Newman, Dwenda Rose	5 Brandon Rd.
728	Newman, Glynis Karen	4 James St.
729	Newman, Joyce Noreen	80 Davis St.
730	Newman, Lisa Jeraine	4 James St.
731	Newman, Marlene	11 Jeremy Moore Ave.
732	Newman, Raymond Winston	11 Jeremy Moore Ave.
733	Newman, Tansy Fiona	Flat 10, 6 Jersey Rd.
734	Newman, Terence	11 Jeremy Moore Ave.
735	Nutter, Arthur Albert	9 Brandon Rd.
736	Nutter, Josephine Lesley	9 Brandon Rd.
737	Ormond, Christina Helen	10 Fitzroy Road East.
738	O'Shea, Desmond	9 Campbell Drive.
739	Parrin, Norman George*	108 Davis St.
740	Pauloni, Hilary Maud*	63 Fitzroy Rd.
741	Pauloni, Romolo Vittorio*	63 Fitzroy Rd.
742	Paver, Bernadette Maguerite	1 Jeremy Moore Ave.
743	Payne, Dilys Agnes	7 Beaver Rd.
744	Peake, Arthur	19 James St.
745	Peake, Clair Linda	19 James St.
746	Peck, Burned Brian	91 Davis St.
747	Peck, Carol Margaret	2 Discovery Close.
748	Peck, David Patrick	78 Davis St.
749	Peck, Eleanor Margaret	26 Shackleton Drive.
750	Peck, Evelyn Elizabeth	91 Davis St.
751	Peck, Gordon Pedro James*	17 Brandon Rd.
752	Peck, James	2 Discovery Close.
753	Peck, Maureen Heather	78 Davis St.
754	Peck, Patrick William*	78 Davis St.
755	Peck, Shirley	2 Barrack St.
756	Peck, Terence John	26 Shackleton Drive.
757	PED,	6 Beaver Rd.
758	Perkins, Vivienne Esther Mary	33 John St.
759	Perry, Augustave Walter*	9 Villiers St.
760	Perry, Beatrice Annie Jane*	25 Ross Rd. East.
761	Perry, Hilda Blanche*	10 Campbell Drive.
762	Perry, Robert Juan Carlos	Stanley.
763	Perry, Thomas George*	10 Campbell Drive.
764	Perry, Thora Virginia*	17 Fitzroy Rd.
765	Pettersson, Derek Richard	21 Eliza Cove Crescent.
766	Pettersson, Eileen Heather	30 Davis St.
767	Pettersson, Tony	30 Davis St.
768	Pettersson, Trudi Ann	21 Eliza Cove Crescent.
769	Phillips, Albert James	16 Brandon Rd.
770	Phillips, David Dawson	35 Fitzroy Rd.

771	Phillips, Gillian Carol	Flat 5, 6 Jersey Rd.
772	Phillips, Lynda	16 Brandon Rd.
773	Phillips, Paul David	69 Fitzroy Rd.
774	Platt, Veronica Shirley	Stanley
775	Plumb, Elaine Margaret	2 Brisbane Rd.
776	Plumb, Jason Alan	34 Ross Rd. East Flat
777	Plumb, Norman Phillip	2 Brisbane Rd.
778	Pole-Evans, Amy Rose	4 Harbour View.
779	Pole-Evans, John	4 Harbour View.
780	Pole-Evans, Michael Anthony	4 Harbour View.
781	Pollard, Elizabeth Eve	23 Ross Rd. East.
782	Pollard, John	23 Ross Rd. East.
783	Poole, Evelyn May*	31 Fitzroy Rd.
784	Poole, Nancy Margaret	52 John St.
785	Poole, Raymond John	52 John St.
786	Poole, William John*	31 Fitzroy Rd.
787	Porter, Charles*	11 Fitzroy Rd.
788	Porter, Geoffrey Bell	5 Jeremy Moore Ave.
789	Porter, Jean Lavinia	11 Fitzroy Rd.
790	Porter, Tracy	5 Jeremy Moore Ave.
791	Pratlett, Patricia Carol Ann	10 James Street.
792	Purvis, Alan	3 Narrows View.
793	Purvis, Marian Louise*	3 Narrows View.
794	Reddick, Keith John	By Pass Rd.
795	Reeves, Michael	2 Moody St.
796	Reid, Ann	5 Police Cottages Ross Rd.
797	Reid, Colleen Rose	9 Fitzroy Rd. East.
798	Reid, John Alexander	37 Fitzroy Rd.
799	Reid, Reynold Gus	9 Fitzroy Rd. East.
800	Reive, Roma Endora Mary*	St. Marys Walk.
801	Rendell, Michael	8 Ross Rd. West.
802	Rendell, Phyllis Mary	8 Ross Rd. West.
803	Riddell, Lisa-Marie	9 Discovery Close.
804	Riddell, Paul Robert	9 Discovery Close.
805	Roberts, Cheryl Ann Spencer	57 Fitzroy Rd.
806	Roberts, Delsha	18 Jeremy Moore Ave.
807	Roberts, Diana Christine	7 Kent Rd.
808	Roberts, Jill Christine	98 Davis St.
809	Roberts, Laura May*	7 Kent Rd.
810	Roberts, Peter James	57 Fitzroy Rd.
811	Roberts, Simon Theodore Nathaniel	98 Davis St.
812	Roberts, William Henry*	7 Kent Rd.
813	Robertson, Janet	11 Ross Rd. West.
814	Robertson, Sally Jean	Flat 1, 2 Eliza Place.
815	Robson, Alison Emily	15 Villiers St.
816	Robson, Gerard Michael	1 Philomel Place.
817	Robson, Gladys Mary	5 Philomel St.
818	Robson, Miranda Gay	6 Brisbane Rd.
819	Robson, Phyllis Ann	1 Philomel Place.
820	Robson, Raymond Nigel	6 Brisbane Rd.
821	Robson, William Charles	15 Villiers St.
822	Rogers, Ralph	14 Endurance Ave.
823	Rogers, Roger Neil	14 Endurance Ave.
824	Ross, Colin*	40 Eliza Crescent.
825	Ross, Glenn Stephen	22 Shackleton Drive.

826	Ross, Janet	22 Shackleton Drive.
827	Ross, Lachlan Neil	7 Discovery Close.
828	Ross, Marie	21 John St.
829	Ross, Roy	21 John St.
830	Ross, Sheena Margaret	12 Jeremy Moore Ave.
831	Rowland, Charlene Rose	5A Ross Rd West.
832	Rowland, John Christopher	5A Ross Rd West.
833	Rowlands, Catherine Annie*	3 Hebe St.
834	Rowlands, Daisy Malvina*	41 Ross Rd.
835	Rowlands, Harold Theodore*	8 Ross Rd. East.
836	Rowlands, John Richard*	41 Ross Rd.
837	Rowlands, Neil	3A Hebe St.
838	Rowlands, Robert John	13 Callaghan Rd.
839	Rozee, Betty Ellen	16 Davis St.
840	Rozee, Bryn Thomas	16 Davis St.
841	Rozee, Derek Robert Thomas*	16 Davis St.
842	Sackett, Albert John	25 Ross Rd. East.
843	Sackett, Pauline	25 Ross Rd. East.
844	Sarney, Harry*	1 Thatcher Drive.
845	Saunders, Tracey Clare	23 Jeremy Moore Ave.
846	Sawle, Judith	Seaview Cottage Ross Rd.
847	Sawle, Richard	Seaview Cottage Ross Rd.
848	Seron, Jose Segundo	MV Tamar, c/o Byron Marine
849	Shedden, James Alexander*	7 Thatcher Drive.
850	Shepherd, Colin David	13 Endurance Ave.
851	Shepherd, David Samuel Dick	13 Endurance Ave.
852	Shepherd, Elizabeth	13 Endurance Ave.
853	Shepherd, Ramsay	Flat 3, 6 Jersey Rd.
854	Shorrock, Joyce	5 McKay Close.
855	Shorrock, Nigel Arthur	5 McKay Close.
856	Short, Andrez Peter	9 Pioneer Row.
857	Short, Brenda	Barrack St.
858	Short, Celia Soledad	1 Racecourse Rd.
859	Short, Christina Ethel*	12 Brandon Rd.
860	Short, Donald Robert Gordon	Eliza Cove Rd.
861	Short, Ellen Mary	12 Brandon Rd.
862	Short, Emily Christina	1 Fitzroy Rd. East.
863	Short, Gavin Phillip	14 Pioneer Row.
864	Short, Isobel Rose	33 Eliza Crescent.
865	Short, Joseph Leslie*	12 Brandon Rd.
866	Short, Marlene Cindy	58 Davis St.
867	Short, Montana Tyrone	4 Dairy Paddock Rd.
868	Short, Patrick Warburton	33 Eliza Crescent.
869	Short, Peter Robert	1 Fitzroy Rd. East.
870	Short, Richard Edward	58 Davis St.
871	Short, Riley Ethroe	Barrack St.
872	Short, Robert Charles	12A Brandon Rd.
873	Short, Vilma Alicia	4 Dairy Paddock Rd.
874	Simpson, Bertha Veronica	6 Police Cottages, 4 Ross Rd.
875	Simpson, James Garry	7 Racecourse Rd.
876	Simpson, John Frederick	6 Police Cottages, 4 Ross Rd.
877	Simpson, Mirabelle Hermione	7 Racecourse Rd.
878	Sinclair, Serena Samantha	Stanley.
879	Sinclair, Veronica Joyce	21 Ross Rd. West.
880	Skene, Greta Winnora Miller	22 Ross Rd. East.

881	Smith, Alexander Gordon	16 Jersey Rd.
882	Smith, Anthony David	10 Fieldhouse Close.
883	Smith, Bruce Dennis	Stanley.
884	Smith, Colin David	6 James St.
885	Smith, Derek	8 Eliza Crescent.
886	Smith, Elenore Olive	3 Brisbane Rd.
887	Smith, Eric	3 Allardyce St.
888	Smith, Gerard Alexander	8 Barrack St.
889	Smith, Gwenifer May*	8 Barrack St.
890	Smith, Ian Lars	2 Ross Rd. West.
891	Smith, Ileen Rose	28 Ross Rd. West.
892	Smith, James Terence*	3 Fitzroy Rd.
893	Smith, Jean Waddell	16 Jersey Rd.
894	Smith, Jennifer Ethel	Stanley.
895	Smith, Jeremy	1A Jersey Rd.
896	Smith, Joan Lucy Ann	6A Pioneer Row.
897	Smith, John	28 Ross Rd. West.
898	Smith, Julia Trinidad	8 Eliza Crescent.
899	Smith, Martyn James	28 Ross Rd. West.
900	Smith, Natalie Marianne	6 James St.
901	Smith, Nora Kathleen	5 Fitzroy Rd. East..
902	Smith, Osmund Raymond*	3 Brisbane Rd.
903	Smith, Owen Archibald*	3 Fitzroy Rd.
904	Smith, Patricia Anne	22 Eliza Cove Crescent.
905	Smith, Paulette Rose	KEMH.
906	Smith, Rhona	8 Fitzroy Rd.
907	Smith, Russell James	8 Fieldhouse Close.
908	Smith, Shula Louise	Flat 4, 5 Jeremy Moore Ave.
909	Smith, Sidney Frederick	2A Capricorn Rd.
910	Smith, Susan	1 Hebe Place
911	Smith, Tyssen John Richard	Flat 8, 6 Jersey Rd.
912	Sollis, Sarah Emma Maude*	20 Drury St.
913	Spall, Christopher Richard	German Camp West, Callaghan Rd.
914	Spink, Roger Kenneth	4 Hebe St.
915	Spinks, Malvina Ellen*	Flat 6, 7 Jeremy Moore Ave.
916	Spruce, Helena Joan	31 Ross Rd.
917	Spruce, Terence George	31 Ross Rd.
918	Steen, Allan Graham	11 Brandon Rd.
919	Steen, Barbara Ingrid	39 Ross Rd. West.
920	Steen, Emma Jane*	36 Ross Rd.
921	Steen, Gail	7 St Mary's Walk.
922	Steen, Karen Lucetta	7 St Mary's Walk.
923	Steen, Vernon Robert	7 St Mary's Walk.
924	Stephenson, James	Moody Valley.
925	Stephenson, Joan Margaret	Moody Valley.
926	Stephenson, Katrina	4 Davis St.
927	Stephenson, Zachary	4 Davis St.
928	Stevens, Paul Theodore	9 Drury St.
929	Stevens, Teresa Rose	9 Drury St.
930	Stewart, Aaron Stephen	6 Pioneer Row
931	Stewart, Carol Ellen Eva	7 Ross Rd. West
932	Stewart, Celia Joyce	12 St Mary's Walk.
933	Stewart, David William*	55 Davis St.
934	Stewart, Hulda Fraser	24 Ross Rd. West.
935	Stewart, Ian Bremner	9 McKay Close

936	Stewart, Kenneth Barry	3 Discovery Close.
937	Stewart, Pam Ellen	6 Dairy Paddock Rd.
938	Stewart, Robert	12 St Mary's Walk.
939	Stewart, Robert William	Stanley.
940	Stewart, Sheila Olga	9 McKay Close.
941	Stewart, Sylvia Rose*	7 Ross Rd. West.
942	Strange, Ian John	The Dolphins, Snake St.
943	Strange, Maria Marta	The Dolphins, Snake St.
944	Strange, Shona Marguerite	36 Ross Rd. West.
945	Summers, Alastair Peter	1 Ross Rd. East.
946	Summers, Brian	1 Ross Rd. East.
947	Summers, Colin Owen	5 Brandon Rd.
948	Summers, Dennis David	6 Dairy Paddock Rd.
949	Summers, Donna	8 Racecourse Rd.
950	Summers, Edith Catherine*	5 Dean St.
951	Summers, Irvin Gerard	5 Dean St.
952	Summers, Joanna Rose	7 Eliza Crescent.
953	Summers, Judith Orissa	1 Ross Rd. East.
954	Summers, Lynn Jane	2 Campbell Drive.
955	Summers, Melvyn Mark	Stanley
956	Summers, Michael Kenneth	6A Brisbane Rd.
957	Summers, Michael Victor	11 Pioneer Row.
958	Summers, Nigel Clive*	32 Fitzroy Rd.
959	Summers, Owen William	5 Brandon Rd.
960	Summers, Pamela Rosemary Cheek	32 Fitzroy Rd.
961	Summers, Rowena Elsie	5 Allardyce St.
962	Summers, Roy	8 Racecourse Rd.
963	Summers, Sandra Marie	20 Eliza Crescent.
964	Summers, Sheila	Sir Rex Hunt House, John St.
965	Summers, Sybella Catherine Ann	1 Ross Rd. West.
966	Summers, Sylvia Jean	8 Racecourse Rd.
967	Summers, Terence	1 Ross Rd. West.
968	Summers, Tony	8 Racecourse Rd.
969	Summers, Veronica	5 Brandon Rd.
970	Summers, Yona	37 Davis St.
971	Sutherland, Elizabeth Margaret	13/14 Eliza Cove Road.
972	Sutherland, James David	Reflections Flat, Dean St.
973	Sutherland, John Gall	3B Jersey Est.
974	Sutherland, William John Munro	13/14 Eliza Cove Road.
975	Svendsen, Marina Morrison	15 Brandon Rd.
976	Teale, Colin Edwin	8 Brisbane Rd.
977	Teale, Jeannette	8 Brisbane Rd.
978	Teggart, Carol Wendy	9 Callaghan Rd.
979	Teggart, John Patrick	9 Callaghan Rd.
980	Tellez, Jeanette Valerie	2 Hodson Villa West.
981	Tellez, Jose Hector	2 Hodson Villa West.
982	Thain, John	8 Davis St.
983	Thain, Stephanie Ann	8 Davis St.
984	Thom, David Anderson*	47 Fitzroy Rd.
985	Thom, Dorothy Irene	47 Fitzroy Rd.
986	Thom, Norma Ann	92 Davis St.
987	Thomas, Loretta Isobel	1 C Capricorn Rd.
988	Thompson, George Henry*	7 Thatcher Drive
989	Thompson, William John*	Flat 2, 1 Moody St.
990	Titterington, Lesley Ann	55 Fitzroy Rd.

991	Titterington, Robert Mark	55 Fitzroy Rd.
992	Toase, Cora Agnes*	7 Ross Rd. East.
993	Triggs, Diane	3 Fieldhouse Close.
994	Triggs, Michael David	3 Fieldhouse Close.
995	Tuckwood, John Rodney	1 Drury St.
996	Tuckwood, Phyllis Marjorie	1 Drury St.
997	Turner, Melvyn George	36 John St.
998	Tyrrell, Garry Bernard	1 Beaver Rd.
999	Tyrrell, Gina Michelle	1 Beaver Rd.
1000	Valler, Danuta Cecelia Krystyna	9 Philomel St.
1001	Valler, Robert Hugh	9 Philomel St.
1002	Vidal, Eileen Nora*	12 Jeremy Moore Ave.
1003	Vidal, Leona Lucila	Jersey Rd.
1004	Vincent, Janette Mary	10 Endurance Ave.
1005	Vincent, Stephen Lawrence	10 Endurance Ave.
1006	Wade, Donald Harold	41 Fitzroy Rd.
1007	Wade, June Rose Elizabeth	41 Fitzroy Rd.
1008	Wagner, Mary Elizabeth	6 Jeremy Moore Ave.
1009	Wagner, Richard Karl	6 Jeremy Moore Ave.
1010	Wallace, Fiona Alice	38 Ross Rd. West.
1011	Wallace, Fraser Barrett	10 John St.
1012	Wallace, Maria Lilian	38 Ross Rd. West.
1013	Wallace, Michael Ian	23 Callaghan Rd.
1014	Wallace, Stuart Barrett	38 Ross Rd. West.
1015	Wallace, Una	23 Callaghan Rd.
1016	Watson, Ben	7 Moody St.
1017	Watson, Boyd Edward Harold	Flat 4, 6 Jersey Rd.
1018	Watson, Hannah Maude*	7 Moody St.
1019	Watson, Paul	20 Endurance Ave.
1020	Watson, Ruth Jane	20 Endurance Ave.
1021	Watt, Sylvia Ann	11 Narrows View.
1022	Watts, Lucinda Vikki	Waverley House.
1023	Watts, Patrick James	13 Brisbane Rd.
1024	White, Kathleen Elizabeth*	2 Brandon Rd. West.
1025	Whitney, Agnes Kathleen*	3 St. Mary's Walk.
1026	Whitney, Frederick William	1 Police Cottage, 9 Ross Rd.
1027	Whitney, Henry Leslie*	3 St. Mary's Walk.
1028	Whitney, Jason	6B Jeremy Moore Ave. East.
1029	Whitney, Kurt Ian	2 Pioneer Row.
1030	Whitney, Robert Michael	Stanley.
1031	Whitney, Susan Joan	1 Police Cottage, 9 Ross Rd.
1032	Wilkinson, Alistair Graham	5 Philomel St.
1033	Wilkinson, Dorothy Ruth	Stanley
1034	Wilkinson, Robert John	YMCA.
1035	Williams, Gene*	23 Ross Rd. West.
1036	Williams, Marlene Rose	23 Ross Rd. West.
1037	Winter, Teresa Irene	4A Jeremy Moore Avenue. East.
1038	Wylie, Julian Richard	1 McKay Close.
1039	Wylie, Wendy Jennifer	2A Capricorn Rd.
1040	Zuvic-Bulic, Kuzma Mario	16 Ross Rd. West.
1041	Zuvic-Bulic, Sharon Marie	16 Ross Rd. West.
1042		
1043		
1044		
1045		

1	Alazia, George Robert*	Hope Cottage, East Falkland
2	Alazia, Hazel	Mullet Creek Farm, East Falkland
3	Alazia, Mandy Gwyneth	Port Edgar Farm, West Falkland
4	Alazia, Michael Robert	Port Edgar Farm, West Falkland
5	Alazia, Thora Lilian*	North Arm, East Falkland
6	Aldridge, Brian George	Goose Green, East Falkland
7	Aldridge, Olive Elizabeth*	Hill Cove, West Falkland
8	Aldridge, Terence William	Hill Cove, West Falkland
9	Anderson, Andrew Ronald	Port Howard, West Falkland
10	Anderson, Jenny	Port San Carlos East Falkland
11	Anderson, Marina Rose	Johnson's Harbour, East Falkland
12	Anderson, Ronald	Johnson's Harbour, East Falkland
13	Anderson, Tony James	Port San Carlos, East Falkland
14	Anderson, William John Stanley	San Carlos, East Falkland
15	Ashworth, Glennis	Beckside Farm, East Falkland
16	Ashworth, Iain	Beckside Farm, East Falkland
17	Ashworth, Malcolm	Beckside Farm, East Falkland
18	Bagley, Jacqueline Elizabeth	Riverview Farm East Falkland
19	Barnes, Deirdre	Dunbar Farm, West Falkland
20	Barnes, Marshall	Dunbar Farm, West Falkland
21	Bayley, Patricia Ann Cecile	Turners, MPA. East Falkland
22	Bayley, Richard	Turners, MPA. East Falkland
23	Beattie, Ian Robert Ewen	North Arm, East Falkland
24	Benjamin, Fred Basil	Turners, MPA. East Falkland
25	Benjamin, Raymond John	Turners, MPA. East Falkland
26	Benjamin, Walter George	Turners, MPA. East Falkland
27	Berntsen, Arina Janis	Pebble Island, West Falkland
28	Berntsen-McGill, Diana Mary	Goose Green, East Falkland
29	Berntsen, John Alexander	Goose Green, East Falkland
30	Berntsen, Leon	Albermarle Station, West Falkland
31	Berntsen, Pamela Margaret	Albermarle Station, West Falkland
32	Betts, Arthur John*	Pebble Island, West Falkland
33	Betts, Bernard Keith	Boundary Farm, West Falkland
34	Betts, Diane Joan	Boundary Farm, West Falkland
35	Betts, Irene Marion	Boundary Farm, West Falkland
36	Binnie, Horace James*	Fox Bay Village, West Falkland
37	Binnie, Linda Rose	Fitzroy Farm, East Falkland
38	Binnie, Ronald Eric	Fitzroy Farm, East Falkland
39	Blake, Alexander Charles	The Peaks Farm, West Falkland
40	Blake, Anthony Thomas	Little Chartres Farm, West Falkland
41	Blake, Lionel Geoffrey	The Peaks Farm, West Falkland
42	Blake, Lyndsay Rae	Little Chartres Farm, West Falkland
43	Blake, Sally Gwynfa	The Peaks Farm, West Falkland
44	Bober, John	Turners, MPA. East Falkland
45	Bonner, Avril Margaret Rose	Salvador, East Falkland
46	Bonner, Keith James	Salvador, East Falkland
47	Bonner, Simon	Port Howard, West Falkland
48	Bonner, Susan Anne	Port Howard, West Falkland
49	Browning, Gavin	Fitzroy, East Falkland
50	Buckett, Roy Peter	Leicester Fall Farm, West Falkland
51	Butler, Doreen Susan	Fitzroy, East Falkland
52	Butler, James Donald	Fitzroy, East Falkland
53	Chandler, Ann Beatrice	Port Howard, West Falkland
54	Chandler, Edward	Port Howard, West Falkland
55	Chandler, Lee	Port Howard, West Falkland

56	Clark, Fredrick Thomas	Hawkbit, MPA. Road, East Falkland
57	Clarke, Jeanette	Kings Ridge Farm, East Falkland
58	Clarke, Michael Jan	Kings Ridge Farm, East Falkland
59	Clarke, Petula Jane	Sheffield Farm, West Falkland
60	Clausen, Denzil	Port Louis, East Falkland
61	Clausen, Henry Edward	Port Louis, East Falkland
62	Clausen, Sophie Marina	Goose Green, East Falkland
63	Clifton, Leonard	North Arm, East Falkland
64	Clifton, Thora Janeene	North Arm, East Falkland
65	Cockwell, Benjamin William	Fox Bay Village, West Falkland
66	Cockwell, Grizelda Susan	Fox Bay Village, West Falkland
67	Cockwell, John Richard	Fox Bay Village, West Falkland
68	Collins, Bernard	Turners, MPA. East Falkland
69	Cook, Brian William	Turners, MPA. East Falkland
70	Coutts, Frederick George	Fitzroy, East Falkland
71	Dale, Helen	KIS, MPA. East Falkland
72	Davis, Aase	Evelyn Station, East Falkland
73	Davis, Ian John	Evelyn Station, East Falkland
74	Davis, Reginald John	Evelyn Station, East Falkland
75	Davis, William James	Goose Green, East Falkland
76	Dickson, Charles George	Brookfield Farm, East Falkland
77	Dickson, Doreen	Wreck Point, East Falkland
78	Dickson, Gerald William	Wreck Point, East Falkland
79	Dickson, Iris	Goose Green, East Falkland
80	Dickson, Michael Keith	Goose Green, East Falkland
81	Dickson, Ronald Edward	Goose Green, East Falkland
82	Dickson, Steven Charles	Goose Green, East Falkland
83	Donnelly, Daniel	Crooked Inlet Farm, West Falkland
84	Donnelly, Joyce Elizabeth	Crooked Inlet Farm, West Falkland
85	Duncan, Peter Ree Howard*	Hill Cove, West Falkland
86	Dunford, David Philip	Saddle Farm, West Falkland
87	Edwards, Emma Jane	Lake Sulivan Farm, West Falkland
88	Edwards, Norma	Lake Sulivan Farm, West Falkland
89	Edwards, Roger Anthony	Lake Sulivan Farm, West Falkland
90	Ellis, Lucy	Port Stephens, West Falkland
91	Evans, Michelle Paula	Fitzroy Farm, East Falkland
92	Evans, Raymond	Pebble Island, West Falkland
93	Evans, Richard Gregory	Fitzroy Farm, East Falkland
94	Evans, Russel	Port Howard, West Falkland
95	Fairley, John*	Port Stephens, West Falkland
96	Felton, Anthony Terence*	North Arm, East Falkland
97	Felton, Sonia Ellen	Goose Green, East Falkland
98	Felton, Walter Arthur*	North Arm, East Falkland
99	Ferguson, Finlay James	Bleaker Island, East Falkland
100	Ferguson, John William	Weddell Island, West Falkland
101	Ferguson, Stephanie Janet	Weddell Island, West Falkland
102	Findlay, Andrew John	Fox Bay Village West Falkland
103	Finlayson, Barry Donald*	North Arm, East Falkland
104	Finlayson, Iris Heather*	North Arm, East Falkland
105	Finlayson, Neil Roderick	North Arm, East Falkland
106	Ford, Neil Fraser	Mossvale Farm, West Falkland
107	Ford, Penelope Rose	Mossvale Farm, West Falkland
108	Forster, Gwyneth May	Bold Cove Farm, West Falkland
109	Forster, James	Bold Cove Farm, West Falkland
110	Forsyth, Gordon	M.P.A. East Falkland

111	Giles, Gilbert	Walker Creek, East Falkland
112	Giles, Theresa Kathleen	Walker Creek, East Falkland
113	Gleadell, Ian Keith	East Bay Farm, West Falkland
114	Gleadell, Marklin John	East Bay Farm, West Falkland
115	Goodwin, Mandy Hazel	Green Field Farm, East Falkland
116	Goodwin, Margo Jane	Elephant Beach, East Falkland
117	Goodwin, Neil Alexander William	Elephant Beach, East Falkland
118	Goodwin, Robin	Green Field Farm, East Falkland
119	Goss, Eric Miller	North Arm, East Falkland
120	Goss, Ian Ernest Earle	Port Howard, West Falkland
121	Goss, Margaret Rose	Horseshoe Bay Farm, East Falkland
122	Goss, Peter	Horseshoe Bay Farm, East Falkland
123	Goss, Roderick Jacob*	Riverside, East Falkland
124	Goss, Shirley Ann	North Arm, East Falkland
125	Goss, Susan Diane	Port Howard, West Falkland
126	Gray, David Edward	Sea Lion Island, East Falkland
127	Gray, Patricia May	Sea Lion Island, East Falkland
128	Griffin, Paul Simon	M.P.A. East Falkland
129	Halliday, Cathy Ann	Fox Bay Village, West Falkland
130	Halliday, Joyce Isabella Patience	Fox Bay Village, West Falkland
131	Halliday, Kenneth William	Fox Bay Village, West Falkland
132	Hansen, Ian	Main Point, West Falkland
133	Hansen, Lionel Raymond*	Hill Cove, West Falkland
134	Hansen, Rose Idina	Hill Cove, West Falkland
135	Hansen, Susan Ann	Main Point, West Falkland
136	Hardcastle, Brook*	Darwin Harbour, East Falkland
137	Hardcastle, Eileen Beryl*	Darwin Harbour, East Falkland
138	Harvey, Jen	Hill Cove, West Falkland
139	Harvey, Valerie Ann	Hill Cove, West Falkland
140	Hayles, Robert Jack	M.P.A. East Falkland
141	Heathman, Ailsa	Estancia Farm, East Falkland
142	Heathman, Ewart Tony	Estancia Farm, East Falkland
143	Henry, Dulcie Rose	KIS, MPA. East Falkland
144	Higgins, Stephen Sheamus	M.P.A. East Falkland
145	Hill, Jennifer Eileen	Pebble Island, West Falkland
146	Hirtle, Anthony	Pebble Island, West Falkland
147	Hirtle, Doris Linda	Port Howard, West Falkland
148	Hirtle, Odette Susan	Port Howard, West Falkland
149	Hirtle, Susan Mary	Pebble Island, West Falkland
150	Hobman, Juan Jose Eleuterio	Chartres, West Falkland
151	Hobman, Vivien	Chartres, West Falkland
152	Hooper, Peter Bernard	Mount Alica, West Falkland
153	Hutton, Elizabeth Isabella*	North Arm, East Falkland
154	Hutton, Philip*	North Arm, East Falkland
155	Jaffray, Alexander	Lively Island, East Falkland
156	Jaffray, Brian	Walker Creek, East Falkland
157	Jaffray, Dereck Charles	Walker Creek, East Falkland
158	Jaffray, Elliott Jessie	Lively Island, East Falkland
159	Jaffray, John Willie	Walker Creek, East Falkland
160	Jaffray, Phyllis	Walker Creek, East Falkland
161	Jaffray, Robin George	Port San Carlos, East Falkland
162	Johnson, Lily Ann	Goose Green, East Falkland
163	Jonson, Carl	Bombilla Farm, East Falkland
164	Jonson, Rita Elizabeth	Bombilla Farm, East Falkland
165	Keeley, John Gabriel	Turners, MPA. East Falkland

166	Kidd, John Nathan	Burnt Side, East Falkland
167	Kidd, Lillian Rose Orissa	Burnt Side, East Falkland
168	Kilmartin, Dinah May	Bluff Cove, East Falkland
169	Kilmartin, Kevin Seaton	Bluff Cove, East Falkland
170	King, Edward Robert	Mount Pleasant, East Falkland
171	Knight, Keith Andrew	Coast Ridge Farm, West Falkland
172	Knight, Nigel Arthur	Coast Ridge Farm, West Falkland
173	Knight, Shirley Louvaine Patricia	Coast Ridge Farm, West Falkland
174	Lakin, Bernard	Turners, MPA. East Falkland
175	Lang, Patrick Andrew*	North Arm, East Falkland
176	Lang, Velma Emily	North Arm, East Falkland
177	Larsen, Josephine Mary	Speedwell Island, East Falkland
178	Larsen, Ronald Ivan	Speedwell Island, East Falkland
179	Larsen, Yvonne	Speedwell Island, East Falkland
180	Lawton, Brian	Turners, MPA. East Falkland
181	Lee, Carole	Port Howard, West Falkland
182	Lee, Christopher	Pebble Island, West Falkland
183	Lee, Elizabeth	Goose Green, East Falkland
184	Lee, John Alfred	Goose Green, East Falkland
185	Lee, Myles	Port Howard, West Falkland
186	Lee, Owen Henry	Goose Green, East Falkland
187	Lee, Robin Myles	Port Howard, West Falkland
188	Lee, Rodney William	Port Howard, West Falkland
189	Leo, Brenda May	NAAFI, MPA. East Falkland
190	Limond, Alexander Buchanan	KIS, MPA. East Falkland
191	Lloyd, John Moelwyn*	Port Edgar, West Falkland
192	Lloyd, Melvyn John	Swan Inlet, East Falkland
193	Lloyd, Valerie Ann	Swan Inlet, East Falkland
194	Lowe, Adrian Stewart	Murrel, East Falkland
195	Lowe, Lisa Helen	Murrel, East Falkland
196	Luxton, William Robert	Chartres, West Falkland
197	Maddocks, Robert Charles	Saunders Island, West Falkland
198	Marsh, Alastair Roy	Shallow Harbour Farm, West Falkland
199	Marsh, Anna Deirdre	Fox Bay Village, West Falkland
200	Marsh, Arlette Sharon	Rincon Ridge Farm, West Falkland
201	Marsh, Gavin Nicholas	Fox Bay Village, West Falkland
202	Marsh, June Helen	Rincon Ridge Farm, West Falkland
203	Marsh, Leon Peter	Rincon Ridge Farm, West Falkland
204	Marsh, Marlane Rose	Shallow Harbour Farm, West Falkland
205	Marsh, Patricia Anne	Lakelands Farm, West Falkland
206	Marsh, Robin Frank	Lakelands Farm, West Falkland
207	May, Christopher Raymond	New House Farm, East Falkland
208	May, Lindsey Olga	New House Farm, East Falkland
209	Miller, Betty	Walker Creek, East Falkland
210	Miller, James Albert	Fox Bay Village, West Falkland
211	Miller, Phillip Charles	Cape Dolphin, East Falkland
212	Minnell, Adrian James	Blue Beach, East Falkland
213	Minnell, Benjamin James	Moss Side Farm, East Falkland
214	Minnell, Donna Marie	Moss Side, East Falkland
215	Minnell, Hazel Eileen	Moss Side Farm, East Falkland
216	Minnell, Michael Robert	Moss Side Farm, East Falkland
217	Minnell, Michelle Rose	Blue Beach, East Falkland
218	Minto, Patrick Andrew	Goose Green, East Falkland
219	Molkenbuhr, Lee Charles	Murrel Farm, East Falkland
220	Morrison, Eric George	Goose Green, East Falkland

221	Morrison, Gerald	Goose Green, East Falkland
222	Morrison, Jacqueline Denise Anita	Port Howard, West Falkland
223	Morrison, John	Port Howard, West Falkland
224	Morrison, Kathleen Iris	Goose Green, East Falkland
225	Morrison, Kenneth	Port Howard, West Falkland
226	Morrison, Lena	Port Howard, West Falkland
227	Morrison, Leslie Theodore Norman	Port Howard, West Falkland
228	Morrison, Michael John	Port Louis, East Falkland
229	Morrison, Patrick	North Arm, East Falkland
230	Morrison, Susan Margaret	Port Louis, East Falkland
231	Murphy, Roy David	Port Howard, West Falkland
232	MacBeth, Raymond John	Narrows Farm, West Falkland
233	MacKay, James	Turners, MPA. East Falkland
234	McBain, Arthur	Saladero, East Falkland
235	McBain, Rhoda Margaret	Saladero, East Falkland
236	McDougall,James Gilfillan Stewart	Turners, M.P.A East Falkland
237	McGhie, James	Pebble Island, West Falkland
238	McGhie, Roy	Port North Sheep Farm, West Falkland
239	McGill, Gary	Goose Green, East Falkland
240	McGill, Robin Perry	Carcass Island, West Falkland
241	McKay, Christine	Teal River Farm, West Falkland
242	McKay, Frazer Roderick	Teal River Farm, West Falkland
243	McKay, Isabella Alice	Westley Farm, West Falkland
244	McKay, Margaret	KIS, MPA. East Falkland
245	McKay, Richard*	Westley Farm, West Falkland
246	McLeod, Albert John	Goose Green, East Falkland
247	McLeod, Isabella Diana Frances	Port Louis, East Falkland
248	McLeod, Sarah Rose	Goose Green, East Falkland
249	McMullen, June	Goose Green, East Falkland
250	McMullen, Tony	Goose Green, East Falkland
251	McPhee, June Iris*	Brookfield Farm, East Falkland
252	McPhee, Kenneth John*	Brookfield Farm, East Falkland
253	McPhee, Sheila Margaret	Kingsford Valley, East Falkland
254	McPhee, Terence Owen	Kingsford Valley, East Falkland
255	McPhee, Trudi Lynette	Brookfield Farm, East Falkland
256	McRae, Charlotte Melize	North Arm, East Falkland
257	McRae, David Michael	South Harbour Farm, West Falkland
258	McRae, Gloria Linda	South Harbour Farm, West Falkland
259	McRae, Mandy	Home Farm, East Falkland
260	McRae, Robert George Hector*	Estancia, East Falkland
261	Napier, Lily	West Point Island, West Falkland
262	Napier, Roderick Bertrand*	West Point Island, West Falkland
263	Newman, Sheena Melanie	Cape Dolphin, East Falkland
264	Nightingale, Charlene	West Lagoons Farm, West Falkland
265	Nightingale, Peter Richard	West Lagoons Farm, West Falkland
266	Oxley, Brian	M.P.A. East Falkland
267	Parkinson, Allen	Turners, MPA. East Falkland
268	Peck, Christine	Leicester Falls Farm, West Falkland
269	Peck, Davina Margaret	Shallow Bay Farm, West Falkland
270	Peck, Paul	Shallow Bay Farm, West Falkland
271	Phillips, Carol Joan	Hope Cottage Farm, East Falkland
272	Phillips, Terence	Hope Cottage Farm, East Falkland
273	Pitaluga, Jene Ellen*	Salvador, East Falkland
274	Pitaluga, Nicholas A. Robinson	Salvador, East Falkland
275	Pitaluga, Robin Andreas McIntosh	Salvador, East Falkland

276	Pitt, Myra May	Goose Green, East Falkland
277	Pole-Evans, Anthony Reginald*	Saunders Island, West Falkland
278	Pole-Evans, David Llewellyn	Saunders Island, West Falkland
279	Pole-Evans, Ian	Manybranch Farm, West Falkland
280	Pole-Evans, Lisa	Port Howard, West Falkland
281	Pole-Evans, Shirley Helen	Manybranch Farm, West Falkland
282	Pole-Evans, Suzan	Saunders Island, West Falkland
283	Pole-Evans, William Reginald	Manybranch Farm, West Falkland
284	Poncet, Sally Elizabeth	Beaver Island, West Falkland
285	Poole, Ella Josephine	Port San Carlos, East Falkland
286	Poole, Steven Charles	Port San Carlos, East Falkland
287	Porter, George*	Shallow Harbour, West Falkland
288	Porter, Joan	Shallow Harbour, West Falkland
289	Porter, William Kenneth	Fox Bay Village, West Falkland
290	Reeves, Ronald James	Port Howard, West Falkland
291	Robertson, Ann	Port Stephens, West Falkland
292	Robertson, Paul Jonathan	Port Stephens, West Falkland
293	Robertson, Peter Charles	Port Stephens, West Falkland
294	Ross, William Henry	Rincon Grande, East Falkland
295	Rozee, Ronald David	Spring Point Farm, West Falkland
296	Sackett, Michael John Carlos	Fox Bay Village, West Falkland
297	Saunders, Felicity Joan Carlie	Hawkbit, M.P.A. Rd. East Falkland
298	Short, Derek Patrick	Goose Green, East Falkland
299	Short, Lindsay Marie	Goose Green, East Falkland
300	Short, Robert George	Goose Green, East Falkland
301	Simpson, John	Fitzroy, East Falkland
302	Sinclair, Simon Keith	Goose Green, East Falkland
303	Smith, Andrew John	San Carlos, East Falkland
304	Smith, George Patterson	Johnson's Harbour, East Falkland
305	Smith, Georgina Carol Anderson	Port San Carlos, East Falkland
306	Smith, Heather	Harp's Farm, West Falkland
307	Smith, Jacqueline	Stoney Ridge Farm, West Falkland
308	Smith, Jenny Lorraine	Johnson's Harbour, East Falkland
309	Smith, Marlaine Rose	North Arm, East Falkland
310	Smith, Michael Edmund	Johnson's Harbour, East Falkland
311	Smith, Peter	Turners, MPA. East Falkland
312	Smith, Robert William	North Arm, East Falkland
313	Smith, Robin Charles	Harp's Farm, West Falkland
314	Smith, Roy Alan	Stoney Ridge Farm, West Falkland
315	Smith, Terence George	North Arm, East Falkland
316	Smolarczyk, Sylvester Emanuel*	Turners, MPA. East Falkland
317	Stearn, Michael Thomas	M.P.A. East Falkland
318	Stevens, Richard James	Port Sussex Farm, East Falkland
319	Stevens, Toni Donna	Port Sussex Farm, East Falkland
320	Tellez, Arturo	North Arm, East Falkland
321	Thorsen, David Moller	Teal Inlet, East Falkland
322	Thorsen, Gloria Penelope	Teal Inlet, East Falkland
323	Tolo, Fatulatetele Tile	Port Howard, West Falkland
324	Towersey, Diane	Port Stephens, West Falkland
325	Turner, Arthur Leonard Pitaluga	Rincon Grande, East Falkland
326	Turner, Diana Jane*	Rincon Grande, East Falkland
327	Turner, Elaine Ellen	Rincon Grande, East Falkland
328	Turner, Ronald	Rincon Grande, East Falkland
329	Tuson, Olwyn Carol	Saunders Island, West Falkland
330	Velasquez, Arleen	North Arm, East Falkland

331	Watson, Glenda Joyce	Long Is. Farm, East Falkland
332	Watson, Neil	Long Is. Farm, East Falkland
333	Whitney, Daneila Grace	Mount Kent Farm, East Falkland
334	Whitney, Dennis	Fitzroy, East Falkland
335	Whitney, Keith	Home Farm, East Falkland
336	Whitney, Lana Rose	Fitzroy, East Falkland
337	Whitney, Leona Ann	Home Farm, East Falkland
338	Whitney, Patrick George	Mount Kent Farm, East Falkland
339	Whitney, Tyrone	Home Farm, East Falkland
340	Wilkinson, David Clive Walter	Dunnose Head Farm, West Falkland
341	Wilkinson, Rosemary	Dunnose Head Farm, West Falkland
342	Yon, Gillian Rose	KIS, MPA. East Falkland
343	Youde, Maxin Arthur	Turners, MPA. East Falkland
344	Young, Julie	M.P.A. East Falkland
345	Young, Nigel Anthony	Turners, MPA. East Falkland
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Price: Five Pounds & Seventy Pence.

THE FALKLAND ISLANDS GAZETTE

PUBLISHED BY AUTHORITY

Vol.CV *30th August 1996* *No. 12*

Appointments

Michael John Southcott, Pilot, Falkland Islands Government Air Service, 6.8.96.

Colin Michael Buckland, Carpenter, Public Works Department, 8.8.96.

Miss Emma Jane Elizabeth Alesworth, Fisheries Observer, Fisheries Department, 9.8.96.

St John Payne, Fisheries Protection Officer, Fisheries Department, 19.8.96.

Acting Appointments

Fraser Wallace, Acting Assistant Secretary, Secretariat, 12.6.96. - 2.8.96.

Miss Tracey Clare Saunders, Acting Senior Clerk, Falkland Islands Government Air Service, 13.7.96.-27.8.96.

Robert Mark Titterington, Acting Attorney General, 25.7.96. - 27.8.96.

Confirmation of Appointments

Andrew Alazia, Mechanic, Plant & Vehicles Workshop, Public Works Department, 1.7.96.

Miss Priscilla Morrison-Betts, Clerk, Public Service, 1.7.96.

Mrs. Althea Maria Biggs, School Secretary, Education Department, 1.7.96.

Mrs. Elaine Jaffray, Librarian, Education Department, 1.7.96.

David Anthony Roberts, Leading Constable, Royal Falkland Islands Police Force, 1.7.96.

Miss Tracey Clare Saunders, Observer, Falkland Islands Government Air Service, 1.7.96.

David William McGill, Foreman, Power & Electrical Section, Public Works Department, 3.7.96.

John Jaffray, Agricultural Assistant, Department of Agriculture, 16.7.96.

Miss Gillian Carol Phillips, Agricultural Assistant, Department of Agriculture, 25.7.96.

Jason Alan Plumb, Plumber, Public Works Department, 1.8.96.

Resignation

Miss Rhiannon Elinore Didlick, Auxiliary Nurse, Medical Department, 14.8.96.

NOTICES

No. 31 30 June 1996.

In accordance with Section 9(3) of the Media Trust Ordinance 1989, the Accounts of the Media Trust for the year ended 30 June 1995 are published for general information.

K. Clarke
Secretary
Media Trust

MEDIA TRUST (PENGUIN NEWS)
BALANCE SHEET AS AT 30 JUNE 1995

		1995		1994
	£	£	£	£
FIXED ASSETS				
Tangible assets		999		1,118
CURRENT ASSETS				
Debtors	3,561		5,136	
Cash at bank and in hand	12,370		5,376	
	15,931		10,512	
CREDITORS				
Amounts falling due within one year	(5,871)		(6,253)	
NET CURRENT ASSETS		10,060		4,259
NET ASSETS		11,059		5,377
CAPITAL				
Capital account		11,059		5,377
		11,059		5,377

Approved by the Trustees on 29 January 1996

A Heathman

TRUSTEES

M Rendell

MEDIA TRUST (PENGUIN NEWS)
PROFIT AND LOSS ACCOUNT - YEAR ENDED 30 JUNE 1995

		1995		1994
	£	£	£	£
TURNOVER		47,643		46,236
Distribution costs	4,311		4,370	
Administrative expenses	64,650		65,641	
		68,961		70,011
		(21,318)		(23,775)
Other operating income		27,000		33,435
RETAINED SURPLUS FOR THE YEAR		5,682		9,660

All amounts relate to continuining operations.

The Trust has no recognised gains or losses other than the surplus for the year.

MEDIA TRUST ACCOUNT FOR THE YEAR ENDED 30 JUNE 1995

AUDITOR'S REPORT TO THE TRUSTEES OF MEDIA TRUST

I have audited the financial statements which have been prepared under the accounting policies adopted by the Trust as follows:

1 **Accounting convention**
These financial statements are prepared under the historical cost convention.

2 **Turnover**
Turnover represents income from sales of the Penguin News and advertising revenue.

3 **Tangible fixed assets and depreciation**
Depreciation is calculated to write off the cost less residual value of tangible fixed assets on the following bases:

Fixtures and fittings	15%	Straight line
Equipment	25%	Straight line

4 **Government subsidies**
The Falkland Islands Government provides financial support by way of subsidies which are credited to profit and loss account on receipt. As a result of this, the accounts are prepared on a going concern basis.

Respective responsibilities of Trustees and the Principal Auditor
The Trustees are responsible for the preparation of financial statements. It is my responsibility to form an independent opinion, based on my audit, on those statements and to report my opinion to you.

Basis of opinion
I conducted my audit in accordance with Auditing Standards. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Trustees circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion
In my opinion the financial statements give a true and fair view of the state of affairs of the Trust as at 30 June 1995 and of its surplus for the year then ended and have been properly prepared in accordance with the Finance and Audit Ordinance 1988 and the Media Trust Ordinance 1989.

Peter J Campbell
Principal Auditor
Falkland Islands Government

Aberdeen
29 February 1996

No. 32 2nd August 1996.

The Companies and Private Partnership Ordinance (Cap. 13)

COMPANIES ACT 1948

NOTICE IS HEREBY GIVEN pursuant to section 2 of the Companies and Private Partnership Ordinance and section 353 of the Companies Act 1948 in its application to the Falkland Islands that with effect from the publication of this Notice the name of **DETECT SEA ENTERPRISES (FALKLANDS) LIMITED** is struck off the register and the company is dissolved subject to the proviso to sub-section (5) of section 353 aforesaid.

Dated this 2nd day of August 1996.

B. Greenland,
Registrar of Companies.

No. 33 2nd August 1996.

The Companies and Private Partnership Ordinance (Cap. 13)

COMPANIES ACT 1948

NOTICE IS HEREBY GIVEN pursuant to section 2 of the Companies and Private Partnership Ordinance and section 353 of the Companies Act 1948 in its application to the Falkland Islands that with effect from the publication of this Notice the name of **ISLAND RESOURCES LIMITED** is struck off the register and the company is dissolved subject to the proviso to sub-section (5) of section 353 aforesaid.

Dated this 2nd day of August 1996.

B. Greenland,
Registrar of Companies.

No. 34 2nd August 1996.

The Companies and Private Partnership Ordinance (Cap. 13)

COMPANIES ACT 1948

NOTICE IS HEREBY GIVEN pursuant to section 2 of the Companies and Private Partnership Ordinance and section 353 of the Companies Act 1948 in its application to the Falkland Islands that with effect from the publication of this Notice the name of **SWB HOTELS LIMITED** is struck off the register and the company is dissolved subject to the proviso to sub-section (5) of section 353 aforesaid.

Dated this 2nd day of August 1996.

B. Greenland,
Registrar of Companies.

SUPREME COURT OF THE FALKLAND ISLANDS

Notice under the Administration of Estates Ordinance (Cap. 1)

TAKE NOTICE THAT Alexander Spinks, deceased, of Stanley died at Stanley on the 23rd day of November 1995 Intestate.

WHEREAS Mrs Marilyn Hall, Attorney for James Roy Spinks, brother of the deceased, has applied for Letters of Administration to administer the estate of the said deceased in the Colony.

NOTICE IS HEREBY GIVEN pursuant to Section 4 of the Administration of Estates Ordinance to all persons resident in the Colony who may have prior claim to such grant that the prayer of the Petitioners will be granted provided no caveat be entered in the Supreme Court within 21 days of the publication hereof.

B Greenland,
Registrar, Supreme Court.

Stanley, Falkland Islands,
31st July 1996.
Ref: PRO/4/1996.

SUPREME COURT OF THE FALKLAND ISLANDS

Notice under the Administration of Estates Ordinance (Cap. 1)

TAKE NOTICE THAT Ruth Mills, of Stanley, died at 43 Callaghan Road on the 21st day of July 1996 Intestate.

WHEREAS Terence Kenneth Mills, Widower of the deceased, has applied for Letters of Administration to administer the estate of the said deceased in the Colony.

NOTICE IS HEREBY GIVEN pursuant to Section 4 of the Administration of Estates Ordinance to all persons resident in the Colony who may have prior claim to such grant that the prayer of the Petitioners will be granted provided no caveat be entered in the Supreme Court within 21 days of the publication hereof.

B. Greenland,
Registrar, Supreme Court.

Stanley, Falkland Islands,
5th August 1996.
Ref: PRO/15/1996.

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THE FALKLAND ISLANDS GAZETTE Extraordinary

PUBLISHED BY AUTHORITY

Vol. CV *11th September* *No. 13*

The following are published in this Gazette -

Proclamation, Falkland Islands Constitution Order 1985, (No. 1 of 1996);
Writ of Election;
Notice of Election 1996, Stanley Constituency.

PROCLAMATION

FALKLAND ISLANDS CONSTITUTION ORDER 1985

SCHEDULE 1
(SECTION 28(2))

PROCLAMATION TO FILL A VACANCY FOR THE STANLEY CONSTITUENCY OF THE LEGISLATIVE COUNCIL, REQUIRING THE HOLDING OF AN ELECTION AND APPOINTING A DATE IN RESPECT THEREOF

(Proclamation No. 1 of 1996)

WHEREAS a vacancy has arisen in the membership of the Legislative Council in respect of the Stanley Constituency and section 28(2) of Schedule 1 to the Falkland Islands Constitution Order 1985 provides that an election shall be held to fill the vacancy on such date as the Governor shall appoint by Proclamation published in the Gazette within 70 days of the occurrence of the vacancy unless the Council is sooner dissolved or under section 29(3) of the aforesaid Order will be dissolved within 126 days of the occurrence of the vacancy

NOW I, RICHARD PETER RALPH, Commander of the **Royal Victorian Order,** Governor of the Falkland Islands **IN EXERCISE** of my powers under Section 28(2) of Schedule 1 to the Falkland Islands Constitution Order 1985 and of all other powers enabling me in that behalf, **PROCLAIM** that an election shall be held on the 17th day of October 1996 to fill the vacancy.

Made this 10th day of September 1996 at Stanley under my hand and the Public Seal of the Falkland Islands

R P Ralph
Governor

GOD SAVE THE QUEEN

WRIT OF ELECTION

To: the Returning Officer for the Stanley Constituency

IN THE NAME of HER MAJESTY ELIZABETH THE SECOND By the Grace of God of the United Kingdom of Great Britain and Northern Ireland and of Her other Realms and Territories Queen Head of the Commonwealth Defender of the Faith

BY HIS EXCELLENCY RICHARD PETER RALPH Esquire, Commander of the Royal Victorian Order, Governor of the Colony of the Falkland Islands

To: the Returning Officer for Stanley Constituency **GREETING**

WHEREAS there is a vacancy in the elected membership of the Legislative Council of the Falkland Islands and for that reason I have today signed a Proclamation pursuant to Section 28(2) of Schedule 1 to the Falkland Islands Constitution Order 1985

AND WHEREAS by the said Proclamation I appointed the 17th day of October 1996 as the date on which an election is to be held within the Stanley Constituency.

NOW THEREFORE I COMMAND THAT, due notice having first been given, you do cause election to be made according to law of ONE member of the Legislative Council in respect of the Stanley Constituency **AND THAT** you do return this Writ endorsed as provided by law forthwith upon declaration of the result of the election

GIVEN under my hand and the Public Seal of the Falkland Islands at Government House Stanley this 10th day of September in the year of Our Lord One Thousand Nine Hundred and Ninety Six.

R P Ralph
Governor

NOTICE OF ELECTION
1996
(Section 51 Electoral Ordinance 1988)

STANLEY CONSTITUENCY

I, Bonita Greenland, Returning Officer in respect of the Stanley Constituency **HEREBY GIVE NOTICE** in accordance with Section 51 of the Electoral Ordinance 1988 as follows:-

(1) The number of persons to be elected as members of the Legislative Council in respect of the above constituency, and as a consequence of the Writ of Election transmitted to me on the 10th day of September 1996 by the Governor, shall be **ONE**, that is to say -

ONE member in respect of the Stanley Constituency

(2) Nomination papers for candidates in respect of the above constituency may be obtained from me from and including today, the 11th day of September 1996 and until and including the 25th day of September 1996, but not including Saturdays, Sundays, and public holidays falling between those dates.

(3) The hours between which nomination papers may be obtained from me on the days above-mentioned are -

(a) between 8.30 am and 11.45 am and

(b) between 1.30 pm and 4.15 pm

While I am, at the request of any person, prepared to transmit nomination papers by post or other means to any person requesting them, I cannot accept any responsibility for the safe or timely delivery or arrival of them. All persons are therefore most strongly advised that wherever possible they should collect nomination papers from me.

(4) The location of my office, for the purpose of collection of nomination papers is the Court Offices, Ground Floor, Town Hall, Ross Road, Stanley (these offices are immediately to the west of the Legislative Council Chamber/Court Room). My telephone number at these offices is 27272 and my facsimile number is 27270

(5) The last day for delivery of completed nomination papers to me will be the 25th day of September 1996 and completed nomination papers must be handed to me not later than 4.30 pm on that day, at the Court Offices (located as stated in (4) above). While nomination papers may be sent to me by post or otherwise it is the responsibility of those nominating a candidate to ensure that they are actually received by me in due time and I draw attention to the provisions of Section 52(1) of the Electoral Ordinance 1988 -

"52(1) Every nomination paper shall be delivered or sent by or on behalf of the candidate so as to be received by the Returning Officer personally and shall be deemed not to have been received by the Returning Officer until it is received by him personally except that whenever a nomination paper is left at his office in an envelope addressed to him it shall (unless it is actually received by him at an earlier time) be deemed to have been received by him personally not later than half past four in the afternoon of the second business day following the day on which it was so left.

(2) No election shall be invalidated by the fact that the Returning Officer is absent from his office on any day provided that he is in personal attendance thereat on the last day for delivery of nomination papers between the hours specified pursuant to paragraph (f) of section 51(2) above".

(6) I shall be personally in attendance at the Court Offices to receive nomination papers between the hours of 8.30 am and 11.45 am and again between the hours of 1.30 pm and 4.30 pm on the 25th day of September 1996.

(7) In the event that more than **ONE** person after the close of nominations stand validly nominated as candidates for election in respect of the Stanley Constituency a poll will be necessary and will be conducted on the 17th day of October 1996 ("polling day"). The poll will be conducted between the hours of 10.00 am and 6.00 pm on polling day in Stanley at polling places to be appointed not later than ten days before polling day by the Governor pursuant to Section 59(1) of the Electoral Ordinance 1988 **BUT SUBJECT** to the provisions of the Voting in Institutions Regulations 1993, which permit inmates at the King Edward VII Memorial Hospital and Jack Hayward Housing, Stanley, and certain members of staff employed in relation thereto to vote on polling day during a visit by an electoral team to those institutions.

Dated this 11th day of September 1996

Returning Officer
Stanley Constituency

Printed by the Government Printer, Printing Office, Stanley, Falkland Islands.
Price: Two Pounds & Twenty Pence.

THE FALKLAND ISLANDS GAZETTE

PUBLISHED BY AUTHORITY

Vol.CV *27th September 1996* *No. 14*

Appointments

Miss Jennifer Jane Plumb, Auxiliary Nurse, Medical Department, 20.8.96.

Miss Lisa Jane Jaffray, Clerk, Public Service, 4.9.96.

Ms. Gail Elizabeth Pederson, Infant Teacher, Education Department, 6.9.96.

Mrs. Susan Clayton, Assistant Teacher, Education Department, 9.9.96.

Lawrence William Gilbertson, Clerk of Works (Roads), Public Works Department, 17.9.96.

James Franklyn Jackson, Internal Auditor, Treasury Department, 20.9.96.

Acting Appointments

Richard Edwin John Fogerty, Acting Director of Education, Education Department, 26.7.96. - 22.9.96.

Miss Terri-Ann Jaffray, Acting Chief Clerk, Public Works Department, 21.8.96. - 20.9.96.

Confirmation of Appointments

Mrs. Shiralee Collins, Police Constable, Royal Falkland Islands Police Force, 1.7.96.

Miss Teresa Ann Clifton, Medical Stores Person, Medical Department, 1.7.96.

Robert James Hancox, Road Engineer, Public Works Department, 10.9.96.

Promotion

Mrs. Nicola Luxton, from Assistant Teacher, Education Department to Teacher, Education Department, 1.9.96.

Completion of Contract

Mrs. Pamela Jane Freer, Nursing Sister/Midwife, Medical Department, 14.8.96.

Re-Appointment

Mrs. Pamela Jane Freer, Nursing Sister/Midwife, Medical Department, 20.9.96.

Resignation

Miss Saphena Anya Jane Berntsen, Clerk, Public Service, 3.9.96.

NOTICES

No. 35 30th August 1996.

MEDIA TRUST ORDINANCE 1989 (Section 4(1))

It is hereby notified that His Excellency the Governor on 30 August 1996 appointed STUART WALLACE to be a member of the Falkland Islands Media Trust.

No. 36 3rd September 1996.

PLANNING ORDINANCE 1991 (section 4(2))

Appointment of Members of the Planning and Building Committee

IN EXERCISE of my powers under section 4(2) of the Planning Ordinance 1991, I RICHARD PETER RALPH, Commander of the Royal Victorian Order, Governor of the Falkland Islands, APPOINT LEWIS CLIFTON and COLLEEN LOFTUS to be members of the Planning and Building Committee.

Dated 3rd September 1996.

R.P. Ralph,
Governor.

No. 37 17th September 1996.

THE FALKLAND ISLANDS

JBG MARR SERVICES LIMITED - COMPANY No. 8568

TAKE NOTICE THAT in accordance with the provisions of section 353 of the Companies Act 1948 in it's application to the Falkland Islands and the requirements of the said section having been complied with the above-named Company will be removed from the Register of Companies upon the expiry of three months from the publication of this notice in the Gazette unless good cause do be shown as to why such action should not be taken.

Dated this 17th day of September 1996.

B. Greenland,
Registrar of Companies.

No. 38 23rd September 1996.

THE FALKLAND ISLANDS

SCOTIA MARITIME LIMITED - COMPANY No. 9437

TAKE NOTICE THAT in accordance with the provisions of section 353 of the Companies Act 1948 in it's application to the Falkland Islands and the requirements of the said section having been complied with the above-named Company will be removed from the Register of Companies upon the expiry of three months from the publication of this notice in the Gazette unless good cause do be shown as to why such action should not be taken.

Dated this 23rd day of September 1996.

B. Greenland,
Registrar of Companies.

No. 39 25th September 1996.

The Electoral Ordinance 1988

NOTIFICATION OF NOMINATIONS etc.

Stanley Constituency

In accordance with Section 69 of the Electoral Ordinance 1988, I give notice that a poll will be taken on Thursday, 17th October 1996, at the Town Hall, Stanley, for the election of one member to the Legislative Council for the Stanley Constituency. A mobile polling team will visit the King Edward VII Memorial Hospital and Jack Hayward Housing, Stanley, on the 17th October 1996 at a time or times to be fixed.

Candidates who have been nominated and are standing for Election are as follows:

Candidate: Barbara June **BESLEY-CLARKE** of 53 Callaghan Rd., Stanley

Proposer: Harold Theodore Rowlands

Seconder: Margaret Ann Goodwin

Supporters: Tony Jaffray
Helen Rose Jaffray
Sheila Peggy Hadden
Alexander Burnett Hadden

Candidate: Elvio Miguel **COFRE** of 6A Ross Rd. West, Stanley

Proposer: Andrew Raymond Newman

Seconder: Peter Coutts

Supporters: Leslie Frederick Biggs
Orlando Almonacid
Jane Diana Mary Keith Cameron
Robert James Hancox

Candidate: Michael Victor **SUMMERS** of 11 Pioneer Row, Stanley

Proposer: Laurence Jonathan Butler

Seconder: Owen William Summers

Supporters: Evelyn Elizabeth Peck
Carol Wendy Teggart
Natalie Marianne Smith
Deborah Gilding

B.D. Greenland,
Returning Officer,
Town Hall,
Stanley.

Printed by the Government Printer, Printing Office, Stanley, Falkland Islands.
Price: One Pound.

THE FALKLAND ISLANDS GAZETTE Extraordinary

PUBLISHED BY AUTHORITY

Vol. CV *7th October 1996* *No. 15*

No. 40 2nd October 1996.

TRADE MARKS ORDINANCE 1996
Section 1
Commencement Notice

IN EXERCISE of my powers under section 1 of the Trade Marks Ordinance 1996, I hereby notify that the Ordinance shall come into force on 15th October 1996.

Dated 2nd day of October 1996.

Richard Peter Ralph cvo,
Governor.

No. 41 4th October 1996.

THE ELECTORAL ORDINANCE 1988
ELECTION - 17th October 1996

In accordance with section 99(1) of the Electoral Ordinance 1988, the following persons have been appointed to be election officials as indicated -

Stanley Constituency:

Mrs. V. Bonner	Presiding Officer
Mr. M. Dowding	Polling Clerk
Mr. F. Wallace	Polling Clerk
Miss K. Tingey	Polling Clerk
Mr. R. Titterington	Polling Clerk
Miss K. McQuitty	Polling Clerk
Mrs. T. Lee	Polling Clerk
Miss L. Jaffray	Polling Clerk

Mobile Team:

Mrs. C. Blackley	Presiding Officer
Miss L. Lyse	Polling Clerk

B. Greenland,
Returning Officer.

No. 42 4th October 1996.

IN EXERCISE of my powers under section 59(1) and 59A(1) of the Electoral Ordinance 1988, I hereby appoint the Court and Council Chamber to be a Polling Place in accordance with the terms of the above provision and instruct that the King Edward VII Memorial Hospital, Stanley and the Jack Hayward Housing, Stanley be attended by a mobile polling team.

Richard Peter Ralph cvo,
Governor.

CORRIGENDUM

The Falkland Islands Gazette Vol. CV No. 14 dated 27th September 1996 No. 39 Notification of Nominations etc. Barbara June **BESLEY-CLARKE** should in fact have read Barbara June **BESLEY-CLARK**.

Printed by the Government Printer, Printing Office, Stanley, Falkland Islands.
Price: Fifty Pence.

THE FALKLAND ISLANDS GAZETTE Extraordinary

PUBLISHED BY AUTHORITY

Vol. CV *18th October 1996* *No. 16*

No. 43 17th October 1996.

LEGISLATIVE COUNCIL

ELECTION OF ONE MEMBER FOR THE LEGISLATIVE COUNCIL

STANLEY CONSTITUENCY

I, the undersigned, **BONITA GREENLAND** being the Returning Officer at this Election of one member for the Legislative Council for the Stanley Constituency **DO HEREBY GIVE NOTICE** of the result of the election as follows:

Votes Cast **540**

BESLEY-CLARK Barbara June	48	**Votes**
COFRE Elvio Miguel	108	**Votes**
SUMMERS Michael Victor	367	**Votes**

Rejected Ballot Papers **17**

(1) want of official mark	0
(2) voting for more candidates than voter is entitled to	8
(3) writing or mark by which voter could be identified	0
(4) unmarked or wholly void for uncertainty	9
(5) rejected in part	0

I THEREFORE DECLARE

Summers Michael Victor

to be **DULY ELECTED** to the Legislative Council to serve for the Stanley Constituency.

Dated this 17th day of October 1996.

B. Greenland,
Returning Officer.

Printed by the Government Printer, Printing Office, Stanley, Falkland Islands.
Price: Fifty Pence.

THE FALKLAND ISLANDS GAZETTE

PUBLISHED BY AUTHORITY

Vol.CV *31st October 1996* *No. 17*

Appointments

Hugh Alexander Wilson, Clerk of Works (Housing), Public Works Department, 4.10.96.

Miss Dorothy Ruth Wilkinson, Police Constable, Royal Falkland Islands Police Force, 9.10.96.

Mrs. Mila Ped, Data Entry Clerk, Fisheries Department, 14.10.96.

Amin Aminian, Dental Officer, Medical Department, 15.10.96.

Confirmation of Appointments

Dennis James Humphreys, Teacher, Education Department, 5.7.96.

Mrs. Maria Anne Faria, Senior Nurse, Medical Department, 1.10.96.

Promotion

Miss Lorna Marie Howells, Receptionist/Record Librarian, Falkland Islands Broadcasting Station to Broadcasting Assistant, Falkland Islands Broadcasting Station, 4.10.96.

Transfer

Mrs. Karen Wilma Graham, from Staff Nurse, Medical Department, to Casualty Nurse, Medical Department, 1.11.96.

Retirement

Angus Jaffray, Caretaker/Handyman, Public Works Department, 9.10.96.

Resignations

Mrs. Margaret Maud Elizabeth Bell, Senior Nurse, Medical Department, 30.9.96.

Ms. Catriona Grace Christie, Staff Nurse, Medical Department, 23.10.96.

NOTICES

No. 44 7th October 1996.

His Excellency the Governor has been pleased to approve the award of the Efficiency Decoration to:

MAJOR BRIAN SUMMERS
Falkland Islands Defence Force

CAPTAIN GERALD WINSTON CHEEK
Falkland Islands Defence Force.

No. 45 14th October 1996.

THE COLONY OF THE FALKLAND ISLANDS

Certificate of Registration as a Minister for Celebrating Marriage

In accordance with Section 5 of the Marriage Ordinance, Cap. 43, 1949, I, **RICHARD PETER RALPH CVO**, Governor of the Colony of the Falkland Islands Grant to

THE REVEREND COLIN EDWARD HEWITT M.A. R.A.F. this Certificate of Registration as a Minister for celebrating marriages in the Colony.

Given under my hand and the Public Seal at Stanley this 14th day of October 1996.

R.P. Ralph,
Governor.

No. 46 24th October 1996.

COST OF LIVING

The findings of the Cost of Living Committee for the quarter ended 30 September 1996 are published for general information.

2. The Index of Retail Prices shows a decrease of 0.230% from 136.532 to 136.217.

3. No adjustment to hourly rates of pay is therefore required.

F.B. Wallace,
for
Government Secretary.

Appointment of Temporary Customs Officer Customs Ordinance 1943

In exercise of the powers conferred by Section 4 of the Customs Ordinance 1943,

I hereby appoint:

Cpl. J. DAVIES K8215376

to be a Temporary Customs Officer from 25th July 1996 until 25th November 1996

R. J. King,
Collector of Customs.

Appointment of Temporary Customs Officer Customs Ordinance 1943

In exercise of the powers conferred by Section 4 of the Customs Ordinance 1943,

I hereby appoint:

Cpl. D.S. SCOTHERN S8217009

to be a Temporary Customs Officer from 10th August 1996 until 12th December 1996.

R. J. King,
Collector of Customs.

Appointment of Temporary Customs Officer Customs Ordinance 1943

In exercise of the powers conferred by Section 4 of the Customs Ordinance 1943,

I hereby appoint:

Sgt. J.D. McPHERSON

to be a Temporary Customs Officer from 23rd August 1996 until 23rd December 1996.

R. J. King,
Collector of Customs.

Appointment of Temporary Customs Officer Customs Ordinance 1943

In exercise of the powers conferred by Section 4 of the Customs Ordinance 1943,

I hereby appoint:

WO2 P.J. SMITH 466955

to be a Temporary Customs Officer from 4th October 1996 until 4th April 1997.

R. J. King,
Collector of Customs.

Appointment of Temporary Customs Officer Customs Ordinance 1943

In exercise of the powers conferred by Section 4 of the Customs Ordinance 1943,

I hereby appoint:

Cpl. E.C. WEEKS R8206272

to be a Temporary Customs Officer from 20th September 1996 until 19th January 1997.

R. J. King,
Collector of Customs.

Printed by the Government Printer, Printing Office, Stanley, Falkland Islands.
Price: One Pound.

THE FALKLAND ISLANDS GAZETTE

PUBLISHED BY AUTHORITY

Vol.CV *29th November 1996* *No. 18*

Appointments

Mrs. Barbara June Besley-Clark, Clerk, Philatelic Bureau, 29.5.96.

Dr. Elizabeth Claire Seakins, Medical Officer, Medical Department, 29.10.96.

David MacGregor Fyfe, Dental Officer, Medical Department, 26.11.96.

Acting Appointment

Miss Jacqueline Elizabeth Earnshaw, Acting Chief Nursing Officer, Medical Department, 4.10.96 - 31.10.96.

Confirmation of Appointment

Derek Samuel Goodwin, Mechanic, Public Works Department, 1.11.96.

Transfers

Mrs. Bonita Doreen Greenland, from Registrar General, Justice Department, to Personal Assistant to the Director of Oil, Department of Oil, 1.11.96.

Mrs. Phyllis Mary Rendell, from Director, Education Department, to Director, Oil Department, 21.10.96.

Completion of Contract

Christopher David Williams, Dental Officer, Medical Department, 27.11.96.

Resignation

Miss Lisa Marie Laffi, Data Clerk, Fisheries Department, 31.10.96.

NOTICES

No. 47 4th November 1996

THE ROYAL FALKLAND ISLANDS POLICE JUBILEE MEDAL

WHEREAS the Constables Ordinance was enacted on the twenty-seventh day of October 1846 and came into force on the first day of November 1846;

AND WHEREAS there has been a police force in the Falkland Islands continuously since that date;

AND WHEREAS I am desirous of marking the one hundred and fiftieth anniversary of the police force in the Falkland Islands by the granting of a commemorative medal;

NOW I, RICHARD PETER RALPH Commander of the Royal Victorian Order, Governor of the Falkland Islands, do ordain the following rules for the governance of the medal:

Style: The medal shall be designated the "Royal Falkland Islands Police Jubilee Medal".

Description: The decoration shall be in 4mm gauge sterling silver in the form of a circular medal, bearing on the obverse the crowned effigy of Queen Elizabeth II by Cecil Thomas surrounded by the inscription "ELIZABETH II DEI GRATIA REGINA F.D.", and on the reverse the Arms of the Falkland Islands surrounded by the inscription "ROYAL FALKLAND ISLANDS POLICE" and the dates "1846-1996".

Name of Recipient: The name and rank of the recipient shall be inscribed on the rim of the medal.

Ribbon: The medal shall be worn on the left side attached by means of a ring bar and ring to a ribbon one inch and three eighths in width, the central part, one half of an inch in width, and two borders of green, each three eighths of an inch in width and two silver stripes, each one sixteenth of an inch separating the borders from the central part.

Eligibility: The medal shall be awarded only to members of the Royal Falkland Islands Police Force, including members of the Police Reserve who are members of the service on 1 November, and to Civilian Support Staff of the force in service on that date.

Order of Wear: The medal shall be worn after all other Orders, Decorations and Medals.

GIVEN under my hand and the Public Seal this 4th day of November 1996.

R.P. Ralph CVO,
Governor.

No. 48 5th November 1996.

THE COLONY OF THE FALKLAND ISLANDS

Appointment of Temporary Registrar

In exercise of the powers conferred upon me by Section 4 of the Marriage Ordinance I, **R.P. RALPH**, Governor of the Falkland Islands -

HEREBY APPOINT -

ERIC MILLER GOSS, a Registrar for the purpose of the marriage at North Arm, East Falkland of **Joanne Elizabeth Turner** and **Paul Roderick Morrison.**

Given under my hand at Stanley this 5th day of November 1996.

R.P. RALPH,
Governor.

No. 49 13th November 1996.

PROMOTIONS

His Excellency the Governor has been pleased to make the following promotions in the Falkland Islands Defence Force with effect from 1st November 1996:

Captain Marvin Thomas Clarke to Major and Commanding Officer, FIDF;

Peter Julian Basil Biggs from Lieutenant to Captain, FIDF.

The Secretariat,
Stanley.

Printed by the Government Printer, Printing Office, Stanley, Falkland Islands.
Price: One Pound.

THE FALKLAND ISLANDS GAZETTE

PUBLISHED BY AUTHORITY

Vol.CV *24th December 1996* *No. 19*

Appointments

Esko Juhani Keskitalo, Staff Nurse, Medical Department, 27.11.96.

Miss Sinead Ann Doherty, Deputy Environmental Planning Officer, Secretariat, 10.12.96.

Mrs. Christine Ruth Lindsey, Staff Nurse, Medical Department, 13.12.96.

Alexander Charles Blake, Scientific Observer, Fisheries Department, 15.12.96.

Promotion

Roy Summers, from Trainee Fishery Officer, Fisheries Department, to Fisheries Protection Officer, Fisheries Department, 12.12.96.

NOTICES

No. 50 2nd December 1996.

THE COLONY OF THE FALKLAND ISLANDS

Certificate of Registration as a Minister for Celebrating Marriage

In accordance with Section 5 of the Marriage Ordinance, Cap. 43, 1949 I, **RICHARD PETER RALPH CVO**, Governor of the Colony of the Falkland Islands Grant to

CANON JOHN SIMONS this Certificate of Registration as a Minister for celebrating marriages in the Colony.

Given under my hand and the Public Seal at Stanley this 2nd day of December 1996.

R.P. RALPH,
Governor.

No. 51 2nd December 1996.

THE COLONY OF THE FALKLAND ISLANDS

Appointment of Temporary Registrar

In exercise of the powers conferred upon me by Section 4 of the Marriage Ordinance I, **R.P. RALPH**, Governor of the Falkland Islands -

HEREBY APPOINT -

ANTHONY THOMAS BLAKE, a Registrar for the purpose of the marriage at Fox Bay Village, West Falkland of **Cathy Ann Halliday** and **Andrew John Findlay.**

Given under my hand at Stanley this 2nd day of December 1996.

R.P. RALPH,
Governor.

No. 52 2nd December 1996.

THE COLONY OF THE FALKLAND ISLANDS

Certificate of Registration as a Minister for Celebrating Marriage

In accordance with Section 5 of the Marriage Ordinance, Cap. 43, 1949 I, **RICHARD PETER RALPH CVO**, Governor of the Colony of the Falkland Islands Grant to

FATHER CHARLES NORBERT CAMMACK this Certificate of Registration as a Minister for celebrating marriages in the Colony.

Given under my hand and the Public Seal at Stanley this 2nd day of December 1996.

R.P. RALPH,
Governor.

No. 53 2nd December 1996.

THE COLONY OF THE FALKLAND ISLANDS

Appointment of Temporary Registrar

In exercise of the powers conferred upon me by Section 4 of the Marriage Ordinance I, **R.P. RALPH**, Governor of the Falkland Islands -

HEREBY APPOINT -

PETER CHARLES ROBERTSON, a Registrar for the purpose of the marriage at The Lighthouse, Stanley, East Falkland of **Anna Russalka Doughty** and **Timothy Charles Stenning.**

Given under my hand at Stanley this 2nd day of December 1996.

R.P. RALPH,
Governor

No. 54 4th December 1996.

EMPLOYERS' LIABILITY (COMPULSORY INSURANCE) ORDINANCE 1996

SECTION 1

COMMENCEMENT NOTICE

IN EXERCISE of my powers under section 1 of the Employers' Liability (Compulsory Insurance) Ordinance 1996, I hereby notify that the Ordinance shall come into force on 1st January 1997.

Dated 4th day of December 1996.

R.P. RALPH,
Governor.

Appointment of Temporary Customs Officer Customs Ordinance 1943

In exercise of the powers conferred by Section 4 of the Customs Ordinance 1943,

I hereby appoint:

Cpl. E. J. M. WINDHAM A8198633

to be a Temporary Customs Officer from 28th November 1996 until 28th March 1996.

R. J. King,
Collector of Customs.

Printed by the Government Printer, Printing Office, Stanley, Falkland Islands.
Price: One Pound.

THE FALKLAND ISLANDS GAZETTE Supplement

PUBLISHED BY AUTHORITY

Vol. 7 *5th JANUARY 1996* *No. 1*

The following are published in this Supplement -

The Pennine Services Limited (Employees) Exemption Order 1995, (S.R. & O. No. 23 of 1995);

The Post Office (Private Letter Boxes) (Amendment) Rules 1995, (S.R. & O. No. 24 of 1995);

The Air Navigation (Overseas Territories) (Amendment) Order 1995.

SUBSIDIARY LEGISLATION

TAXES

The Pennine Services Limited (Employees) Exemption Order 1995

(S. R. & O. No. 23 of 1995)

Made: 18 December 1995
Published: 5 January 1995
Coming into force: 22 October 1995

On the advice of the Standing Finance Committee and IN EXERCISE of my powers under section 9A(1) of the Taxes and Duties (Special Exemptions) Ordinance 1987 **(a)**, I make the following Order-

Citation, commencement and duration

1. This Order may be cited as the Pennine Services Limited (Employees) Exemption Order 1995 and shall be deemed to have come into force on 22nd October 1995. Unless extended by further Order, it shall cease to have effect on 21st October 1996.

Interpretation

2. In this Order-

"the company" means Pennine Services Limited, a company registered in England under Registered Number 1790863 and having its registered office at Queen's Wharf, Queen Caroline Street, London W6 9RJ and its head office at 2nd Floor, Milton House, Queen Street, Morley, Leeds LS27 9EB;

"old age pensions contributions" means contributions payable by an employee under the Old Age Pensions Ordinance 1952 **(b)**;

"relevant employee" means an employee of the company who is-

(a) present in the Falkland Islands in the course of relevant employment; and

(b) is entitled to be accommodated upon land which for the purposes of the defence of the Falkland Islands is in the occupation of Her Majesty in right of Her Government of the United Kingdom;

(a) No. 8 of 1995
(b) No. 3 of 1952 (as amended)

"relevant employment" means-

(a) employment by the company which is only for the purpose of providing services in the Falkland Islands to Her Majesty's regular armed forces or in the Falkland Islands to the Ministry of Defence of Her Majesty's Government in the United Kingdom; or

(b) employment only for the purpose of providing services to persons who are themselves in relevant employment by virtue of paragraph (a) of this definition or by virtue of this paragraph;

"relevant income" means income arising from relevant employment; and

"taxes" means taxes payable under the provisions of the Taxes Ordinance 1994(c).

Exemptions

3. Relevant employees of the company are exempt from any liability to pay taxes in respect of their relevant income and are also exempt from any liability to pay old age pensions contributions arising by virtue of relevant employment or residence in the Falkland Islands so long as that residence is for the purpose only of relevant employment.

Dated the 18th day of December 1995

A. M. Gurr,
Acting Governor.

(c) No. 17 of 1994

EXPLANATORY NOTE
(not forming part of the above Order)

The effect of this Order is to grant limited exemption to the employees of Pennine Services Limited from liability to pay income tax and old age pensions contributions.

The exemption from liability to pay income tax is limited to income arising from "defence related" employment by Pennine Services Limited, and does not extend to any other income. It only remains valid so long as the persons concerned are entitled to be accommodated on land in the occupation of the Ministry of Defence. The exemption from liability to pay old age pensions contributions is limited to the liability arising from that employment and residence in the Falkland Islands for the purposes of that employment.

SUBSIDIARY LEGISLATION

POST OFFICE

The Post Office (Private Letter Boxes) (Amendment) Rules 1995

(S. R. & O. No. 24 of 1995)

Made: 18 December 1995
Published: 5 January 1995
Coming into force: 1 January 1996

IN EXERCISE of my powers under section 4(c) of the Post Office Ordinance **(a)**, I make the following Rules-

Citation and commencement

1. These Rules may be cited as the Post Office (Private Letter Boxes) (Amendment) Rules 1995 and come into force on 1st January 1996.

Amendment of Post Office (Private Letter Boxes) Rules 1973

2. The Post Office (Private Letter Boxes) Rules 1973 **(b)** are amended in the manner specified in the Schedule to these Rules.

SCHEDULE

Introductory
1. In this Schedule, a reference to a rule, followed by a number is to be construed, unless the context otherwise requires, to the rule of that number of the Post Office (Private Letter Boxes) Rules 1973 (hereafter called "the Rules").

Amendment of rule 2
2. The following sentence is added to rule 2-

> "So long as and whenever no rent is charged for a private post office box, the word "rent" and its grammatical derivatives, wherever it appears or they appear in the following rules, shall be construed as the word "obtain" or the appropriate grammatical derivative of the word "obtain"."

(a) Cap.52 Laws of the Falkland Islands 1950 Edition
(b) S. R. & O. No. 5 of 1973

Replacement of rule 4(2)
3. Rule 4(2) is replaced by the following-

"(2) As between the postal authorities and the addressee, the placing of any postal item into the appropriate private letter box shall be treated as delivery to the addressee."

Replacement of rule 5
4. Rule 5 is replaced by the following-

"5. The postal staff may require satisfactory proof of identity before delivering over the counter to any person any postal items placed in a private letter box ."

Amendment of rule 7
5. Rule 7(2) is amended by replacing "£1" with "£15".

Revocation of rules 8 and 9
6. Rules 8 and 9 are revoked.

Made the 18th day of December 1995.

A. M. GURR,
Acting Governor.

EXPLANATORY NOTE
(not forming part of the above Rules)

The principal effect of the above rules is to abolish rents for private letter boxes, replacing references to renting boxes with references to obtaining them and increasing the charge for a replacement key to £15.

STATUTORY INSTRUMENTS

1995 No. 2701

CIVIL AVIATION

The Air Navigation (Overseas Territories) (Amendment) Order 1995

Made - - - -	*18th October 1995*
Laid before Parliament	*30th October 1995*
Coming into force	*1st December 1995*

At the Court at Buckingham Palace, the 18th day of October 1995
Present,
The Queen's Most Excellent Majesty in Council

Her Majesty, in exercise of the powers conferred on Her by sections 8, 41, 57, 58, 59 and 61 of the Civil Aviation Act 1949(**a**), as extended to certain territories by the Civil Aviation Act 1949 (Overseas Territories) Order 1969(**b**), as amended by section 62 of the Civil Aviation Act 1971(**c**) as so extended by the Civil Aviation Act 1971 (Overseas Territories) Order 1976(**d**), and all other powers enabling Her in that behalf, is pleased, by and with the advice of Her Privy Council, to order, and it is hereby ordered as follows:

Citation and commencement

1.—(1) This Order may be cited as the Air Navigation (Overseas Territories) (Amendment) Order 1995.

(2) This Order shall come into force on 1st December 1995.

Amendment of the Air Navigation (Overseas Territories) Order 1989

2. The Air Navigation (Overseas Territories) Order 1989(**e**) as amended by the Air Navigation (Overseas Territories) (Amendment) Order 1991(**f**) and by the Air Navigation (Overseas Territories) (Amendment) (No. 2) Order 1991(**g**) and by the Air Navigation (Overseas Territories) (Amendment) Order 1992(**h**) shall be further amended as follows:

(1) In Article 5 for paragraph (2) there shall be substituted the following paragraph–

"(2) The marks to be borne by aircraft registered in the Territory shall comply with Part B of Schedule 1 to this Order."

(**a**) 1949 c.67.
(**b**) S.I. 1969/592.
(**c**) 1971 c.75.
(**d**) S.I. 1976/1912.
(**e**) S.I. 1989/2395.
(**f**) S.I. 1991/189.
(**g**) S.I. 1991/1697.
(**h**) S.I. 1992/3198.

(2) In Article 25 for paragraph (1) there shall be substituted the following paragraph–

"(1) This Article shall apply to public transport aircraft registered in the Territory except aircraft used for the time being solely for flights not intended to exceed 60 minutes in duration which are either:

(a) flights solely for training persons to perform duties in an aircraft; or

(b) flights intended to begin and end at the same aerodrome.".

(3) In Article 30 for paragraph (1) there shall be substituted the following paragraphs–

"(1) This Article shall apply to public transport aircraft registered in the Territory.

(1A) (a) The operator of every aircraft to which this Article applies shall establish and include in the operations manual relating to the aircraft the particulars (in this sub-paragraph of this Article referred to as 'the said particulars') of the aerodrome operating minima appropriate to every aerodrome of intended departure or landing and every alternate aerodrome.

Provided that in relation to any flight wherein:

(i) an operations manual is not required pursuant to Article 25(2)(a) of the Order; or

(ii) it is not practicable to include the said particulars in the operations manual;

the operator of the said aircraft shall, prior to the commencement of the flight, cause to be furnished in writing to the commander of the aircraft the said particulars calculated in accordance with the required data and instructions (as defined in sub-paragraph (b)(i) (below)) and the operator shall cause a copy of the said particulars to be retained outside the aircraft for a minimum period of three months.

(b) (i) The operator of every aircraft to which this article applies for which an operations manual is required pursuant to Article 25(2)(a) of this Order, shall include in that operations manual such data and instructions (in this Article referred to as 'the required data and instructions') as will enable the commander of the aircraft to calculate the aerodrome operating minima appropriate to aerodromes the use of which cannot reasonably have been foreseen by the operator prior to the commencement of the flight.

(ii) The operator of every such aircraft to which this Article applies for which an operations manual is not required pursuant to Article 25(2)(a) of this Order shall, prior to the commencement of the flight, cause to be furnished in writing to the commander of the aircraft the required data and instructions, and the operator shall cause a copy of the required data and instructions to be retained outside the aircraft for a minimum period of three months.".

(4) In Article 62A(4) for sub-paragraph (c) there shall be substituted the following sub-paragraph–

"(c) it appears to him that the person to whom the permit was granted, or such other Government as aforeseaid (that is to say, a Government which is a party to such an agreement as aforesaid with Her Majesty's Government in the United Kingdom), or the aeronautical authorities of the country concerned, have acted in a manner which is inconsistent with or prejudicial to the operation in good faith, and according to its object and purpose, of any such agreement as aforesaid, or have engaged in unfair, discriminatory or restrictive practices to the prejudice of the holder of an Air Transport Licence granted under section 65 of the Civil Aviation Act 1982(a), as it applies in the United Kingdom or the holder of a route licence granted under that section as applied by section 69A of that Act in his operation of air services to or from points in the country concerned, or to the operator of an aircraft registered in and licensed to operate from any of the Territories by regulations made under section 13 of the Act in his operation of air services to or from points in the country concerned;"

(a) 1982 c.16.

(5) After Article 66 there shall be added the following new Article–

"Fatigue of the Air Traffic Controllers—Air Traffic Controllers' responsibilities

66A A person holding an air traffic controller's licence shall not perform any of the functions specified in respect of a rating included in that licence if he knows or suspects that he is suffering from, or, having regard to the circumstances of the period of duty to be undertaken, is likely to suffer from, such fatigue as may endanger the safety of any aircraft to which an air traffic control service may be provided."

(6) For Article 73 there shall be substituted the following Article–

"Licensing of aerodromes

73.—(1) The Governor shall grant to any person applying therefor a licence in respect of any aerodrome in the Territory if he is satisfied that:

(a) that person is competent, having regard to his previous conduct and experience, his equipment, organisation, staffing, maintenance and other arrangements, to secure that the aerodrome and the airspace within which its visual traffic pattern is normally contained are safe for use by aircraft;

(b) the aerodrome is safe for use by aircraft, having regard in particular to the physical characteristics of the aerodrome and of its surroundings; and

(c) the aerodrome manual submitted pursuant to paragraph (7) of this Article is adequate.

(2) An aerodrome licence may be granted subject to such conditions as the Governor thinks fit and shall, subject to the provisions of Article 62 of this Order, remain in force for the period specified in the licence.

(3) Without prejudice to the generality of paragraph (2) of this Article, if the applicant so requests or if the Governor considers that an aerodrome should be available for the take-off or landing of aircraft to all persons on equal terms and conditions, he may grant a licence (in this Order referred to as 'a licence for public use') which shall be subject to the condition that the aerodrome shall at all times when it is available for the take-off or landing of aircraft be so available to all persons on equal terms and conditions.

(4) The holder of an aerodrome licence granted under this Order (in this Article referred to as 'an aerodrome licence holder') shall:

(a) furnish to any person on request information concerning the terms of the licence; and

(b) in the case of a licence for public use, cause to be notified the times during which the aerodrome will be available for the take-off or landing of aircraft engaged on flights for the purpose of the public transport of passengers or instruction in flying.

(5) An aerodrome licence holder shall not contravene or cause or permit to be contravened any condition of the aerodrome licence at any time in relation to such aircraft engaged on such flights as are specified in Article 71(2) of this Order, but the licence shall not cease to be valid by reason only of such a contravention.

(6) An aerodrome licence holder shall take all reasonable steps to secure that the aerodrome and the airspace within which its visual traffic pattern is normally contained are safe at all times for use by aircraft.

(7)(a) Upon making an application for an aerodrome licence the applicant shall submit to the Governor an aerodrome manual for that aerodrome.

(b) Unless previously submitted pursuant to sub-paragraph (a) of this paragraph, every aerodrome licence holder shall forthwith submit to the Governor an aerodrome manual for that aerodrome.

(8) An aerodrome manual required pursuant to this Article shall contain all such information and instructions as may be necessary to enable the aerodrome operating staff to perform their duties as such including, in particular, information and instructions relating to the matters specified in Schedule 17 to this Order.

(9) Every applicant for an aerodrome licence holder shall:

(a) furnish to the Governor any amendments or additions to the aerodrome manual before or immediately after they come into effect;

(b) without prejudice to the foregoing sub-paragraph, make such amendments or additions to the aerodrome manual as the Governor may require for the purpose of ensuring the safe operation of aircraft at the aerodrome or the safety of air navigation; and

(c) maintain the aerodrome manual and make such amendments as may be necessary for the purposes of keeping its contents up to date.

(10) (a) Every aerodrome licence holder shall make available to each member of the aerodrome operating staff a copy of the aerodrome manual, or a copy of every part of the aerodrome manual which is relevant to his duties; and shall ensure that each such copy is kept up to date.

(b) Every aerodrome licence holder shall take all reasonable steps to secure that each member of the aerodrome operating staff:

(i) is aware of the contents of every part of the aerodrome manual which is relevant to his duties as such; and

(ii) undertakes his duties as such in conformity with the relevant provisions of the manual.

(11) For the purposes of this Article:

(a) 'aerodrome operating staff' means all persons, whether or not the aerodrome licence holder and whether or not employed by the aerodrome licence holder, whose duties are concerned either with ensuring that the aerodrome and airspace within which its visual traffic pattern is normally contained are safe for use by aircraft, or whose duties require them to have access to the aerodrome manoeuvring area or apron;

(b) 'visual traffic pattern' means the aerodrome traffic zone of the aerodrome, or, in the case of an aerodrome which is not notified for the purposes of Rule 35 of the Rules of the Air contained in Schedule 13 to this Order, the air space which would comprise the aerodrome traffic zone of the aerodrome if it was notified."

(7) In Article 86(1)–

(a) for sub-paragraph (e) there shall be substituted the following sub-paragraph–

"(e) is the licensee or manager of a licensed aerodrome; or"

(b) after sub-paragraph (e) there shall be added the following sub-paragraph–

"(f) performs a function connected with the installation, modification, maintenance, repair, overhaul, flight checking or inspection of equipment on the ground which is used or intended to be used for the purpose of or in connection with the provision of an air traffic control service or navigational aid to an aircraft."

(8) In Article 99(1)–

(a) after the definition of "Appropriate air traffic control unit" there shall be added the following new definition–

"'apron' means the part of the aerodrome provided for the stationing of aircraft for the embarkation and disembarkation of passengers, for loading and unloading of cargo and for parking."

(b) after the definition of "Log book" there shall be added the following new definition–

"'Manoeuvring Area' means the part of the aerodrome provided for the take-off and landing of aircraft and for the manoeuvring of aircraft on the surface, excluding the apron and any part of the aerodrome provided for the maintenance of aircraft."

(9) In Schedule 1 for Parts B1 and B2 there shall be substituted the following Part–

"PART B

NATIONALITY AND REGISTRATION MARKS OF AIRCRAFT REGISTERED IN THE TERRITORY

1. General

(1) The nationality mark of the aircraft shall be a group of two capital letters in Roman character and the registration mark shall be a group of three capital letters in Roman character assigned by the Governor on the registration of the aircraft. The letters shall be without ornamentation and a hyphen shall be placed between the nationality mark and the registration mark.

(2) The nationality and registration marks shall be displayed to the best advantage, taking into consideration the construction features of the aircraft and shall always be kept clean and visible.

(3) The letters constituting each group of marks shall be of equal height and they, and the hyphen, shall all be of the same single colour which shall clearly contrast with the background on which they appear.

(4) The nationality and registration marks shall also be inscribed on a fire-proof metal plate affixed in a prominent position–

(a) in the case of a microlight aeroplane, either in accordance with sub-paragraph (c) of this paragraph or on the wing;

(b) in the case of a balloon, on the basket or envelope; or

(c) in the case of any other aircraft on the fuselage or car as the case may be.

(5) The nationality and registration marks shall be painted on the aircraft or shall be affixed thereto by any other means ensuring a similar degree of permanence in the manner specified in paragraphs 2 and 3 of this Part.

2. Position and Size of Marks

(1) The position and size of marks on heavier than air aircraft (excluding kites) shall be as follows:

(a) on the horizontal surfaces of the wings

(i) on aircraft having a fixed wing surface, the marks shall appear on the lower surface of the wing structure and shall be on the port wing unless they extend across the whole surface of both wings. So far as is possible the marks shall be located equidistant from the leading and trailing edges of the wings. The tops of the letters shall be towards the leading edge of the wing;

(ii) the height of the letters shall be at least 50 centimetres.

Provided that if the wings are not large enough for the marks to be 50 centimetres in height, marks of the greatest height practicable in the circumstances shall be displayed;

(b) on the fuselage (or equivalent structure) and vertical tail surfaces

(i) the marks shall also appear either–

(aa) on each side of the fuselage (or equivalent structure), and shall, in the case of fixed wing aircraft be located between the wings and the horizontal tail surface; or

(bb) on the vertical tail surfaces.

(ii) when located on a single vertical tail surface, the marks shall appear on both sides. When located on multi-vertical tail surfaces the marks shall appear on the outboard sides of the outer surfaces. Subject to sub-paragraphs (iv) and (v) below, the height of the letters constituting each group of marks shall be at lest 30 centimetres;

(iii) if one of the surfaces authorised to display the required marks is large enough for those marks to be 30 centimetres in height (whilst complying with sub-paragraph (v) below) and the other is not, marks of 30 centimetres in height shall be placed on the largest authorised surface;

(iv) if neither authorised surface is large enough for marks of 30 centimetres in height (whilst complying with sub-paragraph (v) below), marks of the greatest height practicable in the circumstances shall be displayed on the larger of the two authorised surfaces;

(v) the marks on the vertical tail surfaces shall be such as to leave a margin of at least 5 centimetres along each side of the vertical tail surface;

(vi) on rotary wing aircraft where owing to the structure of the aircraft the greatest height practicable for the marks on the side of the fuselage (or equivalent structure) is less than 30 centimetres, the marks shall also appear on the lower surface of the fuselage as close to the line of symmetry as is practicable and shall be placed with the tops of the letters towards the nose. The height of the letters constituting each group of marks shall be at least 50 centimetres;

provided that if the lower surface of the fuselage is not large enough for the marks to be of 50 centimetres in height, marks of the greatest height practicable in the circumstances shall be displayed;

(c) wherever in this paragraph marks of the greatest height practicable in the circumstances are required, that height shall be such as is consistent with compliance with paragraph 3 of this Part.

(2) the position and size of marks on airships and free balloons shall be as follows:

(a) in the case of airships the marks shall be placed on each side of the airship. They shall be placed horizontally either on the hull near the maximum cross-section of the airship or on the lower vertical stabiliser;

(b) in the case of free balloons, the marks shall be in two places on diametrically opposite sides of the balloon;

(c) in the case of both airships and free balloons the side marks shall be placed as to be visible from the sides and from the ground. The height of the letters shall be at least 50 centimetres.

3. Width, Spacing and Thickness of Marks

(1) For the purposes of this paragraph–

(a) "a standard letter" shall mean any letter other than the letters I, M and W;

(b) the width of each standard letter and the length of the hyphen between the nationality mark and the registration mark shall be two thirds of the height of a letter;

(c) the width of the letters M and W shall be neither less than two thirds of their height nor more than their height;

(d) the width of the letter I shall be one sixth of the height of the letter.

(2) The thickness of the lines comprising each letter and hyphen shall be one sixth of the height of the letters forming the marks.

(3) Each letter and hyphen shall be separated from the letter or hyphen which it immediately precedes or follows, by a space equal to either one quarter or one half of the width of a standard letter. Each such space will be equal to every other such space within the mark."

(10) In Schedule 10 in PART B—CREW TRAINING AND TESTS–

(a) in paragraph 1(2) for sub-paragraph (c) there shall be substituted the following sub-paragraph–

"(c) Every pilot included in the flight crew who is seated at the flying controls during take-off or landing and who is intended by the operator to fly as pilot in circumstances requiring compliance with the Instrument Flight Rules shall within the relevant period have been tested as to his proficiency in using instrument approach-to-land systems of the type in use at the aerodrome of intended landing and any alternate aerodromes, such test being carried out either in flight in instrument flight conditions or in instrument flight conditions simulated by means of a flight simulator approved by the Governor."

(b) in paragraph 1(2) after sub-paragraph (c) there shall be added the following new sub-paragraph–

"(d) Every pilot included in the flight crew and who is seated at the flying controls during take-off or landing shall within the relevant period have carried out, when seated at the flying controls, not less than three take-offs and three landings in aircraft of the type to be used on the flight."

(11) In Schedule 11 for the proviso to the definition of "B" there shall be substituted the following proviso–

"Provided that with the permission in writing of the Governor, which may be granted subject to such conditions as he thinks fit, an aircraft to which Article 25 of this Order applies need not carry the flight manual as part of this document."

(12) In Schedule 13–

(a) in Rule 1 the definition of "Apron" shall be deleted;

(b) in Rule 1 the definition of "Manoeuvring Area" shall be deleted;

(c) for Rule 5 there shall be substituted the following Rule–

"Low Flying

5.—(1) Subject to the provisions of paragraphs (2) and (3):

(a) An aircraft other than a helicopter shall not fly over any congested area of a city, town or settlement below:

(i) such height as would enable the aircraft to alight clear of the area and without danger to persons or property on the surface, in the event of failure of a power unit and if such an aircraft is towing a banner such height shall be calculated on the basis that the banner shall not be dropped within the congested area; or

(ii) a height of 1500 feet above the highest fixed object within 2000 feet of the aircaft:

whichever is the higher.

(b) A helicopter shall not fly below such height as would enable it to alight without danger to persons or property on the surface, in the event of failure of a power unit.

(c) Except with the permission in writing of the Governor and in accordance with any conditions therein specified a helicopter shall not fly over a congested area of a city, town or settlement below a height of 1500 feet above the highest fixed object within 2000 feet of the helicopter.

(d) An aircraft shall not fly:

(i) over, or within 3000 feet of, any assembly in the open air of more than 1000 persons assembled for the purpose of witnessing or participating in any organised event, except with the permission in writing of the Governor and in accordance with any conditions therein specified and with the consent in writing of the organisers of the event; or

(ii) below such height as would enable it to alight clear of the assembly in the event of the failure of a power unit and if such an aircraft is towing a banner such height shall be calculated on the basis that the banner shall not be dropped within 3000 feet of the assembly:

Provided that where a person is charged with an offence under the Order by reason of a contravention of this sub-paragraph, it shall be a good defence to prove that the flight of the aircraft over, or within 3000 feet of, the assembly was made at a reasonable height and for a reason not connected with the assembly or with the event which was the occasion for the assembly.

(e) An aircraft shall not fly closer than 500 feet to any person, vessel, vehicle or structure.

(2)(a)The provision of paragraphs (1)(a)(ii) and (1)(c)(i) shall not apply to an aircraft flying:

(i) on a route notified for the purposes of this Rule; or

(ii) on a special VFR flight.

unless the aircraft is landing or taking off.

(b) Paragraphs (1)(a)(ii), (1)(c), (1)(d) and (1)(e) shall not apply to an aircraft which is being used for police purposes.

(c) Paragraphs (1)(d) and (e) of this Rule shall not apply to an aircraft over or within 3000 feet of an assembly of persons gathered for the purpose of witnessing an event which consists wholly or principally of an aircraft race or contest or an exhibition of flying, if the aircraft is taking part in such race, contest or exhibition or is engaged on a flight arranged by, or made with the consent in writing of, the organisers of the event.

(d) Paragraph (1)(e) shall not apply to:

(i) any aircraft while it is landing or taking off in accordance with normal aviation practice;

(ii) any glider while it is hill-soaring;

(iii) any aircraft while it is flying in accordance with proviso (f) of Article 40(2) of the Order;

(iv) any aircraft while it is flying under and in accordance with the terms of an aerial application certificate granted to the operator thereof under Article 42 of the Order; or

(v) any aircraft while it is flying for the purpose of picking up or dropping tow ropes, banners or similar articles at an aerodrome in accordance with Article 39(2) or proviso (e) of Article 40(2) of the Order.

(3) Nothing in this Rule shall prohibit an aircraft from flying in such a manner as is necessary for the purpose of saving life.

(4) Nothing in this Rule shall prohibit any aircraft from flying in accordance with normal aviation practice, for the purpose of taking off from, landing at or practising approaches to landing at, or checking navigational aids or procedures at, a Government aerodrome or a licensed aerodrome in the Territory or at any aerodrome in any other country:

Provided that the practising of approaches to landing shall be confined to the airspace customarily used by aircraft when landing or taking off in accordance with normal aviation practice at the aerodrome concerned.

(5) Nothing in this Rule shall apply to any captive balloon or kite."

(d) at the end of Rule 7 there shall be added–

"For the purposes of this Rule the expression 'simulated instrument flight' shall have the same meaning as in Rule 6."

(e) for Rule 23 there shall be substituted the following Rule–

"23. The Visual Flight Rules shall be as follows:

(1) *Flight outside controlled airspace*

(a) An aircraft flying outside controlled airspace at or above flight level 100 shall remain at least 1500 metres horizontally and 1000 feet vertically away from cloud and in a flight visibility of at least 8 kilometres;

(b) An aircraft flying outside controlled airspace below flight level 100 shall remain at least 1500 metres horizontally and 1000 feet vertically away from cloud and in a flight visibility of at least 5 kilometres:

Provided that this sub-paragraph shall be deemed to be complied with if:

(i) the aircraft is flying at or below 3000 feet above mean sea level and remains clear of cloud and in sight of the surface and in a flight visibility of at least 5 kilometres;

(ii) the aircraft, other than a helicopter, is flying at or below 3000 feet above mean sea level at a speed which according to its air speed indicator is 140 knots or less and remains clear of cloud and in sight of the surface and in flight visibility of at least 1500 metres; or

(iii) in the case of a helicopter, the helicopter is flying at or below 3000 feet above mean sea level flying at a speed which, having regard to the visibility, is reasonable and remains clear of cloud and in sight of the surface.

(2) *Flight within controlled airspace*

(a) Within Class B airspace:

(i) an aircraft flying within Class B airspace at or above flight level 100 shall remain clear of cloud and in a flight visibility of at least 8 kilometres;

(ii) an aircraft flying within Class B airspace below flight level 100 shall remain clear of cloud and in a flight visibility of at least 5 kilometres;

(b) Within Class C, Class D or Class E airspace:

(i) an aircraft flying within Class C, Class D or Class E airspace at or above flight level 100 shall remain at least 1500 metres horizontally and 1000 feet vertically away from cloud and in a flight visibility of at least 8 kilometres;

(ii) subject to sub-paragraph (iii), an aircraft flying within Class C, Class D or Class E airspace below flight level 100 shall remain at least 1500 metres horizontally and 1000 feet vertically away from cloud and in a flight visibility of at least 5 kilometres;

(iii) sub-paragraph (ii) shall be deemed to be complied with if:

(aa) the aircraft is not a helicopter and is flying at or below 3000 feet above mean sea level at a speed which, according to its airspeed indicator, is 140 knots or less and it remains clear of cloud in sight of the surface and in a flight visibility of at least 5 kilometres; or

(bb) the aircraft is a helicopter flying at or below 3000 feet above mean sea level and it remains clear of cloud and in sight of the surface."

(f) for Rule 39 there shall be substituted the following Rule–

"**39.**—(1) Two or more white crosses, as illustrated in this paragraph,

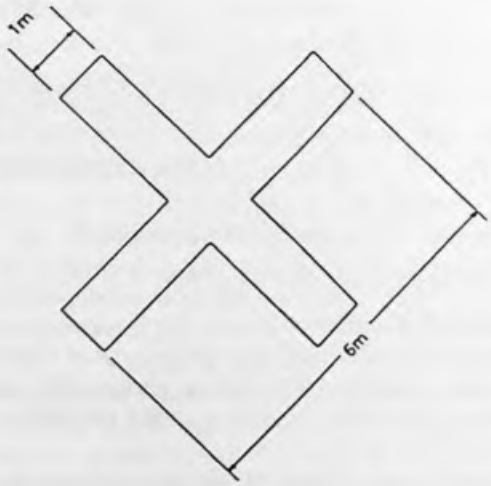

Fig. 11

displayed on a runway or taxiway, with the arms of the crosses at an angle of 45° to the centre line of the runway, at intervals of not more than 300 metres signify that the section of the runway or taxiway marked by them is unfit for the movement of aircraft.

(2)(a)two yellow broken lines and two continuous lines, as illustrated in this paragraph,

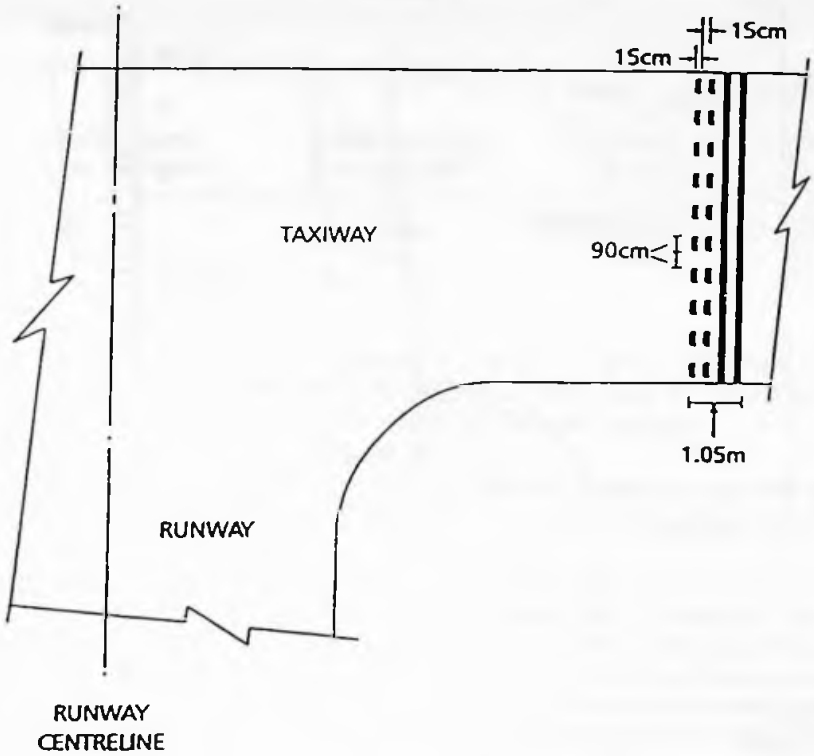

Fig. 12(a)

signifies the holding position closest to the runway beyond which no part of a flying machine or vehicle shall project in the direction of the runway without permission from the air traffic control unit at the aerodrome during the notified hours of watch of that unit. Outside the notified hours of that unit or where there is no air traffic control unit at the aerodrome the markings signify the position closest to the runway beyond which no part of a flying machine or vehicle shall project in the direction of the runway when the flying machine or vehicle is required by virtue of Rule 37(3)(a) of these rules to give way to aircraft which are taking off from or landing on that runway.

(b) A yellow marking, as illustrated in this paragraph,

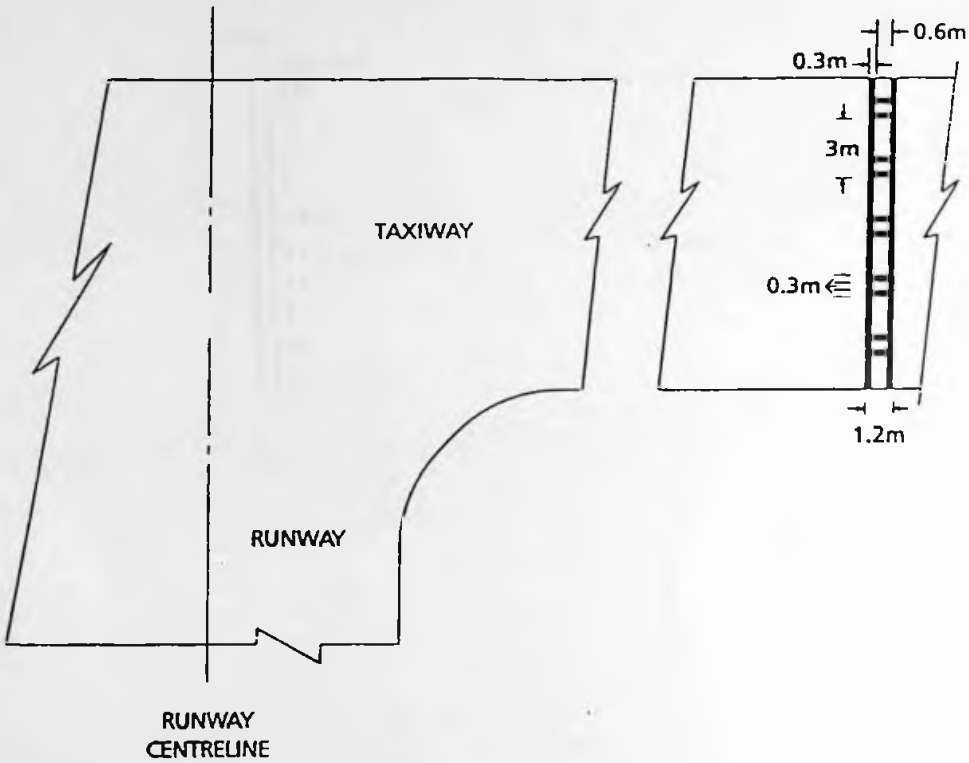

Fig. 12(b)

signifies a holding position other than that closest to the runway beyond which no part of a flying machine or vehicle shall project in the direction of the runway without permission from the air traffic control unit at the aerodrome during the notified hours of watch of that unit. Outside the notified hours of watch of that unit or where there is no air traffic control unit at the aerodrome the marking may be disregarded."

(13) In Schedule 14–

(a) in Regulation 1(2)(a) for Table 1 shall be substituted the following Table–

"Table 1

Males over 12 years of age	75 kg
Save that on journeys by helicopters in support of or in connection with the exploitation of or exploration for mineral resources (including gas) and:	
(i) between the Territory and any vessel or structure located at sea; or	
(ii) between any two such vessels or structures where the last preceding journey from land or the next subsequent journey to land was from or is intended to be as the case may be, the Territory:	
the appropriate weight for male passengers over 12 years shall be	83 kg
Females over 12 years of age	65 kg
On journeys within the Territory:	
Children aged 3 years or more, but not over 12 years of age	40 kg
Infants under 3 years of age	10 kg
On any other journey:	
Children aged 2 years or more but not over 12 years of age	39 kg
Infants under 2 years of age	8 kg"

(b) in Regulation 1(3)(a) for Table 2 there shall be substituted the following table–

"Table 2

1	2	3	
		Hold baggage per piece	
Journey made by the aeroplane	Cabin baggage per passenger*	Scheduled Journey	Holiday Journey
Domestic	3 kg	10 kg	13 kg
International	3 kg	14 kg	16 kg

*Not infants under 2 years of age.

(b) If Table 2 has been used, subject to the provisions of paragraph (4) for determining the weight of hold baggage, it shall also be used, subject as aforesaid, for determining the weight of the cabin baggage.

(c) For the purposes of this Regulation:

(i) A journey made by an aeroplane shall be treated as domestic if it is confined within the Territory or within such an area as may be prescribed by the Governor.

(ii) A journey made by an aeroplane shall be treated as international if it is not domestic nor within any area prescribed by the Governor as domestic.

(iii) A journey made by an aeroplane shall be treated as a holiday journey and not as a scheduled journey if it is made for the carriage of passengers each of whom is carried pursuant to an agreement which provides for carriage by air to a place outside the Territory, and back from that place or from another place to the Territory (whether or not on the same aeroplane) and for accommodation at a place outside the Territory."

(c) for Regulation 4 there shall be substituted the following Regulation–

4. "For the purposes of Article 29(1), an aeroplane registered in the Territory in respect of which there is in force under the Order a certificate of airworthiness in which the aeroplane is designated as being of Performance Group A or Performance Group B shall not fly for the purpose of public transport unless the weight of the aeroplane at the commencement of the take-off run is such that the following conditions are satisfied–

(1) That weight does not exceed the maximum take-off weight specified for the altitude and the air temperature at the aerodrome at which the take-off is to be made.

(2) The take-off run, take-off distance and the emergency distance respectively required for take-off, specified as being appropriate to–

(a) the weight of the aeroplane at the commencement of the take-off run;

(b) the altitude at the aerodrome;

(c) the air temperature at the aerodrome;

(d) the condition of the surface of the runway from which the take-off will be made;

(e) the slope of the surface of the aerodrome in the direction of take-off over the take-off run available, the take-off distance available and the emergency distance available, respectively; and

(f) not more than 50 per cent of the reported wind component opposite to the direction of take-off or not less than 150 per cent of the reported wind component in the direction of take-off:

do not exceed the take-off run, the take-off distance and the emergency distance available, respectively, at the aerodrome at which the take-off is to be made; in ascertaining the emergency distance required, the point at which the pilot is assumed to decide to discontinue the take-off shall not be nearer to the start of the take-off run than the point at which, in ascertaining the take-off run required and the take-off distance required, he is assumed to decide to continue the take-off, in the event of power unit failure.

(3) (a) The net take-off flight path with one power unit inoperative, specified as being approprate to–

(i) the weight of the aeroplane at the commencement to the take-off run;

(ii) the altitude at the aerodrome;

(iii) the air temperature at the aerodrome; and

(iv) not more than 50 per cent of the reported wind component opposite to the direction of take-off or not less than 150 per cent of the reported wind component in the direction of take-off:

and plotted from a point 35 feet or 50 feet as appropriate, above the end of the take-off distance required at the aerodrome at which the take-off is to be made to a height of 1,500 feet above the aerodrome, shows that the aeroplane will clear any obstacle in its path by a vertical interval of at least 35 feet, and if it is intended that the aeroplane shall change its direction of flight by more than 15° before reaching 1,500 feet the vertical interval shall not be less than 50 feet during the change of direction.

(b) For the purpose of sub-paragraph (a) an obstacle shall be deemed to be in the path of the aeroplane if the distance from the obstacle to the nearest point on the ground below the intended line of flight of the aeroplane does not exceed–

(i) a distance of 60 metres plus half the wing span of the aeroplane plus one eighth of the distance from such point to the end of the take-off distance available measured along the intended line of flight of the aeroplane; or

(ii) 900 metres,

whichever is the less.

(c) In assessing the ability of the aeroplane to satisfy this condition, it shall not be assumed to make a change of direction of a radius less than the specified radius of steady turn.

(4) The aeroplane will, in the meteorological conditions expected for the flight, in the event of any one power unit becoming inoperative at any point on its route or on any planned diversion therefrom and with the other power unit or units operating within the maximum continuous power conditions specified, be capable of continuing the flight, clearing by a vertical interval of at least 2,000 feet obstacles within 10 nautical miles either side of the intended track, to an aerodrome at which it can comply with condition (7), relating to an alternate aerodrome, and on arrival over such aerodrome the gradient of the specified net flight path with one power unit inoperative shall not be less than zero at 1,500 feet above the aerodrome, and in assessing the ability of the aeroplane to satisfy this condition it shall not be assumed to be capable of flying at an altitude exceeding the specified maximum permissible altitude for power unit restarting:

Provided that where the operator of the aeroplane is satisfied, taking into account the navigation aids which can be made use of by the aeroplane on the route, that the commander of the aeroplane will be able to maintain his intended track on that route within a margin of 5 nautical miles, the foregoing provisions of this paragraph shall have effect as if 5 nautical miles were substituted for 10 nautical miles.

(5) (a) In the case of an aeroplane having three or more power units, it will, in the meteorological conditions expected for the flight, in the event of any two power units becoming inoperative at any point along the route or on any planned diversion therefrom more than 90 minutes flying time in still air at the all power units operating economical cruise speed from the nearest aerodrome at which it can comply with condition (7), relating to an alternate aerodrome, be capable of continuing the flight with all other power units operating within the specified maximum continuous power conditions, clearing by a vertical interval of at least 2,000 feet obstacles within 10 nautical miles either side of the intended track to such an

aerodrome, and on arrival over such an aerodrome the gradient of the specified net flight path with two power units inoperative shall not be less than zero at 1,500 feet above the aerodrome, and in assessing the ability of the aeroplane to satisfy this condition it shall not be assumed to be capable of flying at an altitude exceeding the specified maximum permissible altitude for power unit restarting:

Provided that where the operator of the aeroplane is satisfied, taking into account the navigation aids which can be made use of by the aeroplane on the route, that the commander of the aeroplane will be able to maintain his intended track on that route within a margin of 5 nautical miles, the foregoing provisions of this paragraph shall have effect as if 5 nautical miles were substituted for 10 nautical miles; or

(b) In the case of an aeroplane having two power units and a maximum total weight authorised which exceeds 5,700 kg and which is not limited by its certificate of airworthiness to the carriage of less than 20 passengers, it will, in the meteorological conditions expected for the flight, at any point along the route or on any planned diversion therefrom, not be more than 60 minutes flying time at the normal one engine inoperative cruise speed in still air from the nearest aerodrome at which it can comply with condition (7), relating to an alternative aerodrome, unless it is flying under and in accordance with the terms of any written permission granted by the Governor to the operator under this regulation; or

(c) In the case of an aeroplane having two power units and a maximum total weight authorised of 5,700 kg or less or in the case of an aeroplane having two power units and a maximum total weight authorised of more than 5,700 kg but which is limited by its certificate of airworthiness to the carriage of less than 20 passengers the aeroplane will, in the meteorological conditions expected for the flight, not be more than 90 minutes flying time in still air at the all power units operating economical cruise speed from the nearest aerodrome at which it can comply with condition (7), relating to an alternate aerodrome.

(6) The landing weight of the aeroplane will not exceed the maximum landing weight specified for the altitude and the expected air temperature for the estimated time of landing at the aerodrome at which it is intended to land and at any alternate aerodrome.

(7) (a) (i) In the case of a turbine-jet powered aeroplane, the landing distance required does not exceed at the aerodrome at which it is intended to land or any alternate aerodrome, as the case may be, the landing distance available on–

(aa) the most suitable runway for a landing in still air conditions; and

(bb) the runway that may be required for landing because of the forecast wind conditions.

(ii) In the case of an aeroplane powered by turbine propeller or piston engines, respectively specified as being appropriate to aerodromes of destination and alternate aerodrome at which it is intended to land or at any alternate aerodrome, as the case may be, the landing distance available on–

(aa) the most suitable runway for a landing in still air conditions; and

(bb) the runway that may be required for landing because of the forecast wind conditions.

(b) For the purposes of sub-paragraph (a) the landing distance required shall be that specified as being appropriate to–

(i) the landing weight;

(ii) the altitude of the aerodrome;

(iii) the temperature in the specified international standard atmosphere appropriate to the altitude at the aerodrome;

(iv) (aa) a level surface in the case of runways usable in both directions; and

(bb) the average slope of the runway in the case of runways usable in only one direction; and

(v) (aa) still air conditions in the case of the most suitable runway for a landing in still air conditions; and

(bb) not more than 50 per cent of the forecast wind component opposite to the direction of landing or not less than 150 per cent of the forecast wind component in the direction of landing in the case of the runway that may be required for landing because of the forecast wind conditions.

(d) After Regulation 7 there shall be added the following new Regulation–

"*Weight and Performance of Public Transport Aeroplanes Classified as Aeroplanes of Performance Group F in their Certificates of Airworthiness*

7A. For the purposes of Article 29(1), an aeroplane registered in the Territory in respect of which there is in force under the Order a certificate of airworthiness in which the aeroplane is designated as being of Performance Group F shall not fly for the purpose of public transport unless the weight of the aeroplane at the commencement of the take-off run is such that the following conditions are satisfied–

(1) that weight does not exceed the maximum take-off weight specified for the altitude and the air temperature at the aerodrome at which the take-off is to be made;

(2) the take-off distance required specified as being appropriate to–

(a) the weight of the aeroplane at the commencement of the take-off run;

(b) the altitude at the aerodrome;

(c) the air temperature at the aerodrome; and

(d) the average slope of the surface of the aerodrome in the direction of take-off over the take-off run available; and not more than 50 per cent of the reported wind component opposite to the direction of take-off or not less than 150 per cent of the reported wind component in the direction of take-off,

does not exceed the take-off run available at the aerodrome at which the take-off is to be made.

(3) The aeroplane, at any time after it reaches a height of 1,000 feet above the aerodrome from which take-off is to be made, will, in the meteorological conditions expected for the flight, in the event of any one power unit becoming inoperative at any point on its route or on any planned diversion therefrom, and with the other power unit or power units, if any, operating within the specified maximum, continuous power conditions, be capable of continuing the flight at altitudes not less than the relevant minimum altitude for safe flight stated in, or calculated from the information contained in the operations manual relating to the aeroplane to a point 1,000 feet above–

(a) in the case of an aeroplane having one power unit, a place at which a safe landing can be made; and

(b) in the case of an aeroplane having two or more units, an aerodrome at which it can comply with condition (5):

Provided that, in assessing the ability to satisfy this condition–

(i) the aeroplane shall not be assumed to be capable of flying, at any point on its route or on any planned diversion therefrom at an altitude exceeding that at which it is capable of a gradient of climb, with all power units operating within maximum continuous power conditions specified, of 2 per cent; and

(ii) over those parts of the route or any planned diversion therefrom, where in the meteorological conditions expected for the flight it is expected that the aeroplane will be out of sight of the surface due to cloud cover at or below the relevant minimum safe altitude, the aeroplane shall be required to be capable of a gradient of climb, with

one power unit inoperative and with the other power unit or power units operating within the specified maximum continuous power conditions, at the relevant minimum safe altitude, of 1 per cent.

(4) The landing weight of the aeroplane will not exceed the maximum landing weight specified for the altitude and the expected air temperature for the estimated time of landing at the aerodrome at which it is intended to land and at any alternate aerodrome.

(5) (a) The landing distance required does not exceed at the aerodrome at which it is intended to land or at any alternate aerodrome, as the case may be, the landing distance available on the most suitable runway for a landing in still air conditions.

(b) For the purposes of sub-paragraph (a) the landing distance required shall be that specified as being appropriate to–

(i) the landing weight;

(ii) the altitude at the aerodrome;

(iii) the temperature in the specified international standard atmosphere appropriate to the altitude at the aerodrome;

(iv) a runway with a level surface; and

(v) still air conditons.

(6) A single-engined aeroplane designated as aforesaid as an aeroplane of Performance Group F shall not fly for the purpose of public transport at night or when the cloud ceiling or visibility prevailing at the aerodrome of departure or forecast for the estimated time of landing at the aerodrome at which it is intended to land and at any alternate aerodrome are less than 1,000 feet and one nautical mile respectively."

(14) in Schedule 15–

(a) in Regulation 2(1) for the definition of "Technical Instructions" there shall be substituted the following definition–

"'Technical Instructions' means the 1995–1996 English language edition of the Technical Instructions for the Safe Transport of Dangerous Goods by Air approved and published by decision of the Council of the International Civil Aviation Organisation."

(b) in Regulation 3 for paragraph (2) there shall be substituted the following paragraph–

"(2) A person shall not:

(a) take or cause to be taken on board,

(b) suspend or cause to be suspended beneath, or

(c) deliver or cause to be delivered for loading on or suspension beneath; an aircraft any dangerous goods, which he knows or ought to know or suspect to be goods capable of posing significant risk to health, safety or property when carried by air, unless the Technical Instructions have been complied with and the package of those goods is in a fit condition for carriage by air."

(c) in Regulation 4 for paragraph (3) there shall be substituted the following paragraph–

"(3) The shipper of dangerous goods shall furnish the operator of the aircraft with such other documents in respect of dangerous goods as are required by Part 3 and Chapters 4.3 and 4.5 of Part 4 of the Technical Instructions."

(d) in Regulation 9 after paragraph (d) there shall be added the following new paragraph–

"(e) any document which relates to goods which the authorised person has reasonable grounds to suspect may be dangerous goods in respect of which the provisions of these Regulations have not been complied with."

(e) after Regulation 9 there shall be added the following new Regulation–

"Powers in Relation to Enforcement of the Regulations

9A—(1) An authorised person may examine, take samples of and seize any goods which the authorised person has reasonable grounds to suspect may be dangerous goods in respect of which the provisions of these Regulations have not been complied with.

(2) An authorised person may open or require to be opened any baggage or package which the authorised person has reasonable grounds to suspect may contain dangerous goods in respect of which the provisions of these Regulations have not been complied with.

(3)(a) Any sample taken or goods seized by an authorised person under this Regulation shall be retained or detained respectively for so long as the Governor considers necessary in all the circumstances and shall be disposed of in such manner as the Governor considers appropriate in all the circumstances.

(b) Without prejudice to the generality of sub-paragraph (a) above, any sample taken or goods seized under this regulation may be retained or detained respectively:

(i) for use as evidence at a trial for an offence; or

(ii) for forensic examination or for investigation in connection with an offence."

(15) After Schedule 16 there shall be added the following new Schedule–

"SCHEDULE 17 Article 73

AERODROME MANUAL

Information and instructions relating to the following matters shall be included in the aerodrome manual referred to in Article 73 of this Order:

(i) the name and status of the official in charge of day to day operation of the aerodrome together with the names and status of other aerodrome operating staff and instructions as to the order and circumstances in which they may be required to act as the official in charge;

(ii) the system of aeronautical information service available;

(iii) procedures for promulgating information concerning the aerodrome's state;

(iv) procedures for the control of access, vehicles and work in relation to the aerodrome manoeuvring area and apron;

(v) procedures for complying with Article 86 of this Order and for the removal of disabled aircraft;

(vi) in the case of an aerodrome which has facilities for fuel storage, procedures for complying with Article 82 of this Order;

(vii) plans to a scale of 1:2500 depicting the layout of runways, taxiways and aprons, aerodrome markings, aerodrome lighting if such lighting is provided, and the siting of any navigational aids within the runways strip:
Provided that in the case of copies of the manual or extracts thereof provided or made available to a member of the aerodrome operating staff, the plans shall be of a scale reasonably appropriate for the purposes of Article 73(10) of this Order;

(viii) in respect of an aerodrome in relation to which there is a notified instrument approach procedure, survey information sufficient to provide data for the production of aeronautical charts relating to that aerodrome;

(ix) description, height and location of obstacles which infringe standard obstacle limitation surfaces, and whether they are lit;

(x) data for and method of calculation of declared distances and elevations at the beginning and end of each declared distance;

(xi) method of calculating reduced declared distances and the procedure for their promulgation;

(xii) details of surfaces and bearing strengths of runways, taxiways and aprons;

(xiii) the system of the management of air traffic in the airspace associated with the aerodrome, including procedures for the coordination of traffic with adjacent aerodromes, except any such information or procedures already published in any manual of air traffic services;

(xiv) operational procedures for the routine and special inspection of the aerodrome manoeuvring area and aprons;

(xv) if operations are permitted during periods of low visibility, procedures for the protection of the runways during such periods;

(xvi) procedures for the safe integration of all aviation activities undertaken at the aerodrome;

(xvii) procedures for the control of bird hazards;

(xviii) procedures for the use and inspection of the aerodrome lighting system, if such a system is provided; and

(xix) the scale of rescue, first aid and fire service facilities the aerodrome emergency procedures and procedures to be adopted in the event of temporary depletion of the rescue and fire service facilities."

N. H. Nicholls
Clerk of the Privy Council

EXPLANATORY NOTE

(This note is not part of the Order)

This Order further amends the Air Navigation (Overseas Territories) Order 1989 as amended by the Air Navigation (Overseas Territories) (Amendment) Order 1991, the Air Navigation (Overseas Territories) (Amendment) (No. 2) Order 1991 and the Air Navigation (Overseas Territories) (Amendment) Order 1992. Many of the amendments effected by this Order are made in order to reflect changes made to the law applicable to the United Kingdom. In addition to minor and drafting amendments the following changes are made–

(1) The scope of the requirement to make available and keep up to date an Operations Manual is extended so as to include aircraft of a maximum total weight authorised of 2730 kg or less (Article 25 (1)).

(2) The requirement to establish and comply with aerodrome operating minima is extended to all public transport aircraft registered in the Territory whether or not an Operations Manual is required for such aircraft. A means of calculating and recording appropriate aerodrome operating minima is to be provided for public transport aircraft which are not required to have an Operations Manual (Article 30(1)).

(3) For the avoidance of doubt, the circumstances in which the Secretary of State may exercise his power to revoke, suspend or vary certain permits is extended to include the circumstances in which unfair, discriminatory or restrictive practices have prejudiced the holder of a route licence granted under section 65 of the Civil Aviation Act 1982 (Article 62A(4)(c)).

(4) The holder of an Air Traffic Controllers Licence is prohibited from acting as an Air Traffic Controller when suffering from fatigue (Article 66A).

(5) The holder of, or applicant for, an aerodrome licence, must submit to the Governor an Aerodrome Manual which contains specified information and must make available relevant parts of the Manual to aerodrome operating staff and take reasonable steps to ensure that the provisions of the Manual are complied with. He must take all reasonable steps to ensure that the aerodrome and its airspace are safe for use by aircraft. He must keep the aerodrome Manual up to date, must furnish any amendments to the Governor, and must make any amendments required by the Governor (Article 73).

(6) Air traffic engineers are required to submit reports of reportable occurrences (Article 86).

(7) Pilots of aircraft flying for the purposes of public transport are required to undergo tests of proficiency in using instrument approach-to-land systems only if intended by the operator to fly as a pilot in circumstances requiring compliance with the Instrument Flight Rules (Schedule 10 Part B).

(8) Permission granted by the Governor allowing an aircraft not to carry the flight manual referred to in its Certificate of Airworthiness may be granted subject to such conditions as the Governor thinks fit (Schedule 11).

(9) Schedule 13, which sets out the Rules of the Air, and has been amended in the following major respects: an aircraft flying on a route notified for the purposes of Rule 5(2)(a) or on a special VFR flight must nevertheless comply with Rules 5(1)(a)(ii) and (1)(c) if it is landing or taking off (Rule 5(2)(a)); an aircraft may fly in accordance with the visual Flight Rules within class C, D or E airspace at or below 3,000 feet above mean sea level if, in the case of a helicopter, it remains clear of cloud and in sight of the surface and, in the case of any other aircraft, it flies at 140 knots or less and remains clear of cloud in sight of the surface and in a flight visibility of at least 5 kilometres (Rule 23); new markings are introduced to identify taxi-holding positions (Rule 39); there are no longer specified projectile warning signals to indicate that an aircraft is flying in or near any active danger area or prohibited airspace (Rule 46).

(10) Schedule 14, which sets out the Air and Navigation (General) Regulations, has been amended so that Performance Group B public transport aeroplanes are brought within the weight and performance requirements for Performance Group A aeroplanes (Regulation 4) and weight and performance requirements for Performance Group F aeroplanes are introduced (Regulation 7A).

(11) Schedule 15, which sets out the Air Navigation (Dangerous Goods) Regulations, is amended in the following major respects: the definition of "Technical Instructions" has been updated to refer to the latest English language edition which took effect on 1 January 1995 (Regulation 1(2)); a person who causes dangerous goods to be carried by air is required to comply with the Technical Instructions and to ensure that the package is in a fit condition for carriage by air when he knows or ought to know or suspects that he is dealing with goods which are capable of posing a significant risk to health, safety or property, when carried by air (Regulation 3(2)); a shipper of dangerous goods must furnish the operator of the aircraft with certain additional documents of approval referred to in the Technical Instructions (Regulation 4(3)); an operator must within a reasonable time after being requested to do so by an authorised person produce any documents which relate to dangerous goods in respect of which an authorised person has reasonable grounds to suspect do not comply with the regulations (Regulation 9(e)); an authorised person may examine, seize, retain or detain, and dispose of, any goods, baggage, package or sample taken from any goods, baggage, or package which he has reasonable grounds to suspect may contain goods which do not comply with the provisions of the Regulations (Regulation 10A).

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The following is published in this Supplement -

The Taxes (Amendment) Bill 1996.

FALKLAND ISLANDS OIL TAXATION LEGISLATION

Amendments to the Taxes Ordinance 1994

Explanatory Memorandum

Richard Holme

Creaseys Chartered Accountants

EXPLANATORY MEMORANDUM

The Taxes (Amendment) Bill 1996

Introduction

This Bill is designed to provide a comprehensive framework for the taxation of oil related activities in the Falklands. The extent of the tax jurisdiction has therefore been expanded and the system of depreciation allowance modified to cater for the special types of capital expenditure likely to be incurred by the oil industry. A 'two-way' ring fence has been introduced to prevent oil losses being set against other FI income and vice versa. A narrow tax on capital gains has been introduced to bring in to charge disposals of licenses or interest therein. The POAT system has been strengthened in order to improve assessment and collection of tax from employees. No withholding tax is proposed for payments to contractors, but the licensee may be made responsible for any unpaid tax thereon. The Bill does not include any further provisions for the taxation of benefits in kind, but it is likely that these will be introduced to limit avoidance of tax by oil employees.

Operators in the oil industry will tend to operate through a number of related group companies and further measures have been introduced so as to enable such entities to be treated as one entity in substance for many taxation purposes. This particular legislation together with much of the rest of the Bill is based on UK precedents although these have been all carefully considered before implementation in the Falklands.

The existing double taxation agreement with the UK is currently being renegotiated to take account of oil activities.

RHBH January 1996

Abbreviations Used

TO1994	Taxes Ordinance 1994
TA1988	Income and Corporation Taxes Act 1988
TCGA 1992	Taxation of Chargeable Gains Act 1992
FI	Falkland Islands
POAT	Payment on Account of Tax (similar to UK PAYE)

SCHEDULE 1 - AMENDMENTS TO THE TAXES ORDINANCE 1994

The Bill will generally apply to income tax for the 1996 year of assessment and for corporation tax for corporation tax years beginning on or after 1 January 1996.

1,2 Section 2 of the TO 1994 contains a number of definitions for the purposes of interpreting the Ordinance. Paragraph 2 adds further definitions which are largely specific to oil activities.

3 **Extension of Tax Charge to Designated Area (New Section 2A)**

The new section 2A will incorporate the territorial sea around the Falkland Islands in to the Islands for all purposes of income tax and corporation tax so that in future all references to the Islands in tax legislation will include the territorial sea.

Subsection (3) provides that income and gains from activities on the continental shelf will be treated as profits or gains from activities or property in the Islands themselves. This means that such income and gains will be treated as if from a source in the Islands so that there will be no exemption from tax under section 12 TO 1994 for such profits or gains.

Subsection (4) will ensure that companies will not avoid the charge to tax by operating through non FI branches.

Subsection (5) provides that employees' earnings will also be treated as being paid in respect of employment in the Islands so that such earnings will not be exempt from tax under section 12.

Subsection (6) provides that capital gains from the disposal of shares, the value of which is attributable to any extent to oil assets or rights shall be treated as gains accruing on the disposal of assets situated in the Islands. This also will ensure that capital gains cannot be avoided by arguing that the gains accrue from non FI assets.

Without this extension of the charge, there would be little or no scope for assessing oil activities outside territorial waters.

Example 1

Geoff is not FI resident and works as a geologist for Shell on a rig in the outer reaches of the designated area.

Present position - He is not chargeable on his salary as he is not resident in the FI nor is he working within the jurisdiction.

Future - Geoff will be chargeable to FI tax on his salary to the extent that it relates to duties carried out in the FI or in the designated area.

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The charge in the designated area will only affect oil exploration or exploitation activities: therefore the tax position of, for example, the fishing industry is unaffected.

The effect of this section is similar to that of its UK counterpart section 830 of the TA 1988.

4 Minor changes are proposed to section 12 of TO 1994 to prevent a person not domiciled or not ordinarily resident in the FI avoiding FI tax on remuneration for non FI duties where those duties are incidental to FI duties.

5 **Tightening of POAT Rule - Agency Workers (New Section 20A)**

This is one of several measures aimed at tightening the tax net on persons conducting business through an intermediary. Broadly where a worker is supplied by an agency or any other third person, the remuneration will be treated as employment income as far as the worker is concerned. There are various exceptions to the rule particularly where the services in question are those specified in subsection (5).

The section follows the UK section 134 of the TA 1988.

6 It is proposed to amend section 25 of TO 1994 to charge all ring fence income (income from oil activities on the continental shelf) at the higher rate of **32.5%**. Thus oil companies, even if operating through a local company, cannot generally take advantage of the lower 25% rate.

7 **Tax Returns for Companies**

At present, section 27 TO 1994 only requires companies to file their accounts with the Commissioner. No return or tax computation is strictly needed although many companies do provide these to the Taxes Office. Companies in the oil industry are likely to have relatively complex tax calculations and will have the necessary expertise to prepare them. In future a return will be required and powers are given to the Commissioner to prescribe the format of these returns. These are likely to vary for different types of company. (e.g.

detailed entries and requirements for oil related activities, perhaps simpler forms for 'local' companies).
The normal filing deadline remains nine months after the year end.

8 **Accounting in US Dollars (New Section 27A)**

Normally a company chargeable to corporation tax will make up its accounts and pay its tax in sterling. However the oil industry generally operates on a day to day basis in US dollars and it is proposed therefore to permit companies carrying on a ring fence trade to make an irrevocable election to use US dollars for the following purposes:

- keeping its accounting records
- annual accounts and Tax Return
- payment of tax and any interest or penalties

To prevent abuse, the election must be made by the oil company within **nine months** of the commencement of the ring fence trade. There are also powers to allow the Commissioner not to accept an election.

Example 2

Roger Limited commences a ring fence trade on 1.1.2000 and makes profits of 1 million US dollars attributable to that trade in the year to 31.12.2000.

Provided it makes an election by 30.9.2000, Roger Limited must submit dollar accounts to the Commissioner and pay its corporation tax liability in dollars.

In the absence of such an election, Roger Limited must use sterling to prepare its records, accounts and returns and to pay any tax liability.

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A company carrying on a ring fence trade which also carries on **another business** in the Falklands may elect to keep its accounting records and accounts in US dollars, but it will need to still convert these to sterling for the purposes of its accounts and tax payment. The conversion rate will be the London closing rate for the last day of the accounting period in question or such rate as the Commissioner may prescribe. The results of the non ring fence business will still need to be recorded and reported in sterling.

Example 3

Facts as example 2, but Roger Limited also operates a supermarket in Stanley.

Roger Limited may elect by 30.9.2000 to use US dollars for the purposes of the ring fence trade's records accounts and computation of taxable profits. These will then normally be converted to sterling at the exchange rate prevailing on 31.12.2000. Roger Limited will pay its tax liability in sterling and must use sterling for all taxation purposes for the supermarket business.

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9 The provisions charging **non resident companies** to tax are reworded and strengthened.

10 **Surrender of ACT to 51% Subsidiary (New Section 33A)**

ACT was introduced by section 31 TO 1994 and has to be paid broadly when a company makes a distribution (e.g. dividend) to shareholders. The ACT can be set against the company's liability to corporation tax on its profits. This section proposes that a company should be allowed to surrender ACT on dividends to its 51% subsidiary which can then set the ACT against its own liability to corporation tax. '51% subsidiary' broadly means a subsidiary under the control of the parent. Both companies must be FI resident for tax purposes. A payment for surrendered ACT is not to be taken into account for tax purposes.

The surrender of ACT will be useful if the surrendering parent company has no taxable profit.

Example 4

York Limited owns 60% of Thistle Limited. York Limited has made profits of £200,000 but has no tax to pay due to depreciation allowance. York Limited pays ACT of £30,000 on a dividend of £120,000 to its shareholders.

York Limited has no tax liability on profits, but could surrender the ACT of £30,000 to Thistle Limited which could utilise the ACT against its own tax on profits. York requires Thistle to pay £30,000 for having the benefit of the ACT, but York will not be taxed on this income neither will the payment by Thistle Limited be regarded as a dividend.

There are consequential provisions for claims to be made and the section generally follows the UK section 240 of the TA 1988.

11 Minor amendment to section 35(1) of TO 1994.

12 **Intra Group Dividends (New Section 46A)**

The new section 46A will permit a '51% subsidiary' to pay dividends to its parent company without having to account for ACT. Both companies must be FI resident and must elect in advance that dividends will be paid without ACT. However notwithstanding the existence of such an election, the paying company may give notice to the Commissioner that ACT *will* be accounted for on a particular dividend

Example 5

R Limited owns 70% of S Limited. Both companies are FI resident. S Limited pays a dividend of £20,000 to its shareholders. What is the ACT position? ACT will need to be paid on the dividend of £6,000 to outside shareholders. Provided R Limited and S Limited have lodged an election, there is no need for ACT to be accounted for on the dividend of £14,000 paid to R Limited. Alternatively even though an election has been lodged, S Limited might give notice that they *will* pay ACT on the dividend to R Limited. However if no election has been lodged, it is mandatory for ACT to be accounted for on the dividend.

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There are various powers for the Commissioner to make regulations for the practical operation of this section which is similar to its UK counterpart section 247 of the TA 1988.

Many larger commercial organisations including oil companies will tend to operate their business for commercial reasons through a number of different companies. The purpose of the new section 46A is to reduce administration and possible extra tax costs where a business is fragmented in this way around a group. It should be noted however that the section only applies where the parent company is FI resident and therefore a dividend paid to, say, a US parent company will still attract ACT.

13 **Company Reconstructions - Transfers of Business (New Sections 56A, 56B)**

This section applies where there is a transfer of business between companies which broadly are under 75% common control at the time of that transfer or within 2 years thereafter. In such a case, any losses are automatically transferred across to the successor with the business and are available for offset

against future profits of the business transferred. In addition the transfer of the business will not normally give rise to a balancing adjustment for depreciation allowance purposes.

Example 6

A Limited transfers its business to B Limited. 80% of both companies are owned by Mr A and Mr B. The business has tax losses of £50,000 brought forward.

In the absence of new sections 56A and 56B, the losses would be forfeited due to the cessation of business by A Limited (TO 1994 section 108).

The new sections will permit the losses to be transferred to B Limited for offset against future profits of the A trade now conducted by B Limited. Any transfer of assets with the A trade will not give rise to a balancing charge or allowance for depreciation allowance purposes.

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No election is required as the treatment is mandatory when the relevant conditions apply. There is no requirement that both companies are FI resident. However, if broadly the business being transferred is insolvent, the losses transferred with the business may be restricted to the extent, where appropriate, that all net relevant liabilities are not transferred with the business (new section 56A(4)).

Various consequential definitions and conditions are set out in section 56B. Both sections are similar to their UK equivalent section 343 and section 344 of the Taxes Act 1988. As noted above, many larger organisations operate through a number of companies for commercial reasons. The purpose of the new section 56A is to grant relief from tax liability and prevent loss of reliefs which would otherwise occur where a business is transferred between such companies under common control.

14 Consequential changes arising from extension in tax jurisdiction

15 - 17 **Tightening of POAT Rules (New Sections 80A to 80C, 87A-B, Modifications to Existing Sections 80 to 88)**

The new section 2A will prevent non-resident employees avoiding tax on their earnings from their employment where they are engaged in oil exploration or exploitation activities in the designated area. However it is important to ensure that the tax liability of all workers can be measured and collected by the

Treasury in a satisfactory manner. It is one thing to charge the tax liability and yet another to collect it particularly where the workers concerned may only be working in the designated area for a short time.

Collection of POAT may be particularly difficult where the employer is non resident and in fact at present there is a specific exemption from POAT where a non resident employer pays remuneration to an employee who is not ordinarily resident (TO 1994 section 80(4)(a)). Since most oil industry workers are expected to be not resident or not ordinarily resident, this exemption is now repealed (section 17(3)).

Beyond this, new sections 80A to 80C reflect 1994 measures introduced in the UK (TA 1988 section 203B to 203D) to counter avoidance of PAYE. The UK changes were in part a response to the decision in Clark v Oceanic Contractors Inc. (1983) STC35. In that instance the Inland Revenue tried to apply PAYE to the remuneration of North Sea workers based in Antwerp and employed by a Panamanian company. The Revenue just managed to obtain success in the House of Lords, but only on the grounds that the company had some onshore trading presence in the UK. Any similar company without sufficient 'tax presence' in the UK could not now be made liable to operate PAYE on remuneration. The 1994 provisions were therefore designed to strengthen the Revenue's position.

New Section 80A - Payments by Intermediaries

This requires an employer to operate POAT where an employee has been paid by an intermediary of the employer and where POAT would have applied if the payment had been made directly by the employer. In such a situation, the employer is deemed to have made the payment to the employee and must apply POAT. Subsection (3) to (6) set out various consequential provisions.

Example 7

Jane Limited makes a payment to a non FI trust fund which then makes certain payments to employees of Jane Limited.

POAT position - Section 80A means that Jane Limited is deemed to have made the payment directly to its employees and must apply POAT.

New Section 80B - Non Resident Employees - Application of POAT

This section applies where an employee is not resident or if resident is not ordinarily resident and works partly in the FI and partly outside. In such a situation, only part of his remuneration will ultimately be liable to FI tax by

virtue of section 12 TO 1994. An application may be made to the Commissioner by the employer to give a direction as to the proportion of the remuneration which should be subjected to POAT. However in the absence of such a direction, POAT must be applied to the *whole* of the individual's remuneration. (If this POAT is excessive, it may be repaid upon the individual submitting a tax return in accordance with section 87 of TO 1994).

Example 8

Keith is not resident in the FI although he will be working for part of the year in the FI for a non resident employer, Harold Limited.

FI tax position - Keith will be liable to Falklands tax on remuneration relating to his FI duties.

POAT position - In the absence of a direction from the Commissioner, Harold Limited must apply POAT to the entire remuneration of Keith.

New Section 80C - Mobile Workforce

This potentially wide ranging section applies where one person arranges for any of his employees to work for of another person although not as that person's employee. If the Commissioner fears that the employer will not apply POAT to the employees' remuneration, he can direct the other person to apply POAT. That person will then make deductions from the payments it makes to the employer in respect of the work performed by the employees.

Example 9

Ian Limited arranges for one of its employees Fred to work for Oil Co Limited. Ian Limited has a poor record in complying with POAT and the Commissioner directs Oil Co to deduct POAT from payments it makes to Ian for services rendered by Fred.

New Section 87A - Time When Payment Made

In order to clarify the position, detailed rules are set out as to when a payment of employment income is deemed to have been made. This will determine the precise time when POAT should be applied. It follows the UK section 203D Taxes Act 1988.

New Section 87B

This section contains various definitions for the purposes of the POAT provisions.

18 **Restriction of Deduction for Unpaid Emoluments (New Section 89A)**

This provision is designed to prevent a tax advantage which some local business are currently attempting to utilise. When drawing up the accounts of such a business, often at some considerable interval after the end of the accounting period, it may be decided to pay further remuneration as a bonus to the directors and/or employees. In this way, a tax deduction is obtained in the accounts for remuneration which may not be taxed until received several years later.

It is proposed that for periods of account beginning on or after 1 January 1996 remuneration will not be deductible unless paid within **nine months** of the year end. If paid after this time it will still be deductible, but only in the period of account in which it is paid.

Example 10

Dove Limited is making up its accounts to 31 December 1996 towards the end of 1998. It decides to vote a bonus of £20,000 to its director Diana and provides for this in the 1996 accounts.

Current position (if new section 89A not enacted) - Dove Limited will be able to claim a deduction for the bonus. Diana will not pay tax on it until received in 1998.

Future position - Since the bonus was not paid within 9 months of the year end, Dove Limited would not be able to claim a deduction until the bonus was paid in 1998. The tax position for Diana remains unchanged.

19/20 **Abolition of 15% Withholding Tax on Management Fees.**

Section 93 TO 1994 is abolished with effect from 1 January 1996. Its scope had previously been restricted to fees paid to non residents and in practice this tax had not been applicable in many cases. It is felt that the transfer pricing provisions contained in section 120 TO 1994 are sufficient for the Commissioner to challenge any tax deduction claimed for excessive management fees paid to non residents.

Abolition of special rules for Shipowners

Section 92 TO 1994 is abolished with effect from chargeable periods beginning on or after 1st January 1996. This measure had been little used in practice for several years.

21,22,23 Minor changes to sections 94, 96 and 97 of TO 1994.

NEW DEPRECIATION ALLOWANCE REGIME FOR OIL

Introduction

The existing depreciation allowance regime contained in TO 1994 is more than adequate to deal with the existing FI economy. However special provisions are needed for oil particularly due to the special types of expenditure likely to be incurred and the time scale over which this is to be spread. The new regime is similar to the UK in many respects but the opportunity has been taken where possible to simplify and rationalise the provisions and make them more transparent. Minor changes to the existing scheme are proposed to take account of the new provisions and to make other improvements to the existing depreciation allowance regime.

Paragraph 25

This comprises changes and additions to section 98 of TO 1994. The cost of a petroleum license or an interest therein will not prima facie qualify for depreciation allowance and hence will only qualify for tax relief if disposed of in which case relief will be given against proceeds for capital gains purposes. It is also stated that depreciation allowance will be treated as a trading expense and provisions are introduced for apportionment of the cost of an asset in a just and reasonable manner. The circumstances leading to a 'relevant event' and consequent balancing adjustment are clarified. The disposal of a licence will not be a relevant event. Any proceeds on the disposal of an interest in a licence that might be attributed to assets qualifying for the allowances below will not give rise to a balancing adjustment except in the case of plant or machinery. This gives some certainty to the licensee that after incurring his expenditure there will not subsequently be a depreciation allowance clawback by reference to deemed proceeds.

Paragraph 26 - New Depreciation Allowances

Scientific Research Allowance ('SRA') - New Sections 98A - 98C

A 100% deduction is to be available for expenditure on scientific research. This will not only include payments to Scientific Research Associations or approved bodies but also expenditure whether of a capital or revenue nature relating to the business carried on. In practice in the FI this expenditure is likely to be restricted to a narrow range of expenditure including an allocation perhaps of head office research expenditure. (In the UK, much oil exploration or

expenditure would qualify for tax relief under this heading, but in the FI will qualify for the special petroleum exploration and appraisal allowance).

The provision of a dwelling will not normally be eligible for SRA, but where less than a quarter of the cost of a building relates to a dwelling the whole of the cost of the building is potentially eligible for SRA.
Section 98B sets out detailed provisions for the clawback of SRA where a relevant event occurs. Section 98 contains various pertinent definitions.

SRA will be available to all FI businesses and not just those carrying on ring fence trades.

Allowances for Petroleum Extraction Activities (New Sections 98D to 98G)

Clearly considerable expenditure will be incurred in searching for oil and if successful ascertaining the commercial merits of extraction. Subsequently costs will be incurred in the drilling of development and production wells. New sections 98D to 98G provide for a comprehensive system of allowances on such expenditure.

98D This defines 'intangible drilling costs' and 'petroleum exploration and appraisal'. It should be noted that the former phrase will not include costs attributable to the acquisition of plant or machinery. Subsection (3) provides that expenditure eligible under these headings and expenditure on machinery or plant will, if eligible also for SRA, only be eligible for allowances under the clauses below. However expenditure on certain buildings particularly those used for the occupation or welfare of workers or as an office will not generally qualify for these allowances - Subsection (4) - allowances should though be available for these under the existing regime.

98E This section defines the expenditure in respect of which allowances may be made. A person carrying on a ring fence trade will be eligible for depreciation allowance on expenditure on petroleum exploration and appraisal, intangible drilling costs and plant and machinery other than that involved with petroleum exploration and appraisal. Any expenditure incurred before the commencement of a ring fence trade would be deemed to have incurred on the first day on which it is carried on. Subsections (3) to (5) set out the position where a licencee has incurred relevant expenditure prior to the commencement of his ring fence trade and has not yet claimed any allowances. In that case where he disposes of his interest in the licence, the purchaser of the licence is deemed to have incurred the former licensee's expenditure on exploration and appraisal or on intangible drilling costs. This is subject to the conditions in Subsection (4). Subsection (5) states that the expenditure if deemed to have been incurred by the buyer cannot exceed the lower of :

a) The amount of expenditure incurred by the seller
b) The consideration given for the licence
c) The market value of the licence

This is to prevent inflated values being described to the license with a view to excessive allowances being given.

Example 11

Alison Limited incurs exploration and appraisal expenditure of £20m before it commences its ring fence trade. It sells its petroleum licence for £30m to Peter Limited.

Tax Treatment - Peter Limited can claim allowances in respect of £20m, being Alison Limited's exploration and appraisal expenditure, subject to any deduction to be made under subsection (4). Provided the £30m was the market value of the licence there is no reduction under subsection(5)

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98F 100% relief will be available for petroleum exploration and appraisal costs (including relevant plant and machinery) and for intangible drilling costs. A balancing charge will be made where a relevant event occurs in respect of the asset although as noted above a relevant event will not include generally the assignment of a license after trading commences. Where an allowance has been given by virtue of section 98E(3) to a purchaser of a licence in respect of expenditure incurred by the seller then if the purchaser sells the licence there will be a balancing charge equal to that allowance unless the Commissioner is satisfied that the purchaser did not buy the licence in order to obtain the allowance.

Subsection (4) provides for a 25% writing allowance on expenditure on plant or machinery not falling within the petroleum exploration and appraisal heading.

Example 12

Spratt Limited incurs the following costs between 1998 and 1.1.2002 when it commences its ring fence trade.

£10m exploration and appraisal (including £8m on 2 exploration rigs)
£6m intangible drilling costs (including £1m plant)

In 2003, one exploration rig is sold for £1m. What allowances are available and when?

No allowances will be available until 2002 when the trade commences. (S98E(1)) 100% relief will then be available for £10m exploration and appraisal costs and for £5m of intangible drilling costs. The remaining £1m will qualify for 25% writing down allowances (S98F(4)).

2000	£' 000
Cost(deemed)	1000
Allowance (25% X 1000)	(250)
	750
2003	
Allowance (25% X 750)	(188)
	562

The £1m received for the exploration rig will be taxed as a balancing charge under S98F(2) in 2003.

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As far as plant and machinery not falling within the petroleum exploration and appraisal heading is concerned, there will be a balancing adjustment upon the permanent discontinuance of the trade equal to the whole of the relevant amount brought forward. If this balancing allowance cannot be utilised against ring fence income of the chargeable period of cessation, it may be carried back against ring fence income of the previous 3 years.

98G This sets out in detail the disposal value of an asset to be brought into account upon the occurrence of various relevant events.

Demolition and Abandonment Costs

The costs incurred by oil companies in abandoning an oil field may be considerable particularly in view of the strict environmental constraints of the Offshore Minerals Ordinance. As in other jurisdictions, a specific tax regime is to be given for such costs as described below. Section 98H(2) provides that the net cost of demolition or abandonment of any machinery or plant is broadly to be eligible for depreciation allowance in the normal way as if it was expenditure on plant or machinery. 25% writing down allowance will therefore be available. Subsection (4) sets out relief for abandonment expenditure incurred in connection with an abandonment programme as envisaged by Part V of the Offshore Minerals Ordinance 1994. This would normally take place where part of whole of a ring fence trade in a licensed

area is being closed down. It is provided that 100% relief will be available for this expenditure in the chargeable period in which the expenditure is incurred. It is further provided that if due to an insufficiency of ring fence income, this allowance cannot be fully relieved in the chargeable period the excess may be carried back to the three preceding periods.

Example 13

Oil Co Limited spends £10m in accordance with an abandonment programme in abandoning an oil well in its licensed area during the year to 31.12.2005. Ring fence income in 2005 is only £1m although profits of £4m have been earned in each of the previous 3 years. What relief can be given for the abandonment expenditure?

Under section 98H(6) full relief for the abandonment expenditure of £10m is available in 2005. Initially this will be offset against the ring fence income of £1m in 2005 and the excess can be carried back under subsection (10) against ring fence income of the previous 3 years thus reducing that income for 2004 and 2003 to nil and reducing the income for 2002 to just £3m (4 - 1).

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Finally it may be possible that abandonment expenditure is incurred *after* the cessation of a ring fence trade. If the expenditure is incurred within 3 years of the cessation of trade, the trader may elect to treat the abandonment expenditure as having been incurred in the last chargeable period of trading. If this relief gives rise to a loss in that last chargeable period, a claim may be made to carry back the loss against ring fence income of the 3 preceding periods.

Example 14

Crude Limited ceases its FI ring fence trade, on 31.12.2010. In 2012 it incurs abandonment expenditure of £12m in accordance with an abandonment programme. It has made profits of £4m in each of the 4 years to 2010.

What tax relief is available for the abandonment expenditure?

By virtue of subsection (8), the post cessation expenditure will be treated as if it were incurred in the year to 31.12.2010. £4m will be offset against ring fence income of 2010 and the excess may be carried back against ring fence income of 2009, 2008 and 2007.

******

The intention behind this legislation is to give proper tax relief for the considerable valid expenditure on abandonment which by its nature is likely to be incurred at a time when ring fence income is at a low level

Sundry Provisions

New section 98F sets out the position where an asset is used only partly for the purposes of a ring fence trade. Provisions are also introduced to prevent double allowances and also to stop an initial allowance under existing rules being available on an asset used in or in connection with exploration or exploitation activities (paragraph 28). New section 99A provides that expenditure on plant and machinery not eligible for allowances under any other provision will be pooled, on the same basis as ring fence trade expenditure on plant and machinery is to be pooled.

PARAGRAPH 38 INTRODUCING PART VA-SPECIAL PROVISIONS FOR RING FENCE TRADES AND RELATED BUSINESSESS

New Section Chapter I - General Provisions

119A This clause contains numerous detailed definitions applicable to the following legislation. These are largely peculiar to the oil industry. A ring fence trade is subsequently defined in section 119K(1) and comprises any petroleum extraction activities, the acquisition, enjoyment or exploitation of petroleum rights or activities covering both of the above descriptions.

Chapter II - Taxation of Petroleum Related Capital Gains

Introduction

Until now there has been no tax on capital gains in the FI as it was felt broadly that this might inhibit economic growth and complicate administrative and reporting requirements. With the advent of oil, it has now been decided to introduce a narrow charge to tax on capital gains on transfers of 'exploration or exploitation rights'. This phrase is defined in detail in the amendments made by this Bill to the section 2 of the TO 1994. In most cases, it will simply mean the petroleum licence issued by FIG or an interest in such a licence or to the oil to be won under such a licence. It is thought that potentially there could be some fairly large gains made on disposals of such licence assets and from an administrative point of view, there should be relatively few transactions for taxpayers to report and for the Treasury to police. There is not to be a separate capital gains tax as such merely a charge to income tax or corporation tax on capital gains made. This has the merit of simplicity and reduces the need for further detailed legislation The tax is defined by reference to the asset

concerned and therefore both residents and non residents are potentially within its scope.

119B This section broadly defines the scope of the new charge to tax on gains accruing on a disposal of exploration or exploitation rights and defines what are chargeable gains and losses. Gains and losses will be calculated in the same manner.

Example 15

Oil Co Limited disposes of a FI petroleum licence for £21m in 1997 for which it had paid £100,000. A chargeable gain of £20.9m (21 - 0.1) arises and will be added to its income for 1997.

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A chargeable gain will also accrue on a disposal of **unquoted shares** in a company deriving their value directly or indirectly from exploration or exploitation rights. This is to prevent companies escaping a charge to tax by merely disposing of shares in a company owning the rights concerned.

119C As noted above, a chargeable gain or loss may arise on the disposal of unquoted shares in certain companies. It may well be that the company concerned owns not just FI exploration or exploitation rights, but also other assets. Provisions are therefore included to apportion any gain on disposal of the shares in a just and reasonable manner.

Where shares are disposed of in any company deriving their value from such rights, the company shall give the Commissioner notice within 30 days of the disposal. Such notice is not considered necessary where a licence as such is disposed of as prior consent will normally be needed for such a transfer from the Governor. FIG will therefore be aware of the transaction.

Due to the possible difficulties in assessing and collecting tax from non resident shareholders, the tax is charged on the company owning the shares with the Commissioner having recourse to the company owning the exploration or exploitation rights for payment - see new section 119J below.

Example 16

Oil Co Limited owns 100% of the shares of Oil Sub Limited for which it subscribed £1m. It sells Oil Sub Limited for £42m. At the time of the sale, Oil Sub owned an FI petroleum licence worth £21m and various exploration rights in Russia valued at £21m.

An overall gain of £41m (42 - 1) has been made on the disposal. Half of the value of Oil Sub Limited is derived from FI exploration or exploitation rights and thus half of that gain (£20.5m) is chargeable on Oil Co Limited with Oil Sub Limited being liable if Oil Co does not pay. Oil Sub Limited must notify the Commissioner by 1.7.97, 30 days after disposal.

119D This is the basic provision charging net chargeable gains as income. Broadly allowable losses can be netted off against chargeable gains in the relevant period. In addition any unused allowable losses can also be offset subject to anti avoidance provisions contained in subsection (2).

Example 17

Oil Co Limited has in its year to 31.12.2000 made a chargeable gain of £10m, an allowable loss of £4m and has allowable losses brought forward of £1m.

	£m	
Net gains (10 - 4)	6	
Losses brought forward	(1)	
	5	added to chargeable income

If Oil Co Limited had made trading losses, whether on ring fence activities or not, these could not be offset against the chargeable gains.

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Allowable losses arising from chargeable disposals cannot be set against profits other than chargeable gains.

Example 18

Petro Gas Limited makes an allowable capital loss of £1m in its year to 31.12.2000 and has profits from other activities of £50m.

Tax treatment - The allowable loss cannot be set against the other profits and must be carried forward against other chargeable gains.

******

Normally where a period of account straddles two corporation tax years, any income of the company will be apportioned on a time basis by virtue of section 22(2) of the TO 1994. Chargeable gains though are to be allocated on an actual basis to the corporation tax year concerned.

Example 19

Pipeline Limited makes a chargeable gain of £20m on 30.9.2000. Its ring fence profits are £20m in its accounting period to 30.6.2001. The rate of corporation tax falls from 32% for year 2000 to 31% for year 2001.

£m	CTY2000	CTY2001	Total	Basis
Gain	20	-	20	Actual
Ring fence profits	10	10	20	Time apportioned
	30	10		
CT at 32%/31%	9.6	3.1		

119E Detailed provisions are introduced to substitute **market value** in transactions where the disposal or acquisition is otherwise than at arms length or where there is difficulty in valuing the consideration.

119F The market value on a disposal will be treated as nil where a licence is **exchanged** for another FI licence or on interest therein. There is no similar broad relief for "swaps" in the UK, except in so far as they related to undeveloped areas, but it is felt FI tax exemption for all swaps will encourage FI oil exploration and development.

Example 20

Peter Limited and Colleen Limited both own an interest in valuable licences. They exchange these.

Tax treatment - The consideration for the disposal of their licences will be treated as nil.

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The consideration will also be treated as nil where an interest in a licence is disposed of in exchange for an obligation to undertake exploration or appraisal work in a licensed area **('farm in' or 'production carry')** whether this is developed or not.

Example 21

Neil Limited disposes of a 30% interest in its licence to David Limited in exchange for an obligation by David to explore Neil Limited's licence area.

Tax treatment - The consideration for the disposal of Neil Limited's interest will be treated as nil.

******

The corresponding UK relief (TCGA 1992 S 194) is confined to obligations to undertake work in *undeveloped areas.*
These reliefs are similar to those included in UK legislation. If a tax charge was imposed on such transactions, it might inhibit economic activity and exchanges to the detriment of the Falkland oil economy.
Detailed provisions are contained where a licence is partly disposed of or other consideration is additionally given.

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119G **Time of Disposal**

A disposal will normally be treated as taking place when a *contract* is entered into. It may however be later if a contract is conditional.

Example 22

Oil Co Limited contracts to dispose of a licence on 30.12.2000 although title is not conveyed to Flex Mex Limited until 15.1.2001. Oil Co is deemed to have disposed of its licence on 30.12.2000 and will need to report any gain or loss in its 31.12.2000 accounts and Tax Return.

119H Provisions are included to prevent expenditure being deducted twice and to exclude expenditure met by public subsidy from the computation of any gain.

119I **Intra Group Transactions**

Transfers of assets between members of a group are generally treated as 'no gain no loss' transfers. This is similar to the UK relief and is designed to prevent such transfers being inhibited by a possible tax charge.

Example 23

Oil Sub Limited and Oil Go Limited are members of the same group. Oil Sub Limited transfers its FI licence on 30.6.2000 to Oil Go Limited for £1. The licence cost £1m and is currently valued at £10m.

Tax treatment - Oil Sub Limited is treated as disposing of the licence at 'no gain no loss' and Oil Go Limited will therefore inherit Oil Sub Limited's cost for any future chargeable disposal.

There is though a tax charge if the transferee company leaves the group within **6 years** of the transfer. In that instance, the asset is treated as being disposed of at market value at the time the company leaves the group.

Example 24

Facts as above, but Oil Go Limited leaves the group on 30.6.2005.

Tax treatment - Since Oil Go Limited has left the group within 6 years of the transfer, Oil Go Limited is treated as disposing of the licence for £10m on 30.6.2005.

Where tax is unpaid, there are provisions to assess and collect tax from other group members.

119J Provisions are introduced to enable the Commissioner to collect unpaid corporation tax on a gain from the controlling director of a non resident company. In addition where a disposal of shares in a company gives rise to a chargeable gain, the Commissioner can collect any unpaid tax from the company owning the relevant exploration or exploitation rights. As a general point, it may be difficult for the Commissioner to collect tax from non residents and this is designed to strengthen the Commissioner's powers in this area.
[Schedule A2 contains further provisions for this tax on capital gains].

Chapter III - Ring Fence Trades

The intention is to treat oil exploration activities separately from any other activities, so that even if the activities are not in fact a separate trade they will be treated as such for tax purposes, and are referred to as the ring fence trade. It has been decided as a matter of policy that there should be a **'two way ring fence'** around such activities. Thus the losses and tax credits arising from a ring fence trade cannot be set against the profits or tax liabilities of a normal trade and neither can the losses or the tax credits of a normal trade be set against the profits or tax liabilities of a ring fence trade.

The purpose of the two way ring fence is to discourage oil companies setting up for tax reasons onshore non ring fence activities, the tax liability on which would be offset by ring fence losses. Similarly the potentially large taxable profits of ring fence activities should not be reduced by losses on non ring fence trades (e.g. farming) with consequent loss of revenue to the Treasury. The oil industry should therefore operate oil activities without regard to any tax subsidy or offset against other activities. It should be noted that in the UK,

ring fence losses can be set against the profits of normal trades onshore. However in the Falklands, the economic situation is very different.

119K As noted above, a ring fence trade is to be treated as a separate trade even if under general principles it would be regarded as a part of another trade.

Tariff receipts of a person carrying on a ring fence trade are deemed to be receipts of that ring fence trade. (Subsection (2)).
Subsections (4) and (5) state that **depreciation allowance** in respect of a ring fence trade can only be set against ring fence income. Similarly depreciation allowances on a non-ring fence business cannot be set against ring fence income. **Losses** arising from a ring fence trade cannot be set against any income except ring fence income and other losses cannot be set against ring fence income.

Example 25

A Limited makes profits of £10m before depreciation allowance from its ring fence trade and is entitled to depreciation allowance of £16m on the purchase of oil rigs and other equipment for that trade. It has profits of £2m from its onshore farming operation (i.e. a business other than a ring fence trade).

Tax treatment - The depreciation allowance of £16m can only be set against ring fence profits creating a loss of £6m. The depreciation allowance cannot be set against the farming profit (subsection (3)). The ring fence loss of £6m cannot be set against the farming profit (subsection (7)) and can only be carried forward against ring fence profits.

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Subsection (10) confirms that for **group relief** purposes, ring fence profits of a claimant company can only be offset by ring fence losses of a surrendering company.

Example 26

X Limited owns Y Limited. X Limited makes a ring fence loss of £1m whereas Y Limited makes a profit on its farming activities of £2m.

Tax treatment - Normally X Limited could surrender its tax loss to Y Limited by way of group relief thus reducing Y Limited's taxable profits. However since the losses arise from a ring fence trade, a group relief surrender is not possible. The ring fence losses can only therefore be carried forward against future ring fence profits of X Limited.

119L **Non Arms Length Disposals and Appropriations**

Detailed provisions are necessary to ensure that in computing the results of a ring fence trade, disposals otherwise than at arms length are to be treated as made at market value of the petroleum. Similarly where a person carrying on a ring fence trade appropriates the petroleum for other uses, he is deemed to have disposed of the petroleum at market value at the time of that appropriation. The Governor will make regulations to determine how market value is to be calculated and there are detailed provisions to determine when a sale is made at arms length.

The concept behind this section is to ensure that the results of a ring fence trade are fairly stated and not distorted by disposals or transfers at an undervalue or overvalue. Relevant appropriations are deemed to be disposals as they will generally result in the oil leaving the ring fence trade.

119M **Restricted Offset for Payments of Interest**

Detailed provisions are set out to restrict the offset of interest paid by a company against that company's ring fence income. Broadly in order to obtain a deduction, it must be shown that the monies borrowed have been utilised for the purposes of the ring fence trade. However even if this is the case, there are restrictions if the loan concerned has not been reduced to a reasonable level given the terms of the loan and level of profitability of the ring fence trade. In addition interest may not be allowed where the relevant loan has been used to acquire petroleum rights from a connected person.

119N **Restriction of ACT Offset Against Ring Fence Income**

Further provisions are necessary to prevent an offset for ACT against tax on ring fence income. Broadly the provisions apply where a distribution is made to an associated FI company. Normally the paying company would be a 51% subsidiary of the associated recipient and therefore there would be an entitlement under new clause 46A to pay the dividend without accounting for ACT. However if ACT is accounted for, it is not possible to offset this against the tax liability arising on the ring fence trade. Neither is it possible for relief to be obtained by a surrender to a subsidiary for offset against that subsidiary's tax from the ring fence trade. In addition the recipient company cannot claim under section 108 to offset any ring fence trade losses against the dividend received. This is another way in which a repayment of the ACT credit could be obtained.

Example 27

A Limited owns B Limited, both are FI resident. B Limited conducts a ring fence trade and pays a dividend of £100,000 to A Limited which has made losses in its ring fence trade in excess of £1m. B Limited accounts for ACT of £25,000 notwithstanding a group election under clause 46A.

Normal tax treatment - B Limited will offset the ACT against its tax liability on profits. B Limited might well make a claim under section 108 to set its losses against the dividend received thus obtaining a repayment of the tax credit. In this way there is a measure of 'double relief' for the ACT.

Actual treatment due to this section - no offset of ACT by B Limited is possible. Neither is B Limited able to offset losses against the tax credit. B Limited could however use the ACT to frank a dividend to its own shareholders.

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Distributions for this purpose are widely defined to include payments made in conjunction with a substitution scheme and dividends on redeemable preference shares.

Chapter IV - Miscellaneous Provisions

119O No deduction is to be allowed for payments made by a licensee (or a person connected with him) to the extent that they may vary according to the physical volume or monetary value of petroleum or of profits from this activity.

Such payments are perhaps best viewed as appropriations of profit and therefore are not true business expenses. No tax deduction is therefore thought appropriate and the recipient will not be liable to tax on the receipt.

119P **Further Restrictions on Payment of Interest**

Section 97 of the TO 1994 and new section 119M already includes restrictions on the tax deduction available for interest paid to certain non residents. These are now strengthened by the insertion of this section. Broadly these would apply where interest is paid in certain circumstances by a 75% subsidiary engaged in any exploration or exploitation activities. The clause will apply where a loan is made by a person to that company and there is a "special relationship" between the two entities. No tax deduction is to be given for interest on the loan unless the Commissioner so directs.

Stronger Transfer Pricing Provisions (Paragraph 39 and 40 Amending Section 120 and Inserting Clause 120A)

Section 120 of TO 1994 includes general transfer pricing provisions along UK lines. Section 120 gives the Commissioner power to impute market value to transactions where they are generally conducted between residents and non residents otherwise than on an arms length basis and where the effect is to depress Falkland taxable results.

These provisions now incorporate specific provisions for petroleum companies along the lines of the corresponding UK provisions (section 771 of Taxes Act 1988). These are designed to considerably extend the existing provisions and inter alia provide no particular exception where both buyer and seller are FI resident and may apply in certain circumstances where the parties are not connected.

General Anti Avoidance Provision Restricting Relief for Interest Payments

The TO 1994 (as amended by this Bill) already contains considerable powers to disallow payments of interest. In order to buttress these, a general power is given by new section 122A to disallow interest in circumstances where the sole or main benefit that might be expected from the financial arrangement was the obtaining of a reduction in tax liabilities. This is along the lines of the corresponding UK provision in section 787 of the Taxes Act 1988.

142A This introduces **Schedule 2A** which makes extensive provisions for the recovery of unpaid tax from licensees. (See notes on schedule 2A beyond).

157A **New Rules for Company Residence**

The existing general rule is that a company will be treated as resident in the FI for tax purposes if central management and control is exercised in the FI. The place of incorporation or registration is therefore irrelevant. In order to make the position more straightforward and watertight a company will now be resident in addition if it is incorporated in the FI. Therefore a company may be resident in the FI either because it is incorporated in the FI or because central management and control is exercised in the FI.

Some existing FI incorporated companies may be tax resident elsewhere on the basis that central management and control is exercised outside the FI. Companies in this position at 1 January 1996 will not be treated as tax resident until 1 January 1998. They therefore have two years in which to consider their new tax position and take steps, if appropriate, to restructure their operations.

Example 28

June Limited is incorporated in the FI, but has always been centrally managed and controlled in Spain where its directors live and work. Under the new rules it will be tax resident in the FI from 1 January 1998.

It is not thought that there are many companies which are incorporated in the FI and yet are not tax resident. Clearly the tax liability existing on FI source income remains unchanged.

The provisions are now similar to those in the UK although the UK transitional provisions lasted for five years rather than two. However in the UK there were a much larger number of 'non resident' UK incorporated companies.

45/47 **New Definition of '51% Subsidiary' and other minor changes.**

Detailed provisions are set out in new sections 165A - 165C to indicate the extended meaning of the phrases control, participator, associate and creditor for the purposes of the Taxes Ordinance.

SCHEDULE A1 - ANTI-AVOIDANCE PROVISIONS - EQUITY HOLDERS AND PROFITS OR ASSETS AVAILABLE FOR DISTRIBUTION

Introduction

It will be noted that although TO 1994 gave relief for group losses ('group relief'), this Bill has created a number of further intra-group reliefs particularly for surrenders of ACT to 51% subsidiaries (new section 33A), payment of intra group dividends without ACT (new section 46A) and tax free transfers of assets for capital gains purposes within a group (new section 119I). Prima facie these provisions are designed to assist larger organisations which would tend for commercial reasons to operate through a number of different companies usually under a common parent. However if the sole test for entitlement to these reliefs was based on proportions of ordinary or total share capital, there would be scope for such organisations to create artificial groups in order to exploit the rules.

Example 29

A holding company H Limited has owned all the ordinary voting shares in its wholly owned subsidiary B Limited for many years. All other things being equal, the two would constitute a group for tax purposes. However in the absence of anti-avoidance provisions, H Limited could arrange for S Limited to issue to an unconnected party P Limited sufficient participating preference shares so as to make S Limited a tax subsidiary of P Limited. Even though the preference shares might not carry votes and have only very limited rights to participation in profits, a group relationship might be deemed to exist.

To prevent this happening, Schedule A1 introduces a number of tests to determine whether a true group exists for the purposes of certain reliefs.

Provisions

Paragraphs 1 - 3 include a number of key definitions including that for equity holder, loan creditor, ordinary shares, fixed rate preference shares, normal commercial loan, quoted parent company and new consideration.
Using these definitions, the ensuing paragraphs go on to consider whether there is a true economic group in existence. The first test is contained in paragraph 4 and looks at how the profits available for distribution (or if there are none, notional profits of £100) will be distributed among equity holders. The next test in paragraph 5 looks at the way in which assets of the company would be distributed on a notional winding up given the net assets at the end of the relevant accounting period or if there are none a notional £100.

The remaining paragraphs look at the situation if the rights of equity holders to participation in profits or to a return on liquidation are limited in some way or can be varied. Various tests are done on these alternative bases to ensure that there is a true group relationship. Option arrangements may be in existence and paragraph 9 looks at the situation of participation in profits or on a winding up if such option arrangements were taken up.

The provisions follow the UK legislation contained in Schedule 18 of the Taxes Act 1988.

SCHEDULE A2 - TAXATION OF CHARGEABLE GAINS - SUPPLEMENTARY PROVISIONS

New sections 119B to 119J introduce a new tax charge on petroleum related capital gains. This Schedule contains supplementary detailed provisions governing the manner in which chargeable gains are to be calculated. Many of these are unlikely to apply very often in practise, but are included to provide a proper framework for measurement and assessment of any chargeable gain.

Paragraph 1 states that disposal consideration should not take into account any amount charged to tax as income. It is then confirmed that not only acquisition cost, but also the costs of enhancing the value of assets should be deductible against disposal proceeds. In addition the incidental costs of making a disposal and costs incurred in making any valuation or apportionment are to be deductible. Amounts qualifying for depreciation allowance are not to be deducted also against a chargeable gain. Any foreign tax suffered on a chargeable disposal may be allowed as a deduction in the computation of the gain although not if a tax credit is given also.

Paragraph 3 sets out rules where an asset is partly disposed of and in particular sets out the way in which any allowable cost is to be apportioned between the part disposed of and the remaining asset. The paragraph also provides rules where an option is granted over an asset.

Paragraph 4 imputes market value on transactions between connected parties. In addition where a transaction between connected parties gives rise to a loss, that loss can only be set against future chargeable gains arising on a disposal to that same connected party.

Paragraphs 6 and 7 set out detailed provisions for the imputation of market value where assets are disposed of in a series of transactions.

Paragraph 8 provides that a capital sum derived from an asset potentially will give rise to a chargeable gain notwithstanding the fact that an actual disposal of the asset has not taken place.

Paragraph 9 confirms that a transfer or conveyance of a mortgage or charge will not be treated as a disposal. Paragraphs 11 - 17 set out detailed rules relating to unquoted shares. Clause 119B provides that the disposal of shares on an unquoted company which derives its value directly or indirectly from exploration or exploitation rights may give rise to a capital gain. Paragraphs 11 - 17 provide for detailed rules where a shareholder disposes of only part of his shareholding.

Paragraph 18 confirm that normally a transfer between husband and wife will be treated as taking place at 'no gain, no loss'. Paragraph 19 states that one will normally look at beneficial ownership of assets rather than at the legal owner. Finally paragraphs 20 to 22 deal with provisions affecting death, trust and estate expenses and insolvency.

It should be noted that these provisions generally follow UK lines.

SCHEDULE 2A - TERRITORIAL EXTENSION OF CHARGE TO TAX - SUPPLEMENTARY PROVISONS

Many individuals and businesses operating in the FI oil industry will be non resident and there are likely to be difficulties in collecting those persons' true tax liability. The POAT provisions have been strengthened by the insertion of new provisions along the lines of those introduced in the UK in 1994. Although probably non resident, the licensee himself is likely to be compliant with the tax regime as FIG have the ultimate sanction in extreme circumstances of revoking his licence.

There remains however the problem of contractors operating in the industry and of persons liable to tax on chargeable gains. It has been decided to introduce provisions along the lines of the UK legislation contained in Finance Act 1973 Schedule 15. This is largely reproduced in this Schedule although the opportunity has been taken to rationalise some of the wording.

The general principle is that the licensee may be required to pay the tax assessed on but unpaid by contractors operating in the licensed area. Paragraph 1 provides that the Commissioner may require the licensee to provide him with detailed information concerning activities within his licence area that may give rise to a tax liability. This will include

emoluments or payments made to contractors or employees. The licencee is required to take all reasonable steps to obtain this information.

Paragraph 3 requires the licensee to pay any tax unpaid by a non resident in connection with business activities or indeed chargeable gains arising from his licence area. Broadly where tax remains unpaid more than 30 days after the normal payment date, the Commissioner may serve a notice on the licensee. This will require him to pay the amount of tax together with any interest within 30 days of that notice. The licensee has the right to be indemnified by the person initially responsible for the tax. The licensee will not however obtain a tax deduction for any amount paid under this paragraph.

Example 30

Oil Co is a licensee and engages a number of contractors for specified tasks. These contractors in turn employ sub contractors. One of these subcontractors Gregory owes £20,000 tax and has not responded to a tax demand issued by the Commissioner. The Commissioner would normally have difficulty in obtaining payment from Gregory as he is non resident, but under the provisions of Schedule 2A may serve a notice on Oil Co who must then pay the tax within 30 days. Oil Co would not get a deduction for this payment against their taxable profits.

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Paragraph 3(2) confirms that the licensee will *not* be responsible for any tax unpaid by employees.

Paragraph 4 contains provisions apportioning a liability between different licensees.

Paragraph 5 provides for **certification** of certain persons by the Commissioner. This will arise where the Commissioner is satisfied that the applicant will make Tax Returns promptly, pay tax liabilities and comply with any other obligations imposed on him. Once the Commissioner has issued the certificate, the licensee no longer becomes liable for any tax unpaid by the person concerned. It is thought likely that initially the Commissioner will not issue certificates until potential applicants have a history of tax compliance with the FI Taxes Office.

Example 31

Facts as example 30 above, but Gregory has a licence issued under paragraph 5. As a result the Commissioner has no resort against the licensee Oil Co.

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Paragraph 5(2) contains provisions to take account of the possible cancellation of a certificate and in determining what tax the licensee may then become liable for.

SCHEDULE 2 - MINOR AMENDMENTS TO THE TO 1994

This contains some minor changes to the TO 1994 to take account of misprints and other trivial errors.

This index is not part of the Ordinance and has no official status.

AMENDMENTS TO THE TAXES ORDINANCE 1994

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SCHEDULES:—

CONSULTATION DRAFT

THE TAXES (AMENDMENT) BILL 1996

(No. of 1996)

A draft of

An Ordinance

To amend the law relating to income tax and corporation tax and to introduce a charge to tax on certain capital gains.

(assented to: 1996)
(commencement: on publication)
(published: 1996)

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

Short title and commencement.

1.—(1) This Ordinance may be cited as the Taxes (Amendment) Ordinance 1996.

(2) Except as otherwise provided, this Ordinance shall apply in relation to the charge to income tax for years of assessment beginning on or after 1st January 1996 and for the charge to corporation tax for corporation tax years beginning on or after 1st January 1996.

Amendment of the Taxes Ordinance 1994.

2.—(1) Schedule 1 to this Ordinance, which makes amendments to the Taxes Ordinance 1994 relating to the taxation of businesses and in particular to the taxation of petroleum related businesses, shall have effect.

(2) Schedule 2 to this Ordinance, which makes minor amendments to the Taxes Ordinance 1994, shall have effect.

SCHEDULE 1

AMENDMENTS TO THE TAXES ORDINANCE 1994

1. The Taxes Ordinance 1994 shall have effect subject to the following provisions of this Schedule.

2.—(1) Section 2 shall have effect subject to the following provisions of this paragraph.

(2) The following definitions shall be inserted in the appropriate places in subsection (1)—

"chargeable gain" has the meaning given by section 119B(2);

"controlled waters" has the meaning given by section 2(1) of the Offshore Minerals Ordinance 1994;

"designated area" has the meaning given by Proclamation No.1 of 1991;

"director" has the meaning given by subsections (1A) and (1B) below;

"exploration or exploitation activities" means activities carried on in connection with the exploration or exploitation of so much of the bed and subsoil and their natural resources as is situated beneath controlled waters;

"exploration or exploitation rights" means a petroleum licence or any interest or share in a petroleum licence or any other right to, or to the benefit of, or interest in, assets (including intellectual property) to be produced by exploration or exploitation activities;

"intellectual property" includes any data, computer programme, patent, know-how, design or similar property;

"know-how" means any industrial information and techniques likely to assist in the working of a source of mineral deposits (including the searching for, discovery of testing of deposits or the winning of access thereto);

"licensed area" means an area which is subject to a petroleum licence;

"licensee" includes any person with an interest or share in a licence and, where the context permits, includes any other person with an interest or share in any petroleum won or to be won in a licensed area, and references to a licence shall be construed accordingly;

"ordinary share capital", in relation to a company, means all the issued share capital (by whatever name called) of the company other than capital the holders of which have a right to a dividend at a fixed rate but have no other right to share in the profits of the company;

"petroleum licence" means a licence granted under section 6 of the Offshore Minerals Ordinance 1994 in accordance with the Offshore Petroleum Licensing Regulations 1995;

"pipe-line" means a pipe-line as defined in section 38(1) of the Offshore Minerals Ordinance 1994;

"ring fence income" and "ring fence trade" have the meanings given by section 119A;

"recognised stock exchange" means—

(a) the Stock Exchange of the United Kingdom; and

(b) any such stock exchange outside the United Kingdom as is for the time being designated for the purposes of this section as a recognised stock exchange by order made by the Commissioner;

"unquoted shares" means shares which are not quoted on a recognised stock exchange.

(3) At the end of subsection (1) there shall be inserted—

"and references in this Ordinance to quotation on a recognised stock exchange in the United Kingdom shall be construed as references to listing in the Official List of The Stock Exchange.

(1A) In this Ordinance "director" means—

(a) in relation to a company whose affairs are managed by a board of directors or similar body, a member of that board or similar body,

(b) in relation to a company whose affairs are managed by a single director or similar person, that director or person, and

(c) in relation to a company whose affairs are managed by the members themselves, a member of the company.

(1B) In this Ordinance "director", in relation to a company, also includes any person in accordance with whose directions or instructions the company's directors (as defined in subsection (1A) above) are accustomed to act; but for this purpose a person is not to be deemed to be a person in accordance with whose directions or instructions the company's directors are accustomed to act by reason only that the directors act on advice given by him in a professional capacity.

(1C) An order made by the Commissioner designating a stock exchange may designate the exchange—

(a) by name, or by reference to any class or description of stock exchanges including a class or description framed by reference to any authority or approval given in a country outside the United Kingdom;

(b) may contain such transitional and other supplemental provisions as appear to the Commissioner to be necessary or expedient;

(c) may be varied or revoked by a subsequent order so made.

(1D) For the avoidance of doubt it is hereby declared that any reference in this Ordinance to an employment includes a reference to an office, and references to an employee shall be construed accordingly."

(4) After subsection (3) there shall be inserted—

"(3A) In subsection (3)(b) after "165" there shall be inserted "or 165A, as the context may require".

3. The following section shall be inserted after section 2—

Territorial sea, designated areas and controlled waters.

2A.—(1) This section has effect for all purposes of income tax and corporation tax.

(2) The territorial sea of the Falkland Islands shall be deemed to be part of the Falkland Islands.

(3) Any profits or gains from exploration or exploitation activities or from exploration or exploitation rights shall be treated as profits or gains from activities or property in the Falkland Islands.

(4) Profits or gains within subsection (3) above which accrue to a company which—

(a) is not resident in the Falkland Islands, and

(b) carries on a business otherwise than through a branch or agency in the Falkland Islands,

shall be deemed not to be profits or gains directly or indirectly arising through or from or accruing to that business.

(5) Any emoluments from an employment in respect of duties performed in a designated area in connection with exploration or exploitation activities shall be treated for the purposes of this Ordinance as emoluments in respect of duties performed in the Falkland Islands.

(6) Gains accruing on the disposal of unquoted shares in companies which derive any part of their value directly or indirectly from exploration or exploitation assets or exploration or exploitation rights shall be deemed to be gains accruing on the disposal of assets situated in the Falkland Islands.

(7) Any reference in this section to gains includes a

reference to capital gains.

4. In section 12(4) for "For" there shall be substituted "Where the source of income is an employment, then for" and at the end there shall be added—

"(5) Where an employment is in substance one the duties of which fall in the year of assessment to be performed in the Falkland Islands, then for the purposes of this section there shall be treated as so performed any duties performed outside the Falkland Islands the performance of which is merely incidental to the performance of other duties in the Falkland Islands.

(6) In this section any reference to an employment includes a reference to a contract for services."

5. The following section shall be inserted immediately after section 20—

Workers supplied by agencies.

20A.—(1) Subject to the provisions of this section, where—

(a) an individual ("the worker") renders or is under an obligation to render personal services to another person ("the client") and is subject to, or to the right of, supervision, direction or control as to the manner in which he renders those services; and

(b) the worker is supplied to the client by or through a third person ("the agency") and renders or is under an obligation to render those services under the terms of a contract between the worker and the agency ("the relevant contract"); and

(c) remuneration receivable under or in consequence of that contract would not, apart from this section, be chargeable to income tax as the emoluments of an office or employment,

then, for all the purposes of this Ordinance, the services which the worker renders or is under an obligation to render to the client under that contract shall be treated as if they were the duties of an office or employment held by the worker, and all remuneration receivable under or in consequence of that contract shall be treated as emoluments of that office or employment and shall be assessable to income tax accordingly.

(2) Subsection (1)(b) above includes cases in which the third person is an unincorporated body of which the worker is

a member.

(3) Subsection (1) above shall apply whether or not the worker renders or is under an obligation to render the services in question as a partner in a firm or a member of an unincorporated body; and where, in any case in which that subsection applies, the worker is a partner in a firm or a member of such a body, remuneration receivable under or in consequence of the relevant contract shall be treated for all the purposes of this Ordinance as income of the worker and not as income of the firm or body.

(4) For the purposes of this section, any remuneration which the client pays or provides by reason of the worker being a person who renders or is under an obligation to render the services in question shall be treated as receivable in consequence of the relevant contract.

(5) Subsection (1) above shall not apply—

(a) if the services in question are services as an actor, singer, musician or other entertainer or as a fashion, photographic or artist's model; or

(b) if the services in question are rendered wholly in the worker's own home or at other premises which are neither under the control or management of the client nor premises at which the worker is required, by reason of the nature of the services, to render them.

(6) Where an individual enters into arrangements with another person with a view to the rendering of personal services by the individual, being arrangements such that, if and when he renders any such services as a result of the arrangements, those services will be treated under subsection (1) above as if they were the duties of an office or employment held by him, then for all purposes of this Ordinance any remuneration receivable under or in consequence of the arrangements shall be treated as emoluments of an office or employment held by the individual and shall be assessable to income tax accordingly.

(7) In this section "remuneration", in relation to an individual, does not include anything in respect of which he would not have been chargeable to tax as an emolument of an office or employment if it had been receivable in connection with an office or employment held by him but, subject to that,

includes every form of payment and all prescribed benefits (within the meaning of section 7).

6. In section 25(1) after paragraph (a) there shall be inserted—

"(aa) in the case of any other company, on its ring fence income, if any, at the rate of 32.5 per cent; and"

and in paragraph (b) for "other company" there shall be substituted "company not falling within paragraph (a) above and in relation to any income other than its ring fence income (if any)".

7.—(1) Section 27 shall have effect subject to the following provisions of this paragraph.

(2) In subsection (1) for all the words following "corporation tax year" there shall be substituted "—

(a) a return of its income and profits in such form as the Commissioner may prescribe, and

(b) the accounts of the company for the period of account which is or includes the whole or any part of the accounting period by reference to which the company is chargeable to tax for that year,

within 9 months of the end of that period of account."

(3) In subsection (4)—

(a) after "information" there shall be inserted "in writing", and

(b) after "in the notice" there shall be inserted "which, in relation to a company which is trading through a branch or agency (whether situated in the Falkland Islands or elsewhere) for the whole or part of a period of account of the company, may include the trading accounts of that branch or agency;".

(4) The following subsection shall be inserted after subsection (4)—

(4A) Every person making a return under subsection (1) or submitting information under subsection (4) shall include in the return or with the information a declaration made by him to the effect that the return or information is to the best of his knowledge correct and complete.

(4B) Different returns may be prescribed in relation to different descriptions of company.

8. The following section shall be inserted immediately after section 27—

Accounts, and payment of tax, in US dollars.

27A.—(1) Except as provided by this section, a company within the charge to corporation tax shall keep its accounting records, make up its accounts and account for tax in sterling.

(2) Subject to subsection (3) below, where a company is carrying on a ring fence trade—

(a) the company may elect to keep its accounting records, to compute the profits and losses of that trade in United States dollars and to comply with the requirements of section 27, as respects that trade, by delivering accounts made up in that currency instead of in sterling; and

(b) if an election under this subsection is in force, the company shall account for corporation tax in respect of its ring fence trade in that currency instead of in sterling.

(3) An election under subsection (2) above made by a company which is or becomes a member of a group of companies shall have effect in relation to any other member of that group to whom the ring fence trade of the first company is transferred in whole or in part.

For the purposes of this subsection, references to a group shall be construed in accordance with section 119 disregarding subsection (5)(c) of that section and section 111(2).

(4) In any case where a company carrying on a ring fence trade also carries on any other business as respects which it is within the charge to corporation tax in the Falkland Islands—

(a) subsection (2) shall not apply; but

(b) the company may elect to keep its accounting records and to compute the profits and losses of that trade in United States dollars;

and the profits or losses of the ring fence trade shall be converted into sterling for the purposes of the company's accounts submitted in accordance with section 27 at the London closing rate for the last day of the accounting period to which the accounts relate or such other rate as may be prescribed under rules made by the Commissioner for the purposes of this section.

(5) An election under subsection (2) or (4) above—

(a) shall be made by notice to the Commissioner and shall be accompanied by such information as the Commissioner may require;

(b) shall be of no effect if the Commissioner notifies the company that he has decided not to accept the election, subject to the company's right to appeal against such a notice to the Tax Appeal Tribunal under section 139(1)(e);

(c) shall be of no effect unless it is made before the expiry of the period of 9 months beginning on the day the company began to carry on its ring fence trade;

(d) shall have effect from that day, and

(e) shall be irrevocable.

(6) A notice under subsection (5)(b) above shall not be given more than 90 days after the notice of election is delivered to the Commissioner.

(7) Where a company has made an effective election under subsection (2) above, any assessment on that company in respect of its ring fence trade shall be expressed in United States dollars (in accordance with the preceding provisions of this section) and any interest or penalty calculated by reference to an amount of United States dollars shall accordingly also be payable in dollars.

9. For section 30 there shall be substituted—

Companies not resident in Falkland Islands.

30. Subject to any exceptions provided for by the enactments relating to corporation tax, a company not resident in the Falkland Islands shall be within the charge to corporation tax in respect of all its profits or gains wherever arising or accruing except—

(a) if the company carries on a business otherwise than through a branch or agency in the Falkland Islands, any profits or gains directly or indirectly arising through or from or accruing to that business and not directly or indirectly arising through or from, or accruing to, a business which it carries on in the Falkland Islands;

(b) any profits or gains directly or indirectly arising or accruing from a source outside the Falkland Islands or any designated area and neither excepted by paragraph (a) above nor directly or indirectly arising through or from, or accruing to, a business which it carries on through a branch or agency in the Falkland Islands;

(c) distributions received from companies resident in the Falkland Islands.

10. At the beginning of subsection (1) of section 33 there shall be inserted "Subject to section 119N," and after that section there shall be inserted—

Set-off of company's ACT against subsidiary's liability to corporation tax.

33A.—(1) Where a company ("the surrendering company") has paid an amount of ACT in respect of a dividend or dividends paid by it in an accounting period and the ACT has not been repaid, it may, on making a claim, surrender the benefit of the whole or any part of that amount—

(a) to any company which was a 51 per cent. subsidiary of the surrendering company throughout that accounting period, or

(b) in such proportions as the surrendering company may determine, to any 2 or more companies which were 51 per cent. subsidiaries of the surrendering company throughout that period.

(2) Subject to subsections (4) and (5) below, where the benefit of any amount of ACT ("the surrendered amount") is surrendered under this section to a subsidiary, then—

(a) if the ACT mentioned in subsection (1) above was paid in respect of one dividend only or of dividends all of which were paid on the same date, the subsidiary shall be treated for the purposes of section 33 as having paid an amount of ACT equal to the surrendered amount in respect of a distribution made by it on the date on which the dividend or dividends were paid;

(b) if the ACT mentioned in subsection (1) above was paid in respect of dividends paid on different dates, the subsidiary shall be treated for the purposes of section 33 as having paid an amount of ACT equal to the appropriate part of the surrendered amount

in respect of a distribution made by it on each of those dates.

(3) For the purposes of paragraph (b) of subsection (2) above "the appropriate part of the surrendered amount", in relation to any distribution treated as made on the same date as that on which a dividend was paid, means such part of that amount as bears to the whole of it the same proportion as the amount of that dividend bears to the total amount of the dividends mentioned in that paragraph.

(4) ACT which a subsidiary is treated as having paid by virtue of subsection (2) above shall not be set against the subsidiary's liability to corporation tax under section 33(2), but in determining for the purposes of section 33(2) and (3) what (if any) amount of surplus ACT there is in any of its accounting periods, an amount so treated as having been paid shall be set against its liability to corporation tax before any ACT paid in respect of any distribution made by the subsidiary.

(5) ACT which a subsidiary is treated as having paid by virtue of subsection (2) above shall not be set against the subsidiary's liability to corporation tax for any accounting period in which, or in any part of which, it was not a 51 per cent. subsidiary of the surrendering company unless throughout that period or part both companies were 51 per cent. subsidiaries of a third company.

(6) Any claim under this section shall be made within 6 years after the end of the accounting period to which it relates and shall require the consent, notified to the Commissioner in such form as he may require, of the subsidiary or subsidiaries concerned.

(7) An amount of ACT which has been dealt with under section 33(2) shall not be available for the purposes of a claim under this section; and an amount of ACT the benefit of which has been surrendered under this section shall not be treated for the purposes of that section as ACT paid by the surrendering company.

(8) A payment made by a 51 per cent. subsidiary to a surrendering company in pursuance of an agreement between them as respects the surrender of the benefit of an amount of ACT, being a payment not exceeding that amount—

(a) shall not be taken into account in computing profits or losses of either company for corporation tax purposes; and

(b) shall not for any of the purposes of this Ordinance be regarded as a distribution.

(9) For the purposes of this section—

(a) references to a company apply only to bodies corporate resident in the Falkland Islands; and

(b) in determining whether one body corporate is a 51 per cent. subsidiary of that other, that other shall be treated as not being the owner of any share capital—

(i) which it owns directly in a body corporate if a profit on the sale of the shares would be treated as a trading receipt of its trade; or

(ii) which it owns indirectly, and which is owned directly by a body corporate for which a profit on the sale of the shares would be a trading receipt; or

(iii) which it owns directly or indirectly in a body corporate not resident in the Falkland Islands.

(10) Notwithstanding that, apart from this subsection, a company ("the subsidiary company") would at any time be a 51 per cent. subsidiary of another company ("the parent company") for the purposes of this section, the subsidiary company shall not be treated at that time as a 51 per cent. subsidiary for those purposes—

(a) if arrangements are in existence (whether in writing or not) by virtue of which any person has or could obtain, or any persons together have or could obtain, control of the subsidiary company but not of the parent company; and

(b) unless the following conditions are also fulfilled, namely—

(i) that the parent company is beneficially entitled to more than 50 per cent. of any profits available for distribution to equity holders of the subsidiary company; and

(ii) that the parent company would be beneficially entitled to more than 50 per cent. of any assets of the subsidiary company available for distribution to its equity holders on a winding up.

(11) Schedule A1 shall have effect for the purposes of subsection (10)(b) above, and in that Schedule "the relevant

accounting period" means the accounting period current at the time in question.

11. At the beginning of section 35(1) there shall be inserted "Subject to section 119N".

12. The following sections shall be inserted after section 46—

Dividends etc. paid by one member of a group to another.

46A.—(1) Where—

(a) a company ("the receiving company") receives dividends from another company ("the paying company"), both being bodies corporate resident in the Falkland Islands, and

(b) the paying company is a 51 per cent. subsidiary of the other or of a company so resident of which the other is a 51 per cent. subsidiary,

then, subject to the following provisions of this section, the receiving company and the paying company may jointly elect that this subsection shall apply to the dividends received from the paying company by the receiving company ("the election dividends").

(2) So long as an election under subsection (1) above is in force the election dividends shall be excluded from sections 31(1) and 46 and are accordingly not included in references to franked payments made by the paying company or the franked investment income of the receiving company but are in this Ordinance referred to as "group income" of the receiving company.

(3) Where an election under subsection (1) above is in force the paying company may by notice to the Commissioner state that it does not wish the election to have effect in relation to any amount of dividends specified in the notice and this Ordinance shall then have effect in relation to that amount as if there had been no such election.

(4) Subsections (1) to (3) above shall not apply—

(a) to dividends received by a company on any investments, if a profit on the sale of those investments would be treated as a trading receipt of that company, or

(b) to a dividend in any case where, if those subsections do not apply to it, the receiving company will be entitled by

virtue of any exemption to claim payment of the tax credit to which it is entitled in respect of the dividend.

(5) Where—

(a) the paying company purports by virtue of an election under subsection (1) above to pay any dividends without paying ACT, and

(b) ACT ought to have been paid,

the Commissioner may make such assessments, adjustments or set-offs as may be required for securing that the resulting liabilities to tax (including interest on unpaid tax) of the paying company and the receiving company are, so far as possible, the same as they would have been if the ACT had been duly paid.

(6) Where tax assessed under subsection (5) above on the paying company is not paid by that company before the expiry of the period of 3 months from the date on which that tax is payable, that tax shall, without prejudice to the right to recover it from that company, be recoverable from the receiving company.

(7) In determining for the purposes of this section whether one body corporate is a 51 per cent. subsidiary of another, that other shall be treated as not being the owner—

(a) of any share capital which it owns directly or indirectly in a body corporate not resident in the Falkland Islands, or

(b) of any share capital which it owns indirectly, and which is owned directly by a body corporate for which a profit on the sale of the shares would be a trading receipt.

(8) Notwithstanding that at any time a company ("the subsidiary company") is a 51 per cent. subsidiary of another company ("the parent company") it shall not be treated at that time as such a subsidiary for the purposes of this section unless, additionally, at that time—

(a) the parent company would be beneficially entitled to more than 50 per cent. of any profits available for distribution to equity holders of the subsidiary company; and

(b) the parent company would be beneficially entitled to more than 50 per cent. of any assets of the subsidiary company available for distribution to its equity

holders on a winding-up.

(9) Schedule A1 shall apply for the purposes of subsection (8) above as it applies for the purposes of section 33A(10)(b).

(10) References in this section to dividends received by a company apply to any received by another person on behalf of or in trust for the company, but not to any received by the company on behalf of or in trust for another person, and references to "group income" shall be construed accordingly.

Provisions supplementary to section 46A.

46B.—(1) The Governor in Council may make regulations with respect to the procedure to be adopted for giving effect to section 46A and as to the information and evidence to be furnished by a company in connection with that section and, subject to the provisions of such regulations, an election under that section ("the election") shall be made by notice to the Commissioner which shall set out the facts necessary to show that the companies are entitled to make the election.

(2) The election shall not have effect in relation to dividends paid less than 3 months after the giving of the notice and before the Commissioner is satisfied that the election is validly made, and has so notified the companies concerned; but shall be of no effect if within those 3 months the Commissioner notifies the companies concerned that the validity of the election is not established to his satisfaction.

(3) The companies concerned shall have the like right of appeal against any decision that the validity of the election is not established as the company paying the dividends would have if it were an assessment made on that company, and Part VIII shall apply accordingly.

(4) The election shall cease to be in force if at any time the companies cease to be entitled to make the election, and on that happening each company shall forthwith notify the Commissioner.

(5) Either of the companies making the election may at any time give the Commissioner notice revoking the election; and any such notice shall have effect from the time it is given.

13. In section 56(2) at the end there shall be added "but does not include any expenditure falling within section 119O", and after that section there shall be inserted—

Company reconstructions without a change of ownership.

56A.—(1) Where, on a company ("the predecessor") ceasing to carry on a business, another company ("the successor") begins to carry it on, and—

(a) on or at any time within 2 years after that event the business or an interest amounting to not less than a three-fourths share in it belongs to the same persons as the business or such an interest belonged to at some time within a year before that event; and

(b) the business is for the whole of those 3 years carried on by a company which is within the charge to tax in respect of it;

then this Ordinance shall have effect subject to subsections (2) to (6) below.

In paragraphs (a) and (b) above references to the business shall apply also to any other business of which the activities comprise the activities of the first mentioned business.

(2) The business shall not be treated as permanently discontinued nor a new business as set up and commenced for the purpose of the allowances and charges provided for by Chapter II of Part V (depreciation allowances) but—

(a) there shall be made to or on the successor in accordance with that Chapter all such allowances and charges as would, if the predecessor had continued to carry on the business, have fallen to be made to or on it; and

(b) the amount of any such allowance or charge shall be computed as if—

(i) the successor had been carrying on the business since the predecessor began to do so, and

(ii) everything done to or by the predecessor had been done to or by the successor (but so that no sale or transfer which on the transfer of the business is made to the successor by the predecessor of any assets in use for the purpose of the business shall be treated as giving rise to any such allowance or charge).

(3) Subject to subsection (4) below, the successor shall

be entitled to relief under section 108(2), as for a loss sustained by the successor in carrying on the business, for any amount for which the predecessor would have been entitled to claim relief if it had continued to carry on the business.

(4) Where the amount of relevant liabilities exceeds the value of relevant assets, the successor shall be entitled to relief by virtue of subsection (3) above only if, and only to the extent that, the amount of that excess is less than the amount mentioned in that subsection.

(5) Where the successor ceases to carry on the business within the 3 year period referred to in subsection (1)(a) above and on its doing so a third company begins to carry on the business, then no relief shall be given to the predecessor by virtue of subsection (4) above by reference to that event, but, subject to that, subsections (2) to (4) above shall apply both in relation to that event (together with the new predecessor and successor) and to the earlier event (together with the original predecessor and successor), but so that—

(a) in relation to the earlier event "successor" shall include the successor at either event; and

(b) in relation to the later event "predecessor" shall include the predecessor at either event;

and if the conditions of this subsection are thereafter again satisfied, it shall apply again in like manner.

(6) Where, on a company ceasing to carry on a business, another company begins to carry on the activities of the business as part of its business, then that part of the business carried on by the successor shall be treated for the purposes of this section as a separate business, if the effect of so treating it is that subsection (1) or (5) above has effect on that event in relation to that separate business.

(7) Where, on a company ceasing to carry on part of a business, another company begins to carry on the activities of that part as its business or part of its business, the predecessor shall for purposes of this section be treated as having carried on that part of its business as a separate business if the effect of so treating it is that subsection (1) or (5) above has effect on that event in relation to that separate business.

(8) Where under subsection (6) or (7) above any activities of a company's business fall, on the company ceasing

or beginning to carry them on, to be treated as a separate business, such apportionments of receipts, expenses, assets or liabilities shall be made as may be just.

(9) Where, by virtue of subsection (8) above, any item falls to be apportioned and, at the time of the apportionment, it appears that it is material as respects the liability to tax (for whatever period) of 2 or more companies, any question which arises as to the manner in which the item is to be apportioned shall, for the purposes of the tax of all those companies, be determined by the Commissioner, after giving all of them an opportunity to make representations to him in writing and taking account of any such representations.

(10) Any relief obtainable under this section by way of discharge or repayment of tax shall be given on the making of a claim.

Company reconstructions: supplemental.

56B.—(1) For the purposes of section 56A—

(a) a business carried on by two or more persons shall be treated as belonging to them in the shares in which they are entitled to the profits of the business;

(b) a business or interest in a business belonging to any person as trustee (otherwise than for charitable or public purposes) shall be treated as belonging to the persons for the time being entitled to the income under the trust; and

(c) a business or interest in a business belonging to a company shall, where the result of so doing is that subsection (1) or (5) of section 56A has effect in relation to an event, be treated in any of the ways permitted by subsection (2) below.

(2) For the purposes of section 56A, a business or interest in a business which belongs to a company engaged in carrying it on may be regarded—

(a) as belonging to the persons owning the ordinary share capital of the company and as belonging to them in proportion to the amount of their holdings of that capital, or

(b) in the case of a company which is a subsidiary company, as belonging to a company which is its parent company, or

as belonging to the persons owning the ordinary share capital of that parent company, and as belonging to them in proportion to the amount of their holdings of that capital,

and any ordinary share capital owned by a company may, if any person or body of persons has the power to secure by means of the holding of shares or the possession of voting power in or in relation to any company, or by virtue of any power conferred by the articles of association or other document regulating any company, that the affairs of the company owning the share capital are conducted in accordance with his or their wishes, be regarded as owned by the person or body of persons having that power.

(3) For the purposes of subsection (2) above—

(a) references to ownership shall be construed as references to beneficial ownership;

(b) a company shall be deemed to be a subsidiary of another company if and so long as not less than three-quarters of its ordinary share capital is owned by that other company, whether directly or through another company or other companies, or partly directly and partly through another company or other companies;

(c) the amount of ordinary share capital of one company owned by a second company through another company or other companies, or partly directly and partly through another company or other companies, shall be determined in accordance with section 163(5) to (10); and

(d) where any company is a subsidiary of another company, that other company shall be considered as its parent company unless both are subsidiaries of a third company.

(4) In determining, for the purposes of section 56A, whether or to what extent a business belongs at different times to the same persons, persons who are relatives of one another and the persons from time to time entitled to the income under any trust shall respectively be treated as a single person, and for this purpose "relative" means husband, wife, ancestor, lineal

descendant, brother or sister.

(5) For the purposes of section 56A(4), relevant assets are—

(a) assets which were vested in the predecessor immediately before it ceased to carry on the business, which were not transferred to the successor and which, in a case where the predecessor was the predecessor on a previous application of section 56A, were not by virtue of subsection (8) of that section apportioned to a business carried on by the company which was the successor on that application; and

(b) consideration given to the predecessor by the successor in respect of the change of company carrying on the business;

and for the purposes of paragraph (b) above the assumption by the successor of any liabilities of the predecessor shall not be treated as the giving of consideration to the predecessor by the successor.

(6) For the purposes of section 56A(4), relevant liabilities are liabilities which were outstanding and vested in the predecessor immediately before it ceased to carry on the business, which were not transferred to the successor and which, in a case where the predecessor was the predecessor on a previous application of section 56A, were not by virtue of subsection (8) of that section apportioned to a business carried on by the company which was the successor on that application; but a liability representing the predecessor's share capital, share premium account, reserves or relevant loan stock is not a relevant liability.

(7) For the purposes of section 56A(4)—

(a) the value of assets (other than money) shall be taken to be the price which they might reasonably be expected to have fetched on a sale in the open market immediately before the predecessor ceased to carry on the business; and

(b) the amount of liabilities shall be taken to be their amount at that time.

(8) Where the predecessor transferred a liability to the

successor but the creditor concerned agreed to accept settlement of part of the liability as settlement of the whole, the liability shall be treated for the purposes of subsection (6) above as not having been transferred to the successor except as to that part.

(9) A liability representing the predecessor's share capital, share premium account, reserves or relevant loan stock shall, for the purposes of subsection (6) above, be treated as not doing so if, in the period of one year ending with the day on which the predecessor ceased to carry on the business, the liability arose on a conversion of a liability not representing its share capital, share premium account, reserves or relevant loan stock.

(10) Where a liability of the predecessor representing its relevant loan stock is not a relevant liability for the purposes of section 56A(4) but is secured on an asset of the predecessor not transferred to the successor, the value of the asset shall, for the purposes of section 56A(4), be reduced by an amount equal to the amount of the liability.

(11) In this section "relevant loan stock" means any loan stock or similar security (whether secured or unsecured) except any in the case of which subsection (12) below applies.

(12) This subsection applies where, at the time the liability giving rise to the loan stock or other security was incurred, the person who was the creditor was carrying on a business of lending money.

14. In sections 66(5), 67(3) and 73(1)(e) each reference to the Falkland Islands shall be construed as including a reference to a designated area.

15. The following sections shall be inserted immediately after section 80—

Payments by intermediaries or to employees of non-resident employers.

80A.—(1) Subject to subsection (2) below, where—

(a) a payment of or on account of assessable income of an employee is made by an intermediary of his employer, and

(b) section 80(1) would have applied to it if the payment had been made by the employer,

then for the purposes of this Part the employer shall be deemed to have made that payment to the employee at the time it was made by the intermediary.

(2) The employer shall not be required to make a

deduction under subsection (1) above if and to the extent that the intermediary (whether or not he is a person to whom section 80 and the POAT regulations apply) makes a deduction from the payment he makes and accounts for it in accordance with the POAT regulations.

(3) This subsection applies where—

(a) an employee during any period works for a person ("the relevant person") who is not his employer;

(b) any payment of, or on account of, assessable income of the employee in respect of work done in that period is made by a person who is the employer or an intermediary of the employer;

(c) the POAT regulations do not apply to the person making the payment or, if he makes the payment as an intermediary of the employer, the employer; and

(d) a deduction is not made or accounted for in accordance with this Part by the person making the payment or, if he makes the payment as an intermediary of the employer, the employer.

(4) Where subsection (3) above applies, for the purposes of this Part—

(a) the payment of assessable income shall be deemed to have been made by the relevant person,

(b) the relevant person shall be deemed to be the employer of the employee,

and accordingly the payment shall be treated as falling within section 80(2).

(5) Where a payment within subsection (1)(a) or (3)(b) ("a section 80A payment") is deemed to be made by any person—

(a) any deduction required to be made by the POAT regulations shall be made from any payment he actually makes of or on account of, assessable income of the person to whom that section 80A payment is made, or

(b) if the amount of any payment actually made is less than the amount of the deduction required to be made, he shall account to

the Commissioner in accordance with the POAT regulations for an amount equal to the amount of the deduction which he is unable to make.

(6) POAT regulations may make provision—

(a) with respect to the time when any section 80A payment (or description of section 80A payment) is to be treated as having been made;

(b) applying (with or without modifications) any specified provisions of the regulations for the time being in force in relation to deductions from actual payments to amounts accounted for in respect of any section 80A payments;

(c) with respect to the collection and recovery of amounts accounted for in respect of section 80A payments.

Non-resident employees etc.

80B.—(1) This section applies in relation to an employee in a year of assessment only if—

(a) he is not resident or, if resident, not ordinarily resident in the Falkland Islands, and

(b) he works or will work in the Falkland Islands and also works or is likely to work outside the Falkland Islands.

Any reference in this subsection to a person working in the Falkland Islands includes a reference to a person working in any designated area.

(2) Where in relation to any year of assessment it appears to the Commissioner at any time that—

(a) some of the emoluments of an employee to whom this section applies are payable in respect of duties performed in the Falkland Islands for a year of assessment during which he is not resident, or if resident not ordinarily resident, in the Falkland Islands, but

(b) a proportion of the income, which at that time is unascertainable, may prove not to be assessable,

the Commissioner may, on an application made by the employer, give a direction determining what proportion of any

payment made in that year of, or on account of, income of the employee shall be treated for the purposes of this Part as a payment of assessable income of the employee.

(3) An application for a direction under subsection (2) above shall provide such information as is available and is relevant to the giving of the direction.

(4) A direction under subsection (2) above—

(a) shall specify the employee to whom and the year of assessment to which it relates;

(b) shall be given by notice to the employer; and

(c) may be withdrawn by notice to the employer by a date specified in the notice, not being earlier than 30 days from the date on which the notice of withdrawal is given.

(5) The employer may designate a person to exercise his functions under subsections (2) and (4) above, and in any case where a person has been so designated any reference in this section to the employer (except this subsection) shall be read as a reference to that person.

(6) Where—

(a) a direction under subsection (2) above has effect in relation to an employee to whom this section applies, and

(b) a payment of, or on account of, the income of the employee is made in the year of assessment to which the direction relates,

the proportion of the payment determined in accordance with the direction shall be treated for the purposes of this Part as a payment to which section 80(1) applies.

(7) Where in any year of assessment—

(a) no direction under subsection (2) above has effect in relation to an employee to whom this section applies, and

(b) any payment is made of, or on account of, the income of the employee,

the entire payment shall be treated for the purposes of this Part as a payment to which section 80(1) applies.

Mobile workforce.

80C.—(1) Where it appears to the Commissioner—

(a) that one person ("the contractor") has entered into or is likely to enter into an agreement that any of his employees shall in any period work for, but not as employees of, another person ("the relevant person"), and

(b) that payments of, or on account of, assessable income of the employees in respect of work done in that period are likely to be made by or on behalf of the contractor, and

(c) that section 80(1) would apply on the making of such payments but it is likely that deductions will not be made or accounted for in accordance with the POAT regulations,

he may give a direction under subsection (2) below to the relevant person.

(2) A direction under this subsection is a direction, given by notice, that if—

(a) any employees of the contractor work in any period for, but not as employees of, the relevant person, and

(b) any payment is made by the relevant person in respect of work done by the employees in that period,

the relevant person shall make deductions in accordance with the notice.

(3) A direction under subsection (2) above—

(a) shall specify the relevant person and the contractor to whom it relates; and

(b) may at any time be withdrawn by a further notice to the relevant person.

(4) The Commissioner shall take such steps as are reasonably practicable to ensure that the contractor is supplied with a copy of any direction or notice given under subsection (2) or (3) above which relates to him.

16. The following sections shall be inserted immediately after section 87—

Time when payment made.

87A.—(1) For the purposes of this Part, a payment of, or on account of, any payment in relation to which any person is under an obligation to make a deduction under this

Part, shall be treated as being made at the time found in accordance with the following rules (taking the earlier or earliest time in a case where more than one rule applies)—

(a) the time when the payment is actually made;

(b) the time when a person becomes entitled to the payment;

(c) in a case where the income is income from an employment with a company, the holder of the employment is a director of the company and sums on account of the income are credited in the company's accounts or records, the time when sums on account of the income are so credited;

(d) in a case where the income is income from an employment with a company, the holder of the employment is a director of the company and the amount of the income for a period is determined before the period ends, the time when the period ends;

(e) in a case where the income is income from an employment with a company, the holder of the employment is a director of the company and the amount of the income for a period is not known until the amount is determined after the period has ended, the time when the amount is determined.

(2) Subsection (l)(c), (d) or () above applies whether or not the employment concerned is that of director.

(3) Paragraph (c), (d) or (e) of subsection (1) above applies if the holder of the employment is a director of the company at any time in the year of assessment in which the time mentioned in the paragraph concerned falls.

(4) For the purposes of the rule in subsection (l)(c) above, any restriction on the right to draw the sums is to be disregarded.

Interpretation of Part IV.

87B.—(1) In this Part—

(a) "work", in relation to an employee, means the performance of any duties of the employment of the employee, and any reference to his working shall be construed accordingly;

(b) a payment is made by an intermediary of the employer if it is made—

(i) by a person acting on behalf of the employer and at the expense of the employer or a person connected with him; or

(ii) by trustees holding property for any persons who include or class of persons which includes the employee;

(c) any reference to assessable income is a reference to income which is assessable to income tax under this Ordinance as the emoluments of an employment;

(d) any reference to an employer in relation to an employee is a reference to an employer who is liable to tax under this Ordinance in respect of the profits and gains of the business in the course of which the employee performs the duties of his employment with that employer.

17.—(1) Part IV shall also have effect subject to the following amendments.

(2) In section 80 in subsection (1) for all the words preceding paragraph (b) there shall be substituted—

"Subject to subsections (2) to (6) below, every person who makes a payment to which this subsection applies to an employee or former employee of his in any year of assessment shall—

(a) before making the payment, deduct from the payment such sum as he is required to deduct by the POAT regulations, and";

(3) Section 80(4)(a) and (5) shall not apply in relation to remuneration paid or payable for the year of assessment beginning on 1st January 1996 and later years.

(4) In section 81 for subsection (4) there shall be substituted—

"(4) Any contract, agreement or arrangement whatsoever between any person on whom any obligation is imposed under this Part and any other person (whether or not also under such an obligation) which is inconsistent with that obligation (or obligations as the case may be) shall, to the extent of that inconsistency, be void."

(5) In section 82 in subsections (1), (4) and (5) for "section 80(1)" there shall be substituted "this Part".

(6) For section 82(2) and (3) there shall be substituted—

"(2) As between an employee and the Commissioner or the Crown, any deduction made under this Part shall be deemed to have been paid to the Commissioner by the employee on account of his liability to income tax, and irrespective of whether the deduction has been accounted for to the Commissioner or not.

(3) If any sum deducted in accordance with this Part is lost, mislaid or destroyed before it is received by the Commissioner, the person liable to make the deduction and not the Commissioner or the Crown shall bear the loss; and accordingly that person in such an event remains liable to pay the same to the Commissioner."

(7) In section 82(5)(a) at the end there shall be added "or, if he has no place of business in the Falkland Islands, outside the Falkland Islands;".

(8) In section 83(1) for "section 80(1)" there shall be substituted "this Part".

(9) In section 84 for "section 80(1)" there shall be substituted "this Part".

(10) In section 85—

(a) for "section 80(1)", in each place where it occurs, there shall be substituted "this Part";

(b) subsection (3)(b) the word "other" shall not apply in relation to remuneration paid or payable for the year of assessment beginning on 1st January 1996 and later years; and

(c) after subsection (4) there shall be inserted—

"(4A) Regulations under this section may make provision requiring information to be provided to the Commissioner by any person employing or intending to employ any other person in the Falkland Islands or a designated area with respect to arrivals in and departures from the Falkland Islands or a designated area of such other persons."

(11) In section 86 for "section 80(1)" there shall be substituted "this Part".

(12) In section 88 after "regulations" there shall be inserted "or of a direction under section 80C".

18. The following section shall be inserted after section 89—

Restriction on deduction of emoluments before payment.

89A.—(1) Subsection (2) below applies where—

(a) a calculation is made of profits or gains which are within the charge to tax and are for a period of account beginning on or after 1st January 1996, and

(b) relevant emoluments would (apart from subsection (2)) be deducted in making the calculation, and

(c) the emoluments are not paid before the end of the period of 9 months beginning with the end of that period of account;

and in this section that period of 9 months is referred to as the permitted payment period.

(2) The emoluments—

(a) shall not be deducted in making the calculation mentioned in subsection (1)(a) above, but

(b) shall be deducted in calculating profits or gains which are within the charge to tax and are for the period of account in which the emoluments are paid.

(3) Where—

(a) a calculation such as is mentioned in subsection (l)(a) above is made,

(b) the calculation is made before the end of the permitted payment period,

(c) relevant emoluments would (apart from subsection (2) above) be deducted in making the calculation, and

(d) the emoluments have not been paid when the calculation is made.,

it shall be assumed for the purpose of making the calculation that the emoluments will not be paid before the end of the permitted payment period.

(4) A calculation made in accordance with subsection (3) shall be adjusted if—

(a) the emoluments are paid after the calculation is made but before the end of the permitted payment period,

(b) a claim to adjust the calculation is made to the Commissioner, and

(c) the claim is made before the end of the period of two years beginning with the end of the period of account concerned.

(5) For the purposes of this section "relevant emoluments" are emoluments for a period beginning on or after 1st January 1996 allocated either—

(a) in respect of particular offices or employments (or both), or

(b) generally in respect of offices or employments (or both).

(6) This section applies in relation to potential emoluments as it applies in relation to relevant emoluments, and for this purpose—

(a) potential emoluments are amounts or benefits reserved in the accounts of an employer, or held by an intermediary, with a view to their becoming relevant emoluments;

(b) potential emoluments are paid when they become relevant emoluments which are paid.

(7) In deciding for the purposes of this section whether emoluments are paid at any time, section 87A shall apply as it applies for the purposes of Part IV.

19. Section 92 shall not apply in relation to the profits or gains of any chargeable period beginning on or after 1st January 1996.

20. Section 93 shall not apply in relation to any sums paid or credited to any person on or after 1st January 1996.

21. In section 94(4) (non-deduction of non-resident director's remuneration in certain cases) for all words preceding "shall not exceed" there shall be substituted—

"(4) Where during the whole or any part of an accounting period of a company ("the relevant period")—

(a) any of its directors are non-resident, and

(b) more than 50 per cent. of the ordinary share capital is held by its directors,

the deduction permitted to be made from the company's profits and gains for the relevant period or any other accounting period in respect of any remuneration of a director attributable to any time during the relevant period when he is non-resident",

and the words "from the business" shall be omitted.

22. In section 96 (pre-trading expenditure) in subsection (1) after "incurs expenditure" there shall be inserted "not being expenditure to which any provision of Chapter II of this Part applies".

23. In section 97 (deduction of interest) in subsection (1) after "unless" there shall be inserted "and to the extent that".

24. The following heading shall be inserted immediately before section 98—

General

25.—(1) Section 98 (general provision relating to depreciation allowances for capital expenditure) shall have effect subject to the following provisions of this section.

(2) In subsection (1) for the words from "subsection (2) below" to the end there shall be substituted "the provisions of this Ordinance, be made allowances and charges in accordance with this Chapter.".

(3) Immediately after subsection (1) there shall be inserted—

"(1A) Subject to section 98E(3) to (5), allowances and charges shall not be made under any provision of this Chapter in relation to a petroleum licence.

(1B) Effect shall be given to an allowance claimed by a company for any accounting period by treating the amount of the allowance as a trading expense of the company in that period.

(1C) Subject to any contrary provision—

(a) in any case where, because a person has no (or insufficient) chargeable income for any chargeable period, the whole or part of an allowance cannot be made for that period, the allowance, or that part of the allowance to which effect has not been given, shall be carried forward and, so far as may be, shall be made in subsequent periods, and

(b) where paragraph (a) applies in respect of allowances claimed in respect of expenditure incurred in more than one basis period, effect shall be given to the allowances in the order in which the expenditure was incurred, taking the most recently incurred expenditure first.

(1D) Any reference in this Chapter to assets representing any expenditure includes any results obtained from any search, exploration or inquiry upon which the expenditure was incurred.

(1E) Any reference in this Chapter to an asset includes a reference to a part of an asset or a share in an asset and—

(a) subject to section 103, where an apportionment of any expenditure is required for the purposes of any provision of this Chapter, whether the requirement is express or implied, the apportionment shall be made on a just and reasonable basis; and

(b) for the purposes of this Chapter, a share in an asset of any description shall be deemed to be used for the

purposes of a business so long as, and only so long as, the asset is used for those purposes.

(1F) Where a person has claimed or may claim an allowance under this Chapter in respect of expenditure incurred on the provision of an asset or represented by an asset, then for the purposes of this Chapter (but subject to section 98H) "relevant event", in relation to that person and that asset, means any one of the following events, namely—

(a) it ceases to belong to him; or

(b) he loses possession of it in circumstances where it is reasonable to assume that the loss is permanent; or

(c) it ceases to exist as such (as a result of destruction, dismantling or otherwise); or

(d) it begins to be used wholly or mainly otherwise than for the purposes of the trade; or

(e) the trade is permanently discontinued (or is treated by virtue of any provision of this Ordinance as permanently discontinued); or

(f) in the case of computer software or the right to use or otherwise deal with computer software, he grants to another person a right to use or otherwise deal with the whole or part of the computer software concerned in circumstances where the consideration in money for the grant constitutes (or if there were consideration in money for the grant would constitute) a capital sum;

but the disposal of a petroleum licence or its surrender or determination in accordance with the terms of the licence or the disposal of any intellectual property shall not be a relevant event for the purposes of this Chapter.

(1G) Where—

(a) expenditure is incurred otherwise than in the open market, and

(b) apart from this subsection, an allowance could be claimed under this Chapter in relation to the expenditure, and

(c) the amount of the expenditure exceeds what it would have been if it had been incurred in the open market,

then, for the purposes of this Chapter, the amount of that expenditure shall be taken to be the amount of the expenditure less the amount of that excess.

(4) In subsection (5)—

(a) for "(5)" there shall be substituted "(6)", and

(b) for the words from "reduced by" to "authority" there shall be substituted "subject to sections 102A and 102B"

(5) In subsection (6) of that section after "Chapter", in the second place where it

occurs, there shall be inserted "subject to any provision to the contrary".

26. The following headings and sections shall be inserted after section 98—

Scientific research allowances

Deductions in respect of expenditure on scientific research.

98A.—(1) The provisions of this section shall have effect subject to section 98D(3) but, subject to that, shall have effect notwithstanding any other provision of this Ordinance.

(2) There shall be allowable as a deduction in ascertaining a person's chargeable income for a chargeable period an amount equal to the amount of—

(a) expenditure (whether of a capital nature or not) on scientific research related to any business carried on by that person and directly undertaken by him or on his behalf, or

(b) any sums paid to any scientific research association approved for the purposes of this section by the Governor being an association which has as its object the undertaking of scientific research related to the class of business to which the business he is carrying on belongs, or

(c) any sums paid to any university, institute, association or other body approved for the purposes of this section by the Governor to be used to fund any such research,

if the expenditure was incurred or the sums paid by that person in the basis period for that chargeable period.

(3) For the purposes of this section expenditure on the provision of a dwelling is not scientific research expenditure; but where—

(a) part of a building is used for scientific research and part consists of a dwelling, and

(b) the capital expenditure which it is just to apportion to the construction or acquisition of the dwelling is not more than one-quarter of the capital expenditure which is referable to the construction or acquisition of the whole building,

the whole building shall be treated for the purposes of this Chapter as used for scientific research.

(4) Where a person incurs capital expenditure which is

partly within subsection (2) above and partly not, such apportionment of the expenditure shall be made for the purposes of this section as may be just and reasonable.

(5) Where a person who carries on any business has, before commencing to carry on that business, incurred expenditure on scientific research related to that business and directly undertaken by him or on his behalf, the expenditure incurred shall be deemed (for all purposes of the charge to tax) to have been incurred on the first day on which he does carry on that business.

(6) Subsection (5) above does not apply where the business is commenced before 1st January 1996 but, subject to that, applies to expenditure whenever incurred.

Assets ceasing to belong to businesses etc.

98B.—(1) Subsections (2) and (3) below shall have effect where a relevant event occurs with respect to an asset of a capital nature which represents allowable scientific research expenditure incurred by the person carrying on a business.

(2) If the relevant event occurs in or after the chargeable period for which an allowance in respect of the expenditure is made under section 98A, then, subject to subsection (8) below—

(a) the sum by which the aggregate of the disposal value of the asset and the amount of the allowance exceeds the amount of the expenditure, or

(b) the amount of the allowance if it is less than that sum,

shall be treated as a trading receipt of the business accruing at the time of the relevant event or, if the relevant event occurs on or after the date on which the business is permanently discontinued, accruing immediately before the discontinuance.

(3) If the relevant event occurs before the chargeable period for which an allowance in respect of the expenditure would fall to be made under section 98A—

(a) that allowance shall not be made, but

(b) subject to subsection (8) below, if the disposal value of the asset is less than the expenditure, an amount equal to the difference shall be treated as a trading expense of the business for the chargeable period in which the relevant event occurs.

(4) For the purposes of this section the disposal value of an asset depends upon the nature of the relevant event, and—

(a) if that event is the actual sale of the asset at

a price not lower than that which it would have fetched in the open market, equals the proceeds of that sale;

(b) if that event is the deemed sale of the asset under subsection (5) below, equals the deemed proceeds of sale under that subsection; and

(c) in any other event, equals the price which the asset would have fetched if sold in the open market.

(5) Where an asset is destroyed, it shall for the purposes of this section be treated as if it had been sold immediately before its destruction, and any insurance moneys or other compensation of any description received by the person carrying on the business in respect of the destruction, and any moneys received by him for the remains of the asset, shall be treated as if they were proceeds of that sale.

(6) Where subsection (5) above has effect on the demolition of an asset, the cost of demolition to the person carrying on the business shall, for the purposes of subsections (2) and (3) above, be added to the expenditure represented by the asset.

(7) Where—

(a) subsection (6) applies in a case falling within subsection (2), and

(b) by reason of the addition made under subsection (6), the aggregate there referred to is less than the amount of the expenditure represented by the asset, and

(c) the asset had not prior to its demolition begun to be used for purposes other than scientific research related to the business,

then, subject to subsection (8) below, a deduction equal to the difference shall be allowed in computing the chargeable income of the person carrying on the business for the chargeable period in which the asset is treated as having been sold or, if it is treated as having been sold on or after the date on which the business is permanently discontinued, for the last chargeable period in which the business was carried on before the discontinuance.

(8) No amount shall be allowed or charged by virtue of this section in respect of any relevant event if that event gives rise to a balancing allowance or balancing charge under any other provision of this Chapter.

Interpretation of sections 98A and 98B.

98C.—(1) In this Chapter—

(a) "scientific research" means any activities in the fields of natural or applied science for the extension of knowledge;

(b) "scientific research expenditure" means expenditure incurred on scientific research;

(c) references to expenditure incurred on scientific research do not include any expenditure incurred in the acquisition of rights in, or arising out of, scientific research, but, subject to that and to section 98D(3), include all expenditure incurred for the prosecution of, or the provision of facilities for the prosecution of, scientific research;

(d) references to scientific research related to a business or a class of businesses include—

(i) any scientific research which may lead to or facilitate an extension of that business or, as the case may be, of businesses of that class;

(ii) any scientific research of a medical nature which has a special relation to the welfare of workers employed in that business or, as the case may be, of businesses of that class.

(2) The same expenditure shall not be taken into account for any of the purposes of sections 98A or 98B in relation to more than one business.

(3) Any reference in sections 98A and 98B to a business is, except in relation to a class of business, a reference to a business as respects which the person carrying on the business is within the charge to tax in the Falkland Islands.

(4) If any question arises under this Chapter as to whether, and if so to what extent, any activities constitute or constituted, or any asset is or was being used for, scientific research, the Commissioner shall refer the question for decision to the Governor and his decision shall be final.

(5) Any reference in this section or section 98A or 98B to the time when an asset ceases to belong to a person shall, in the case of a sale, be construed as a reference to the time of completion or the time when possession is given, whichever is

the earlier.

(6) The cost to a person of the demolition of any property to which section 98B(6) applies shall not be treated for the purposes of this Chapter as expenditure incurred in respect of any other property by which that property is replaced.

Petroleum extraction activities

Petroleum extraction activities: general provisions.

98D.—(1) In this Part—

"intangible drilling costs" means capital costs directly attributable to the drilling of development or production wells, other than costs which are directly attributable to the acquisition of any machinery or plant;

"petroleum" has the same meaning as in section 119A(1); and

"petroleum exploration and appraisal" means searching for petroleum, ascertaining the characteristics of any petroleum-bearing area beneath controlled waters or ascertaining what are the petroleum reserves of any such area.

(2) For the purposes of this Chapter, expenditure on petroleum exploration and appraisal incurred by a person carrying on a ring fence trade in connection with that trade (whether before or after that trade begins to be carried on) shall be deemed to have been incurred for the purposes of that trade.

(3) Expenditure within section 98E(1)(a), (b) or (c), whether incurred by a person carrying on a ring fence trade or not, shall not be eligible for an allowance or deduction under section 98A and accordingly is not expenditure within subsection (2) or (5) of that section.

(4) The following is not expenditure within section 98E(1)—

(a) any expenditure on buildings or structures provided for occupation by or for the welfare of workers;

(b) any expenditure on a building where the whole of the building was constructed for use as an office; and

(c) any expenditure on so much of a building or structure as was constructed for use as an office, if the capital expenditure on the construction of the part of the building or structure constructed for use as an office

exceeded one-tenth of the capital expenditure incurred on the construction of the whole building or structure.

Expenditure eligible for allowances.

98E.—(1) Subject to section 98D(4), in ascertaining the ring fence income of a person carrying on a ring fence trade for a chargeable period, allowances and charges shall be made, in accordance with this section and sections 98F to 98J, in respect of—

(a) expenditure incurred by him on petroleum exploration and appraisal;

(b) expenditure incurred by him on intangible drilling costs;

(c) expenditure incurred by him on the provision of machinery or plant for the purposes of the trade other than any expenditure falling within paragraph (a) above.

(2) Subject to subsection (3) below, where expenditure falling within subsection (1)(a) or (b) above is incurred by any person before he begins to carry on a ring fence trade, then that person shall be treated for the purposes of this section as incurring, on the first day on which he begins to carry on that trade, an amount of expenditure on petroleum exploration and appraisal or on intangible drilling costs (as the case may be) equal to the amount of that expenditure, less any amount of such expenditure which is attributable to the provision of an asset which that person has disposed of before he begins to carry on that trade.

(3) Where—

(a) a person who holds a petroleum licence or any interest or share in such a licence ("the seller") has incurred expenditure within subsection (1)(a) or (b) above in relation to the licensed area, and

(b) the seller has not claimed any allowances under this Chapter in relation to that expenditure, and

(c) before he begins to carry on a ring fence trade, the seller disposes of all or part of his interest or share in the licence to another person ("the buyer"), whether before or after the buyer begins to carry on a business,

then, subject to subsections (4) and (5) below, an amount equal to the amount of that expenditure shall, for all purposes of the charge to tax (including further applications of this subsection where the licence is subsequently disposed of by the buyer

before claiming an allowance), be deemed not to have been incurred by the seller but to have been incurred by the buyer on petroleum exploration and appraisal or on intangible drilling costs on the day on which the buyer acquired the licence.

(4) The amount of expenditure incurred by the seller which under subsection (3) above is to be deemed to be incurred by the buyer shall not include any expenditure attributable to any assets—

(a) expenditure on the provision of which by the seller does not fall within subsection (1)(a) or (b) above, or

(b) which either—

(i) belong to the seller immediately before the disposal, whether or not they are transferred to the buyer together with the licence or by a related transaction, or

(ii) have been disposed of before the disposal of the licence takes place, or

(c) where the seller retains an interest or share in the licence, any amount of expenditure which on a just and reasonable apportionment may be attributed to the interest or share retained.

(5) The amount of expenditure incurred by the seller which under subsection (3) above is to be deemed to be incurred by the buyer shall not exceed the lower of the following amounts—

(a) the amount of expenditure actually incurred by the seller as mentioned in subsection (3)(a) above, less any amount attributable to any asset within subsection (4) above,

(b) the amount or value of the consideration given by the buyer for the licence and any other asset disposed of by the same transaction, less any amounts excepted by subsection (4) above,

(c) the market value of the licence apart from any asset within subsection (4) above.

(6) In any case where—

(a) expenditure falling within subsection (1)(c) above is incurred by any person on the provision of any machinery or plant before he begins to carry on a ring fence

trade, and

(b) when he does begin to carry on that trade the asset belongs to him,

then that person shall be treated for the purposes of this section as if he had incurred the expenditure on the first day on which he begins to carry on that trade.

(7) Where expenditure falling within subsection (1)(c) above is incurred by any person on the provision of any machinery or plant before he begins to carry on a ring fence trade, then if—

(a) that machinery or plant is sold, demolished, destroyed or abandoned before the ring fence trade is commenced, and

(b) the amount of that expenditure exceeds the amount of any sale, insurance, salvage or compensation moneys resulting from the sale, demolition, destruction or abandonment of that machinery or plant,

that person shall be treated for the purposes of this section as incurring, on the first day on which he begins to carry on that trade, an amount of expenditure on the provision of plant and machinery equal to the amount of that excess.

(8) The provisions of subsections (3) to (5) above are without prejudice to the application of subsection (2) above in relation to any asset other than a petroleum licence.

Allowances and charges.

98F.—(1) There shall be allowable as a deduction in ascertaining the ring fence income of a person carrying on a ring fence trade for a chargeable period an amount equal to the amount of expenditure incurred by that person—

(a) on petroleum exploration and appraisal in the basis period for that chargeable period;

(b) on intangible drilling costs in the basis period for that chargeable period.

(2) Where—

(a) an allowance under this section has been made to a person in taxing his ring fence trade as respects expenditure within section 98E(1)(a) or (b), and

(b) a relevant event occurs in relation to an asset representing that expenditure (and a relevant event has not occurred earlier in relation to the asset),

there shall be made on that person a balancing charge on an amount equal to the amount of that expenditure or, if less, the amount of the disposal value of the asset on that relevant event.

(3) Where—

(a) by virtue of section 98E(3) an allowance has been made to a person with an interest or share in an oil licence in respect of expenditure falling within section 98E(1)(a) or (b), and

(b) that person disposes of his interest or share in the licence concerned,

then, unless the Commissioner is satisfied that that person did not acquire his interest or share in the licence wholly or mainly for the purpose of obtaining that allowance, there shall be made on that person a balancing charge on an amount equal to the amount of that expenditure or such lesser amount as the Commissioner may direct.

For the purposes of this subsection, the reference to a person disposing of his interest or share in a licence includes a reference to his surrendering that interest or share and to its termination in accordance with the terms of the licence.

(4) A writing-down allowance shall be made for a chargeable period, in accordance with subsection (5) below, to a person carrying on a ring fence trade in relation to expenditure incurred by him on the acquisition of any machinery or plant (not falling within section 98E(1)(a)) for the purposes of the trade by reference to the amount (if any) by which A exceeds B + C where as respects that chargeable period—

A is the amount of his expenditure on the acquisition of such machinery or plant in the basis period for that period or any earlier period;

B is the amount of any writing-down allowances previously made in respect of that expenditure; and

C is the disposal value of any asset—

(a) expenditure on the acquisition of which is qualifying expenditure taken into account under A above; and

(b) in respect of which, in the basis period for the chargeable period, any one of the relevant events first occurs;

and the amount of that excess is referred to in subsection (5) below as "the relevant amount".

(5) The writing-down allowance to be made under subsection (4) above shall—

(a) where paragraph (b) does not apply, be equal to 25 per cent. of the relevant amount found under that subsection (proportionately reduced or increased if the period is a period of less or more than a year, or the trade has been carried on for part only of the period);

(b) where during the basis period for the chargeable period in question the trade is permanently discontinued, be equal to the whole of the relevant amount so found.

(6) In any case where—

(a) an allowance is made or to be made, by virtue of subsection (5)(b) above, for the chargeable period in which the person claiming the allowance ceases to carry on his ring fence trade, but

(b) the whole or part of the allowance cannot be made because of an insufficiency of ring fence income for that chargeable period,

the allowance, or that part of the allowance to which effect has not been given, shall be made for the 3 immediately preceding periods (but the allowance may only be made against ring fence income of an earlier period in so far as there is an insufficiency of ring fence income for later periods).

(7) For any chargeable period for which C exceeds A - B (where C, A and B have the same meanings as in subsection (4)), there shall be made on the person concerned a balancing charge on an amount equal to that excess.

The disposal value.

98G.—(1) Subject to subsection (2) below, for the purposes of section 98F the disposal value of any asset depends upon the relevant event by reason of which it falls to be taken into account and shall be found in accordance with the following provisions of this section.

(2) The disposal value of any asset shall in no case exceed the capital expenditure incurred by the person in question on the provision of the asset for the purposes of the trade.

(3) Where the relevant event is the sale of the asset, then if—

(a) the price is lower than that which it would have fetched if sold in the open market, and

(b) the buyer's expenditure on the acquisition of the asset cannot be taken into account in making allowances to him under section 98F,

the disposal value equals the price which the asset would have fetched if sold in the open market.

(4) If the relevant event is the sale of the asset and subsection (3) above does not apply, the disposal value equals the net proceeds to the person in question of the sale, together with any insurance moneys received by him in respect of the asset by reason of any event affecting the price obtainable on the sale, and, so far as it consists of capital sums, any other compensation of any description so received.

(5) If the relevant event is the destruction of the asset (otherwise than by demolition), the disposal value equals the net amount received by the person in question for the remains of the asset, together with any insurance moneys received by him in respect of the destruction and, so far as it consists of capital sums, any other compensation of any description so received.

(6) If the relevant event is the permanent loss of the asset otherwise than in consequence of its demolition or destruction, the disposal value equals any insurance moneys received by him in respect of the loss, and, so far as it consists of capital sums, any other compensation of any description so received.

(7) If the relevant event is the permanent discontinuance of the trade before the occurrence of an event within subsection (3), (4), (5) or (6), the disposal value is the same as the disposal value for the last-mentioned event.

(8) If the relevant event is the grant of a right to use or otherwise deal with computer software for a consideration not consisting or not wholly consisting in money, the disposal value equals the consideration in money which would have been given if the right had been granted in the open market.

(9) If—

(a) the relevant event is the grant of a right to use or otherwise deal with computer software for no consideration or for a consideration in money lower than that which would have been given if the right had been granted in the open market, and

(b) the grantee's expenditure on the acquisition of the right cannot be taken into account in making allowances to him under section 98F,

then, unless subsection (8) above applies, the disposal value equals the consideration in money which would have been given if the right had been granted in the open market.

(10) If the relevant event is the grant of a right to use or otherwise deal with computer software and subsection (8) or (9) above does not apply, the disposal value equals the aggregate

of—

(a) the net consideration in money received by the grantor in respect of the grant,

(b) any insurance moneys received by him in respect of the computer software by reason of any event affecting the consideration obtainable on the grant, and

(c) so far as it consists of capital sums, any other compensation of any description so received.

(11) In the case of any other relevant event (not falling within section 98H), the disposal value equals the price which the asset would have fetched if sold in the open market at the time of the event.

(12) In deciding for the purposes of subsection (2) above whether the disposal value of computer software or the right to use or otherwise deal with computer software exceeds the capital expenditure incurred by a person on its provision, the disposal value shall (for the purposes of that subsection only) be taken to be increased by the amount of any disposal value which, in respect of that person and that software or right, falls or has fallen to be taken into account for the purposes of section 98F by virtue of any previous event falling within section 98(1F)(f).

(13) Where the person mentioned in subsection (2) above has acquired the asset as a result of a transaction which was, or a series of transactions each of which was between connected persons, that subsection shall have effect as if it referred to the capital expenditure on the provision of the asset incurred by whichever party to that transaction, or to any of those transactions, incurred the greatest such expenditure.

Demolition and abandonment costs.

98H.—(1) The demolition or abandonment of any machinery or plant used for the purposes of a ring fence trade shall not be a relevant event for the purposes of sections 98F and 98G but the following provisions of this section shall have effect in relation to the demolition or abandonment.

(2) Where machinery or plant used for the purposes of a ring fence trade is demolished or abandoned, then—

(a) if the person carrying on the trade replaces the machinery or plant by other machinery or plant, the net cost to him of the demolition or abandonment shall be treated for the purposes of this Chapter as expenditure incurred by him on the

provision of that other machinery or plant (in addition to the expenditure actually incurred on its provision), and

(b) if the person carrying on the trade does not replace the machinery or plant, the expenditure to be taken into account in accordance with section 98F(4) under head A for the chargeable period related to the demolition or abandonment shall be treated as increased by the net cost to him of the demolition or abandonment.

(3) In subsection (2) above, any reference to the net cost of the demolition or abandonment of any machinery or plant is a reference to the excess, if any, of the cost of the demolition or abandonment over any moneys received for the remains of the machinery or plant.

(4) This subsection applies to abandonment expenditure, that is to say, expenditure incurred by any person which, apart from subsection (6) below, would fall within subsection (2)(b) above and which is incurred—

(a) for the purposes of or in connection with the closing down of, or of any part of, that person's ring fence trade in the whole or any part of a licensed area, and

(b) on the demolition or abandonment of machinery or plant which has been brought into use for the purposes of that trade and which is or forms part of an offshore installation or a submarine pipe-line, and

(c) on demolition or abandonment which is carried out, wholly or substantially, in order to comply with an abandonment programme, or with any condition to which the approval of such a programme is subject.

(5) In subsection (4) above "abandonment programme", "offshore installation" and "submarine pipe-line" have the same meaning as in Part V of the Offshore Minerals Ordinance 1994. No.16 of 1994

(6) If the abandonment expenditure exceeds any moneys received for the remains of the machinery or plant concerned and the person incurring the abandonment expenditure so elects, then—

(a) an allowance shall be made to that person, for the chargeable period in which the expenditure is incurred, of an amount

equal to that excess; and

(b) subsection (2)(b) above shall not apply in relation to that excess.

(7) An election under this section—

(a) shall specify the abandonment expenditure to which it relates and the amounts of any such moneys received as mentioned in subsection (6) above;

(b) shall be made by notice in writing given to the Commissioner not later than two years after the end of the chargeable period in which the abandonment expenditure was incurred; and

(c) shall be irrevocable.

(8) In any case where—

(a) a person ("the former trader") ceases to carry on a ring fence trade, and

(b) within the period of 3 years immediately following the last day on which he carried on that trade, the former trader incurs expenditure ("post-cessation expenditure") on the demolition or abandonment of machinery or plant which falls within subsection (4)(b), and

(c) the post-cessation expenditure would have been abandonment expenditure for the purposes of this section if the demolition had been carried out and the expenditure incurred before the cessation of the ring fence trade; and

(d) apart from this section, the post-cessation expenditure would not be deductible in computing the income of the former trader for any purpose of this Ordinance,

then the former trader's expenditure on machinery or plant for the last chargeable period in which he carried on his ring fence trade shall be treated for the purposes of sections 98F as increased by so much of the post-cessation expenditure as exceeds any moneys received in the 3 year period referred to in paragraph (b) above for the remains of the machinery or plant referred to in that paragraph.

(9) Where subsection (8) above applies, any moneys received as mentioned in that subsection shall not constitute income of the former trader for any purpose of this Ordinance.

(10) In any case where—

(a) an allowance is made or to be made, by

virtue of subsection (6) or (8) above, for any chargeable period, but

(b) the whole or part of the allowance cannot be made because of an insufficiency of ring fence income for that chargeable period,

the allowance, or that part of the allowance to which effect has not been given, shall be made for the 3 immediately preceding periods (but the allowance may only be made against ring fence income of an earlier period in so far as there is an insufficiency of ring fence income for later periods).

(11) All such adjustments shall be made, whether by way of discharge or repayment of tax or otherwise, as may be required in consequence of the provisions of subsections (8) and (10) above.

Effect of use partly for trade etc and partly for other purposes.

98J.—(1) Where a person carrying on a trade incurs capital expenditure on the provision of machinery or plant partly for the purposes of his ring fence trade and partly for other purposes, it shall be assumed for the purposes of sections 98E, 98F and 98H that he incurred the expenditure on the provision of the machinery or plant wholly and exclusively for the purposes of another trade ("the notional trade") carried on by him separately from the ring fence trade and any other trade carried on by him.

(2) In any case where—

(a) a person has incurred expenditure on the provision of machinery or plant for the purposes of a ring fence trade, and

(b) that person is required to bring the disposal value of the machinery or plant into account for any chargeable period because in that period the asset ceases to be used mainly for the purposes of that trade,

it shall be assumed for the purposes of sections 98E, 98F and 98H that, immediately after the beginning of that chargeable period, that person incurred capital expenditure equal to that disposal value on the provision of the machinery or plant wholly and exclusively for the purposes of another trade carried on by him separately from the ring fence trade and any other trade carried on by him.

(3) Without prejudice to section 98(1F)(a) to (c), it shall be assumed for the purposes of section 98F that the notional trade is permanently discontinued on the machinery or plant beginning to be used wholly for purposes other than those of the ring fence trade.

(4) The allowance or charge under section 98F which, on the above assumptions, and having regard to subsection (5) below, would fall to be made for any chargeable period in the case of the notional trade—

(a) shall be reduced to such extent as may be just and reasonable having regard to all the relevant circumstances of the case and, in particular, to the extent to which the machinery or plant was used in that chargeable period otherwise than for the purposes of the actual trade; and

(b) shall, as so reduced, be made for that chargeable period in the case of the actual trade.

(5) If an allowance under section 98F falling to be made by virtue of this section for any chargeable period in the case of the actual trade is not claimed or is reduced in amount in accordance with an election under section 98(2) then, in determining the allowance or charge under section 98F which would fall to be made for any subsequent chargeable period in the case of the notional trade, any allowance falling to be made in the case of that trade for the first-mentioned chargeable period shall be treated as not claimed or, as the case may require, as proportionately reduced.

27. Immediately before section 99 (depreciation allowances for capital expenditure) there shall be inserted the heading—

Other depreciation allowances

28.—(1) Section 99 shall have effect subject to the following amendments.

(2) In subsection (1)—

(a) for "subsection (2)" there shall be substituted "subsections (2) and (2A) and section 98", and

(b) for the words following "initial allowance" there shall be substituted "or a writing-down allowance in that and subsequent chargeable periods in accordance with the subsection in question or section 99A".

(3) For subsection (2) there shall be substituted—

(2) An allowance may not be made under subsections (3) to (7) below or section 99A in relation to any expenditure on scientific research within the meaning of section 98D or any expenditure falling within section 98E(1)(a), (b) or (c).

(2A) An initial allowance may not be made under

subsections (3) to (7) below in relation to any expenditure (not falling within subsection (2) above) on an asset which is used in or in connection with exploration or exploitation activities.

(2B) Where a person carrying on a business claims an allowance under this section in respect of a capital asset which is to be used partly for purposes other than the purposes of the business, the expenditure incurred on the acquisition of the asset shall be apportioned between the different uses.

(2C) Where a person incurs expenditure on the acquisition of a capital asset which is to be used for the purposes of a business before he carries on that business, he shall be deemed for the purposes of this section to have incurred that expenditure on the first day on which he commences to carry on that business.

(4) For subsections (3) and (4) there shall be substituted—

(3) Subject to subsections (2) and (2A) above, if the asset is machinery or plant (including for this purpose ships and motor vehicles but not aircraft) an initial allowance of up to 100 per cent. of the expenditure may be made.

29. After section 99 there shall be inserted—

Writing-down allowances and balancing charges for machinery and plant.

99A.—(1) Subject to section 99(2), a writing-down allowance shall be made for a chargeable period in accordance with subsection (2) below to a person carrying on a business in relation to expenditure incurred by him on the acquisition of any machinery or plant for the purposes of the business by reference to the amount (if any) by which A exceeds B + C where as respects that chargeable period—

A is the amount of his expenditure on the acquisition of such machinery or plant in the basis period for that period or any earlier period;

B is the amount of any writing-down or initial allowances previously made in respect of that expenditure; and

C is the disposal value of any asset —

(a) expenditure on the acquisition of which is qualifying expenditure taken into account under A above; and

(b) in respect of which, in the basis period for the chargeable period, any one of the relevant events first occurs;

and section 98G shall apply for the purposes of this section as it applies for the purposes of section 98E.

(2) The writing-down allowance to be made under subsection (1) above shall—

(a) where paragraph (b) does not apply, be equal to 25 per cent. of the amount of the excess found under subsection (1) above (proportionately reduced or increased if the period is a period of less or more than a year, or the business has been carried on for part only of the period);

(b) where during the basis period for the chargeable period in question the business is permanently discontinued, be equal to the whole of the amount of the excess so found.

(3) In any case where—

(a) an allowance is made or to be made, by virtue of subsection (2)(b) above, for the chargeable period in which the person claiming the allowance ceases to carry on his business, but

(b) the whole or part of the allowance cannot be made because of an insufficiency of income for that chargeable period,

the allowance, or that part of the allowance to which effect has not been given, shall be made for the 3 immediately preceding periods (but the allowance may only be made against income of an earlier period in so far as there is an insufficiency of income for later periods).

(4) For any chargeable period for which C exceeds A - B (where C, A and B have the same meanings as in subsection (1)), there shall be made on the person concerned a balancing charge on an amount equal to that excess.

30. In section 101 for subsection (1) there shall be substituted—

(1) This section applies where—

(a) during the basis period for a chargeable period ("the relevant period") an event occurs in relation to a capital asset in respect of which a writing-down allowance has been made under section 99 (but not section 99A) to any person carrying on a business, and

(b) that event is a relevant event (disregarding section 98H).

31. Immediately after section 101 there shall be inserted the following heading—

Supplementary provisions

32. In section 102(2) for "101" there shall be substituted "98B or 101" and after "the asset" there shall be inserted "and the transfer of the asset shall not be a relevant event,".

33. After section 102 there shall be inserted—

Contributions to acquisition costs

102A.—(1) Expenditure shall not be regarded for any of the purposes of this Chapter as having been incurred by any person in so far as it has been or is to be met directly or indirectly by any other person.

(2) In considering, for the purposes of this section how far any expenditure has been or is to be met directly or indirectly by any person other than the person incurring the expenditure, there shall be left out of account—

(a) any insurance moneys or other compensation moneys payable in respect of any asset which has been demolished, destroyed or put out of use, and

(b) any expenditure in respect of which, apart from the provisions of this section, an allowance could not be made under section 102B and not being expenditure which is allowed to be deducted in computing the profits or gains of a business carried on by that person.

(3) In determining for the purposes of subsection (2)(b) above whether an allowance could be made under the provisions of section 102B, it shall be assumed that the person by whom expenditure has been or is to be met is within the charge to tax, whether or not that is in fact the case.

(4) Subsection (2)(b) shall not apply for the purposes of sections 98A to 98C.

Allowances in respect of contributions to capital expenditure

102B.—(1) Where a person, for the purposes of a business carried on or to be carried on by him contributes a capital sum to expenditure on the provision of an asset, being expenditure which, apart from the provisions of section 102A, would have been regarded as wholly incurred by another person and in respect of which, apart from that section, an allowance would have been made under this Chapter, then, subject to the following provisions of this section, such allowances, if any, shall be made to the contributor as would have been made to

him if his contribution had been expenditure on the provision, for the purposes of that business, of that or a similar asset, as the context may require.

(2) For the purposes of any allowance given by virtue of subsection (1) above in respect of any asset which is machinery or plant, that asset shall be treated as belonging to the person making the contribution in respect of which the allowance is given at any time when it belongs, or is treated under this Chapter as belonging, to the recipient of the contribution.

(3) Subsection (1) above shall not apply where the person making the contribution and the person receiving it are connected persons.

(4) Subject to the following subsections, for the purpose of determining the amount of the allowances and the manner in which they are to be made, the asset shall be deemed to continue at all material times to be in use for the purposes of the business.

(5) Where, when the contribution was made, the business for the purposes of which it was made was carried on or to be carried on by the contributor, the following provisions shall have effect on any transfer of the business or any part of the business—

(a) where the transfer is of the whole business, writing-down allowances for chargeable periods ending after the date of transfer shall be made to the transferee, and shall not be made to the transferor,

(b) where the transfer is of part only of the business, paragraph (a) above shall have effect with respect to so much of the allowance as is properly referable to the part transferred.

34. In section 103(1) after "writing-down allowance" there shall be inserted "under this Chapter".

35. At the beginning of subsections (1) and (2) of section 108 there shall be inserted "Subject to section 119N".

36. In section 109 for "trade" in each place where it occurs there shall be substituted "business".

The amendment made by this paragraph shall be deemed always to have had effect.

37. In section 119—

(a) in subsection (5)—

(i) the words from the beginning to "and", where it first appears, shall be omitted; and

(ii) in paragraph (c) for "United Kingdom" there shall be substituted "Falkland Islands";

(b) in subsection (6)—

(i) in paragraph (a) for the words from "any profits" to "distribution" there shall be substituted "any profits available for distribution to equity holders of the subsidiary company", and

(ii) in paragraph (b) after "distribution" there shall be inserted "to equity holders",

and at the end of that subsection there shall be added—

"and Schedule A1 shall have effect for the purposes of this subsection as it applies for the purposes of section 33A(10)(b)."

The amendments made by sub-paragraph (a) above shall be deemed always to have had effect.

38. The following Part shall be inserted immediately after Chapter IV of Part V—

PART VA
SPECIAL PROVISIONS FOR RING FENCE TRADES AND RELATED BUSINESSES

CHAPTER I

GENERAL PROVISIONS

Interpretation of Part VA.

119A.—(1) In this Part—

"crude", where the reference is to petroleum being disposed of or appropriated crude, refers to its being so dealt with without having been refined (whether or not it has previously undergone initial treatment);

"gas" means petroleum which is gaseous at a temperature of 15 degrees Celsius and pressure of one atmosphere;

"initial storage", in relation to petroleum won in pursuance of a petroleum licence, means the storage of a quantity of petroleum so won not exceeding a quantity equal to 10 times the maximum daily production rate

of such petroleum as planned or achieved (whichever is the greater), but does not include—

(a) the storing of petroleum as part of or in conjunction with the operation of a petroleum refinery; or

(b) deballasting; or

(c) conveying petroleum in a pipe-line;

"initial treatment", in relation to any petroleum won under the authority of a petroleum licence, means any of the following things (wherever carried out), that is to say—

(a) subjecting the petroleum to any process the sole purpose of which is to enable the petroleum to be safely stored, safely loaded into a tanker or safely accepted by a petroleum refinery; or

(b) separating petroleum consisting of gas from other petroleum; or

(c) separating petroleum consisting of gas of a kind that is transported and sold in normal commercial practice from other petroleum consisting of gas; or

(d) liquefying petroleum consisting of such gas for the purpose of transporting it; or

(e) subjecting the petroleum to any process in order to secure that petroleum disposed of crude has the quality that is normal for petroleum got from the same source and disposed of crude;

but does not include—

(i) the storing of petroleum, even where this involves the doing to the petroleum of things within any of paragraphs (a) to (e) of this definition; or

(ii) any activity carried on as part of, or in association with, the refining of petroleum not consisting of gas or any activity the sole or main purpose of which is to achieve a chemical reaction in respect of petroleum consisting of gas; or

(iii) deballasting;

"petroleum" means any substance won or capable of being won under the authority of a petroleum licence but does not

include any substance which in its natural condition does not, or did not, exist in strata in the Falkland Islands or a designated area;

"petroleum extraction activities" means any activities of a person—

(a) in searching for petroleum or causing such searching to be carried out for him; or

(b) in extracting petroleum or causing petroleum to be extracted for him or by a company associated with him; or

(c) in transporting petroleum or causing petroleum to be transported for him where the transportation is to the place at which the seller in a sale at arm's length could reasonably be expected to deliver it or, if there is more than one such place, the one nearest to the place of extraction; or

(d) in effecting or causing to be effected for him the initial treatment or initial storage of petroleum;

"petroleum rights" means rights to petroleum to be extracted or to interests in or to the benefit of such petroleum;

"production purposes", in relation to a licensed area, means any of the following purposes, that is to say—

(a) carrying on drilling or production operations within the field; or

(b) pumping petroleum won under the licence to the place where the seller in a sale at arm's length could reasonably be expected to deliver it or, if there is more than one place at which he could reasonably be expected to deliver it, the one nearest to the place of extraction; or

(c) the initial treatment of petroleum won under the authority of the licence;

"relevantly appropriated", in relation to any petroleum, means appropriated to refining or to any use except use for production purposes, and "relevant appropriation" shall be construed

accordingly;

"refining", in relation to petroleum, does not include subjecting it to initial treatment and "refined" and "refinery" shall be construed accordingly;

"ring fence income" means income arising from a ring fence trade; and

"ring fence trade" means a trade consisting of any of the activities referred to in section 119K(1) (whether or not the trade is a separate trade by virtue of that provision).

(2) In this Part any reference to a company being a member of a group shall be construed in accordance with section 119, disregarding subsection (5)(c) of that section and section 111(2).

(3) In any case where 2 or more persons each has an interest in the petroleum won under the authority of a licence, the definition of "initial storage" as it applies for the purposes paragraph (d) of the definition of "petroleum extraction activities" shall have effect, in relation each of those persons, as if the reference to the maximum daily production were a reference to an appropriate proportion of that maximum daily rate.

(4) For the purposes of this Part, 2 companies are associated with one another if—

(a) one is a 51 per cent. subsidiary of the other;

(b) each is a 51 per cent subsidiary of a third company; or

(c) one is owned by a consortium of which the other is a member.

(5) For the purposes of subsection (4)(c) above, a company is owned by a consortium if three-quarters or more of the ordinary share capital of the company is beneficially owned between them by companies of which none beneficially owns less than one-twentieth of that capital.

(6) Without prejudice to subsection (5) above, for the purposes of this Part, 2 companies are also associated with one another if one has control of the other or both are under the control of the same person or persons; and section 165A shall apply for the purposes of this subsection

CHAPTER II

TAXATION OF PETROLEUM-RELATED CAPITAL GAINS

Chargeable gains and allowable losses.

119B.—(1) This Chapter has effect for imposing a charge to tax in respect of chargeable gains accruing to a person on the disposal of exploration or exploitation rights or of unquoted shares in a company deriving their value directly or indirectly from exploration or exploitation rights, but in this Chapter "exploration or exploitation rights" does not include intellectual property.

(2) Except as otherwise provided, every capital gain accruing on the disposal of exploration or exploitation rights or of unquoted shares in a company deriving their value directly or indirectly from exploration or exploitation rights is a chargeable gain.

(3) The amount of the gain accruing on a disposal shall be equal to the amount of the consideration for which the disposal is made, computed in accordance with the provisions of this Chapter, less any deductions permitted under those provisions.

(4) Except as otherwise expressly provided, all losses accruing to a person on the disposal of exploration or exploitation rights or of unquoted shares in a company deriving their value directly or indirectly from exploration or exploitation rights shall be allowable losses, and the amount of a loss accruing on a disposal shall be computed in the same way as the amount of a gain accruing on a disposal is computed.

(5) Except as otherwise expressly provided, all the provisions of this Ordinance which distinguish gains which are chargeable gains from those which are not, or which make part of a gain a chargeable gain, and part not, shall apply also to distinguish losses which are allowable losses from those which are not, and to make part of a loss an allowable loss, and part

not; and references in this Ordinance to an allowable loss shall be construed accordingly.

Unquoted shares: supplementary provisions.

119C.—(1)Where unquoted shares in a company deriving part only of their value directly or indirectly from exploration or exploitation rights are disposed of at any time and either a gain or a loss accrues on the disposal, the amount of that gain or loss shall be apportioned on a just and reasonable basis between those rights and the other assets from which the shares derive their value.

(2) Section 119B(2) and (4) shall not apply in relation to a disposal of shares which derive the whole of their value from an asset if the disposal of the shares is the occasion of the deemed disposal of the asset under section 119I(2); and if the shares derive only part of their value from such an asset, then, for the purposes of this Chapter—

(a) the value of the shares shall be apportioned as between that part of their value and the remainder, and

(b) this Chapter shall apply only in relation to the remainder, all such apportionments of the consideration for their disposal being made as may be necessary to give effect to this paragraph.

(3) Where unquoted shares in a company deriving their value directly or indirectly from exploration or exploitation rights are disposed of at any time, the company shall by notice give the Commissioner within 30 days of the disposal particulars of the disposal; and the Commissioner may by notice given to any company which appears to him to be concerned in any such disposal require it to give him, within such time as may be specified in the notice (not being less that 30 days) such particulars of the disposal as are specified in the notice.

Chargeable gains taxed as income.

119D.—(1) There shall be computed in accordance with this Ordinance—

(a) the total amount of chargeable gains accruing to a person in a chargeable period ("the relevant period"), and

(b) the total amount of allowable losses accruing to a person in the relevant period, and

(c) the amount (if any) by which the allowable losses which have accrued to that person in earlier chargeable periods beginning on

or after 1st January 1996 exceed that person's total chargeable gains (so computed) for all such earlier chargeable periods.

(2) An allowable loss incurred by a company at any time shall not be taken into account under subsection (1) above at a later time unless—

(a) at least three-quarters of the ordinary share capital of the company belongs to the persons to whom three-quarters of that share capital belonged at the time the loss accrued, and

(b) if the company is a 51 per cent. subsidiary of another body corporate, at least three-quarters of the ordinary share capital of the parent company belongs to the persons to whom three-quarters of that share capital belonged at the time the loss accrued.

Section 56B(2), (3) and (4) shall apply to determine for the purposes of this subsection any question relating to the ownership of any share capital.

(3) Where as respects any person the amount found under paragraph (a) of subsection (1) above exceeds the aggregate of the amounts found under paragraphs (b) and (c), an amount equal to the excess shall be deemed for all the purposes of this Ordinance to be an amount of income accruing to that person for the relevant period and subject to tax accordingly, but subject to the provisions of this Ordinance and in particular to subsection (4) below.

(4) In any case where an amount is deemed to be the income of any person by virtue of subsection (3) above—

(a) that income shall, for the purposes of section 25, be deemed to be ring fence income of that person, whether or not that person carries on a ring fence trade at any time during the relevant period;

(b) if that person is within the charge to tax for the relevant period by reason only of that income, then in relation to that person and that income—

(i) for the purposes of the assessment and collection of tax on chargeable gains (including the imposition of any civil or criminal penalty), any reference to an

accounting period shall be construed as a reference to the relevant period,

(ii) in section 27(1), paragraph (b) shall not apply and for "that period of account" there shall be substituted "that year", and

(iii) in section 130(2) for the words from "Part)" to the end there shall be substituted "on that income"; and

(c) if that person is within the charge to tax for the relevant period by reason of that and other income, then that income shall be deemed to have accrued to him immediately before the end of the accounting period which ends in or at the end of the relevant period.

(5) Section 22(2) shall not apply in relation to income which is deemed to accrue to a person for any period by virtue of this section.

(6) Any income which is deemed to accrue to a person for any period by virtue of this section—

(a) shall not be reduced by reference to any other amount under any provision of this Ordinance, and

(b) shall not be used to reduce any other amount under any provision of this Ordinance,

and, except where the context otherwise requires, any reference to a loss in any provision of this Ordinance not contained in this Chapter does not include an allowable loss.

(7) Any reference in Part VII to income shall include a reference to capital gains, whether such gains are taxable as income or as capital, and references to tax on income shall be construed accordingly.

Disposals and acquisitions treated as made at market value.

119E.—(1) Subject to the provisions of this Ordinance, a person's acquisition or disposal of an asset shall for the purposes of this Ordinance be deemed to be for a consideration equal to the market value of the asset—

(a) where he acquires or, as the case may be, disposes of the asset otherwise than by way of a bargain made at arm's length, or

(b) where he acquires or, as the case may be,

disposes of the asset wholly or partly for a consideration that cannot be valued, or for consideration which is past.

(2) In this Chapter "market value" in relation to any assets means the price which those assets might reasonably be expected to fetch on a sale in the open market, and where the assets concerned are unquoted shares, subsection (3) below shall apply.

(3) Where this subsection applies, it shall be assumed that, in the open market which is postulated for the purposes of determining the market value of the shares in question, there is available to any prospective purchaser of those shares, all the information which a prudent prospective purchaser of the shares might reasonably require if he were proposing to purchase them from a willing vendor by private treaty and at arm's length.

(4) Subsection (1) shall not apply to the acquisition of an asset if—

(a) there is no corresponding disposal of it, and

(b) there is no consideration in money or money's worth or the consideration is of an amount or value lower than the market value of the asset.

Licences exchanged for other licences or work obligations

119F.—(1) In this section any reference to a disposal (including a part disposal) is a reference to a disposal of a petroleum licence made by way of a bargain at arm's length.

(2) To the extent that the consideration for the disposal consists of another licence or an interest in another licence or an obligation to undertake exploration work or appraisal work in an area which is or forms part of the licensed area in relation to the licence disposed of, the value of that consideration shall be treated as nil for the purposes of this Ordinance.

(3) If the disposal of a licence is part of a larger transaction under which one party makes to another disposals of 2 or more licences, the reference in subsection (2) above to the licensed area in relation to the licence disposed of shall be construed as a reference to the totality of the licensed areas in relation to those 2 or more licences.

(4) In relation to a disposal of a licence—

(a) which is a part disposal of the licence in question, and

(b) part of the consideration for which does not

fall within subsection (2) above,

paragraph 3 of Schedule A2 shall not apply unless the amount or value of the part of the consideration which does not fall within subsection (2) is less than the aggregate of the amounts which, if the disposal were a disposal of the whole of the licence rather than a part disposal, would be deductible in the computation of the gain under paragraph 1(2) of Schedule A2.

(5) Where paragraph 3 of that Schedule has effect in relation to such a disposal as is referred to in subsection (4) above, it shall have effect as if, in sub-paragraph (5) of that paragraph, for all the words following paragraph (a) there were substituted—

" (b) the aggregate referred to in section 119F(4) on the other hand (call that aggregate C),

and the fraction of those sums allowable as a deduction in computing the amount of the gain (if any) accruing on the disposal shall be—

$$\frac{A}{C}$$

and the remainder shall be attributed to the part of the property which remains undisposed of."

Time of disposal and acquisition where asset disposed of under contract.

119G.—(1) Subject to paragraph 8 of Schedule A2, where an asset is disposed of and acquired under a contract, the time at which the disposal and acquisition is made is the time the contract is made (and not, if different, the time at which the asset is conveyed or transferred).

(2) If the contract is conditional (and in particular if it is conditional on the exercise of an option) the time at which the disposal and acquisition is made is the time when the condition is satisfied.

Supplementary provisions.

119H.—(1) Any expenditure which has been or is to be met directly or indirectly by the Crown or by any Government or any public or local authority whether in the Falkland Islands, the United Kingdom or elsewhere shall be excluded from the computation of a gain.

(2) A deduction shall not be allowable in a computation of the gain more than once from any sum or from more than one sum.

(3) References in this Chapter to sums taken into account as receipts or as expenditure in computing profits or gains or losses for the purposes of tax on income shall include references to sums which would be so taken into account but for the fact that any profits or gains of a business or employment are not chargeable to tax on income or that losses are not allowable for those purposes.

(4) For the purposes of any computation of the gain, any necessary apportionments shall be made on a just and reasonable basis.

(5) Schedule A2 which contains further provisions relating to the charge to tax in respect of capital gains, shall have effect.

Disposals and acquisitions by members of groups.

119I.—(1) Where a disposal of exploration or exploitation rights or of unquoted shares is made (not being a deemed disposal) by a company which is member of a group to a company which at the time of the disposal is a member of the same group, then the rights or shares shall be taken to have been disposed of for a consideration of such amount that neither a gain nor a loss occurs on the disposal.

(2) In any case where—

(a) a company has acquired any exploration or exploitation rights on a disposal within subsection (1) above, and

(b) at any time within 6 years of the date of that disposal the company ceases to be a member of the group concerned,

then the company shall be deemed to have disposed of those rights immediately before the time referred to in paragraph (b) above, and reacquired them, at their market value at the time of that deemed disposal.

(3) Where—

(a) a company is assessed to tax, and

(b) any amount of that tax is referable to chargeable gains which accrued at a time when the company was a member of a group, and

(c) any of the assessed tax is not paid when due,

then any relevant company may be assessed to tax in the name of the company referred to in paragraph (a) above for an amount equal to the unpaid tax (but not exceeding the amount of tax referred to in paragraph (b) above) within 2 years of the date when the unpaid tax was due.

(4) A relevant company which is assessed to tax under subsection (3) above and pays the tax (or any of it) shall be entitled to recover that amount from the company referred to in subsection (3)(a) or from any other relevant company, and a relevant company from which any amount is recovered under this subsection shall also be entitled to recover the amount from the company referred to in subsection (3)(a).

(5) In this section "relevant company", in relation to tax due on a disposal of an asset by a member of a group, means—

(a) a company which at the time of the disposal was a member of the group but which was not the subsidiary of any other member; and

(b) a company which at any time within the period of 2 years ending with the disposal, was a member of the group and the owner of the asset disposed of;

and in paragraphs (a) and (b) above the disposal referred to is the disposal referred to in subsection (1) above (even where the tax is due on a deemed disposal under subsection (2) above).

Recovery of unpaid tax in certain cases.

119J.—(1) This section applies where—

(a) a chargeable gain has accrued on the disposal of an asset by a person (the tax-payer) who was not resident in the Falkland Islands at the time of the disposal,

(b) the gain or any part of it forms part of the tax-payer's income for tax purposes by virtue of section 119D, and

(c) any of the tax assessed on the tax-payer in respect of income which includes the whole or part of the gain is not paid within 6 months from the time when it becomes payable.

(2) The Commissioner may, at any time before the end of the period of 3 years beginning with the time when the amount of tax referred to in subsection (1)(c) above is finally determined, serve on any person to whom subsection (4) below applies a notice—

(a) stating the amount remaining unpaid of that tax and the date when the tax became payable, and

(b) requiring that person to pay the relevant amount within 30 days of the service of the notice.

(3) For the purposes of subsection (2) above the relevant

amount is the lesser of—

(a) the amount which remains unpaid of the tax assessed on the tax-payer company for the accounting period in which the gain accrued, and

(b) an amount equal to corporation tax on the amount of the chargeable gain at the rate in force when the gain accrued.

(4) This subsection applies—

(a) if the tax-payer is a company, to any person who is, or during that period was, a controlling director of the tax-payer or of a company which has, or within that period had, control over the tax-payer; and

(b) in addition to any such controlling director, if the chargeable gain in question accrued on the disposal by the tax-payer of unquoted shares which derived any of their value from exploration or exploitation rights, any person who owns the rights.

(5) Any amount which a person is required to pay by a notice under this section may be recovered from him as if it were tax due and duly demanded of him, and interest on the amount shall be payable by that person accordingly; and he may recover any such amount paid by him from the tax-payer company.

(6) A payment in pursuance of a notice under this section shall not be allowed as a deduction in computing any income, profits or losses for any tax purposes.

(7) Where more than one person may be given a notice under this section in respect of the same amount of unpaid tax, the liability of such persons to pay the amount specified in the notice shall be joint and several

(8) In this section—

"director", in relation to a company, includes any person who—

(i) is a manager of the company or otherwise concerned in the management of the company's business, and

(ii) is either on his own or with one or more associates the beneficial owner of or able

directly or through the medium of other companies or by any other indirect means, to control 20 per cent. or more of the ordinary share capital of the company; and

"controlling director", in relation to a company, means a director of the company who has control of it (applying section 165A for the purposes of this definition).

For the purposes of paragraph (ii) above a person shall be treated as owning or controlling what his associates own or control, whether he owns or controls any share capital or not.

CHAPTER III

RING-FENCE TRADES

Ring-fencing of petroleum extraction activities etc. for tax purposes.

119K.—(1) Where a person carries on as part of a trade—

(a) any petroleum extraction activities; or

(b) any of the following activities, namely, the acquisition, enjoyment or exploitation of petroleum rights; or

(c) activities of both those descriptions,

those activities shall be treated for the purposes of this Ordinance as a separate trade, distinct from all other activities carried on by him as part of the trade.

(2) Unless the Commissioner gives a direction in writing that this subsection shall not apply in relation to any specified tariff receipt—

(a) a tariff receipt of a person carrying on a ring fence trade shall, if it is not otherwise a receipt of that ring fence trade, be deemed to be such a receipt, and

(b) the activities of a licensee or any person connected or associated with him, not otherwise being petroleum extraction activities, in providing assets in a way which gives rise to tariff receipts of the licensee, shall be deemed to be such activities.

A licensee is associated with another person if by acting together with another licensee he is able to secure or exercise control of that other person, and section 165A shall apply for the purposes of this subsection.

(3) For the purposes of subsection (2) above, a tariff

receipt, in relation to a licensee, is the amount or value of any consideration in the nature of income for—

(a) the use of an asset which has been used or is expected to be used in his ring fence trade, or

(b) the provision of services or other business facilities or whatever kind (other than any loan or credit) in connection with the use of such an asset,

but does not include consideration for any asset or services or facilities used in connection with deballasting.

(4) An allowance under Chapter II of Part V shall not be made in respect of expenditure incurred for or in connection with a business which is a ring fence trade except by way of deduction from ring fence income.

(5) An allowance under Chapter II of Part V shall not be made in respect of expenditure incurred for or in connection with a business which is not a ring fence trade by way of deduction from ring fence income, and, accordingly, where a person's chargeable income includes ring fence income, the amount of that person's chargeable income against which the allowance may be made shall be reduced by an amount equal to the amount of that ring fence income.

(6) For the purposes of subsection (5) above the amount of a person's chargeable income and the amount of any ring fence income shall be the amount of that income after all deductions, allowances and reliefs which may be made have been made (other than any which have not been claimed or have been disclaimed).

(7) Relief in respect of a loss which arises from a ring fence trade shall not be given under Chapter III of Part V (loss relief) against any income except ring fence income.

(8) Relief in respect of a loss which does not arise from a ring fence trade shall not be given under Chapter III of Part V against ring fence income.

(9) In any case where—

(a) in any chargeable period a person incurs a loss in activities ("separate activities") which, for that or any subsequent chargeable period, are treated by virtue of subsection (1) above as a separate trade for the purposes specified in that subsection; and

(b) in any subsequent chargeable period any of his trading income is derived from activities ("related activities") which are not part of the separate activities but which, apart from subsection (1) above, would together with those activities constitute a single trade,

then, notwithstanding anything in that subsection, the amount of the loss may be set off, in accordance with section 106 or 108, against so much of his trading income in any subsequent chargeable period as is derived from the related activities.

(10) On a claim for group relief made by a claimant company in relation to a surrendering company—

(a) group relief shall not be allowed against the claimant company's ring fence income except to the extent that the claim relates to losses incurred by the surrendering company that arose from a ring fence trade; and

(b) group relief shall not be allowed against the claimant company's income which is not ring fence income to the extent that the claim relates to losses incurred by the surrendering company that arose from a ring fence trade.

Non-arm's length disposals and appropriations: valuation of petroleum

119L.—(1) Where a person carrying on a ring fence trade disposes otherwise than by an arm's length sale of any petroleum in the course of that trade, then, for all purposes of this Ordinance, he shall be deemed to have disposed of the petroleum, at the time of the disposal, for a consideration equal to the market value of the petroleum.

(2) Where a person carrying on a ring fence trade makes a relevant appropriation of any petroleum in the course of that trade, then, for all purposes of this Ordinance, he shall be deemed—

(a) to have disposed of the petroleum in the course of his ring fence trade, and

(b) to have acquired the petroleum in the course of his trade other than the ring fence trade,

for a consideration equal to the market value of the petroleum at the time of the appropriation.

(3) For the purposes of subsections (1) and (2) above—

(a) the market value of any petroleum shall be

determined in accordance with regulations made by the Governor for the purposes of this section; and

(b) a sale is at arm's length if but only if—

(i) the contract price is the only consideration for the sale; and

(ii) the terms of the sale are not affected by any commercial relationship (other than that created by the contract itself) between the seller or any person connected with the seller and the buyer or any person connected with the buyer; and

(iii) neither the seller nor any person connected with him has, directly or indirectly, any interest in the subsequent resale or disposal of the petroleum or any product derived therefrom.

Payments of interest.

119M.—(1) Interest paid by a company shall not be allowable under section 89 as a deduction against the company's ring fence income except to the extent permitted by subsection (2) below, but subject to subsections (3), (4) and (5) below and section 119P.

(2) Interest may be deducted under this subsection if and to the extent that it is payable in respect of money borrowed by the company which is shown to have been used to meet expenditure incurred by the company in its ring fence trade or to have been appropriated to meeting expenditure to be so incurred by the company.

(3) Where it appears to the Commissioner that interest within subsection (2) above is paid at a time when the loan has not been reduced to the extent to which it is reasonable, having regard to all the circumstances including the original terms of the loan and the level of profitability of the ring fence trade, to expect it to have been reduced, he may direct that all or any of that interest shall not be allowable as a deduction under section 89 against the company's ring fence income.

(4) Interest paid by a company in respect of money borrowed to meet expenditure incurred or to be incurred in acquiring petroleum rights from a connected person shall not be allowable under section 89.

(5) Interest paid by a company shall not be allowable under section 89 as a deduction against income which is not ring fence income except to the extent that it was payable in respect

of money borrowed by the company which is shown to have been used to meet expenditure incurred by the company otherwise than in its ring fence trade or to have been appropriated to meeting expenditure to be so incurred by the company.

Restriction on setting ACT against income from petroleum extraction activities etc.

119N.—(1) Sections 33, 35 and 108 shall have effect subject to the following provisions of this section.

(2) Subsection (3) below applies where ACT is paid by a company ("the distributing company")—

(a) in respect of any distribution made by it to a company associated with it and resident in the Falkland Islands ("the receiving company"), or

(b) in respect of any distribution which, in accordance with subsection (4) below, is made pursuant to a substitution scheme, or

(c) where subsection (5) below applies, in respect of any distribution consisting of a dividend on a redeemable preference share.

(3) Where this subsection applies—

(a) the ACT shall not be set against the distributing company's liability to corporation tax on any ring fence profits of the distributing company; and

(b) if the benefit of any amount of that ACT is surrendered under section 33A to a subsidiary of the distributing company, the corresponding amount of ACT which under that section the subsidiary is treated for the purposes of section 33 as having paid shall not be set against the subsidiary's liability to corporation tax on any ring fence income of the subsidiary; and

(c) if the receiving company carries on a ring fence trade, it may not make a claim under section 108(1) to set losses incurred in its ring fence trade against any of its surplus franked investment income by virtue of a claim under section 35, in so far as that surplus includes any amount referable to the distribution.

(4) For the purposes of subsection (2) above, a

distribution ("the relevant distribution") is made pursuant to a substitution scheme if—

(a) it is made in respect of shares or securities issued or transferred pursuant to or otherwise for the purposes of a scheme or arrangements; and

(b) by virtue of the scheme or arrangements a person's entitlement to, or to any rights in, the relevant distribution arises, directly or indirectly, by way of substitution for or addition to any entitlement of his to, or any prospect of his of, a distribution in respect of shares in or securities of another company; and

(c) at the time of the relevant distribution, that other company is associated with the distributing company and is resident in the Falkland Islands.

(5) Subject to subsection (6) below, this subsection applies in relation to the payment of a dividend on redeemable preference shares if—

(a) at the time the shares are issued, or

(b) at the time the dividend is paid,

the company paying the dividend is under the control of a company resident in the Falkland Islands, and section 165A shall apply for the purposes of this subsection.

(6) Subsection (5) above does not apply if or to the extent that it is shown that the proceeds of the issue of the redeemable preference shares—

(a) were used to meet expenditure incurred by the company issuing them in carrying on petroleum extraction activities or in acquiring petroleum rights otherwise than from a connected person; or

(b) were appropriated to meeting expenditure to be so incurred by that company.

(7) For the purposes of this section, shares in a company are redeemable preference shares either if they are so described in the terms of their issue or if, however they are described, they fulfill the condition in paragraph (a) below and either or both of the conditions in paragraphs (b) and (c) below—

(a) that, as against other shares in the company, they carry a preferential entitlement to a dividend or to any assets in a winding up or both;

(b) that, by virtue of the terms of their issue, the

exercise of a right by any person or the existence of any arrangements, they are liable to be redeemed, cancelled or repaid, in whole or in part;

(c) that, by virtue of any material arrangements, the holder has a right to require another person to acquire the shares or is obliged in any circumstances to dispose of them or another person has a right or is in any circumstances obliged to acquire them.

(8) For the purposes of subsection (7)(a) above, shares are to be treated as carrying a preferential entitlement to a dividend as against other shares if, by virtue of any arrangements, there are circumstances in which a minimum dividend will be payable on those shares but not on others.

(9) For the purposes of subsection (7)(c) arrangements relating to shares are material arrangements if the company which issued the shares or a company associated with that company is a party to the arrangements.

CHAPTER IV

MISCELLANEOUS PROVISIONS

Certain expenses not deductible.

119O.—(1) In any case where—

(a) expenditure is incurred by a person, at a time when he is a licensee or is connected with a licensee, in making payments (in money or money's worth) to another person ("the recipient"), and

(b) the amount or value of the payments is wholly or partly dependent on or determined by reference to the quantity, value or proceeds of, or the profits from, petroleum won in pursuance of the licence,

that expenditure shall not be deductible in computing the chargeable income of that person, but an amount equal to the payments shall be deducted from the chargeable income of the recipient for the chargeable period in which they are made.

(2) Section 165A shall apply for the purposes of this section.

Certain interest not deductible.

119P.—(1) Any payment of interest by a company to which this section applies in respect of securities issued by the company—

(a) where the securities are held by a company which owns (directly or indirectly) not less than 75 per cent. of the ordinary share capital of the issuing company, or

(b) another company owns (directly or indirectly) not less than 75 per cent. of the ordinary share capital of both companies;

shall not be deductible in ascertaining the chargeable income of the company unless and to the extent that the Commissioner directs the company that the payment may be deducted.

(2) Where a loan of any amount is made by a person ("the lender") to a company to which this section applies ("the borrower") with whom the lender has a special relationship and subsection (1) above does not apply, then if—

(a) the lender would not have made any loan or a loan of that amount to the borrower in the absence of that relationship, or

(b) the rate or amount of interest charged in respect of the loan would have been different in the absence of that relationship, or

(c) any other terms of the loan would have been different in the absence of that relationship,

any payment of interest by the borrower in respect of that loan shall not be deductible in ascertaining the chargeable income of the borrower if and to the extent that the Commissioner directs the company that the payment may not be deducted.

(3) Where a payment of interest falls within subsection (1) or (2) above and also within section 97 or section 119M(3), subsection (1) or (2) above (as the case may be) shall apply to the exclusion of section 97 or section 119M(3).

(4) Where a loan within subsection (2) above is made—

(a) the borrower shall notify the Commissioner of that fact not later than 3 months after the loan or, where it is an instalment loan, the first payment of the loan, is made, and

(b) it shall be for the borrower to show that the loan would have been made, and that the terms of the loan would not have been different, in the absence of the relationship.

(5) A special relationship shall be taken to exist where—

(a) the borrower and the lender are members of the same group, or

(b) they are connected or associated with each other or with a third person, or

(c) there is a commercial relationship between them apart from the loan, or

(d) for any other reason the terms of the loan are likely to have been influenced by their relationship;

and where any question arises as to whether or not there is a special relationship between the borrower and the lender, it shall be for the borrower to show that there is no such relationship.

(6) This section applies in relation to any interest paid by a company carrying on any exploration or exploitation activities.

(7) In this section "securities" includes securities not creating or evidencing a charge on assets, and interest paid by a company on money advanced without the issue of a security for the advance, or other consideration given by a company for the use of money so advanced, shall be treated as if paid or given in respect of a security issued for the advance by the company.

(8) Section 165A shall apply for the purposes of this section.

39. In section 120—

(a) in subsection (1) after "section" there shall be inserted "and section 120A", and

(b) in subsection (2) after paragraph (b) there shall be inserted—

"(ba) in relation to a disposal of petroleum; or".

40. The following section shall be inserted after section 120—

Transactions by petroleum companies

120A.—(1) For the purposes of this section a company is a petroleum company if—

(a) its activities include any relevant activities; or

(b) it is associated with a company whose activities include any relevant activities and its own activities include the ownership, operation or management of ships or pipelines used for transporting or conveying petroleum or petroleum products.

(2) "Relevant activities" means any of the following—

(a) the acquisition or disposal of petroleum or of rights to acquire or dispose of petroleum;

(b) the importation into or exportation from the Falkland Islands of petroleum products or the acquisition or disposal of rights to such importation or exportation;

(c) the acquisition otherwise than for importation into the Falkland Islands of petroleum products outside the Falkland Islands or the disposal outside the Falkland Islands of petroleum products not exported from the Falkland Islands by the company making the disposal;

(d) the refining or processing of crude petroleum; and

(e) the extraction of petroleum, either under rights authorising it or under contractual or other arrangements with persons by whom such rights are exercisable.

(3) Section 120(2) shall have effect with the omission of paragraphs (a) and (b) in any case where—

(a) either party to the transaction is a petroleum company or both are petroleum companies; and

(b) the activities of either or both are or include—

(i) activities the profits from which are or would be chargeable to

overseas tax for which credit could be given under section 131 or in pursuance of arrangements having effect by virtue of section 127; or

(ii) exploration or exploitation activities; and

(c) the transaction is part of such activities or is connected with them.

(4) Where both the buyer and the seller are resident in the Falkland Islands and the Commissioner, in pursuance of this section, directs that section 120(1) is to apply to the computation of the income, profits or losses of the one, the direction may extend the application of that subsection to the computation of the income, profits or losses of the other, and where it does so adjustments shall be made under section 120(3) accordingly.

(5) Where any property is sold and either the buyer or the seller is a petroleum company or both are petroleum companies, then if—

(a) the sale is part of a transaction or series of transactions (whether or not between the same persons) and its terms are affected by those of the remainder of the transaction or transactions; or

(b) what is sold is petroleum extracted under rights exercisable by a company other than the buyer, and not less than 20 per cent. of that company's ordinary share capital was at the time of the sale owned directly or indirectly by one or more of the following, that is to say, the buyer and any companies associated with the buyer;

section 120 shall apply in relation to the sale as if in subsection (1) of that section paragraph (a) were omitted.

(6) Where a petroleum company was a party to a sale of property, then, in determining for the purposes of section 120 what price the property might have been expected to fetch had the parties to the transaction been independent persons dealing at arm's length and what consequences would have ensued in computing the income, profits or losses of the seller or the buyer for tax purposes if the property had been sold for that price, it shall be assumed—

(a) that the terms of the transaction would have been such as might have been expected to secure both to the buyer and to the seller a reasonable profit from transactions of

the same kind carried out on similar terms over a reasonable period; and

(b) that the seller would not have been compelled by law or by executive action of any government to demand a price fixed by law or such action or a price not less than one so fixed; and

(c) that, if the transaction was part of a transaction or series of transactions (whether or not between the same persons), its terms would not have been affected by those of the remainder of the transaction or transactions;

and no regard shall be had to the terms of similar transactions which were capable of being varied.

(7) The Governor in Council may make regulations amending subsection (6) above to include assumptions which are to be made in cases where the whole of the property sold is not delivered by the seller within 12 months after the date of the sale or such earlier period as may be specified in the regulations.

(8) In this section—

"petroleum" includes any mineral petroleum or relative hydrocarbon and, except in the expression "crude petroleum", includes natural gas;

"petroleum products" means products derived from petroleum and wholly or substantially of a hydrocarbon nature.

(9) For the purposes of this section—

(a) two companies are associated with one another if one is under the control of the other or both are under the control of the same person or persons;

(b) any question whether ordinary share capital is owned by a company directly or indirectly shall be determined as for the purposes of section 163;

(c) rights are exercisable by a company if they are exercisable by that company alone or jointly with another company or companies.

(10) Section 121(3) to (6) shall apply for the purposes of this section as they apply for the purposes of sections 120 and 121.

41. The following section shall be inserted after section 122—

Restriction of relief for payments of interest.

122A.—(1) Relief shall not be given to any person under any provision of this Ordinance in respect of any payment of interest if a scheme has been effected or arrangements have been made (whether before or after the time when the payment is made) such that the sole or main benefit that might be expected to accrue to that person from the transaction under which the interest is paid was the obtaining of a reduction in tax liability by means of any such relief.

(2) In this section "relief" means relief by way of deduction in computing profits or gains or deduction or set off against income or total profits.

(3) Where the relief is claimed under Chapter IV of Part V (group relief) any question under this section as to what benefit might be expected to accrue from the transaction in question shall be determined by reference to the claimant company and the surrendering company taken together.

42. In section 125(6)(a) at the end there shall be inserted "or Schedule 2A".

43. The following section shall be inserted immediately after section 142—

Recovery of tax in respect of profits or gains on offshore petroleum activities etc.

142A. Schedule 2A, which makes provision with respect to the recovery of tax assessed on persons not resident in the Falkland Islands on profits or gains arising or accruing out of or in connection with exploration or exploitation activities or rights, shall have effect.

44. Section 157 shall be renamed "Residence of individuals" and subsection (1) shall be omitted, and after that section there shall be inserted—

Residence of companies.

157A.—(1) Subject to subsections (3) and (4) below, a company which is incorporated in the Falkland Islands shall be regarded for the purposes of this Ordinance as resident in the Falkland Islands, and accordingly, if a different place of residence would be given by subsection (2) below or by any rule of law, that place shall no longer be taken into account for those purposes.

(2) In determining for the purposes of this Ordinance the place of residence of a company which is not incorporated in the Falkland Islands or to which subsection (1) above does not apply

at the beginning of January 1st 1996 by virtue of any of the following provisions of this section, the place of incorporation or registration shall be regarded as immaterial and its place of residence shall be determined by reference to the abode of the central management and control of the company's business.

(3) For the purposes of this Ordinance a company which—

(a) is no longer carrying on any business; or

(b) is being wound up outside the Falkland Islands,

shall be regarded as continuing to be resident in the Falkland Islands if it was so regarded for those purposes immediately before it ceased to carry on business or, as the case may be, before any of its activities came under the control of a person exercising functions which, in the Falkland Islands, would be exercisable by a liquidator.

(4) Subject to subsection (5) below, subsection (1) above shall not apply until January 1st 1998 in relation to a company which—

(a) carried on business at any time before January 1st 1996; and

(b) was not resident in the Falkland Islands immediately before that date.

(5) If at any time on or after January 1st 1996 a company falling within subsection (4) above becomes resident in the Falkland Islands, subsection (1) shall apply in relation to the company after that time.

45. In section 163—

(a) immediately before paragraph (a) of subsection (1) there shall be inserted—

"(aa) a "51 per cent. subsidiary" of another body corporate if and so long as more than 50 per cent. of its ordinary share capital is owned directly or indirectly by that other body corporate;" and

(b) in subsection (2) for "(1)(a) and (b)" there shall be substituted "(1)", and

(c) subsection (11) shall cease to have effect.

46. In section 164(8) after paragraph (b) there shall be added—

"and section 165A shall apply for the purposes of this section."

47. In section 165 after "Ordinance" there shall be inserted "except any provision which applies section 165A," and after that section there shall be

inserted—

Alternative meaning of "control".

165A.—(1) For the purposes of any provision of this Ordinance which applies this section, a person shall be taken to have control of a company if he exercises, or is able to exercise or is entitled to acquire, direct or indirect control over the company's affairs, and in particular, but without prejudice to the generality of the preceding words, if he possesses or is entitled to acquire—

(a) the greater part of the share capital or issued share capital of the company or of the voting power in the company; or

(b) such part of the issued share capital of the company as would, if the whole of the income of the company were in fact distributed among the participators (without regard to any rights which he or any other person has as a loan creditor), entitle him to receive the greater part of the amount so distributed; or

(c) such rights as would, in the event of the winding-up of the company or in any other circumstances, entitle him to receive the greater part of the assets of the company which would then be available for distribution among the participators.

(2) Where 2 or more persons together satisfy any of the conditions of subsection (1) above, they shall be taken to have control of the company.

(3) For the purposes of subsection (1) above a person shall be treated as entitled to acquire anything which he is entitled to acquire at a future date, or will at a future date be entitled to acquire.

(4) For the purposes of subsections (1) and (2) above, there shall be attributed to any person any rights or powers of a nominee for him, that is to say, any rights or powers which another person possesses on his behalf or may be required to exercise on his direction or behalf.

(5) For the purposes of subsections (1) and (2) above, there may also be attributed to any person all the rights and powers of any company of which he has, or he and associates of his have, control or any two or more such companies, or of any associate of his or of any two or more associates of his, including those attributed to a company or associate under subsection (4)

above, but not those attributed to an associate under this subsection; and such attributions shall be made under this subsection as will result in the company being treated as under the control of 5 or fewer participators if it can be so treated.

Meaning of "participator", "associate" and creditor"

165B.—(1) For the purposes of section 165A, a "participator" is, in relation to any company, a person having a share or interest in the capital or income of the company, and, without prejudice to the generality of the preceding words, includes—

(a) any person who possesses, or is entitled to acquire, share capital or voting rights in the company;

(b) any loan creditor of the company;

(c) any person who possesses, or is entitled to acquire, a right to receive or participate in distributions of the company or any amounts payable by the company (in cash or in kind) to loan creditors by way of premium on redemption; and

(d) any person who is entitled to secure that income or assets (whether present or future) of the company will be applied directly or indirectly for his benefit.

In this subsection references to being entitled to do anything apply where a person is presently entitled to do it at a future date, or will at a future date be entitled to do it.

(2) For the purposes of section 165A, "associate" means, in relation to a participator—

(a) any relative or partner of the participator;

(b) the trustee or trustees of any settlement in relation to which the participator is, or any relative of his (living or dead) is or was, a settlor; and

(c) where the participator is interested in any shares or obligations of the company which are subject to any trust, or are part of the estate of a deceased person—

(i) the trustee or trustees of the settlement concerned or, as the case may be, the personal representatives of the deceased; and

(ii) if the participator is a company, any other company interested in those shares or obligations;

and has a corresponding meaning in relation to a person other

than a participator.

(3) In subsection (2) above—

"relative" means husband or wife, parent or remoter forebear, child or remoter issue, or brother or sister; and

"settlement" and "settlor" have the same meanings as in section 164(3).

(4) Subject to subsection (6) below, for the purposes of this section and section 165A, "loan creditor", in relation to a company, means a creditor in respect of any debt incurred by the company—

(a) for any money borrowed or capital assets acquired by the company; or

(b) for any right to receive income created in favour of the company; or

(c) for consideration the value of which to the company was (at the time when the debt was incurred) substantially less than the amount of the debt (including any premium thereon);

or in respect of any redeemable loan capital issued by the company.

(5) Subject to subsection (6) below, a person who is not the creditor in respect of any debt or loan capital to which subsection (4) above applies but nevertheless has a beneficial interest therein shall, to the extent of that interest, be treated for the purposes of this section and section 165A as a loan creditor in respect of that debt or loan capital.

(6) A person carrying on a business of banking shall not be deemed to be a loan creditor in respect of any loan capital or debt issued or incurred by the company for money lent by him to the company in the ordinary course of that business.

48. Immediately before Schedule 1 there shall be inserted the following Schedules—

SCHEDULE A1

EQUITY HOLDERS AND PROFITS OR ASSETS AVAILABLE FOR DISTRIBUTION

1.—(1) For the purposes of this Ordinance, an equity holder of a company is any person who—

(a) holds ordinary shares in the company, or

(b) is a loan creditor of the company in respect of a loan which is not a normal commercial loan,

and any reference to profits or assets available for distribution to a company's equity holders does not include a reference to any profits or assets available for distribution to any equity holder otherwise than as an equity holder.

(2) For the purposes of sub-paragraph (1)(a) above "ordinary shares" means all shares other than fixed-rate preference shares.

(3) In this Schedule "fixed-rate preference shares" means shares which—

(a) are issued for consideration which is or includes new consideration; and

(b) do not carry any right either to conversion into shares or securities of any other description except—

(i) shares to which sub-paragraph (6) below applies,

(ii) securities to which sub-paragraph (7) below applies,

(iii) shares or securities in the company's parent company,

or to the acquisition of any additional shares or securities; and

(c) do not carry any right to dividends other than dividends which—

(i) are of a fixed amount or at a fixed rate per cent. of the nominal value of the shares, and

(ii) represent no more than a reasonable commercial return on the new consideration received by the company in respect of the issue of the shares; and

(d) on repayment do not carry any rights to an amount exceeding that new consideration except in so far as those rights are reasonably comparable with those general for fixed dividend shares listed in the Official List of the Stock Exchange in the United Kingdom.

(4) For the purposes of sub-paragraph (1)(b) above "loan creditor" in

relation to a company means a creditor in respect of any debt incurred by the company—

(a) for any money borrowed or capital assets acquired by the company; or

(b) for any right to receive income created in favour of the company; or

(c) for consideration the value of which to the company was (at the time when the debt was incurred) substantially less than the amount of the debt (including any premium thereon);

or in respect of any redeemable loan capital issued by the company.

(5) In sub-paragraph (1)(b) above "normal commercial loan" means a loan of or including new consideration and—

(a) which does not carry any right either to conversion into shares or securities of any other description except—

(i) shares to which sub-paragraph (6) below applies,

(ii) securities to which sub-paragraph (7) below applies, or

(iii) shares or securities in the company's parent company,

or to the acquisition of any additional shares or securities; and

(b) which does not entitle the loan creditor to any amount by way of interest which depends to any extent on the results of the company's business or any part of it or on the value of any of the company's assets or which exceeds a reasonable commercial return on the new consideration lent; and

(c) in respect of which the loan creditor is entitled, on repayment, to an amount which either does not exceed the new consideration lent or is reasonably comparable with the amount generally repayable (in respect of an equal amount of new consideration) under the terms of issue of securities listed in the Official List of the Stock Exchange in the United Kingdom.

(6) This sub-paragraph applies to any shares which—

(a) satisfy the requirements of sub-paragraph (3)(a), (c) and (d) above, and

(b) do not carry any rights either to conversion into shares or securities of any other description, except shares or securities in the company's parent company, or to the acquisition of any additional shares or securities.

(7) This sub-paragraph applies to any securities representing a loan of or including new consideration and—

(a) which satisfies the requirements of sub-paragraph (5)(b) and

(c) above, and

(b) which does not carry any such rights as are mentioned in sub-paragraph (6)(b) above.

(8) For the purposes of sub-paragraphs (3) and (5) to (7) above a company ("the parent company") is the parent company of another company if that other company is—

(a) in a case where the matter is relevant to section 33A or 46A, a 51 per cent. subsidiary of the parent company,

(b) in a case where the matter is relevant to section 119, a 75 or (as the case may be) 90 per cent. subsidiary of the parent company.

(9) For the purposes of sub-paragraph (5)(b) above, the amount to which the loan creditor is entitled by way of interest—

(a) shall not be treated as depending to any extent on the results of the company's business or any part of it by reason only of the fact that the terms of the loan provide for the rate of interest to be reduced in the event of the results of the company's business or any part of it improving, and

(b) shall not be treated as depending to any extent on the value of any of the company's assets by reason only of the fact that the terms of the loan provide for the rate of interest to be reduced in the event of the value of any of the company's assets increasing.

2.—(1) Sub-paragraph (3) below applies where—

(a) a person makes a loan to a company on the basis mentioned in sub-paragraph (2) below for the purpose of facilitating the acquisition of land, and

(b) none of the land which the loan is used to acquire is acquired with a view to resale at a profit.

(2) The basis referred to above is that—

(a) the whole of the loan is to be applied in the acquisition of land by the company or in meeting the incidental costs of obtaining the loan,

(b) the payment of any amount due in connection with the loan to the person making it is to be secured on the land which the loan is to be used to acquire, and

(c) no other security is to be required for the payment of any such amount.

(3) For the purposes of paragraph 1(5)(b) above, the amount to which the loan creditor is entitled by way of interest shall not be treated as depending to any extent on the value of any of the company's assets by reason only of the fact that the terms of the loan are such that the only way the loan creditor can enforce payment of an amount due is by exercising rights granted by way of security over

the land which the loan is used to acquire.

(4) In sub-paragraph (2)(a) above the reference to the incidental costs of obtaining the loan is to any expenditure on fees, commissions, advertising, printing or other incidental matters wholly and exclusively incurred for the purpose of obtaining the loan or of providing security for it.

(5) Notwithstanding anything in paragraph 1 above but subject to sub-paragraph (6) below, where—

(a) any person has, directly or indirectly, provided new consideration for any shares or securities in the company, and

(b) that person, or any person connected with him, uses for the purposes of his business assets which belong to the company and in respect of which there is made to the company—

(i) an allowance under Chapter II of Part V in respect of expenditure incurred by the company on the provision of machinery or plant;

(ii) an allowance under section 98A in respect of expenditure incurred by the company on scientific research;

then, for the purposes of this Schedule, that person, and no other, shall be treated as being an equity holder in respect of those shares or securities and as being beneficially entitled to any distribution of profits or assets attributable to those shares or securities.

(6) In any case where sub-paragraph (5) above applies in relation to a bank in such circumstances that—

(a) the only new consideration provided by the bank as mentioned in paragraph (a) of that sub-paragraph is provided in the normal course of its banking business by way of a normal commercial loan as defined in paragraph 1(5) above; and

(b) the cost to the company concerned of assets falling within paragraph (b) of that sub-paragraph which are used as mentioned in that paragraph by the bank or a person connected with the bank is less than the amount of that new consideration,

references in sub-paragraph (5) above, other than the reference in paragraph (a), to shares or securities in the company shall be construed as references to so much only of the loan referred to paragraph (a) above as is equal to the cost referred to in paragraph (b) above.

3.—(1) In this Ordinance "new consideration" means, subject to sub-paragraphs (2) and (3) below, consideration not provided directly or indirectly out of the assets of the company, and in particular does not include amounts retained by the company by way of capitalising a distribution.

(2) Where share capital has been issued at a premium representing new consideration, any part of that premium afterwards applied in paying up share capital shall be treated as new consideration also for that share capital.

(3) Subject to sub-paragraph (4) below, no consideration derived from the value of any share capital or security of a company, or from voting or other rights in a company, shall be regarded for the purposes of this paragraph as new consideration received by the company unless the consideration consists of—

(a) money or value received from the company as a distribution;

(b) money received from the company as a payment which for those purposes constitutes a repayment of that share capital or of the principal secured by the security; or

(c) the giving up of the right to the share capital or security on its cancellation, extinguishment or acquisition by the company.

(4) No amount shall be regarded as new consideration by virtue of subsection (3)(b) or (c) above in so far as it exceeds any new consideration received by the company for the issue of the share capital or security in question or, in the case of share capital which constituted a distribution on issue, the nominal value of that share capital.

4.—(1) Subject to the following provisions of this Schedule, for the purposes of section 33A(10), 46A(8) or 119(6) the percentage to which one company is beneficially entitled of any profits available for distribution to the equity holders of another company means the percentage to which the first company would be so entitled in the relevant accounting period on a distribution in money to those equity holders of—

(a) an amount of profits equal to the total profits of the other company which arise in that accounting period (whether or not any of those profits are in fact distributed), or

(b) if there are no profits of the other company in that accounting period, profits of £100;

and in the following provisions of this Schedule that distribution is referred to as "the profit distribution".

(2) For the purposes of the profit distribution, it shall be assumed that no payment is made by way of repayment of share capital or of the principal secured by any loan unless that payment is a distribution.

(3) Subject to sub-paragraph (2) above, where an equity holder is entitled as such to a payment of any description which, apart from this sub-paragraph, would not be treated as a distribution, it shall nevertheless be treated as an amount to which he is entitled on the profit distribution.

5.—(1) Subject to the following provisions of this Schedule, for the purposes of section 33A(10), 46A(8) or 119(6) the percentage to which one company would be beneficially entitled of any assets of another company

available for distribution to its equity holders on a winding-up means the percentage to which the first company would be so entitled if the other company were to be wound up and on that winding-up the value of the assets available for distribution to its equity holders (that is to say, after deducting any liabilities to other persons) were equal to—

(a) the excess, if any, of the total amount of the assets of the company, as shown in the balance sheet relating to its affairs as at the end of the relevant accounting period, over the total amount of those of its liabilities as so shown which are not liabilities to equity holders as such; or

(b) if there is no such excess or if the company's balance sheet is prepared to a date other than the end of the relevant accounting period, £100.

(2) In the following provisions of this Schedule a winding-up on the basis specified in sub-paragraph (1) above is referred to as "the notional winding-up".

(3) If, on the notional winding-up, an equity holder would be entitled as such to an amount of assets of any description which, apart from this sub-paragraph, would not be treated as a distribution of assets, it shall nevertheless be treated, subject to sub-paragraph (4) below, as an amount to which the equity holder is entitled on the distribution of assets on the notional winding up.

(4) If an amount ("the returned amount") which corresponds to the whole or any part of the new consideration provided by an equity holder of a company for any shares or securities in respect of which he is an equity holder is applied by the company, directly or indirectly, in the making of a loan to, or in the acquisition of any shares or securities in, the equity holder or any person connected with him, then, for the purposes of this Schedule—

(a) the total amount referred to in sub-paragraph (l)(a) above shall be taken to be reduced by a sum equal to the returned amount; and

(b) the amount of assets to which the equity holder is beneficially entitled on the notional winding-up shall be taken to be reduced by a sum equal to the returned amount.

6.—(1) This paragraph applies if any of the equity holders—

(a) to whom the profit distribution is made, or

(b) who is entitled to participate in the notional winding-up,

holds, as such an equity holder, any shares or securities which carry rights in respect of dividend or interest or assets on a winding-up which are wholly or partly limited by reference to a specified amount or amounts (whether the limitation takes the form of the capital by reference to which a distribution is calculated or operates by reference to an amount of profits or otherwise).

(2) Where this paragraph applies there shall be determined—

(a) the percentage of profits to which, on the profit distribution,

the first company referred to in paragraph 4(1) above would be entitled, and

(b) the percentage of assets to which, on the notional winding-up, the first company referred to in paragraph 5(1) above would be entitled,

if, to the extent that they are limited as mentioned in sub-paragraph (1) above, the rights of every equity holder falling within that sub-paragraph (including the first company concerned if it is such an equity holder) had been waived.

(3) If, on the profit distribution, the percentage of profits determined as mentioned in sub-paragraph (2)(a) above is less than the percentage of profits determined under paragraph 4(1) above without regard to that sub-paragraph, the lesser percentage shall be taken for the purposes of section 33A(10), 46A(8) or 119(6) to be the percentage of profits to which, on the profit distribution, the first company referred to in paragraph 4(1) above would be entitled as mentioned in that paragraph.

(4) If, on the notional winding-up, the percentage of assets determined as mentioned in sub-paragraph (2)(b) above is less than the percentage of assets determined under paragraph 5(1) above without regard to that sub-paragraph, the lesser percentage shall be taken for the purposes of section 33A(10), 46A(8) or 119(6) to be the percentage to which, on the notional winding-up, the first company mentioned in paragraph 5(1) above would be entitled of any assets of the other company available for distribution to its equity holders on a winding-up.

7.—(1) This paragraph applies if, at any time in the relevant accounting period, any of the equity holders—

(a) to whom the profit distribution is made, or

(b) who is entitled to participate in the notional winding-up,

holds, as such an equity holder, any shares or securities which carry rights in respect of dividend or interest or assets on a winding-up which are of such a nature, (as, for example, if any shares will cease to carry a right to a dividend at a future time) that if the profit distribution or the notional winding-up were to take place in a different accounting period the percentage to which, in accordance with paragraphs 1 to 6 above, that equity holder would be entitled of profits on the profit distribution or of assets on the notional winding-up would be different from the percentage determined in the relevant accounting period.

(2) Where this paragraph applies, there shall be determined—

(a) the percentage of profits to which, on the profit distribution, the first company referred to in paragraph 4(1) above would be entitled, and

(b) the percentage of assets to which, on the notional winding-up, the first company referred to in paragraph 5(1) above would be entitled,

if the rights of the equity holders in the relevant accounting period were the same as they would be in the different accounting period referred to in sub-paragraph

(1) above.

(3) If in the relevant accounting period an equity holder holds, as such, any shares or securities in respect of which arrangements exist by virtue of which, in that or any subsequent accounting period, the equity holder's entitlement to profits on the profit distribution or to assets on the notional winding-up could be different as compared with his entitlement if effect were not given to the arrangements, then for the purposes of this paragraph—

(a) it shall be assumed that effect would be given to those arrangements in a later accounting period, and

(b) those shares or securities shall be treated as though any variation in the equity holder's entitlement to profits or assets resulting from giving effect to the arrangements were the result of the operation of such rights attaching to the share or securities as are referred to in sub-paragraph (1) above.

In this sub-paragraph "arrangements" means arrangements of any kind whether in writing or not.

(4) Paragraph 6(3) and (4) above shall apply for the purposes of this paragraph with the substitution for any reference to paragraph 6(2)(a) or (2)(b) of a reference to sub-paragraph (2)(a) or (2)(b) above (as the case may require).

8.—(1) In a case where paragraphs 6 and 7 above apply, each of the following percentages, namely—

(a) the percentage of profits to which, on the profit distribution, the first company referred to in paragraph 4(1) above would be entitled, and

(b) the percentage of assets to which, on the notional winding-up, the first company referred to in paragraph 5(1) above would be entitled,

shall be determined on each of the different bases set out in sub-paragraph (2) below.

(2) The bases are—

(a) the basis specified in paragraph 6(2) above;

(b) the basis specified in paragraph 7(2) above;

(c) the basis specified in paragraph 6(2) above and the basis specified in paragraph 7(2) above taken together;

(d) the basis specified in paragraph 4(1) or 5(1) above (according to the percentage concerned) without regard to paragraphs 6(2) and 7(2) above.

(3) The lowest of the four percentages of profits so determined shall be taken for the purposes of section 33A(10), 46A(8) or 119(6) to be the percentage of profits to which, on the profit distribution, the first company referred to in paragraph 4(1) above would be entitled as mentioned in that paragraph.

(4) The lowest of the four percentages of assets so determined shall be taken for the purposes of section 33A(10), 46A(8) or 119(6) to be the percentage to which, on the notional winding-up, the first company mentioned in paragraph 5(1) above would be entitled of any assets of the other company available for distribution to its equity holders on a winding-up.

9.—(1) This paragraph applies if, at any time in the relevant accounting period, option arrangements exist; and option arrangements are arrangements of any kind (whether in writing or not) as regards which the two conditions set out below are fulfilled.

(2) The first condition is that the arrangements are ones by virtue of which there could be a variation in—

(a) the percentage of profits to which any of the equity holders is entitled on the profit distribution, or

(b) the percentage of assets to which any of the equity holders is entitled on the notional winding-up.

(3) The second condition is that, under the arrangements, the variation could result from the exercise of any of the following rights (option rights)—

(a) a right to acquire shares or securities in the second company referred to in paragraphs 4(1) and 5(1) above;

(b) a right to require a person to acquire shares or securities in that company.

(4) For the purposes of sub-paragraph (3) above—

(a) it is immaterial whether or not the shares or securities were issued before the arrangements came into existence;

(b) "shares" does not include fixed-rate preference shares;

(c) "securities" does not include normal commercial loans (within the meaning given by paragraph 1(5) above).

(5) As regards each point in time when option arrangements exist in the relevant accounting period—

(a) there shall be taken each possible state of affairs that could then subsist if the outstanding option rights, or any of them or any combination of them, became effective at that point, and

(b) taking each such state of affairs, it shall be assumed that the rights and duties of the equity holders in the relevant accounting period were to be found accordingly.

(6) The following rules shall have effect—

(a) for the purposes of sub-paragraph (5) above outstanding option rights are all such option rights under the arrangements (or sets of arrangements if more than one) as exist at the point in time concerned but have not become effective at or before that point;

(b) for the purpose of applying sub-paragraph (5) above it is immaterial whether or not the rights are exercisable at or before the point in time concerned and it is immaterial whether or not they are capable of becoming effective at or before that point;

(c) for the purposes of sub-paragraph (5) above and this sub-paragraph an option right becomes effective when the shares or securities to which it relates are acquired in pursuance of it.

(7) The determination mentioned in sub-paragraph (8) below shall be made as regards each point in time when option arrangements exist in the relevant accounting period; and for each such point in time a separate determination shall be made for each of the possible states of affairs mentioned in sub-paragraph (5) above.

(8) The determination is a determination of—

(a) the percentage of profits to which, on the profit distribution, the first company referred to in paragraph 4(1) above would be entitled, and

(b) the percentage of assets to which, on the notional winding-up, the first company referred to in paragraph 5(1) above would be entitled,

if the rights and duties of the equity holders in the relevant accounting period were found as mentioned in sub-paragraph (5) above.

(9) Where different determinations yield different percentages of profits and different percentages of assets, only one determination of each percentage (yielding the lowest figure) shall be treated as having been made.

(10) Paragraph 6(3) and (4) above shall apply for the purposes of this paragraph with the substitution for references to paragraph 6(2)(a) and (2)(b) of references to sub-paragraphs (8)(a) and (8)(b) above.

10.—(1) In a case where paragraphs 6 and 9 above apply, each of the following percentages, namely—

(a) the percentage of profits to which, on the profit distribution, the first company referred to in paragraph 4(1) above would be entitled, and

(b) the percentage of assets to which, on the notional winding-up, the first company referred to in paragraph 5(1) above would be entitled,

shall be determined on each of the different bases set out in sub-paragraph (2) below.

(2) The bases are—

(a) the basis specified in paragraph 6(2) above;

(b) the basis specified in paragraph 9(8) above;

(c) the basis specified in paragraph 6(2) above and the basis specified in paragraph 9(8) above taken together;

(d) the basis specified in paragraph 4(1) or 5(1) above (according to the percentage concerned) without regard to paragraphs 6(2) and 9(8) above.

(3) The lowest of the four percentages of profits so determined shall be taken for the purposes of section 33A(10), 46A(8) or 119(6) to be the percentage of profits to which, on the profit distribution, the first company referred to in paragraph 4(1) above would be entitled as mentioned in that paragraph.

(4) The lowest of the four percentages of assets so determined shall be taken for the purposes of section 33A(10), 46A(8) or 119(6) to be the percentage to which, on the notional winding-up, the first company mentioned in paragraph 5(1) above would be entitled of any assets of the other company available for distribution to its equity holders on a winding-up.

(5) For the purposes of this paragraph the basis specified in paragraph 9(8) above is such basis as gives the percentage of profits arrived at by virtue of paragraph 9(9) above or (as the case may be) such basis as gives the percentage of assets arrived at by virtue of paragraph 9(9) above.

11.—(1) In a case where paragraphs 7 and 9 above apply, each of the following percentages, namely—

(a) the percentage of profits to which, on the profit distribution, the first company referred to in paragraph 4(1) above would be entitled, and

(b) the percentage of assets to which, on the notional winding-up, the first company referred to in paragraph 5(1) above would be entitled,

shall be determined on each of the different bases set out in sub-paragraph (2) below.

(2) The bases are—

(a) the basis specified in paragraph 7(2) above;

(b) the basis specified in paragraph 9(8) above;

(c) the basis specified in paragraph 7(2) above and the basis specified in paragraph 9(8) above taken together;

(d) the basis specified in paragraph 4(1) or 5(1) above (according to the percentage concerned) without regard to paragraphs 7(2) and 9(8) above.

(3) The lowest of the 4 percentages of profits so determined shall be taken for the purposes of section 33A(10), 46A(8) or 119(6) to be the percentage of profits to which, on the profit distribution, the first company referred to in paragraph 4(1) above would be entitled as mentioned in that paragraph.

(4) The lowest of the 4 percentages of assets so determined shall be taken

for the purposes of section 33A(10), 46A(8) or 119(6) to be the percentage to which, on the notional winding-up, the first company mentioned in paragraph 5(1) above would be entitled of any assets of the other company available for distribution to its equity holders on a winding-up.

(5) For the purposes of this paragraph the basis specified in paragraph 9(8) above is such basis as gives the percentage of profits arrived at by virtue of paragraph 9(9) above or (as the case may be) such basis as gives the percentage of assets arrived at by virtue of paragraph 9(9) above.

12.—(1) In a case where paragraphs 6 and 7 and 9 above apply, each of the following percentages, namely—

(a) the percentage of profits to which, on the profit distribution, the first company referred to in paragraph 4(1) above would be entitled, and

(b) the percentage of assets to which, on the notional winding-up, the first company referred to in paragraph 5(1) above would be entitled,

shall be determined on each of the different bases set out in sub-paragraph (2) below.

(2) The bases are—

(a) the basis specified in paragraph 6(2) above;

(b) the basis specified in paragraph 7(2) above;

(c) the basis specified in paragraph 9(8) above;

(d) the basis specified in paragraph 6(2) above and the basis specified in paragraph 7(2) above taken together;

(e) the basis specified in paragraph 6(2) above and the basis specified in paragraph 9(8) above taken together;

(f) the basis specified in paragraph 7(2) above and the basis specified in paragraph 9(8) above taken together;

(g) the basis specified in paragraph 6(2) above and the basis specified in paragraph 7(2) above and the basis specified in paragraph 9(8) above all taken together;

(h) the basis specified in paragraph 4(1) or 5(1) above (according to the percentage concerned) without regard to paragraphs 6(2), 7(2) and 9(8) above.

(3) The lowest of the 8 percentages of profits so determined shall be taken for the purposes of section 33A(10), 46A(8) or 119(6) to be the percentage of profits to which, on the profit distribution, the first company referred to in paragraph 4(1) above would be entitled as mentioned in that paragraph.

(4) The lowest of the 8 percentages of assets so determined shall be taken for the purposes of section 33A(10), 46A(8) or 119(6) to be the percentage to which, on the notional winding-up, the first company mentioned in paragraph 5(1) above would be entitled of any assets of the other company available for distribution to its equity holders on a winding-up.

(5) For the purposes of this paragraph the basis specified in paragraph 9(8) above is such basis as gives the percentage of profits arrived at by virtue of paragraph 9(9) above or (as the case may be) such basis as gives the percentage of assets arrived at by virtue of paragraph 9(9) above.

13. For the purposes of section 33A(10), 46A(8) or 119(6) and paragraphs 4 to 12 above—

(a) the percentage to which one company is beneficially entitled of any profits available for distribution to the equity holders of another company, and

(b) the percentage to which one company would be beneficially entitled of any assets of another company on a winding-up,

means the percentage to which the first company is, or would be, so entitled either directly or through another body corporate or other bodies corporate or partly directly and partly through another body corporate or other bodies corporate.

SCHEDULE A2

TAXATION OF CHARGEABLE GAINS: SUPPLEMENTARY PROVISIONS

Deductions permitted from consideration.

1.—(1) There shall be deducted from the consideration for a disposal of assets taken into account in the computation of the gain any money or money's worth charged to tax as income of, or taken into account as a receipt in computing income or profits or gains or losses of, the person making the disposal for the purposes of the Taxes Ordinance other than any money or money's worth which is—

(a) taken into account in the making of a balancing charge under Chapter II of Part V of this Ordinance, or

(b) brought into account as the disposal value of any machinery or plant under that Chapter.

(2) Except as otherwise expressly provided, the sums allowable as a deduction from the consideration in the computation of the gain accruing to a person on the disposal of an asset shall be restricted to—

(a) the amount or value of the consideration, in money or money's worth, given by him or on his behalf wholly and exclusively for the acquisition of the asset, together with the incidental costs to him of the acquisition or, if the asset was not acquired by him, any expenditure wholly and exclusively incurred by him in providing the asset,

(b) any expenditure wholly and exclusively incurred by him in establishing, preserving or defending his title to, or to a right over, the asset,

(c) the incidental costs to him of making the disposal.

(3) For the purposes of this paragraph and for the purposes of all other provisions of this Ordinance, the incidental costs to the person making the disposal of the acquisition of the asset or of its disposal shall consist of expenditure wholly and exclusively incurred by him for the purposes of the acquisition or, as the case may be, the disposal, being fees, commission or remuneration paid for the professional services of any surveyor or valuer, or auctioneer, or accountant, or agent or legal adviser and costs of transfer or conveyance together with—

(a) costs of advertising to find a seller or a buyer, and

(b) costs reasonably incurred in making any valuation or apportionment required for the purposes of the computation of the gain, including in particular expenses reasonably incurred in ascertaining market value where required by this Ordinance.

(4) In any case where—

(a) the disposal is of a petroleum licence, and

(b) the person making the disposal has incurred (or is deemed to have incurred) expenditure on searching for petroleum in the licensed area, ascertaining the characteristics of any petroleum-bearing area in that area or ascertaining what are the petroleum reserves of any such petroleum-bearing area, and

(c) an allowance under Chapter II of Part V has not been made in respect of that expenditure,

then an amount equal to the amount of that expenditure, less any amount within sub-paragraph (5) below, may be deducted in the computation of the gain.

(5) In the case of a disposal of a petroleum licence, there shall be deducted from the amount of any expenditure within sub-paragraph (4)(b) above any amount which the buyer is deemed to have incurred by virtue of section 98E(3) to (5).

(6) Subject to Part VII, the tax chargeable under the law of any country outside the Falkland Islands on the disposal of an asset which is borne by the person making the disposal shall be allowable as a deduction in the computation of the gain.

(7) Any provision in this Ordinance introducing the assumption that assets are sold and immediately reacquired shall not imply that any expenditure is incurred as incidental to the sale or reacquisition.

Exclusion of expenditure by reference to tax on income.

2. The following sums shall not be allowable as a deduction in the computation of the gain (however the deduction is or would be made)—

(a) any expenditure allowable as a deduction in computing the profits or gains or losses of a business, or allowable as a deduction in computing any other income or profits or gains or losses, for the purposes of the Taxes Ordinance;

(b) any expenditure which, although not so allowable as a deduction in computing any losses, would be so allowable but for an insufficiency of income or profits or gains;

(c) without prejudice to paragraph (a) or (b) above, any expenditure which, if the assets, or all the assets to which the computation relates, were, and had at all times been, held or used as part of the fixed capital of a trade the profits or gains of which were (irrespective of whether the person making the disposal is a company or not) chargeable to income tax would be allowable as a deduction in computing the profits or gains or losses of the trade for the purposes of income tax.

Part disposals and options

3.—(1) For the purposes of this Chapter—

(a) references to a disposal of an asset include, except where the context otherwise requires, references to a part disposal of an asset, and

(b) subject to sub-paragraphs (2) to (4) below, there is a part disposal of an asset where an interest or right in or over the asset is created by the disposal, as well as where it subsists before the disposal, and generally, there is a part disposal of an asset where, on a person making a disposal, any description of property derived from the asset remains undisposed of.

(2) The grant of an option, and in particular—

(a) the grant of an option in a case where the grantor binds himself to sell what he does not own, and because the option is abandoned, never has occasion to own, and

(b) the grant of an option in a case where the grantor binds himself to buy what, because the option is abandoned, he does not acquire,

is the disposal of an asset, namely, the option, but subject to sub-paragraphs (3) and (4) as to treating the grant of an option as part of a larger transaction.

(3) If an option is exercised, the grant of the option and the transaction entered into by the grantor in fulfilment of his obligations under the option shall be treated as a single transaction and accordingly—

(a) if the option binds the grantor to sell, the consideration for the option is part of the consideration for the sale, and

(b) if the option binds the grantor to buy, the consideration for the option shall be deducted from the cost of acquisition incurred by the grantor in buying in pursuance of his obligations under the option.

(4) The exercise of an option by the person for the time being entitled to exercise it shall not constitute the disposal of an asset by that person, but, if an option is exercised then the acquisition of the option (whether directly from the grantor or not) and the transaction entered into by the person exercising the option in exercise of his rights under the option shall be treated as a single transaction and accordingly—

(a) if the option binds the grantor to sell, the cost of acquiring the option shall be part of the cost of acquiring what is sold, and

(b) if the option binds the grantor to buy, the cost of the option shall be treated as a cost incidental to the disposal of what is bought by the grantor of the option.

(5) Where there is a part disposal of an asset, the sums which are attributable to the asset under paragraph 1(2)(a) and (b) above shall, both for the purposes of the computation of the gain accruing on the disposal and for the purpose of applying this Chapter in relation to the property which remains undisposed of, be apportioned by reference to—

(a) the amount or value of the consideration for the disposal on the one hand (call that amount or value A), and

(b) the market value of the property which remains undisposed of on the other hand (call that market value B);

and, accordingly the fraction of those sums so allowable as a deduction shall be—

$$\frac{A}{A+B}$$

and the remainder of the sums which would have been so allowable shall be attributed to the property which remains undisposed of.

(6) This paragraph shall not be taken as requiring the apportionment of any expenditure which, on the facts, is wholly attributable to what is disposed of, or wholly attributable to what remains undisposed of.

(7) It is hereby declared that this paragraph and all other provisions for apportioning on a part disposal expenditure which is deductible in computing a gain, are to be operated before the operation of, and without regard to, paragraph 18 below or any other enactment making an adjustment to secure that neither a gain nor a loss occurs on a disposal.

Transactions between connected persons

4.—(1) This paragraph shall apply where a person acquires an asset and the person making the disposal is connected with him.

(2) Without prejudice to the generality of section 119E(1), the person acquiring the asset and the person making the disposal shall be treated as parties to a transaction otherwise than by way of a bargain made at arm's length.

(3) Subject to sub-paragraph (4) below, if on the disposal a loss accrues to the person making the disposal, it shall not be deductible except from a chargeable gain accruing to him on some other disposal of an asset to the person acquiring the asset mentioned in sub-paragraph (1) above, being a disposal made at a time when they are connected persons.

(4) Sub-paragraph (3) above shall not apply to a disposal by way of gift in settlement if the gift and the income from it is wholly or primarily applicable for educational, cultural or recreational purposes, and the persons benefiting from the application for those purposes are confined to members of an association of

persons for whose benefit the gift was made, not being persons all or most of whom are connected persons.

(5) Where the asset mentioned in sub-paragraph (1) above is an option to enter into a sale or other transaction given by the person making the disposal, a loss accruing to the person acquiring the asset shall not be an allowable loss unless it accrues on a disposal of the option at arm's length to a person who is not connected with him.

(6) Subject to sub-paragraph (7) below, in a case where the asset mentioned in sub-paragraph (1) above is subject to any right or restriction enforceable by the person making the disposal, or by a person connected with him, then (where the amount of the consideration for the acquisition is, in accordance with sub-paragraph (2) above, deemed to be equal to the market value of the asset) that market value shall be an amount equal to the amount (if any) by which A exceeds B, where—

A is equal to what the market value of the asset would be if not subject to the right or restriction, and

B is equal to the market value of the right or restriction or the amount by which its extinction would enhance the value of the asset to its owner, whichever is the less.

(7) If the right or restriction is of such a nature that its enforcement would or might effectively destroy or substantially impair the value of the asset without bringing any countervailing advantage either to the person making the disposal or a person connected with him or is an option or other right to acquire the asset or is a right to extinguish the asset in the hands of the person giving the consideration by forfeiture or merger or otherwise, the market value of the asset shall be determined, and the amount of the gain accruing on the disposal shall be computed, as if the right or restriction did not exist.

(8) Sub-paragraphs (6) and (7) above shall not apply to a right of forfeiture or other right exercisable on breach of a covenant contained in a lease of land or other property, and shall not apply to any right or restriction under a mortgage or other charge.

Consideration due after time of disposal.

5. In the computation of the gain consideration for the disposal shall be brought into account without any discount for postponement of the right to receive any part of it and, in the first instance, without regard to a risk of any part of the consideration being irrecoverable or to the right to receive any part of the consideration being contingent; and if any part of the consideration so brought into account is subsequently shown to the satisfaction of the Commissioner to be irrecoverable, such adjustment, whether by way of discharge or repayment of tax or otherwise, shall be made as is required in consequence.

Deemed consideration in certain cases where assets disposed of in a series of transactions.

6.—(1) For the purposes of this Chapter, in any case where—

(a) by way of 2 or more material transactions which are linked (a series of linked transactions), one person disposes of assets to another person with whom he is connected or to 2 or more other persons with each of whom he is connected, and

(b) the original market value of the assets disposed of by any of the transactions in the series, as determined under paragraph 7 is less than the appropriate portion of the aggregate market value of the assets disposed of by all the transactions in the series, as so determined,

then, subject to sub-paragraph (2) below, the disposal effected by any linked transaction in the series in respect of which the condition in paragraph (b) above is fulfilled shall be deemed to be for a consideration equal to the appropriate portion referred to in that paragraph.

(2) Where the disposal effected by a material transaction is one to which paragraph 18 below applies, nothing in sub-paragraph (1) above shall affect the amount which, for the purposes of this Chapter, is the consideration for that disposal.

(3) Subject to sub-paragraph (5) below, any reference in this paragraph to a material transaction is a reference to a transaction which takes place on or after 1st January 1996; and, for the purposes of this paragraph, 2 or more material transactions are linked if they occur within the period of 6 years ending on the date of the last of them.

(4) This paragraph shall apply or, as the case may be, shall again apply—

(a) when a second material transaction causes a series of linked transactions to come into being; and

(b) whenever, on the occurrence of a further material transaction, an existing series is extended by the inclusion of that transaction (whether or not an earlier transaction ceases to form part of the series);

and all such assessments and adjustments of assessments shall be made as may be necessary to give effect to this paragraph on each such occasion.

(5) Where a member of a group of companies disposes of an asset to another member of the group in circumstances such that, by virtue of section 119I, both companies are treated, so far as relates to corporation tax on chargeable gains, as if the consideration for the disposal were of such an amount as would secure that neither a gain nor a loss would accrue, the transaction by which that disposal is effected is not a material transaction; and a disposal in these circumstances is in this paragraph referred to as an "inter-group transfer".

(6) In any case where—

(a) a company ("company A") disposes of an asset by way of a material transaction, and

(b) company A acquired the asset after 1st January 1996 by way of an inter-group transfer, and

(c) the disposal by company A is to a person who is connected with another company ("company B") which at some time after that date disposed of the asset by way of an inter-group transfer, and

(d) either the disposal by way of inter-group transfer which is referred to in paragraph (c) above was the occasion of the acquisition referred to in paragraph (b) above or, between that disposal and that acquisition, there has been no disposal of the asset which was not an inter-group transfer,

then, for the purpose of determining whether sub-paragraph (1) above applies in relation to a series of linked transactions, the disposal by company A shall be treated as having been made by company B; but any increase in the consideration for that disposal resulting from the application of sub-paragraph (1) above shall have effect with respect to company A.

Original market value and aggregate market value for purposes of paragraph 6

7.—(1) This paragraph has effect for determining the original market value of assets and the aggregate market value of assets as mentioned in paragraph 6(1)(b), and expressions used in this paragraph have the same meaning as in that paragraph.

(2) Where there is a series of linked transactions, the original market value of the assets disposed of by each transaction in the series shall be determined as follows—

(a) if at the time in question the transaction is the most recent in the series, the original market value of the assets disposed of by that transaction is the market value which, apart from paragraph 6, would be deemed to be the consideration for that transaction for the purposes of this Chapter; and

(b) in the case of any other transaction in the series, the original market value of the assets disposed of by that transaction is the value which, prior to the occurrence of the most recent transaction in the series, was or would have been deemed for the purposes of this Chapter to be the consideration for the transaction concerned (whether by virtue of the previous operation of paragraph 6 above, or by virtue of any other provision of this Ordinance).

(3) Subject to sub-paragraphs (6) to (9) below, in relation to any

transaction in a series of linked transactions—

(a) any reference in this paragraph or paragraph 6 to the aggregate market value of the assets disposed of by all the transactions in the series is a reference to what would have been the market value of all those assets for the purposes of this Chapter if, considering all the assets together, they had been disposed of by one disposal occurring at the time of the transaction concerned; and

(b) any reference in paragraph 6 to the appropriate portion of the aggregate market value of the assets disposed of by all the transactions in the series is a reference to that portion of the market value determined in accordance with paragraph (a) above which it is reasonable to apportion to those of the assets which were actually disposed of by the transaction concerned.

(4) The reference in sub-paragraph (3)(a) above to considering all the assets together includes a reference not only to considering them as a group or holding or collection of assets retaining their separate identities but also (if it gives a higher market value) to considering them as brought together, physically or in law, so as to constitute either a single asset or a number of assets which are distinct from those which were comprised in each of the transactions concerned.

(5) If any of the assets disposed of by all the transactions in a series of linked transactions were acquired after the time of the first of those transactions, then, in the application of sub-paragraphs (3) and (4) above in relation to each of the transactions in the series—

(a) no account shall be taken of any assets which were acquired after the time of that transaction unless they were acquired by way of an inter-group transfer; and

(b) subject to sub-paragraph (6) below, the number of assets of which account is to be taken shall be limited to the maximum number which were held by the person making the disposal at any time in the period beginning immediately before the first of the transactions in the series and ending immediately before the last.

(6) If, before the first of the transactions referred to in paragraph (b) of sub-paragraph (5) above, the person concerned (being a company) disposed of any assets by way of an inter-group transfer, the maximum number of assets referred to in that paragraph shall be determined as if the inter-group transfer had occurred after that first transaction.

(7) In the application of sub-paragraph (5) above in a case where the assets disposed of are securities, the assets disposed of by any of the transactions in a series of linked transactions shall be identified with assets acquired on an earlier date rather than with assets acquired on a later date.

(8) In sub-paragraph (7) above "securities" includes any assets which are of a nature to be dealt in without identifying the particular assets disposed of or acquired.

Disposal where capital sums derived from assets.

8.—(1) Subject to paragraph 9(1), and to any other exceptions in this Ordinance, there is for the purposes of this Chapter a disposal of assets by their owner where any capital sum is derived from assets notwithstanding that no asset is acquired by the person paying the capital sum, and this sub-paragraph applies in particular to—

(a) capital sums received in return for forfeiture or surrender of rights, or for refraining from exercising rights, and

(b) capital sums received as consideration for use or exploitation of assets.

(2) In the case of a disposal within paragraph (a) or (b) of sub-paragraph (1) above, the time of the disposal shall be the time when the capital sum is received as described in that sub-paragraph.

(3) In this paragraph "capital sum" means any money or money's worth which is not excluded from the consideration taken into account in the computation of the gain.

Mortgages and charges not to be treated as disposals.

9.—(1) The conveyance or transfer by way of security of an asset or of an interest or right in or over it, or transfer of a subsisting interest or right by way of security in or over an asset (including a retransfer on redemption of the security), shall not be treated for the purposes of this Chapter as involving any acquisition or disposal of the asset.

(2) Where a person ("the nominee") who is entitled to an asset by way of security or to the benefit of a charge or incumbrance on an asset deals with the asset for the purpose of enforcing or giving effect to the security, charge or incumbrance, his dealings with it shall be treated for the purposes of this Chapter as if they were done through him as nominee by the person entitled to it subject to the security, charge or incumbrance; and this sub-paragraph shall apply to the dealings of any person appointed to enforce or give effect to the security, charge or incumbrance as receiver and manager or judicial factor as it applies to the dealings of the nominee.

(3) An asset shall be treated as having been acquired free of any interest or right by way of security subsisting at the time of any acquisition of it, and as being disposed of free of any such interest or right subsisting at the time of the disposal; and where an asset is acquired subject to any such interest or right the full amount of the liability thereby assumed by the person acquiring the asset shall form part of the consideration for the acquisition and disposal in addition

to any other consideration.

Disposals in case of hire-purchase etc

10. A hire-purchase or other transaction under which the use and enjoyment of an asset is obtained by a person for a period at the end of which the property in the asset will or may pass to that person shall be treated for the purposes of this Chapter, both in relation to that person and in relation to the person from whom he obtains the use and enjoyment of the asset, as if it amounted to an entire disposal of the asset to that person at the beginning of the period for which he obtains the use and enjoyment of the asset, but subject to such adjustments of tax, whether by way of repayment or discharge of tax or otherwise, as may be required where the period for which that person has the use and enjoyment of the asset terminates without the property in the asset passing to him.

PART II

SPECIAL PROVISIONS RELATING TO SECURITIES

Share pooling and identification of securities

11.—(1) Subject to the following provisions of this Part of this Schedule, any number of securities of the same class acquired by the same person in the same capacity shall for the purposes of this Chapter be regarded as indistinguishable parts of a single asset growing or diminishing on the occasions on which additional securities of the same class are acquired or some of the securities of that class are disposed of.

(2) In this Part of this Schedule—

"a new holding" is a holding of securities which, by virtue of sub-paragraph (1) above, is to be regarded as a single asset; and

"securities" means unquoted shares.

(3) The provisions of this Part of this Schedule—

(a) shall apply separately in relation to any securities held by a person to whom they were issued as an employee of the company or of any other person on terms which restrict his rights to dispose of them, so long as those terms are in force, and

(b) while applying separately to any such securities, shall have effect as if the owner held them in a capacity other than that in which he holds any other securities of the same class.

(4) Where a person is the owner of securities on 1st January 1996 which he acquired before that date, he shall be deemed to have disposed of the securities

and immediately reacquired them at their market value immediately before that date.

(5) Nothing in this Part of this Schedule shall be taken as affecting the manner in which the market value of any securities is to be ascertained.

(6) Without prejudice to the generality of sub-paragraphs (1) and (2) above, a disposal of securities in a new holding, other than a disposal of the whole of it, is a disposal of part of an asset and the provisions of this Chapter relating to the computation of a gain accruing on a disposal of part of an asset shall apply accordingly.

12.—(1) The following provisions shall apply where securities of the same class are acquired or disposed of by the same person on the same day and in the same capacity—

(a) all the securities so acquired shall be treated as acquired by a single transaction and all the securities so disposed of shall be treated as disposed of by a single transaction, and

(b) all the securities so acquired shall, so far as their quantity does not exceed that of the securities so disposed of, be identified with those securities.

(2) Where the quantity of the securities so disposed of exceeds the quantity of the securities so acquired, then so far as the excess is not required by any provision of paragraph 11 or 13 of this Schedule to be identified with securities acquired before the day of the disposal, it shall be treated as diminishing a quantity subsequently acquired, and a quantity so acquired at an earlier date, rather than one so acquired at a later date.

13.—(1) Where a person disposes of securities, the securities disposed of shall be identified in accordance with the provisions of this paragraph with securities of the same class acquired by him which could be comprised in that disposal.

(2) This paragraph applies notwithstanding that securities disposed of are otherwise identified by the disposal or by a transfer or delivery giving effect to it (but so that where a person disposes of securities in one capacity, they shall not be identified with securities which he holds or can dispose of only in some other capacity).

(3) Subject to paragraph 2 and the following provisions of this paragraph, securities disposed of shall be identified with securities acquired at a later time rather than with securities acquired at an earlier time.

(4) Without prejudice to paragraph 2, if, within a period of 10 days, a number of securities are acquired and subsequently a number of securities are disposed of and, apart from this sub-paragraph—

(a) the securities acquired would increase the size of, or constitute

a new holding, and

(b) the securities disposed of would decrease the size of, or extinguish, the same new holding,

then, subject to sub-paragraphs (5) and (6) below, the securities disposed of shall be identified with the securities acquired and none of them shall be regarded as forming part of an existing new holding or constituting a new holding.

(5) If, in a case falling within sub-paragraph (4) above, the number of securities acquired exceeds the number disposed of—

(a) the excess shall be regarded as forming part of an existing new holding or, as the case may be, as constituting a new holding; and

(b) if the securities acquired were acquired at different times (within the 10 days referred to in sub-paragraph (4) above) the securities disposed of shall be identified with securities acquired at an earlier time rather than with securities acquired at a later time.

(6) If, in a case falling within sub-paragraph (4) above, the number of securities disposed of exceeds the number acquired, the excess shall not be identified in accordance with that sub-paragraph.

Reorganisation or reduction of share capital

14.—(1) For the purposes of this Part of this Schedule "reorganisation" means a reorganisation or reduction of a company's share capital, and in relation to the reorganisation—

(a) "original shares" means shares held before and concerned in the reorganisation;

(b) "reorganised holding" means, in relation to any original shares, the shares in the company which as a result of the reorganisation represent the original shares (including such, if any, of the original shares as remain).

(2) The reference in sub-paragraph (1) above to the reorganisation of a company's share capital includes—

(a) any case where persons are, whether for payment or not, allotted shares in of the company in respect of and in proportion to (or as nearly as may be in proportion to) their holdings of shares in the company or of any class of shares in the company, and

(b) any case where there are more than one class of share and the rights attached to shares of any class are altered.

(3) The reference in sub-paragraph (1) above to a reduction of share capital does not include the paying off of redeemable share capital, and where shares in a company are redeemed by the company otherwise than by the issue of shares (with or without other consideration) and otherwise than in a

liquidation, the shareholder shall be treated as disposing of the shares at the time of the redemption.

15. Subject to the following provisions of this Part of this Schedule, a reorganisation shall not be treated as involving any disposal of the original shares or any acquisition of the reorganised holding or any part of it, but the original shares (taken as a single asset) and the reorganised holding (taken as a single asset) shall be treated as the same asset acquired as the original shares were acquired.

16.—(1) Subject to sub-paragraph (2) below, where, on a reorganisation, a person gives or becomes liable to give any consideration for his reorganised holding or any part of it, that consideration shall in relation to any disposal of the reorganised holding or any part of it be treated as having been given for the original shares, and if the reorganised holding or part of it is disposed of with a liability attaching to it in respect of that consideration, the consideration given for the disposal shall be adjusted accordingly.

(2) There shall not be treated as consideration given for the reorganised holding or any part of it—

(a) any surrender, cancellation or other alteration of the original shares or of the rights attached thereto, or

(b) any consideration consisting of any application, in paying up the reorganised holding or any part of it, of assets of the company or of any dividend or other distribution declared out of those assets but not made,

and any consideration given for the reorganised holding or any part of it otherwise than by way of a bargain made at arm's length shall be disregarded to the extent that its amount or value exceeds the relevant increase in value; and for this purpose "the relevant increase in value" means the amount by which the market value of the reorganised holding immediately after the reorganisation exceeds the market value of the original shares immediately before the reorganisation.

(3) Where on a reorganisation a person receives (or is deemed to receive), or becomes entitled to receive, any consideration, other than the reorganised holding, for the disposal of an interest in the original shares he shall be treated as if the reorganised holding resulted from his having for that consideration disposed of an interest in the original shares (but without prejudice to the original shares and the reorganised holding being treated in accordance with paragraph 15 above as the same asset).

(4) Where for the purpose of sub-paragraph (3) above it is necessary in computing the gain or loss accruing on the disposal of the interest in the original shares mentioned in that sub-paragraph to apportion the cost of acquisition of the original shares between what is disposed of and what is retained, the apportionment shall be made in the like manner as under paragraph 17 below.

17. Where for the purpose of computing the gain or loss accruing to a person from the acquisition and disposal of any part of the reorganised holding it is necessary to apportion the cost of acquisition of any of the original shares between what is disposed of and what is retained, the apportionment shall be made by reference to market value at the date of the disposal (with such adjustment of the market value of any part of the reorganised holding as may be required to offset any liability attaching thereto but forming part of the cost to be apportioned).

PART III

INDIVIDUALS, TRUSTEES ETC

Husbands and wives.

18.—(1) If, in any year of assessment, and in the case of a woman who in that year of assessment is a married woman living with her husband, the man disposes of an asset to the wife, or the wife disposes of an asset to the man, both shall be treated as if the asset was acquired from the one making the disposal for a consideration of such amount as would secure that on the disposal neither a gain nor a loss would accrue to the one making the disposal.

(2) This paragraph shall not apply—

(a) if until the disposal the asset formed part of trading stock of a trade carried on by the one making the disposal, or

(b) the asset is acquired as trading stock for the purposes of a trade carried on by the one acquiring the asset, or

(c) if the disposal is by way of donatio mortis causa,

but this paragraph shall have effect notwithstanding any other provision of this Ordinance fixing the amount of the consideration deemed to be given on a disposal or acquisition.

Nominees and bare trustees.

19.—(1) In any case where assets are held—

(a) by a person as nominee for another person, or

(b) as trustee for another person absolutely entitled as against the trustee, or

(c) for any person who would be so entitled but for being an infant or other person under disability (or for 2 or more persons who are or would be jointly so entitled),

this Chapter shall apply as if the property were vested in, and the acts of the nominee or trustee in relation to the assets were the acts of, the person or persons for whom he is the nominee or trustee (acquisitions from or disposals to him by that person or persons being disregarded accordingly).

(2) It is hereby declared that references in this Chapter to any asset held by a person as trustee for another person absolutely entitled as against the trustee

are references to a case where that other person has the exclusive right, subject only to satisfying any outstanding charge, lien or other right of the trustees to resort to the asset for payment of duty, taxes, costs or other outgoings, to direct how that asset shall be dealt with.

Death: general provisions.

20.—(1) For the purposes of this Chapter the assets which a deceased person was competent to dispose of—

(a) shall be deemed to be acquired on his death by the personal representatives or other person on whom they devolve for a consideration equal to their market value at the date of the death, but

(b) shall not be deemed to be disposed of by him on his death (whether or not they were the subject of a testamentary disposition).

(2) Allowable losses sustained by an individual in the year of assessment in which he dies may, so far as they cannot be deducted from chargeable gains accruing in that year, be deducted from chargeable gains accruing to the deceased in the 3 years of assessment preceding the year of assessment in which the death occurs, taking chargeable gains accruing in a later year before those accruing in an earlier year.

(3) In relation to property forming part of the estate of a deceased person the personal representatives shall for the purposes of this Chapter be treated as being a single and continuing body of persons (distinct from the persons who may from time to time be the personal representatives), and that body shall be treated as having the deceased's residence, ordinary residence, and domicile at the date of death.

(4) On a person acquiring any asset as legatee (as defined in paragraph 21 below)—

(a) no chargeable gain shall accrue to the personal representatives, and

(b) the legatee shall be treated as if the personal representatives' acquisition of the asset had been his acquisition of it.

(5) Notwithstanding section 119E(1), no chargeable gain shall accrue to any person on his making a disposal by way of donatio mortis causa.

(6) Subject to sub-paragraphs (7) and (8) below, where within the period of 2 years after a person's death any of the dispositions (whether effected by will, under the law relating to intestacy or otherwise) of the property of which he was competent to dispose are varied, or the benefit conferred by any of those dispositions is disclaimed, by an instrument in writing made by the persons or any of the persons who benefit or would benefit under the dispositions—

(a) the variation or disclaimer shall not constitute a disposal for

the purposes of this Chapter, and

(b) this paragraph shall apply as if the variation had been effected by the deceased or, as the case may be, the disclaimed benefit had never been conferred.

(7) Sub-paragraph (6) above does not apply to a variation unless the person or persons making the instrument so elect by notice given to the Commissioner within 6 months after the date of the instrument or such longer time as the Commissioner may allow.

(8) Sub-paragraph (6) above does not apply to a variation or disclaimer made for any consideration in money or money's worth other than consideration consisting of the making of a variation or disclaimer in respect of another of the dispositions.

(9) Sub-paragraph (6) above applies whether or not the administration of the estate is complete or the property has been distributed in accordance with the original dispositions.

(10) In this paragraph references to assets of which a deceased person was competent to dispose—

(a) are references to assets of the deceased which (otherwise than in right of a power of appointment or of the testamentary power conferred by statute to dispose of entailed interests) he could, if of full age and capacity, have disposed of by his will, assuming that all the assets were situated in the Falkland Islands and, if he was not domiciled in the Falkland Islands, that he was domiciled in the Falkland Islands, and

(b) include references to his severable share in any assets to which, immediately before his death, he was beneficially entitled as a joint tenant.

Expenses in administration of estates and trusts.

21.—(1) In the case of a gain accruing to a person on the disposal of, or of a right or interest in or over, an asset to which he became absolutely entitled as legatee or as against the trustees of settled property—

(a) any expenditure within paragraph 1(2) above incurred by him in relation to the transfer of the asset to him by the personal representatives or trustees, and

(b) any such expenditure incurred in relation to the transfer of the asset by the personal representatives or trustees,

shall be allowable as a deduction in the computation of the gain accruing to that person on the disposal.

(2) In this Chapter, unless the context otherwise requires, "legatee" includes any person taking under a testamentary disposition or on an intestacy or

partial intestacy, whether he takes beneficially or as trustee, and a person taking under a donatio mortis causa shall be treated (except for the purposes of paragraph 20 above) as a legatee and his acquisition as made at the time of the donor's death.

(3) For the purposes of the definition of "legatee" above, and of any reference in this Ordinance to a person acquiring an asset "as legatee", property taken under a testamentary disposition or on an intestacy or partial intestacy includes any asset appropriated by the personal representatives in or towards satisfaction of a pecuniary legacy or any other interest or share in the property devolving under the disposition or intestacy.

Insolvents' assets.

22.—(1) In relation to assets held by a person as trustee or assignee in bankruptcy or under a deed of arrangement—

(a) this Chapter shall apply as if the assets were vested in, and the acts of the trustee or assignee in relation to the assets were the acts of, the bankrupt or debtor (acquisitions from or disposals to him by the bankrupt or debtor being disregarded accordingly), and

(b) tax in respect of any chargeable gains which accrue to any such trustee or assignee shall be assessable on and recoverable from him.

(2) Assets held by a trustee or assignee in bankruptcy or under a deed of arrangement at the death of the bankrupt or debtor shall for the purposes of this Chapter be regarded as held by a personal representative of the deceased and—

(a) sub-paragraph (1) above shall not apply after the death, and

(b) paragraph 20(1) shall apply as if any assets held by a trustee or assignee in bankruptcy or under a deed of arrangement at the death of the bankrupt or debtor were assets of which the deceased was competent to dispose and which then devolved on the trustee or assignee as if he were a personal representative.

(3) Assets vesting in a trustee in bankruptcy after the death of the bankrupt or debtor shall for the purposes of this Chapter be regarded as held by a personal representative of the deceased, and sub-paragraph (1) above shall not apply.

(4) In this paragraph "deed of arrangement" means a deed of arrangement to which the Deeds of Arrangement Act 1914 applies.

49. The following Schedule shall be inserted immediately after Schedule 2—

SCHEDULE 2A

TERRITORIAL EXTENSION OF CHARGE TO TAX: SUPPLEMENTARY PROVISIONS

General

1.—(1) In this Schedule any reference to a licence is a reference to a petroleum licence and, in relation to a licensee, any such reference is a reference to the licence by virtue of which he is a licensee and is a reference to the whole of that licence (not merely his share or interest in the licence or in other assets).

(2) For the purposes of this Schedule, profits or gains are profits or gains in respect of which any licence was the basis for the assessment if those profits or gains fall within paragraph 3(1)(a) or (b) by reference to that licence.

Power of Commissioner to obtain information from licensees

2.—(1) A licensee shall, if required to do so by a notice served on him by the Commissioner, give to the Commissioner within the time limited by the notice (which shall not be less than 30 days) such particulars as may be required by the notice of—

(a) transactions in connection with activities authorised by the licence as a result of which any person who is not resident in the Falkland Islands is or might be liable to tax; and

(b) emoluments or other payments paid or payable in respect of duties or services performed in an area in which those activities may be carried on under the licence and the persons to whom they were paid or are payable.

(2) Without prejudice to sub-paragraph (3) below, a licensee shall take all reasonable steps to obtain the information necessary to enable him to comply with the notice, including imposing requirements on other persons to provide him with the information.

(3) The Commissioner may by notice require a licensee to keep records of transactions within sub-paragraph (1)(a) above and emuluments and other payments within sub-paragraph (1)(b) above in accordance with the notice, and records kept in accordance with a notice under this sub-paragraph shall—

(a) be kept for a period of 6 years from the end of the chargeable period to which they refer, and

(b) shall be kept in the Falkland Islands and shall be open to inspection at all reasonable times by an officer of the Income Tax Office specifically authorised in that behalf by the Commissioner and on production (if so required) of his authority.

(4) A licensee who without reasonable excuse fails to comply with a notice under this sub-paragraph or with the requirements of sub-paragraph (3) above shall be guilty of an offence and liable to a fine not exceeding level 7 on the standard scale.

Recovery of unpaid tax from licensees

3.—(1) Subject to the following provisions of this Schedule, the Commissioner may serve a notice under this paragraph on a licensee requiring the licensee to pay an amount of tax which has been assessed on a person not resident in the Falkland Islands in respect of —

(a) profits or gains from activities authorised, or carried on in connection with activities authorised, by the licence, or

(b) profits or gains from, or chargeable gains accruing on the disposal of, exploration or exploitation rights,

if the tax remains unpaid later than 30 days after it has become due and payable.

(2) An amount of unpaid tax may not be included in a notice under this paragraph if the tax—

(a) was assessed in respect of profits or gains arising or accruing to a person as respects whom a certificate has been issued under paragraph 5 below ("an exempt person") at a time when such a certificate is in force as respects that person, or

(b) is payable by an exempt person and became due at a time when a certificate under paragraph 5 below is in force as respects that person, or

(c) was assessed in respect of the emoluments of any employment;

and such fair and reasonable apportionments of unpaid tax shall be made as may be necessary to give effect this paragraph.

(3) The licensee shall pay the amount of unpaid tax stated in the notice, together with any interest due thereon under this Ordinance, within 30 days of the service of the notice.

(4) A notice under this paragraph shall state particulars of the assessment, the amount remaining unpaid, the date when it became payable and the amount of interest due, and where sub-paragraph (2) above or paragraph 4 below applies the notice shall include particulars of the manner in which the amount required to be paid was determined.

(5) Any amount which a licensee is required to pay by a notice under this paragraph may be recovered from him as if it were tax due and duly demanded from him; and he may recover any such amount paid by him from the person on whom the assessment was made.

(6) A payment in pursuance of a notice under this paragraph shall not be

allowed as a deduction in computing any income, profits or losses for any tax purposes.

(7) Where more than one licensee may be given a notice under this paragraph in respect of the same amount of unpaid tax, the liability of the licensees to pay the amount specified in the notice shall be joint and several.

4. Where tax is assessed on any person not resident in the Falkland Islands as mentioned in paragraph 3(1)(a) or (b) but more than one licence is the basis for the assessment, then the amount the licensee may be required to pay by a notice under that paragraph shall be such amount of the tax remaining unpaid under the assessment as on a just and reasonable apportionment can be attributed to the profits or gains in respect of which the licence was the basis for the assessment, together with a corresponding proportion of any interest due as mentioned in paragraph 3.

5.—(1) Where, on an application made by a person who will or might become liable to tax which, if remaining unpaid, could be recovered under paragraph 3 above from a licensee, the Commissioner is satisfied that the applicant will comply with any obligations imposed on him by this Ordinance, he may issue a certificate to the licensee exempting him from the provisions of that paragraph with respect to any tax payable by the applicant.

(2) The Commissioner may, by notice in writing to the holder of a certificate issued under this paragraph, cancel the certificate from such date, not earlier than 30 days after the service of the notice, as may be specified in the notice.

SCHEDULE 2

MINOR AMENDMENTS TO THE TAXES ORDINANCE 1994

1. The Taxes Ordinance 1994 shall have effect subject to the following provisions of this Schedule, and the amendments made by this Schedule shall be deemed always to have had effect.

2. In section 21(6) for "(2)" there shall be substituted "(3)".

3. In section 23(2) for "21" there shall be substituted "20".

4. In section 34(4) for "46(2)" there shall be substituted "46(3)".

5. In section 59(3) for "aggregates" there shall be substituted "the aggregate".

6. In section 80(3) for "exceeds" there shall be substituted "exceed".

7. In section 89(1)(d) for "(4)" there shall be substituted "(2)".

8. In section 98(6)(a) for "it" there shall be substituted "is".

9. In section 113(2)(c) for "112(5)" there shall be substituted "111(5)".

10. In section 124(4) for "the last preceding proclamation" there shall be substituted "in force for the chargeable period in which the assessment is issued".

11. In section 132(2) for "part of the Commonwealth" (in both places) there shall be substituted "territory".

12. In section 139(1)(b) after "respect to" there shall be inserted "that".

13. In section 141(11) for "income tax" there shall be substituted "tax".

14. In section 144(4) for "136(3)" there shall be substituted "141(3)".

15. In section 159(2) for "J9" there shall be substituted "158".

16. In Schedule 1—

(a) in paragraph 1(8) for "section" there shall be substituted "paragraph";

(b) in paragraph 6(3) for "J9" there shall be substituted "158".

17. In Schedule 2, in paragraph 19(1) for "12" there shall be substituted "18".

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THE FALKLAND ISLANDS GAZETTE

Supplement

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Vol. 7 *19th JANUARY 1996* *No. 3*

The following are published in this Supplement -

The Construction and Use (Seat Belts) Regulations Order 1996, (S.R. & O. No. 1 of 1996);

The Wearing of Seat Belts (Prescribed Roads) Regulations 1996, (S.R. & O. No. 2 of 1996).

CORRIGENDUM

S.R. & O. No. 23 of 1995 had a published date of 5th January 1995, which should have read 5th January 1996.

SUBSIDIARY LEGISLATION

ROAD TRAFFIC

The Construction and Use (Seat Belts) Regulations Order 1996

(S. R. & O. No: 1 of 1996)

Made: 15 January 1996
Published: 19 January 1996
Coming into force: 31 March 1996

IN EXERCISE of my powers under sections 7 and 18(1) of the Road Traffic Ordinance **(a)** and all other powers enabling me I make the following Order -

Citation and commencement

1. This Order may be cited as the Construction and Uses (Seat Belts) Regulations 1996 comes into force on 31st March 1996 and is hereinafter referred to as "these Regulations".

Interpretation

2.(1) In these Regulations -

"The Approval Marks Regulations" means the Motor Vehicles (Designation of Approval Marks) Regulations 1979 of the United Kingdom and any instrument amending, modifying or replacing the same and for the time being in force in the United Kingdom;

"body-restraining belt" means a seat belt designed to provide restraint for both the upper and lower parts of the trunk of the wearer in the event of an accident;

"Community Directive" (followed by a number) means the Directive adopted by the Council or the Commission of the European Communities of which identifying particulars are given in column 3 of Table I in the Schedule in which that number appears in column 2; where such a Directive amends a previous Directive mentioned in column 3(d) of the Table the reference to the amending Directive includes a reference to the previous Directive as so amended;

"British Standard mark" means a mark consisting of -

(a) the specification number of one of the following British Standards for Seat Belt Assemblies for Motor Vehicles namely-

(a) Cap. 60 Laws of the Falkland Islands (1950 Edition).

(i) if it is a seat belt for an adult, BS 3254:1960 and BS 3254:Part 1:1988; or

(ii) if it is a child restraint, BS 3254:1960, or BS 3254:1960 as amended by Amendment No. 16 published on 31st July 1986 under the number AMD 5210, BS 3254:Part 2:1988, BS AU 186 or 186a, BS AU 202 or BS AU 202a; and in either case,

(b) the registered certification trade mark of the British Standards Institution;

"child restraint" means a seat belt for the use of a young person which is designed either to be fitted directly to a suitable anchorage or to be used in conjunction with a seat belt for an adult and held in place by the restraining action of that belt, but for the purposes of regulation 4(2)(c)(ii)(B) and regulation 4(2)(c)(iii) it means only such seat belts fitted directly to a suitable anchorage and excludes belts marked with specification numbers BS AU 185 and BS AU 186 or 186a;

"crew seat" means a seat fitted to a vehicle and intended for use by crew (other than the driver), including any arm rests with which the vehicle is fitted in relation to the seat;

"designed approval mark" means -

(a) if it is a seat belt other than a child restraint, the marking designated as an approval mark by regulation 4 of the Approval Marks Regulations and shown at items 16 and 16A of Schedule 2 to those Regulations or the marking designated as an approval mark by regulation 5 of those Regulations and shown at item 23, 23A and 23B in Schedule 4 to those Regulations; and

(b) if it is a child restraint, any of the markings designated as approval marks by regulation 4 of those Regulations and shown at items 44, 44A and 44B in Schedule 2 to those Regulations;

"disabled person's belt" means a seat belt which has been specially designed or adapted for use by an adult or young person suffering from some physical defect or disability and which is intended solely for use by such a person;

"dual-purpose vehicle" means an vehicle constructed or adapted for the carriage both of passengers and of goods or burden of any description, being a vehicle of which the unladen weight does not exceed 2.040 tonnes, and which either -

(a) is so constructed or adapted that the driving power of the engine is, or by the appropriate use of the controls of the vehicle can be, transmitted to all the wheels of the vehicle; or

(b) satisfies the following conditions as to its construction, namely -

(i) the vehicle must be permanently fitted with a rigid roof, with or without a sliding panel;

(ii) the area of the vehicle to the rear of the driver's seat must -

(A) be permanently fitted with at least one row of transverse seats (fixed or folding) for two or more passengers and those seats must be properly sprung or cushioned and provided with upholstered back-rests, attached either to the seats or to a side or the floor of the vehicle; and

(B) be lit on each side and at the rear by a window of glass or other transparent material having an area or an aggregate area of not less than 1850 centimetres on each side and not less than 770 square centimetres at the rear; and

(iii) the distance between the rear most part of the steering wheel and the back-rests of the row of transverse seats satisfying the requirements specified in head (A) of sub-paragraph (ii) (or, if there is more than one such row of seats, the distance between the steering wheel and the back-rests of the rear most such row) must, when the seats are ready for use, be not less than one third of the distance between the rearmost part of the steering wheel and the rearmost part of the floor of the vehicle;

"exposed forward-facing seat; means -

(a) a forward-facing front seat (including any crew seat) and the driver's seat; and

(b) any other forward-facing seat which is not immediately behind and on the same horizontal plane as a forward-facing high-backed seat;

"ECE Regulation" followed by a number means the Regulation, annexed to the Agreement concerning the adoption of uniform conditions of approval for Motor Vehicles Equipment and Parts and reciprocal recognition thereof concluded at Geneva on 20th March 1958 as amended, to which the United Kingdom is a party, of which identifying particulars are given in Table II in the Schedule in which that number appears in column (2); and where that number contains more than two digits, it refers to that Regulation with the amendments in force at the date specified in column (3)(d) in that item;

"forward-facing seat" means a seat which is attached to a vehicle so that it faces towards the front of the vehicle in such a manner that a line passing through the centre of both the front and the back of the seat is at an angle of thirty degrees or less to the longitudinal axis of the vehicle;

"forward-facing front seat" means -

(a) any forward-facing seat alongside the driver's seat;

(b) if the vehicle normally has no seat which is a forward-facing front seat under sub-paragraph (a) of this definition, each forward-facing seat for a passenger which is foremost in the vehicle;

"forward-facing high-backed seat" means a forward-facing seat which is also a high-backed seat;

"high-backed seat" means a seat the highest part of which is a t least 1 metre above the deck of the vehicle;

"inertia reel belt" means a three-point belt of either of the types required for a front outboard seating position by paragraph 3.1.1 of Annex 1 to European Community Directive 77/541;

"lap belt" means a seat belt which passes across the front of the wearer's pelvic region and which is designed for use by an adult;

"minibus" a motor vehicle which is constructed or adapted to carry more than 8 but not more than 16 passengers in addition to the driver;

"motor ambulance" means a motor vehicle which is specially designed and constructed (and not merely adapted) for carrying, as equipment permanently fixed to the vehicle, equipment used for medical, dental or other health purposes and is used primarily for the carriage of persons suffering from illness, injury or disability;

"motor car" a mechanically propelled vehicle, not being a motor tractor, a motor cycle or an invalid carriage, which is constructed itself to carry a load or passengers and the weight of which unladen-

(a) if it is constructed solely for the carriage of passengers and their effects and is adapted to carry not more than seven passengers does not exceed 3.050 tonnes;

(b) if it is constructed for the conveyance of goods or burden of any description, does not exceed 3.050 tonnes;

(c) does not exceed 2.450 tonnes in a case falling within neither of (a) and (b);

"motor caravan" means a motor vehicle which is constructed or adapted for the carriage of passengers and their effects and which contains as permanently installed equipment, the facilities which are reasonably necessary for enabling the vehicle to provide mobile living accommodation for its users;

"seat" includes any part designed for the accommodation of one adult of a continuous seat designed for the accommodation of more than one adult;

"seat belt" means a belt intended to be worn by a person in a vehicle and designed to prevent or lessen injury to its wearer in the event of an accident to the vehicle and includes, in the case of a child restraint, any special chair to which the belt is attached;

"specified passenger's seat" means -

(a) in the case of a vehicle which has one forward-facing front seat alongside the driver's seat, that seat, and in the case of a vehicle which has more than one such seat, the one furthest from the driver's seat; or

(b) if the vehicle normally has no seat which is the specified passenger's seat under sub-paragraph (a) of this definition the forward-facing front seat for a passenger which is the foremost in the vehicle and furthest from the driver's seat, unless there is a fixed partition separating that seat from the space in from of it alongside the driver's seat; and

"three-point belt" means a seat belt which -

(a) restrains the upper and lower parts of the torso;

(b) includes a lap belt;

(c) is anchored at not less than three points; and

(d) is designed for use by an adult.

(2) For the purposes of these Regulations a seat is a "non-protected seat" if it is not a front seat and the screen zones within the protected area have a combined surface area of less than 800 centimetres.

(3) For the purpose of these Regulations "screen zone" and "protected area", in relation to a seat, shall be construed in accordance with paragraph 4.3.3 of Annex 1 to Community Directive 81/575.

Seat belt anchorage points

3.(1) Save as provided by paragraph (3), this regulation 4 applies to every wheeled motor-car imported into the Falkland Islands on or after 31st March 1996.

(2) Where, immediately before 31st March 1996, a wheeled motor vehicle in the Falkland Islands to which the subsequent paragraphs of this regulation would have applied had the vehicle been imported into the Falkland Islands on or after that date is equipped with seat belt anchorage points, then those seat belt anchorage points shall not be removed from the vehicle or altered save to replace them with seat belt anchorage points complying with the subsequent paragraphs of this regulation or to alter then so as to comply with the subsequent paragraphs of this regulation, and the subsequent paragraphs of this regulation apply to that extent to a vehicle to which this paragraph applies.

(3) This regulation does not apply to -

(a) any motor vehicle belonging to Her Majesty in right of Her government of the United Kingdom and used for the purposes of Her Majesty's armed forces;

(b) a goods vehicle (other than a dual-purpose vehicle) which was first used anywhere -

(i) before 1st April 1967;

(ii) on or after 1st April 1980 and before 1st October 1988 and has a maximum gross weight exceeding 3.5 tonnes; or

(iii) before 1st April 1980 or, if the vehicle is a mode manufactured before 1st October 1979, was first used before 1st April 1982 and, in either case has an unladen weight exceeding 1.525 tonnes;

(c) a bus, being -

(i) a minibus -

(A) if first used anywhere before 1st October 1988, constructed or adapted to carry more than twelve passengers;

(B) if first used anywhere on or after 1st October 1988, having a maximum gross weight exceeding 3.5 tonnes; or

(ii) a large bus (other than a coach first used anywhere on or after 1st October 1988);

(c) an agricultural motor vehicle;

(d) a motor tractor;

(e) a works truck;

(f) an electrically propelled goods vehicle first used before 1st October 1988;

(g) a pedestrian-controlled vehicle;

(h) a vehicle which has been used on roads outside the Falkland Islands and has been imported into the Falkland Islands, whilst it is being driven from the place where it has arrived in the Falkland Islands to a place of residence of the owner or driver of the vehicle, or from any such place to a place where, by previous arrangement, it will be provided with such anchorage points as are required by this regulation an such seat belts as are required by regulation 4;

(i) a vehicle having a maximum speed not exceeding 25 kilometres per hour;

(j) a motor cycle equipped with a driver's seat of a type requiring the driver to sit astride it; or

(k) a locomotive.

(4) A vehicle which was first used anywhere before 1st April 1982 shall be equipped with anchorage points which are designed to hold securely in position on the he vehicle seat belts for the driver's seat and specified passenger's seat (if any).

(5) Save as provided in paragraph (7) or (8) a vehicle which was or is first used anywhere on or after 1st April 1982 shall be equipped with anchorage points which -

(a) are designed to hold securely in position on the vehicle seat belts for -

(i) in the case of a minibus, motor ambulance or motor caravan -

(A) if first used anywhere before 1st October 1988, the driver's seat and the specified passenger's seat (if any); or

(B) if first used anywhere on or after 1st October 1988, the driver's seat and any forward-facing front seat; and

(ii) in the case of any other passenger or dual-purpose vehicle, every forward-facing seat constructed or adapted to accommodate one adult;

(iii) in every other case, every forward-facing front seat and every non-protected seat; and

(b) comply with the technical and installation requirements of -

(i) European Community Directive 76/115, 81/575, 82/318 or 90/629 or ECE Regulation 14,14.01 or 14.02 whether or not those instruments apply to the vehicle, so however, that the requirements in those instruments which relate to testing shall not apply; or

(ii) if the anchorage points were provided outside the Falkland Islands and outside the European Union, any instrument of an approved country which corresponds to any instrument mentioned in (i) above;

(6) The requirements specified in paragraph (5) shall not apply to -

(a) a goods vehicle first used anywhere on or after 1st October 1988 and having a maximum gross weight exceeding 3.5 tonnes, but any such vehicle shall be equipped with two seat belt anchorages designed to hold securely in position on the vehicle lap belts for the driver's seat and each forward-facing front seat; or

(b) a coach equipped with anchorage points which are designed to hold securely in position on the vehicle seat belts for all exposed forward-facing seats and which -

(i) comply with the requirements in paragraph (5)(b); or

(ii) in any case where the anchorage points form part of a seat, do not when a forward horizontal force is applied to them become detached from the seat of which they form part before that seat becomes detached from the vehicle.

(7) Instead of complying with the requirements in paragraph (5), a vehicle may comply with -

(a) Community Directive 76/115 or 81/575 or 82/318 or 90/629;

(b) ECE Regulation 14 or 14.01 or 14.02.

(8) Save as provided in paragraph (9), a vehicle of a type mentioned in paragraphs (5), (6) and (7) which is fitted with anchorage points other than those required by those paragraphs shall comply with the requirements in paragraph (5)(b), or in the case of a coach the requirements in paragraph (6)(b)(ii), in respect of additional anchorage points as well as in respect of the anchorage points required by paragraph (5), (6) and (7) to be provided.

(9) The requirements in paragraph (8) shall not apply in respect of any additional anchorage points first fitted before 1st April 1986 in the case of a vehicle of a type mentioned in paragraph (5)(a)(i)(A), or before 1st October 1988 in the case of a vehicle of any other type.

Seat belts

4.(1) This regulation applies to every vehicle imported into Falkland Islands on or after 31st March 1996.

(2) Where, immediately before 31st March 1996, a wheeled motor vehicle to which the subsequent paragraphs of this regulation would have applied if the motor vehicle had been imported into the Falkland Islands on or after that date, is equipped with one or more seat-belts which comply with the subsequent paragraphs of this regulation, then that seat-belt or those seat-belts, as the case may be, shall not be removed from the vehicle if the effect of that removal would be to reduce the compliance of that motor-vehicle with the subsequent paragraphs of this regulation, but this paragraph shall not have effect so as to prevent the removal of any seat-belt which complies with the subsequent paragraphs of this regulation. To the extent provided by this paragraph, the subsequent paragraphs apply to a vehicle to which this paragraph applies.

(3) Save as provided in paragraph (5) a vehicle to which -

(a) this regulation applies which was first used anywhere before 1st April 1981 shall be provided with -

(i) a body-restraining belt, designed for use by an adult, for the driver's seat;

(ii) a body-restraining belt for the specified passenger's seat (if any);

(b) this regulation applies which is first used on or after 1st April 1981 shall be provided with three-point belts for the driver's seat and for the specified passenger's seat (if any);

(c) regulation 3(5)(a)(ii) and (iii) applies which was first used anywhere on or after 1st April 1987 shall be fitted with seat belts additional to those required by sub-paragraph (b) as follows -

(i) for any forward-facing front seat alongside the driver's seat, not being a specified passenger's seat, a seat belt which is a three point belt, or a lap belt installed in accordance with paragraph 3.1.2.1 of Annex 1 to Community Directive 77/541 or a disabled person's belt;

(ii) in the case of a passenger or dual-purpose vehicle having not more than two forward-facing seats behind the driver's seat with either -

(A) an inertia reel belt for one of those seats being an outboard seat and a three-point belt, a lap belt, a disabled person's belt or a child restraint for at least one other of those seats;

(B) a three-point belt for one of those seats and either a child restraint or a disabled person's belt for at least one other of those seats;

(C) a three-point belt, a lap belt, a disabled person's belt or a child restraint for each of those seats;

(d) regulation 3(5)(a)(i)(B) applies shall be fitted with seat belts as follows -

(i) for the driver's seat and the specified passenger's seat (if any) a three-point belt; and

(ii) for any forward-facing seat, a three point belt or a lap belt installed in accordance with the provisions of sub-paragraph (c)(i);

(e) regulation 3(5)(b) applies shall be equipped with seat belts which shall be three-point belts, lap belts or disabled person's belts.

Where a lap belt is fitted to a forward-facing front seat of a minibus, a motor ambulance or a motor caravan, or to an exposed forward-facing seat of a coach (other than the driver's seat) either -

(i) there shall be provided padding to a depth of not less than fifty millimetres on that part of the surface or edge of any bar, or to the top of any screen or partition, which would be likely to be struck by the head of a passenger wearing a lap belt in the event of an accident; or

(ii) the technical and installation requirements of Annex 4 to ECE Regulation 21 shall be met, in respect of any such bar, screen or partition;

but nothing in sub-paragraph (i) above shall require padding to be provided on any surface more than one metre from the centre of the line of the intersection of the seat cushion and the back rest or more than 150 millimetres on either side of the longitudinal vertical plane which passes through the centre of that line, nor shall it require padding to be provided on any instrument panel of a minibus.

(4) Every seat belt for an adult, other than a disabled person's belt provided for a vehicle in accordance with paragraph (2)(b), (c), (d) or (e) shall, except as provided in paragraph (6)/(8), comply with the installation requirements specified in paragraph 3.2.2 to 3.3.4 of Annex 1 to Community Directive 77/541 or 82/319 or 90/628 whether or not those Directive apply to the vehicle.

(5) The requirements specified in paragraph (3) do not apply -

(a) in relation to any seat for which there is provided -

(i) a seat belt which bears a mark including the specification number of the British Standard for Passive Belt Systems, namely BS AU 183:1983 and including the registered certification trade mark of the British Standards Institution; or

(ii) a seat belt designed for use by an adult which is a harness belt comprising a lap belt and shoulder straps which bears a British Standard mark or a mark including the specification number for the British Standard for Seat Belt Assemblies for Motor Vehicles, namely BS 3254:1960 or BS 3254:Part 1:1988 and including the registered certification trade mark of the British Standards Institution, or the marking designated in item 16 in Schedule 2 to the Approval Marks Regulations.

(b) in relation to the driver's seat or specified passenger's seat (if any) of a vehicle which has been specially designed and constructed, or specially adapted, for the use of a person suffering from some physical defect or disability, in a case where a disabled person's seat belt for an adult person is provided for use for that seat;

(c) to a vehicle to which regulation 3(6)(a) applies.

(6) Every seat belt provided in pursuance of paragraph (3) shall be properly secured to the anchorage points provided for it in accordance with regulation 3; or, in the case of a child restraint, to anchorages specially provided for it or, in the case of a disabled person's seat belt, secured to the vehicle or to the seat which is being occupied by the person wearing the belt.

(7) Paragraph (4), in so far as it relates to the second paragraph of paragraph 3.3.2 of the Annex there mentioned (which concerns the locking or releasing of a seat belt by a single movement) does not apply in respect of a seat belt fitted for -

(a) a seat which is treated as a specified passenger's seat by virtue of the provisions of sub-paragraph (b) in the definition of "specified passenger's seat" in regulation 2(1); or

(b) any forward-facing seat for a passenger alongside the driver's seat of a goods vehicle which has an unladen weight of more than 0.915 tonne and has more than one such seat, any such seats being joined together in a single structure; or

(c) any seat (other than the driver's seat) fitted to a coach.

(8) Every seat belt, other than a disabled person's belt or a seat belt of a kind mentioned in paragraph (4)(c)(i) above, provided for any person to whom this regulation applies shall be legibly and permanently marked -

(a) if the vehicle was first used anywhere before 1st April 1981 or if a belt is a child restraint, with a British Standard mark or a designated approval mark; or

(b) if any other case, with a designated approval mark,

but this paragraph shall not operate so as to invalidate the exception permitted in paragraph (7).

Maintenance of seat belts and anchorage points

5.(1) This regulation applies to -

(a) every seat belt with which a motor vehicle is required to be provided by regulation 4;

(b) every seat belt to which regulation 4(2) applies;

(c) the anchorages, fastenings adjusting device and retracting mechanism (if any) of every seat belt to which this regulation applies; and

(d) every anchorage with which a goods vehicle is required to be provided in accordance with regulation 46(5)(a).

(2) For the purposes of this regulation the anchorages and anchorage points of a seat belt shall, in the case of a seat which incorporates integral seat belt anchorages, include the system by which the seat assemble itself is secured to the vehicle structure.

(3) The anchorage points provided for seat belts shall be used only as anchorages for the seat belts for which they are intended to be used or capable of being used.

(4) Save as provided in paragraph (5) below -

(a) all load-bearing members of the vehicle structure or panelling within 30 centimetres of each anchorage point shall be maintained in a sound condition and free from serious corrosion, distortion or fracture;

(b) the adjusting device and (if fitted) the retracting mechanism of the seat belt shall be so maintained that the belt may be readily adjusted to the body of the wearer, either automatically or manually, according to the design of the device and (if fitted) the retracting mechanism;

(c) the seat belt and its anchorages, fastenings and adjusting device shall be maintained free from any obvious defect which would be likely to affect adversely the performance by the seat belt of the function of restraining the body of the wearer in the event of an accident to the vehicle;

(d) the buckle or other fastening of the seat belt shall -

(i) be so maintained that the belt can be readily fastened or unfastened;

(ii) be kept free from any temporary or permanent obstruction; and

(iii) except in the case of a disabled person's seat belt, be readily accessible to a person sitting in the seat for which the seat belt is provided;

(e) the webbing or other material which forms the seat belt shall be maintained free of cuts or other visible faults (as, for example, extensive fraying) which would likely to affect adversely the performance of the belt when under stress;

(f) the ends of every seat belt, other than a disabled person's seat belt shall, when the seat belt is being used for the purpose for them; and

(g) the ends of every disabled person's seat belt shall, when the seat belt is being used for the purpose for which it was designed and constructed, be securely fastened either to some part of the structure of the vehicle or to the seat which is being occupied by the person wearing the belt so that the body of the person wearing the belt would be restrained in the event of an accident to the vehicle.

(5) No requirement specified in paragraph (4) above applies if the vehicle is being used -

(a) on a journey after the start of which the requirement ceased to be complied

with; or

(b) after the requirement ceased to be complied with and steps have been taken for such compliance to be restored with all reasonable expedition.

Made this fifteenth day of January 1996.

R. P. RALPH,
Governor.

NOTICE

The Wearing of Seat Belts (Prescribed Roads) Regulations 1996 will not come into force on 31 March 1996 UNLESS before that date it is approved by a Resolution of Legislative Council.

SUBSIDIARY LEGISLATION

ROAD TRAFFIC

The Wearing of Seat Belts (Prescribed Roads) Regulations 1996

(S. R. & O. No: 2 of 1996)

Made: 15 January 1996
Published: 19 January 1996
Approved by Resolution of the Legislative Council on: 1996
Subject to approval by the Legislative Council coming into force on: 31 March 1996

PART I
INTRODUCTION

IN EXERCISE of my powers under section 12C of the Road Traffic Ordinance (a) I make the following regulations:

Citation and commencement

1. These Regulations may be cited as the Wearing of Seat Belts (Prescribed Roads) Regulations 1996 and subject to their approval by the Legislative Council shall come into force on 31st March 1996.

Interpretation

2.(1) In these Regulations -

"adult belt" means a seat belt in respect of which one or more of the following requirements is satisfied, namely that -

(a) it is a three-point belt which has been marked in accordance with regulation 4(8) of the Construction and Use (Seat Belts) Regulations 1995;

(b) it is a lap belt which has been so marked;

(c) it is a seat belt that falls within regulation 4(5)(a) (i) or (ii) of those Regulations;

(a) Cap 60 Laws of the Falkland Islands (1950 Edition) as amended.

(d) it is a seat belt fitted in a relevant vehicle ("the vehicle in question") and comprised in a restraint system -

(i) of a type which has been approved by an authority of an approved country for use by all persons who are either aged 13 years or more or of 150 centimetres or more in height; and

(ii) in respect of which, by virtue of such approval, the requirements of such approved country for use corresponding to these Regulations would be met were it to be worn by persons who are either aged 13 years or more or of 150 centimetres or more in height when travelling in the vehicle in question in that approved country;

"approved country" means the United Kingdom and any other member State of the European Community, and any other country which has been approved under regulation 7;

"child" means a person under the age of 14 years;

"child restraint" means a seat belt or other device in respect of which the following requirements are satisfied namely that -

(a) it is a seat belt or any other description of restraining device for the use of a child which is -

(i) designed either to be fitted directly to a suitable anchorage or to be used in conjunction with an adult seat belt and held in place by the restraining action of that belt; and

(ii) marked in accordance with regulation 4(8) of the Construction and Use (Seat Belt) Regulations Order 1996; or

(b) it is a seat belt consisting of or comprised in a restraint system fitted in a relevant vehicle ("the vehicle in question") being a restraint system -

(i) of a type which has been approved by an authority of an approved country for use by a child; and

(ii) in respect of which, by virtue of such approval, the requirements of the law of that approved country corresponding to these Regulations would be met if it were to be worn by a child when travelling in the vehicle in question in that country;

"disabled person's belt" means a seat belt which has been specially designed or adapted for use by an adult or young person suffering from some physical defect or disability and which is intended for use solely by such a person;

"lap belt" means a seat belt which passes across the front of the wearer's pelvic region and which is designed for use by an adult;

"large child" means a child who is not a small child;

"light goods vehicle" means a goods vehicle which -

(a) has four or more wheels;

(b) has a maximum design speed exceeding 25 kilometres per hour;

(c) has a maximum laden weight not exceeding 3.5 tonnes;

"medical certificate" has the meaning given in Schedule 2 to these Regulations;

"Ordinance" means the Road Traffic Ordinance;

"prescribed road" means a road or length of road specified in Schedule 1 to these Regulations;

"rear seat", in relation to vehicle, means a seat being neither the driver's seat, nor a seat alongside the driver's seat nor a specified passenger seat;

"relevant vehicle" means a passenger car, a light goods vehicle or a small bus;

"restraint system" means a system combining a seat fixed to the structure of the vehicle by appropriate means and a seat belt for which at least one anchorage point is located on the seat structure;

"seat belt", except in this regulation, includes a child restraint and references to a seat belt shall be construed accordingly;

"small bus" means a motor vehicle which -

(a) in constructed or used for the carriage of passengers and is not a goods vehicle;

(b) has more than 8 seats in addition to the driver's seat;

(c) has four or more wheels;

(d) has a maximum design speed exceeding 25 kilometres per hour;

(e) has a maximum laden weight not exceeding 3.5 tonnes; and

(f) is not constructed or adapted for the carriage of standing passengers;

"small child" means a child who -

(a) is aged under 12 years; and

(b) is under 150 centimetres in height;

"specified passenger seat" means -

(a) in the case of a vehicle which has one forward-facing front seat alongside the driver's seat, that seat, and in the case of a vehicle which has more than one such seat, the one furthest from the driver's seat; or

(b) if the vehicle normally has no seat which is the specified passenger seat under (a) above the forward-facing front seat for a passenger which is the foremost in the vehicle and furthest from the driver's seat, unless there is a fixed partition separating that seat from the space in front of it alongside the driver's seat; and

"three-point belt" means a seat belt which -

(a) restrains the upper and lower parts of the torso;

(b) includes a lap belt;

(c) is anchored at not less than three points; and

(d) is designed for use by an adult;

(2) Subject to paragraph (3), for the purposes of these Regulations, a seat shall be regarded as provided with an adult seat belt if it is fixed in such a position that it can be worn by an occupier of that seat.

(3) A seat shall not be regarded as provided with an adult seat belt if the seat belt -

(a) has an inertia reel mechanism which is locked as a result of the vehicle being, or having been, on a steep incline; or

(b) does not comply with regulation 4 of the Construction and Use (Seat Belt) Regulations Order 1996.

(4) For the purposes of these Regulations, a seat belt is appropriate -

(a) in relation to a child aged under 3 years, if it is of a description prescribed for a child of his height and weight by regulation 5;

(b) in relation to a child aged 3 years or more, if it is a child restraint of a description prescribed for a child of his height and weight by regulation 5, or is an adult belt; or

(c) in relation to a person aged 14 years or more, if it is an adult belt.

(5) For the purposes of these Regulations, any reference to a seat belt being available shall be construed in accordance with Schedule 3 to these Regulations.

PART II
ADULTS IN THE FRONT OR REAR OF A VEHICLE

Requirement for adults to wear adult belts

3.(1) Subject to the following provisions of these Regulations, every person -

(a) driving a motor vehicle other than a motor cycle;

(b) riding in a front seat of a motor vehicle other than a motor cycle; or

(c) riding in a rear seat of a motor car or a passenger vehicle which is not a motor car;

shall wear an adult belt.

(2) Paragraph (1) does not apply -

(a) except on a prescribed road; or

(b) to a person under the age of 14 years.

Exemptions

4.(1) The requirements of regulation 3 do not apply to -

(a) a person holding a medical certificate;

(b) a person using a vehicle constructed or adapted for the delivery of goods or mail to consumers or addressees, as the case may be, while engaged in making local rounds of deliveries or collections;

(c) a person driving a vehicle while performing a manoeuvre which includes reversing;

(d) a qualified driver who is supervising the holder of a provisional licence while that holder is performing a manoeuvre which includes reversing;

(e) a person by whom an official test of competence to drive is being conducted where his wearing of a seat belt would endanger himself or any other person;

(f) a person driving or riding in a vehicle while it is being used for fire brigade or police purposes or for carrying a person in lawful custody and a person being so carried;

(g) a disabled person who is wearing a disabled person's seat belt;

(h) a person driving a vehicle if the driver's seat is not provided with an adult belt;

(i) a person riding in the front of a vehicle if no adult belt is available for him in the front of a vehicle;

(j) a person riding in the rear of a vehicle if no adult belt is available for him in the rear of the vehicle.

PART III
CHILDREN IN THE REAR OF A VEHICLE

Description of seat belts to be worn by children

5.(1) For a child of any particular height and weight travelling in a particular vehicle, the description of seat belt to be worn by him is -

(a) if he is a small child and the vehicle is a relevant vehicle, a child restraint of a description specified in paragraph (2)(a) and (b) of this regulation;

(b) if he is a small child and the vehicle is not a relevant vehicle, a child restraint of a description specified in paragraph (2)(a) of this regulation;

(c) if he is a large child, a child restraint of a description specified in paragraph (2)(a) of this regulation or an adult belt.

(2) The descriptions of seat belt referred to in paragraph (1) are -

(a) a child restraint with the marking required under regulation 4 of the Construction and Use (Seat Belts) Regulations Order 1996 if the marking indicates that it is suitable for his weight and either indicates that it is suitable for his height or contains no indications as respects height;

(b) a child restraint which would meet the requirements of the law of an approved country corresponding to these Regulations were it to be worn by that child when travelling in that vehicle in that country.

Exemptions

6.(1) The prohibitions contained in section 12C(5A) of the Ordinance does not apply in relation to -

(a) a small child aged 3 years or more if a seat belt of a description prescribed by regulation 5 for a small child of his height and weight is not available in the front or rear of the vehicle and he is wearing an adult belt;

(b) a child for whom there is a medical certificate;

(c) a child aged under 1 year in a carry cot provided that the carry cot is restrained by straps; or

(d) a disabled child who is wearing a disabled person's seat belt.

(2) The prohibition in section 12C(5A) does not apply in relation to a small child in a passenger seat if no appropriate seat belt is available for him in the front or in the rear of the vehicle.

(3) The prohibition in section 12C(5A) of the Ordinance does not apply in relation to a small child in a vehicle other than a passenger car if no appropriate seat belt is available for him in the rear of the vehicle.

(4) The prohibition in section 12C(5A) does not apply in relation to a child if no appropriate seat belt is available for him in the front of the vehicle.

Approved countries

7.(1) If the Governor is satisfied that the laws of a country make requiring the equipping of motor vehicles used in that country with seat belts and seat belt anchorage points corresponding to the requirements contained in the Construction and Use (Seat Belts) Regulations Order 1996 he may, by notice published in the *Gazette* notify that country as being an approved country for the purposes of these Regulations.

(2) In relation to motor vehicles which are exported from an approved country to the Falkland Islands without having been used by a retail consumer in that country "used" in paragraph (1) shall be construed as if it read "exported from".

SCHEDULE 1
PRESCRIBED ROADS

(Roads or lengths of road subject to requirements as to the wearing of seat belts)

1. The Stanley to Mount Pleasant Airport road from its junction with Stanley By-pass and Reservoir road, Stanley to its junction with the Mount Pleasant Airport to Mare Harbour Road.

2. The Mare Harbour road along its whole length from the east side of the Guardhouse at Mount Pleasant Airport to the entrance to the Naval Port at Mare Harbour.

3. Stanley By-pass along its whole length from its junction with the Stanley to Mount Pleasant Airport Road and Reservoir Road to its junction with Philomel Street.

4. Stanley Airport Road along its whole length east of the road on its South side which leads to the Old Transmitting Station.

SCHEDULE 2
MEANING OF "MEDICAL CERTIFICATE"
PART I

1. Subject to paragraph 2, in these Regulations, "medical certificate", in relation to a person driving or riding in a vehicle, means -

(a) a valid certificate signed by a medical practitioner to the effect that it is inadvisable for him on medical grounds to wear a seat belt; or

(b) a valid certificate to the effect issued by the authority having power to issue such a certificate under the law of an approved country corresponding to these Regulations.

2. A certificate shall not be regarded as a medical certificate in relation to a person driving or riding in a vehicle for the purposes of these regulations unless -

(a) it specifies its period of validity and if issued under the law of an approved country it bears the symbol shown in Part II of this Schedule; or

(b) the person is under 14 years and the vehicle is not a relevant vehicle.

PART II

(see paragraph 2(a) in Part I of this Schedule)

SCHEDULE 3
INTERPRETATION OF REFERENCES TO AVAILABILITY OF SEAT BELTS

1. For the purpose of these Regulations, in relation to a person aged 14 years or more riding in a vehicle -

(a) if any front seat in the vehicle (other than the driver's seat), is provided with an adult belt, the belt shall be regarded as being available for him in the front of the vehicle unless the requirements of paragraph 3 are satisfied in relation to that person, that seat and that belt;

(b) if any rear seat in a vehicle is provided with an adult belt, that belt shall be regarded as being available for him in the rear of the vehicle unless the requirements of paragraph 3 are satisfied in relation to that person, that seat and that belt.

2. For the purposes of these Regulations, in relation to a child riding in a vehicle -

(a) in any front seat in the vehicle (other than the driver's seat) is provided with an appropriate seat belt available for him in the front of the vehicle, that belt shall be regarded as an appropriate seat belt available for him in the front of the vehicle unless the requirements of paragraph 3 are satisfied in relation to that child, that seat and that belt; and

(b) if any rear seat in a vehicle is provided with an appropriate seat belt, that seat belt shall be regarded as an appropriate seat belt available for him in the rear of the vehicle unless the requirements of paragraph 3 are satisfied in relation to that child, that seat and that belt.

3. The requirements of this paragraph are satisfied in relation to a particular person ("the person in question") and a particular seat ("the relevant seat") provided with a particular seat belt -

(a) another person is wearing the relevant belt;

(b) a child is occupying the relevant seat and wearing a child restraint which is an appropriate child restraint for that child;

(c) another person, being a person holding a medical certificate, is occupying the relevant seat;

(d) a disabled person (not being the person in question) is occupying the relevant seat and wearing a disabled person's belt;

(e) by reason of his disability it would not be practicable for the person in question to wear the relevant belt;

(f) the person in question is prevented from occupying the relevant seat by the presence of a carry cot which is restrained by straps and in which there is a child aged less than 1 year;

(g) the person in question is prevented from occupying the relevant seat by the presence of a child restraint which could not be readily removed without the aid of tools; or

(h) the relevant seat is specially designed to that -

(i) its configuration can be adjusted in order to increase the space available in the vehicle for goods or personal effects; and

(ii) when it is so adjusted the seat cannot be used as such,

and the configuration is adjusted in the manner described in sub-paragraph (i) and it would not be reasonably practicable for the goods and personal effects being carried in the vehicle to be so carried were the configuration not so adjusted.

4. Paragraph 3 shall have effect in relation to regulation 6(5) as if sub-paragraphs (a) to (d) of that paragraph were omitted.

5. Paragraph 3(b) to (d) shall not apply unless the presence of the other person renders it impracticable for the person in question to wear the relevant seat belt.

6. Paragraph 3(f) shall not apply if it would be reasonably practicable for the carry cot to be carried in any other part of the vehicle where it could be restrained by straps so as to render it practicable for the person in question to wear the relevant belt.

7. Paragraph 3(g) shall not apply if -

(a) the person in question is a child; and

(b) the child restraint is appropriate for him.

8. A child restraint shall be regarded as a seat for the purposes of this Schedule if -

(a) it is fixed in such a position that it can be worn by the occupier of that seat; or

(b) it is elsewhere in or on the vehicle, but:

(i) it could readily be fixed in such a position without the aid of tools; and

(ii) it is not being worn by the child for whom it is appropriate and who is occupying another seat.

Made this fifteenth day of January 1996.

R. P. RALPH,
Governor

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THE FALKLAND ISLANDS GAZETTE Supplement

PUBLISHED BY AUTHORITY

Vol. 7 *8th February 1996* *No. 4*

The following are published in this Supplement -

The Immigration Ordinance 1987 (Correction) Order 1996, (S. R. & O. No. 3 of 1996);

The Evidence (Amendment) Bill 1996;

The Contempt of Court Bill 1996.

SUBSIDIARY LEGISLATION

IMMIGRATION

The Immigration Ordinance 1987 (Correction) Order 1996

(S. R. & O. No. 3 of 1996)

Made: 5 February 1996
Published: 8 February 1996
Coming into force on publication

IN EXERCISE of my powers under section 101 of the Interpretation and General Clauses Ordinance 1977(a) and of all other powers enabling me in that behalf, I make the following Order—

Citation

1. This Order may be cited as the Immigration Ordinance 1977 (Correction) Order 1996.

Correction

2. The Immigration Ordinance 1987 (b) is corrected in section 11A(8)(b) by replacing the words "subsection (5)(c)" with the words "subsection (5)(b)".

Made this fifth day of February 1996.

D. G. Lang
Attorney General

(a) No. 14 of 1977
(b) No. 15 of 1987 (section 11A was inserted by the Immigration (Amendment) Ordinance 1994 (No. 27 of 1994))

EXPLANATORY NOTE
(not forming part of the above Order)

This Order corrects an incorrect cross-reference in section 11A(8) of the Immigration Ordinance 1987, inserted by the Immigration (Amendment) Ordinance 1994.

The Evidence (Amendment) Bill 1996

(No. of 1996)

ARRANGEMENT OF PROVISIONS

Clause

The Evidence (Amendment) Bill 1996

(No. of 1996)

A Bill

for

An Ordinance

To amend the Evidence Ordinance 1994

BE IT ENACTED by the Legislature of the Falkland Islands as follows—

Short title and commencement

1. This Ordinance may be cited as the Evidence (Amendment) Ordinance 1996 and shall be deemed to have come into force on 1st January 1995.

Amendment of Evidence Ordinance 1994

2. The Evidence Ordinance 1994 is amended—

(a) in section 5(2), by the insertion immediately after the words "the application" of the words "prior to the commencement of this Ordinance";

(b) by the insertion immediately after section 5(2) of the following subsection—

"(3) Sections 9 and 10 of the Criminal Justice Act 1967 shall be deemed from their commencement in England and until the commencement of this Ordinance (that is to say, 1st January 1995) to have applied as part of the law of the Falkland Islands as if they had appeared among the provisions of the Administration of Justice Ordinance with the like modifications as are specified in relation to them by paragraph 1A of the Schedule to this Ordinance, and, after the said date, shall apply by virtue of subsection (1) of this section and the Schedule to this Ordinance."

(c) in the Schedule by the insertion of the following paragraph immediately after paragraph 1—

"1A Sections 9 and 10 of the Criminal Justice Act 1967 are adopted as law of the Falkland Islands subject to the following modifications—

(a) in section 9(5)—

(i) the replacement of the words "a magistrate's court" with the words "the Summary Court"; and

(ii) the replacement of the words "a puisne judge of the High Court, a Circuit judge or Recorder sitting alone" with the words "in the case of the Supreme Court, by the Chief Justice or an acting judge of that court, and in the case of the Magistrate's Court by the Senior Magistrate;"

(b) in section 9(8)—

(i) the replacement of the word "solicitor" in paragraphs (b) and (c) with the words "legal practitioner"; and

(ii) the omission of the words "or by the recorded delivery service" in paragraphs (c) and (d); and

(c) in section 10(2) (d) and (e), the replacement of the words "counsel or solicitor" with the words "legal practitioner".

The Contempt of Court Bill 1996

(No. of 1996)

ARRANGEMENT OF PROVISIONS

Clause

The Contempt of Court Bill 1996

(No. of 1996)

A Bill

for

An Ordinance

To amend the law relating to contempt of court and related matters and in particular so as to bring the law of contempt into line with articles 6 and 10 of the Convention on the Protection of Human Rights and Fundamental Freedoms, signed in Rome on 4 November 1950, and for that purpose to apply the provisions of the Contempt of Court Act 1981 to the Falkland Islands.

BE IT ENACTED by the Legislature of the Falkland Islands as follows -

Short title and commencement

1. This Ordinance may be cited as the Contempt of Court Ordinance 1996 and shall come into force on the expiration of one month afters its publication in the Gazette.

Application of Contempt of Court Act 1981 *(1981 c.49)*

2. The Contempt of Court Act 1981 shall apply to the Falkland Islands with the exceptions, and subject to the modifications, specified in the Schedule to this Ordinance.

SCHEDULE

General

1. In this Schedule -

(a) "the Act" means the Contempt of Court Act 1981;

(b) unless the context otherwise requires, any reference to a section shall be construed as a reference to a section of the Act.

Application of Act

2. Sections 13, 15, 18 and 20 of the Act shall not apply in the Falkland Islands.

Modifications

3. Any reference in the Act to any provision of the Magistrates' Court Act 1980 shall be construed as a reference to that provision in its application to the Falkland Islands under section 6K and 7D of Schedule 1 to the Administration of Justice Ordinance.

4. Section 2 in its application to the Falkland Islands is modified -

(a) in subsection (1), by replacing the words "programme included in a service" with the word "broadcast"; and

(b) by omitting subsection (5).

5. Section 7 and section 8(3) are modified by the omission of the words "(other than Scottish proceedings)".

6. Section 12 is modified -

(a) by replacing the words "magistrates' court", where they appear in subsections (1) and (4) with the words "court of summary jurisdiction";

(b) —

(i) by inserting in subsection (1) the words "Senior Magistrate", immediately before the word "justice" in paragraph (a) of subsection (1); and

(ii) by replacing the words "solicitor or counsel" with the words "legal practitioner";

(c) by replacing the "£1,000" in subsection (2) with the words "not exceeding the maximum of level 7 on the standard scale";

(d) by replacing subsection (5) with the following subsection -

"(5) The following provisions of the Magistrates' Courts Act 1980 apply in relation to an order under this section as they apply in relation to a sentence on conviction or finding of guilty of an offence, namely sections 75 to 88 (enforcement) section 136 (overnight detention in default of payment) and section 142(1) (power to rectify mistakes)."

(e) by adding the following subsection —

"(6) The provisions of this section apply in both criminal and civil proceedings in a court of summary jurisdiction"

7. Section 14 is modified by omitting subsections (2A) and (4) and the first of its subsections numbered (4A).

8. Section 16 is replaced by the following section -

"16.(1) Payment of a fine for contempt of court imposed by a superior court may be enforced upon the order of the court -

(a) in like manner as a judgment of the Supreme Court for payment of a sum of money; or

(b) in like manner as a fine imposed by the Magistrate's Court.

(2) Where payment of a fine imposed by any court falls to be enforced as mentioned in paragraph (a) of subsection (1) -

(a) the court shall, if the fine is not paid in full forthwith or within such time as the court may allow, certify to the Attorney General the sum payable;

(b) the Attorney General shall thereupon proceed to enforce payment of the sum as if it were due to him as a judgment debt.

(3) Where payment of a fine imposed by any court falls to be enforced as mentioned in paragraph (b) of subsection (1), the provisions of section 42 of the Criminal Justice Ordinance 1989 shall apply as they apply to a fine imposed by the Magistrate's Court.

(4) Subsection (1) of this section does not apply to fines imposed in relation to contempt of court by the Court of Appeal other than in civil proceedings or as a result of a decision of the Judicial Committee of Her Majesty's Privy Council on appeal from the Court of Appeal other than in civil proceedings.

(5) The Fines Act 1833 in its application to the Falkland Islands does not apply to a fine to which subsection (1) of this section applies."

9. Section 17 is modified in subsection (1) by replacing the words "magistrates' court" with the words "court of summary jurisdiction".

10. Section 19 is modified -

(a) by omitting the definition of "Scottish proceedings"; and

(b) by replacing the definition of "superior court" with the following definition -

""superior court" means the Court of Appeal and the Supreme Court and any other court exercising in relation to its proceedings powers equivalent to those of the Supreme Court.".

11. Schedule 1 is modified -

(a) by omitting the words "England and Wales and Northern Ireland" and "in England and Wales or Northern Ireland" wherever they appear in that Schedule;

(b) by omitting every provision and part of a provision which has reference only to Scotland or Northern Ireland;

(c) by omitting all words appearing in paragraph 6 after the words "deferment of sentence";

(d) by omitting sub-paragraph (aa) of paragraph 7;

(e) by omitting paragraph 8; and

(f) by omitting paragraph 9A and 10(b);

12. Schedule 2 is omitted, but without prejudice to any effect it may otherwise than by reason of this Ordinance have to amend any enactment in its application to the Falkland Islands.

13. Schedule 3 is modified in paragraph 1 by omission of the application of section 121(1) and (3)(a) of the Magistrates' Courts Act 1980.

14. Schedule 4 is omitted.

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THE FALKLAND ISLANDS GAZETTE Supplement

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The following are published in this Supplement -

The Notaries Public (Amendment) Rules 1996, (S. R. & O. No. 4 of 1996);

The Commissioners For Oaths (Amendment) Rules 1996, (S. R. & O. No. 5 of 1996);

The Permanent Residence Permits (Application) Regulations 1996, (S. R. & O. No. 6 of 1996).

SUBSIDIARY LEGISLATION

LEGAL PROFESSION

The Notaries Public (Amendment) Rules 1996

(S. R. & O. No. 4 of 1996)

Made: 7 February 1996
Published: 14 February 1996
Coming into force: 14 March 1996

IN EXERCISE of my powers under section 69 of the Administration of Justice Ordinance **(a)** I make the following Rules—

Citation and commencement

1. These Rules may be cited as the Notaries Public (Amendment) Rules 1996 and shall come into force one month after the date on which they are first published in the *Gazette*.

Amendment of Notaries Public Rules 1992

2. The Schedule to the Notaries Public Rules 1992 **(b)** is replaced by the following Schedule-

"SCHEDULE

1. For every affidavit and exhibit to an affidavit	£5.00 for every affidavit and £2.00 for every exhibit
2. For preparing a Note of Protest or other document (including any certificate thereon)	£85 for every hour engaged therein and proportionately for every part of an hour, with a minimum fee of £25
3. Preparing and attesting any notarial act	(a) £30 if a notarial act in public form (b) £17.50 otherwise (but no fee where fee 2 is charged)

(a) Cap. 3 Laws of the Falkland Islands (1950 Edition)
(b) S. R. & O. No. 19 of 1992

4. Extending a Protest	Fee 2
5. Examining any document with the original thereof and certifying it as a true and correct copy	(a) If not copied by or under the supervision of the Notary Public, £12.50 plus £3.00 for every page (b) If copied by or under the supervision of the Notary Public, £12.50 plus 25 pence for every page.
6. Attending to protest a bill of exchange or promissory note	£85 and proportionately for part of an hour thus engaged plus reasonable travelling expenses incurred (if applicable) with a minimum fee of £25.
7. Any other notarial act done by a Notary Public	As per fee 6"

Made this seventh day of February 1996

R. P. RALPH
Governor

EXPLANATORY NOTE
(not forming part of the above Rules)

These Rules increase notarial fees, last set in 1992, by varying percentages, in line with increases since 1992, in legal fees and increases in such fees elsewhere.

SUBSIDIARY LEGISLATION

OATHS

The Commissioners for Oaths (Amendment) Rules 1996

(S. R. & O. No. 5 of 1996)

Made: 7 February 1996
Published: 14 February 1996
Coming into force: on publication

IN EXERCISE of my powers under section 69 of the Administration of Justice Ordinance(a) I make the following Rules—

Citation and commencement

1. These Rules may be cited as the Commissioners for Oaths (Amendment) Rules 1996 and shall come into force one month after the date on which they are first published in the *Gazette*.

Amendment of the Commissioners for Oaths Rules 1992

2. The Commissioners for Oaths Rules 1992 **(b)** are amended in rule 2(1) by replacing "£3.50" with "£5.00" and "£1.00" with "£2.00".

Made this seventh day of February 1996.

R. P. RALPH
Governor

(a) Cap. 3 Laws of the Falkland Islands 1950 Edition
(b) S. R. & O. No. 20 of 1992

EXPLANATORY NOTE
(not forming part of the above Rules)

These Rules increase the fees payable to Commissioners for Oaths on affidavits and statutory declarations and exhibits to them.

SUBSIDIARY LEGISLATION

IMMIGRATION

The Permanent Residence Permits (Application) Regulations 1996

(S. R. & O. No. 6 of 1996)

Made: 9 February 1996
Published: 14 February 1996
Coming into force: 14 March 1996

IN EXERCISE of my powers under section 11A(8) of the Immigration Ordinance 1987(a) and all other powers enabling me in that behalf, I make the following Regulations—

Citation

1. These Regulations may be cited as the Permanent Residence Permits (Application) Regulations 1996 and shall come into force one month after their first publication in the *Gazette*.

Interpretation

2. In these Regulations—

"notes of guidance" means the notes of guidance set out in Schedule 2 to these regulations; and

"permit" means a permanent residence permit.

Applicant's residence qualification

3. (1) Unless before he makes his application he has been granted permission under paragraph (2), a person resident in the Falkland Islands shall not make an application for a permit unless he has been ordinarily resident in the Falkland Islands for the period of three years immediately preceding his application.

(2) The Governor may for special reason grant permission to a person to make an application for a permit notwithstanding that by reason of paragraph (1) he would not ordinarily be qualified to do so.

(a) No. 15 of 1987 (section 11A was inserted by No. 27 of 1994)

Prescribed forms

4.(1) Part 1 of the Schedule to these Regulations has effect to prescribe—

(a) the form of application for a permanent residence permit; and

(b) the form of permanent residence permit.

(2) Part 2 of the Schedule to these Regulations has effect to prescribe the notes of guidance which under paragraph (3) of this regulation must be furnished by the principal immigration officer to every prospective applicant for a permit.

(3) Part 3 of the Schedule to these Regulations has effect to prescribe the stamp denoting the issue of a permanent residence permit which may be placed in the holder's passport.

Documents to be furnished by Principal Immigration Officer

5. The principal immigration officer shall furnish a form of application for a permit to any person reasonably requesting it, and shall at the same time furnish to him—

(a) a copy of sections 11A to 11C of the Immigration Ordinance 1987; and

(b) a copy of the notes of guidance.

Medical examinations

6.(1) There shall be attached to every application for a permit a certificate of a medical practitioner approved for the purpose of the result of the medical examination by that practitioner of the applicant and of every dependant of the applicant to which the application for a permit relates, but nothing in this paragraph shall be construed as requiring that the same medical practitioner shall undertake the examination of all such persons.

(2) In relation to a person ordinarily resident in the Falkland Islands, every Government medical officer, and no other person, is an approved medical practitioner.

(3) In relation to a person ordinarily resident in the United Kingdom and who is registered under the United Kingdom National Health Service Family Practitioner scheme with a general medical practitioner, that general medical practitioner and any other general medical practitioner who is a partner of his in the same practice or an employee of that practice is an approved medical practitioner.

(4) A person not falling within paragraph (2) or (3) must attend for medical examination before such medical practitioner as may specially have been approved by the Governor in writing for the purpose.

(5) The applicant shall be responsible for all fees or charges of any medical practitioner in connection with a medical examination or certificate to which this regulation relates and for all expenses incurred by the applicant or his dependants in connection therewith.

Dependants

7.(1) This regulation has effect to prescribe for the purposes of the application of section 11A (8) of the Immigration Ordinance 1987 when a person ceases to be a dependant of the holder of a permanent residence permit.

(2) A spouse of the holder of a permanent residence permit ceases to be a dependant of the holder—

(a) upon dissolution or decree absolute of nullity of the marriage between the holder and the spouse; or

(b) if the spouse and the holder live separate and apart by virtue of the terms of an order of a court of competent jurisdiction or under a deed or agreement of separation made between them.

(3) A child ceases to be the dependant of the holder—

(a) unless undergoing a course of full-time tertiary education or about to undergo such a course, on that child attaining the age of eighteen years;

(b) if that child did not earlier cease to be a dependant of the holder by virtue of sub-paragraph (a), on that child completing the course of full-time tertiary education referred to in that sub-paragraph; or

(c) if that child did not earlier cease to be a dependant of the holder by virtue of sub-paragraph (a) or sub-paragraph (b), on that child attaining the age of twenty-three years.

Offences

8. Any person who knowingly or recklessly makes any false or misleading statement in or in connection with an application for a permit commits an offence and is liable on conviction of that offence to a fine not exceeding £200

SCHEDULE

PART 1

Form of Application for Residence Permit

APPLICATION FOR PERMANENT RESIDENCE PERMIT
Section 11A Immigration Ordinance 1987

Please read the Notes of Guidance carefully before you complete this form, as well as taking note of the information contained in boxes in this form. Remember to attach a medical certificate in respect of yourself and any dependant included in your application.

Details of Applicant *(yourself)*

1. Your surname:_____ **2. Any former surname(s):**_____

3. Your forename(s):_____

4. Your present address:_____

_____

5. Your home telephone no. *(if any)*_____

6. Have you lived at any other addresses OUTSIDE the Falkland Islands during the last five years? YES/NO. If you have answered "YES", please give particulars here of the addresses in question:_____

_____

7. If you are applying from within the Falkland Islands, state here the date of your arrival in the Falkland Islands:_____

8. Please state—

(a) your nationality_____ **(b) your date of birth**_____

(c) the country of your birth_____ **(d) your passport no.** _____

(e) date of issue of passport_____ **(e) place of issue of passport**_____

9. (a) Are you presently married? **(b) Have you previously been married?**

YES/NO **YES/NO**

You should answer "Yes" to question 9(b) if you are a widow or widower or your former marriage has been dissolved. If you have answered "Yes" to question 9(a), please remember to enclose your marriage certificate, whether or not your spouse is included in this application.

Details of dependants

Here you should give details of your spouse and any dependant children or other dependants who are living with you in the Falkland Islands or whom you may wish to come to live with you in the Falkland Islands. If you are cohabiting with a person of the opposite sex to whom you are not married, that person cannot be included in this application. A separate application must be made by such a person. Please see Notes of Guidance.

10. Name	Age	Nationality	Relationship to you .

11. Particulars of any dependants not included in this application

Here you should give details of dependants you definitely do NOT wish to join you in the Falkland Islands. You should give particulars of dependants you think you MAY wish to join you in the Falkland Islands at a later date in your answer to question 10.

Name	Age	Nationality	Relationship to you

Personal resources

12. (a) Particulars of any house, farm or land you own in the Falkland Islands:

_____

_____

_____

_____

_____

(b) Particulars of mortgages secured on any of the above:

_____

_____

_____

(c) Particulars of any business investments in the Falkland Islands:

_____

_____

(d) Particulars of any borrowing in relation to the above:

_____

(e) Estimated value of all assets owned

(i) in Falkland Islands £_____ **(net of borrowing)**

(ii) outside Falkland Islands £_____ (net of borrowing)

If there is insufficient space in any of the sections of the above question, please continue on separate sheet(s) of paper and attach it or them to this form

Details of occupation

13(a) What is your present occupation? _____(*if retired state "retired"*)

(b) Are you employed/self employed? (*state which*)_____

(c) If employed, state name and address of employer, if self-employed, state name and address of your business:

_____

(d) If employed, state your annual earnings, if self-employed your expected annual profits

£_____

(e) How long have you been employed by your present employer or (as may be appropriate) self-employed in your present occupation?_____ If less than five years, state here the names and addresses of your previous employers or (as may be appropriate) businesses during the last five years_____

_____

_____

(e) If you intend to change your present employment or occupation during the foreseeable future, give particulars here_____

_____

If you are at present employed and intend to set up in business on your own account, you should attach a full business plan and state how you intend to finance the capital requirements of the business

Retirement

14 (a) If you are at present retired, state here any annuities or pensions you receive and the name and address of the person paying them _____

_____

(b) If you intend to retire or will attain the age of 65 during the next ten years, state here particulars of any pension or annuity funds to which contributions are made by you or any other person on your behalf, and the amount you expect to receive annually from each such fund on retirement _____

_____

_____

_____

15. If your spouse is included in this application and is in employment or is self-employed give particulars here:

_____

_____

16. Have you ever had a residence permit for the Falkland Islands refused, revoked or not renewed. If so, please give details here:

_____

_____

Current Permits

17. If you are at present resident in the Falkland Islands,

(a) when does your present residence permit expire?_____

(b) when does your present contract of employment come to an end?_____

Offences

You must here give details of any offences of which you or any of your dependants have been convicted in the Falkland Islands or elsewhere, *including* motoring offences (except parking offences) and *including* any offences of which you were convicted as a juvenile and *including* any offences which for other purposes might by law be regarded as spent or rehabilitated

Name of person convicted	Offence	Date	Sentence	Place

_____ _____ _____ _____ _____

_____ _____ _____ _____ _____

DECLARATION

I have carefully read over the information given on this form and certify it to be true and correct to the best of my information knowledge and belief. I understand that if I am found wilfully or recklessly to have stated above anything which is not true, I am liable to prosecution and any Permanent Residence Permit granted to me may be revoked.

Signed: .....
(signature of applicant)

Date:

_____

Enclosures:
(please list all documents you have enclosed with this form)

PART 2

Notes of Guidance

PERMANENT RESIDENCE PERMITS: GUIDANCE NOTES

What is a permanent residence permit?

A permanent residence permit is a permit granted under section 11A of the Immigration Ordinance 1987 by the Governor of the Falkland Islands on the advice of the Executive Council. The effect of such a permit is to permit the holder of the permit to reside in the Falkland Islands permanently **(but the permit may be revoked in certain circumstances:** see below**)**. A permanent residence permit also permits the dependants of the holder who are listed in the permit to reside in the Falkland Islands, so long as the permit remains valid and they remain dependants of the holder and no removal order (deportation order) is made in respect of them. A spouse will be deemed to be no longer dependant on the holder of a permit if he or she becomes divorced from the holder of the permit or lives apart from the holder by virtue of an order of a competent court or under a deed of separation. A child will be deemed to cease to be a dependant of the holder on attaining the age of eighteen years unless the child is undergoing or is about to undergo a course of full-time tertiary education, when the child will be deemed to remain a dependant of the holder until the end of that course or until the child attains twenty-three years of age, whichever first occurs.

Who may apply for a permanent residence permit?

Anybody who is of good character, who is not a prohibited immigrant and who is financially capable of supporting himself. However a person who is resident in the Falkland Islands cannot apply, unless he or she obtains special permission from the Governor to do so, until he or she has been ordinarily resident in the Falkland Islands for a period of three years (but temporary absences during that three years on holiday or on business will not prevent an application being made). A prospective immigrant to the Falkland Islands, resident overseas, can apply at any time.

Important points in relation to dependants

A dependant of the holder of a permanent residence permit and named in the certificate of issue of the permit is not permitted to take paid employment without obtaining a residence permit or permanent residence permit in his or her own name. Otherwise, it is expected that he or she will be financially supported in the Falkland Islands by the holder of the permit. Where the applicant's spouse is likely to wish to take, or is already in, paid employment in the Falkland Islands, it will often be sensible for both spouses to apply for permanent residence permits.

Applicants should take care to name all dependants they are likely to wish to have living with them in the Falkland Islands. They are required also to identify dependants living overseas, because this is relevant to the applicant's financial position, and possible amendment, at some future date, of the permit to include such a dependant.

Spouses of Falkland Islanders

A *wife* of a "person belonging to the Falkland Islands", who is not herself a "person belonging to the Falkland Islands" has under the Constitution a right of permanent residence in the Falkland Islands, subject to certain conditions, but a *husband* of a "person belonging to the Falkland Islands" is given no such right. However, such a husband can apply for a permanent residence permit which, under the Immigration Ordinance 1987, cannot be refused if he is of good character.

British citizens and other Commonwealth citizens

British citizens and other Commonwealth citizens, unless "persons belonging to the Falkland Islands", do not have rights to enter or remain in the Falkland Islands. A British citizen or other Commonwealth citizen who is contemplating emigration to the Falkland Islands may wish to consider making application for a permanent residence permit.

Foreign citizens contemplating making application for naturalisation in the Falkland Islands

Under the British Nationality Act 1981, a person applying for naturalisation in the Falkland Islands as a British Dependant Territories citizen is ordinarily required to have been free, during the twelve months immediately preceding his application for naturalisation, of any limitation upon the time he may remain in the Falkland Islands. Unless the foreigner is the wife of a "person belonging to the Falkland Islands", or employed by the Government, the only way in which the requirement can be satisfied is for the foreigner to obtain a permanent residence certificate. *But the grant of such a certificate is not an indication that an application for naturalisation in due course will be granted.*

Applying for a permanent residence certificate

Applications for a permanent residence certificate must be made on the official application form, which you can obtain from the Principal Immigration Officer in Stanley Falkland Islands or from the Falkland Islands Government Office, Falkland House, 14 Broadway, London SW1, telephone 0171-222-2542 (Falkland House is very close to New Scotland Yard and is obliquely opposite to the Broadway entrance to St James' Park Underground station).

Please answer every question on the form, and do so legibly. Where appropriate, answer a question "not applicable" or "none". Failure to answer a question may well lead to delay in dealing with your application.

Medical examination

If you are resident outside the Falkland Islands, you will be sent with the application form a number of medical examination forms, and you, and every person named in your application as a dependant you wish to be included in your permit if granted will need to attend before an approved medical practitioner for medical examination. You will need to enclose the completed medical examination forms with your application. If you are registered with a National Health Service general practitioner in the United Kingdom, you should ask him or one of his partners to undertake the medical examination, and complete the forms (any of your dependants you wish to accompany you who are registered with a different practice, they should attend for examination at their own doctor's practice).

If you, or any of your dependants whom you wish to accompany you, are resident overseas outside the United Kingdom or are resident there and are not registered with a general practitioner under the National Health Service, please write to the Principal Immigration Officer in Stanley, tell him the name and address of the medical practitioner you usually attend, and ask him to nominate a medical practitioner to undertake the medical examination. He will, if possible, nominate your usual doctor.

If you are resident in the Falkland Islands, you should attend for medical examination at the King Edward VII Memorial Hospital Stanley, or by arrangement, upon a Government Medical Officer during a Camp doctor's visit. Remember that, in either case, you should make a prior appointment.

PLEASE NOTE THAT YOU WILL BE RESPONSIBLE FOR PAYMENT OF ANY CHARGES MADE BY THE DOCTOR(S) FOR THE MEDICAL EXAMINATION(S). (No charge will be made by Government Medical Officers in the Falkland Islands).

Birth certificates and marriage certificates

Please remember to enclose any birth certificates and marriage certificates you are asked to produce. These will be returned to you as soon as possible. Photocopies are not acceptable.

Generally

Please read and, where necessary, comply with the notes in the boxes in the application form.

Revocation of permanent residence permits

You are asked particularly to note that section 11B(1) of the Immigration Ordinance 1987 provides that the Governor may revoke a permanent residence permit—

- **if the holder or somebody on his behalf made a materially false or misleading statement in or in connection with his application**

- **if the applicant is convicted of an offence which is punishable by six months imprisonment or more and conviction of which imputes that the offender is of bad character or the offender is actually imprisoned for six months or more**
- **if the holder is adjudicated bankrupt**
- **if the holder is or is likely to become a burden on public funds**
- **if the holder is unlikely to be able to maintain himself or his dependants**

if a removal order (deportation order) is to be made in respect of the holder

Submission of application

The application should be posted or delivered to the Principal Immigration Officer or posted or delivered to the Falkland Island Government Office, Falkland House, 14 Broadway, London SW1, for forwarding to the Principal Immigration Officer in Stanley.

PART 3

Stamp in passport denoting grant of permanent residence certificate

The bearer of this Passport holds
Falkland Islands Permanent Residence
Permit No.
Issued on:
Principal Immigration Officer
Date

The stamp need not be of the above dimensions.

Made this ninth day of February 1996.

R. P. Ralph
Governor

EXPLANATORY NOTE

(not forming part of the above Regulations)

These regulations prescribe the mode and form of application for a permanent residence permit and make related provision.

Printed by the Government Printer, Printing Office, Stanley, Falkland Islands.
Price: Four Pounds and Sixty Pence

THE FALKLAND ISLANDS GAZETTE Supplement

PUBLISHED BY AUTHORITY

Vol. 7 *20th MARCH 1996* *No. ~~5~~* 6

The following are published in this Supplement -

The International Tribunal for the Law of the Sea (Immunities and Privileges) Order 1996, S. R. & O. No. 7 of 1996);

The International Sea-Bed Authority (Immunities and Privileges) Order 1996, (S. R. & O. No. 8 of 1996);

SUBSIDIARY LEGISLATION

INTERNATIONAL IMMUNITIES AND PRIVILEGES

The International Tribunal for the Law of the Sea (Immunities and Privileges) Order 1996

(S. R. & O. No. 7 of 1996)

Made: 14 March 1996
Published: 20 March 1996
Coming into force in accordance with Article 1

IN EXERCISE of my powers under section 3(2) of the International Organisations Ordinance 1995 **(a)**, I make the following Order -

PART I
GENERAL

Citation and Entry into Force

1. This Order may be cited as the International Tribunal for the Law of the Sea (Immunities and Privileges) Order 1996 and shall come into force on the date to be notified in the *Gazette*, on which the United Nations Convention on the Law of the Sea **(b)** enters into force in respect of the Falkland Islands.

Interpretation

2. In this Order -

"the 1961 Convention Articles" means the Articles (being certain Articles of the Vienna Convention on Diplomatic Relations signed in 1961) which are set out in Schedule 1 to the Diplomatic Privileges Act 1964 of the United Kingdom **(c)**;

"the Tribunal" means the International Tribunal for the Law of the Sea established in accordance with Annex VI of the United Nations Convention on the Law of the Sea.

(a) No. 10 of 1995.
(b) Cmd. 8941.
(c) 1964 c.81.

PART II
THE TRIBUNAL

3. Except in so far as in any particular case any privilege or immunity is waived by the Tribunal, the members of the Tribunal shall enjoy, when engaged on the business of the Tribunal, the like privileges and immunities as, in accordance with the 1961 Convention Articles, are accorded to the head of a diplomatic mission.

Made this fourteenth day of March 1996.

R. P. RALPH,
(Governor)

EXPLANATORY NOTE
(This note is part of the Order)

This Order confers privileges and immunities on the members of the International Tribunal for the Law of the Sea. These privileges and immunities are conferred in accordance with Article 10 of Annex VI of the United Nations Convention on the Law of the Sea (Cmnd. 8941). The Order will enable effect to that Article to be given in the Falkland Islands and will come into force on the date on which the Convention enters into force in respect of the Falkland Islands.

SUBSIDIARY LEGISLATION

INTERNATIONAL IMMUNITIES AND PRIVILEGES

The International Sea-Bed Authority (Immunities and Privileges) Order 1996

(S. R. & O. No. 8 of 1996)

Made: 14 March1996
Published: 20 March 1996
Coming into force in accordance with Article 1

IN EXERCISE of my powers under section 3(2) of the International Organisations Ordinance 1995 **(a)**, I make the following Order -

PART I
GENERAL

Citation and Entry into Force

1. This Order may be cited as the International Sea-Bed Authority (Immunities and Privileges) Order 1995 and shall come into force on the date to be notified in the *Gazette*, on which the United Nations Convention on the Law of the Sea **(b)** ("the Convention") enters into force in respect of the Falkland Islands.

Interpretation

2. In this Order -

(a) "the 1961 Convention Articles" means the Articles (being certain Articles of the Vienna Convention on Diplomatic Relations signed in 1961) which are set out in Schedule 1 to the Diplomatic Privileges Act 1964 of the United Kingdom **(c)**;

(b) "Authority" means the International Sea-Bed Authority established by the Convention;

(c) "Assembly" means the Assembly of the Authority;

(d) "Council" means the Council of the Authority;

(a) No. 10 of 1995.
(b) Cmd. 8941.
(c) 1964 c.81.

(e) " Enterprise" means the organ of the Authority referred to in Article 158(2) and Article 170 of the Convention;

(f) "Member" means a member of the Authority;

(g) "Party" means a Party to the Convention;

(h) "representative" means a representative of a Party to the Convention attending meetings of the Assembly, the Council or organs of the Assembly or the Council.

PART II
THE AUTHORITY

3. The Authority is an organisation of which the Untied Kingdom and other Sovereign Powers are members.

4. The Authority (including the Enterprise) shall have the legal capacities of a body corporate.

5. The Authority, its property and assets shall enjoy immunity from suit and legal process, except to the extent that the Authority expressly waives this immunity in a particular case.

6. The Authority shall have the like inviolability in respect of its premises and archives as, in accordance with the 1961 Convention Articles, is accorded in respect of the official premises and archives of a diplomatic mission.

7. Within the scope of its official activities, the Authority, its assets and property, its income and its operations and transactions authorised by the Convention shall have exemption from income tax, capital gains tax and corporation tax.

8. The Authority shall have the like relief from rates as in accordance with Article 23 of the 1961 Convention Articles is accorded in respect of the premises of a diplomatic mission.

9. The Authority shall have exemption from customs duties and taxes on the importation of goods for its official use in the United Kingdom.

10. The Authority shall have relief, under arrangements made by the Financial Secretary, by way of refund of customs duty paid on imported hydrocarbon oil (within the meaning of the Hydrocarbon Oil Duties Act 1979 of the United Kingdom **(d)**) or other in the Falkland Islands and used for the official purposes of the Authority, such relief to be subject to compliance with the conditions as may be imposed in accordance with the arrangements.

(d) 1979 c.5.

11. The Authority shall have relief, under arrangements made by the Governor, by way of refund of any tax paid on the purchase of new motor vehicles in the Falkland Islands and of any tax on the supply of any goods or services which are used for the official purposes of the Authority, such relief to be subject to compliance with the conditions as may be imposed in accordance with the arrangements.

PART III
THE ENTERPRISE

12. Articles 5 to 11 of this Order shall not apply to the Enterprise.

13. Except to the extent that the Enterprise shall have waived such immunity, the Enterprise shall have immunity from suit and legal process -

(a) where the Enterprise has no office in the United Kingdom, has not appointed any agent in the United Kingdom for the purpose of accepting service or notice of process, has not entered into a contract for goods or services in the Falkland Islands, has not issued securities in the Falkland Islands and has not otherwise engaged in commercial activity in the Falkland Islands;

(b) in respect of all forms of seizure, attachment or execution before the delivery of final judgment against the Enterprise; and

(c) in respect of the requisition, confiscation, expropriation or any other form of seizure of property or assets of the Enterprise wherever located and by whomsoever held.

PART IV
REPRESENTATIVES

14.(1) Representatives shall enjoy immunity from suit and legal process with respect to acts performed by them in the exercise of their functions, except to the extent that the State which they represent expressly waives this immunity in a particular case.

(2) Part IV of the Schedule to the Ordinance shall not operate so as to confer any privilege or immunity on -

(a) the official staff of a representative other than alternate representatives and advisers, or

(b) the family of a representative.

(3) Neither the preceding paragraphs of this Article nor Part IV of the Schedule to the Ordinance shall operate so as to confer any privilege or immunity on any person as the representative of the United Kingdom or as a member of the official staff of such a representative or on any person who is a British citizen, a British Dependent Territories citizen, a British Overseas citizen, or a British National (Overseas).

PART V
OFFICIALS

15.(1) The Secretary-General and staff of the Authority shall enjoy immunity from suit and legal process with respect to acts performed by them in the exercise of their functions, except to the extent that the Authority expressly waives this immunity in a particular case.

(2) The Secretary-General and staff of the Authority shall enjoy exemption from income tax in respect of emoluments received by them from the Authority.

(3) Part IV of the Schedule to the Ordinance shall not operate so as to confer any privileges or immunity on any member of the family of an official to whom this Article applies.

PART VI
EXPERTS PERFORMING MISSIONS

16. Experts performing missions for the Authority who are not British citizens, British Dependent Territories citizens, British Overseas citizens, or British Nationals (Overseas) shall enjoy exemption from income tax in respect of emoluments received by them from the Authority.

Made this fourteenth day of March 1996.

R. P. RALPH,
(Governor)

EXPLANATORY NOTE
(This note is not part of the Order)

This Order confers privileges and immunities on the International Sea-Bed Authority, its officials, representatives of its Members and experts performing missions for it on the Enterprise, an organ of the Authority. These privileges and immunities are conferred in accordance with the United Nations Convention on the Law of the Sea (Cmnd. 8941). The Order will enable the Falkland Islands to give effect to that Convention, and will come into force on the date on which the Convention enters into force in respect of the Falkland Islands.

Printed by the Government Printer, Printing Office, Stanley, Falkland Islands.
Price: Three Pounds.

THE FALKLAND ISLANDS GAZETTE Supplement

PUBLISHED BY AUTHORITY

Vol. 7 | *2nd April* | *No. 7*

The following are published in this Supplement -

The Cenus Order 1996, (S. R. & O. No. 9 of 1996);

The Census (Forms) Regulations 1996, (S. R. & O. No. 10 of 1996);

The Consumer Contracts (Unfair Terms) Bill 1996.

CORRIGENDUM

The Gazette Supplement Published on the 20th March 1996 should have been numbered No. 6. and not No. 5.

SUBSIDIARY LEGISLATION

CENSUS

The Census Order 1996

(S. R. & O. No. 9 of 1996)

Made: 25 March 1996
Published: 2 April 1996
Coming into force on publication

IN EXERCISE of my powers under section 2 of the Census Ordinance 1990(a) I make the following Order—

Citation and commencement

1. This Order may be cited as the Census Order 1996 and shall come into force on the date it is first published in the *Gazette*.

Interpretation

2. In this Order, unless the context otherwise requires—

"census day" means 24th April 1996;

"household" means either one person living alone or a group of two or more people (who may or may not be related to one another) with common housekeeping living, or staying temporarily, at the same address in the Falkland Islands;

"householder" means the head, joint head or acting head of a household resident in the Falkland Islands on census day.

Census to be held

3. A census shall be held in respect of the Falkland Islands on census day, and shall be so held in accordance with the provisions of the Census Ordinance 1990.

(a) No. 9 of 1990

Returns to be made

4. Returns shall be made by all householders upon (and shall relate to) the topics raised prescribed by the Census (Forms) Regulations 1996 **(b)**.

Made this 25th day of March 1996.

R. P. RALPH,
Governor.

(b) S. R. & O. No. 10 of 1996.

EXPLANATORY NOTE
(not forming part of the above Order)

This Order appoints 24th April 1996 as the date upon which a census shall be taken in the Falkland Islands in conformity with the provisions of the Census Ordinance 1990.

SUBSIDIARY LEGISLATION

CENSUS

The Census (Forms) Regulations 1996

(S. R. & O. No. 10 of 1996)

Made: 25 March 1996
Published: 2 April 1996
Coming into force on publication

IN EXERCISE of my powers under section 4(e) of the Census Ordinance 1990(a) and of all other powers enabling me, I make the following Regulations—

Citation and commencement

1. These Regulations may be cited as the Census (Forms) Regulations 1996 and shall come into force on the date they are first published in the *Gazette*.

Interpretation

2. In these Regulations, the expressions "census day", "household" and "householder" have the same meanings as they have under article 2 of the Census Order 1996(b).

Forms to be furnished to households

3.(1) The Registrar General shall supply each householder in the Falkland Islands before census day with a copy of Part 1 of the form set out in the Schedule to these Regulations and, without prejudice to paragraph (2) of this regulation, three copies of Part 2 of that form.

(2) If the Registrar General believes or is informed by the householder that the number of persons forming part of that household on census day will or may exceed three, or the householder requests him to do so, the Registrar General shall supply to the householder such additional number of copies of Part 2 of that form as may be required in all the circumstances of the case.

(3) At the same time as the Registrar General first supplies to a householder forms in accordance with the foregoing paragraphs of this regulation, the Registrar General shall supply to the householder such form of guidance as may be approved by the Governor as to the completion and return to the Registrar General of the form prescribed by regulation 5.

(a) No. 9 of 1990
(b) S. R. & O. No. 9 of 1996

Forms to be used in taking of census

4.(1) Every householder shall complete Part 1 of the form set out in the Schedule to these Regulations and shall complete in respect of himself Part 2 of that form. He shall also complete a copy of Part 2 of that form in respect of any child or other person on census day forming part of the household in question who is himself unable by reason of tender years or other incapacity to complete a copy of Part 2 of that form.

(2) Every householder shall require all other persons forming part of the household in question on census day to complete a copy of Part 2 of the form set out in the Schedule to these Regulations.

(3) The householder shall return to the Registrar General, in accordance with the form of guidance mentioned in regulation 3(3), all parts of the form completed in respect of his household in accordance with the requirements of the foregoing paragraphs of this regulation.

The Schedule

5. The Schedule to these Regulations shall have effect for the purpose of prescribing the form of census return.

SCHEDULE
Prescribed Forms

FALKLAND ISLANDS

CENSUS 1996

This census form relates to the householder and household indicated below. Please proceed to answer the questions.

TO BE COMPLETED BY CENSUS OFFICE

CENSUS FORM NUMBER H/

FOR ASSISTANCE TELEPHONE: 27271
27272
27273

TO BE COMPLETED BY CENSUS OFFICE AND AMENDED IF NECESSARY BY PERSON SIGNING THIS FORM

PANEL 'A'

This household's accommodation is:

- In a caravan 1 ☐
- In any other mobile or temporary structure 2 ☐
- In a flat or maisonette 3 ☐
- In a house 4 ☐

PART 1 - HOUSEHOLD

H1. Bedrooms

Please count the number of bedrooms in your household's accommodation and insert the number in the box below

The number of bedrooms is ☐

H2. House ownership

Do you own or rent your accommodation? Please tick the appropriate box

1 ☐ Owned
2 ☐ Rented or rent-free

H3. Age of your accommodation

How old is your accommodation? Please tick the appropriate box

1 ☐ 0 - 10 years
2 ☐ 11 - 30 years
3 ☐ 31 years or over

H4. Central Heating

Is your property wholly or partially provided with central heating? Please tick the appropriate box

1 ☐ NONE of the property has central heating
2 ☐ ALL of the property (i.e. all main rooms) has central heating
3 ☐ SOME of the property (ie some main rooms) has central heating

H5. Fuel - Heating

What is the main fuel used for heating your accommodation? Please tick the appropriate box

1 ☐ Peat (or other solid fuel)
2 ☐ Diesel oil, paraffin or kerosene
3 ☐ Gas
4 ☐ Electricity
5 ☐ Other - Please specify _____

H6. Fuel - Cooking

What is the main fuel used for cooking? Please tick the appropriate box

1 ☐ Peat (or other solid fuel)
2 ☐ Diesel oil, paraffin or kerosene
3 ☐ Gas
4 ☐ Electricity
5 ☐ Other - Please specify _____

H7. Electricity Generation

What is the main source of electrical power for your household's accommodation? Please tick the appropriate box

1 ☐ Stanley Power Station
2 ☐ Diesel oil (i.e. private generator)
3 ☐ Water
4 ☐ Wind
5 ☐ Other - please specify _____

H8. Motor Vehicles

Is a motor vehicle normally available for private use by you or members of your household other than temporary visitors? Please tick the appropriate box

1 ☐ NO motor vehicles available
2 ☐ AT LEAST ONE motor vehicle available

IF YOU HAVE TICKED BOX 2, PLEASE INDICATE BELOW THE NUMBER AND TYPE OR TYPES OF VEHICLES AVAILABLE FOR USE

[a] ☐ 4-Wheel-Drive vehicle (include all Landrovers, Suzuki, Mitsubishi, Fiat 4x4 etc.)

[b] ☐ Car or van or other 2-wheel-drive motor vehicle

[c] ☐ Motorcycle

[d] ☐ Other. Please specify _____

3 Please state which of the above vehicles you own. If none, write "none":

_____

_____

_____

_____

_____

H9. Domestic Animals

Do you or any members of your household keep any of the following domestic animals? If yes, please indicate type by ticking appropriate box. If no, tick box 6

1 ☐ Cats

2 ☐ Dogs

3 ☐ Poultry

4 ☐ Horses

5 ☐ Other - please specify what type of domestic animal

_____

6 ☐ No domestic animals

H10. Household appliances

Please indicate by ticking the appropriate box whether any of the applicances listed below are available at your household's accommodation

1 ☐ Computer
2 ☐ Fax machine
3 ☐ Fridge
4 ☐ Deep freeze
5 ☐ Fridge/freezer
6 ☐ Television
7 ☐ Video cassette recorder
8 ☐ Auto. washing machine
9 ☐ 2 metre radio
10 ☐ Dishwasher

PART 2 - PERSONAL

QUESTION	1st PERSON (i.e. Householder)	2nd PERSON	3rd PERSON
P1. Name, sex, date of birth and relationship	Surname Forenames 1 ☐ Male 2 ☐ Female Date of birth .... Day Month Year	Surname Forenames 1 ☐ Male 2 ☐ Female Date of birth .... Day Month Year *Relationship to 1st Person:*	Surname Forenames 1 ☐ Male 2 ☐ Female Date of birth .... Day Month Year *Relationship to 1st Person:*
P2. Present Marital Status	1 ☐ Never married 2 ☐ Married 3 ☐ Divorced and not now married 4 ☐ Widow or widower	1 ☐ Never married 2 ☐ Married 3 ☐ Divorced and not now married 4 ☐ Widow or widower	1 ☐ Never married 2 ☐ Married 3 ☐ Divorced and not now married 4 ☐ Widow or widower
P3. Whereabouts on Census Night	1 ☐ At this address 2 ☐ Elsewhere in the Falkland Islands 3 ☐ Outside the Falkland Islands	1 ☐ At this address 2 ☐ Elsewhere in the Falkland Islands 3 ☐ Outside the Falkland Islands	1 ☐ At this address 2 ☐ Elsewhere in the Falkland Islands 3 ☐ Outside the Falkland Islands
P4. Usual address	1 ☐ This address 2 ☐ Elsewhere (write full address below - DO NOT use P.O. Box Number) _____ _____	1 ☐ This address 2 ☐ Elsewhere (write full address below - DO NOT use P.O. Box Number) _____ _____	1 ☐ This address 2 ☐ Elsewhere (write full address below - DO NOT use P.O. Box Number) _____ _____

QUESTION	1st PERSON (i.e. Householder)	2nd PERSON	3rd PERSON
P5. Where were you normally resident TEN YEARS AGO	1 ☐ Stanley 2 ☐ Camp 3 ☐ Overseas 4 ☐ Person less than 10 years old	1 ☐ Stanley 2 ☐ Camp 3 ☐ Overseas 4 ☐ Person less than 10 years old	1 ☐ Stanley 2 ☐ Camp 3 ☐ Overseas 4 ☐ Person less than 10 years old
P6. Country of birth	1 ☐ Falkland Islands 2 ☐ United Kingdom 3 ☐ Other country (please specify below) _____	1 ☐ Falkland Islands 2 ☐ United Kingdom 3 ☐ Other country (please specify below) _____	1 ☐ Falkland Islands 2 ☐ United Kingdom 3 ☐ Other country (please specify below) _____
P7. Was the person born in the Falkland Islands or did he or she arrive in the Islands within 6 months of birth?	1 ☐ Yes 2 ☐ No	1 ☐ Yes 2 ☐ No	1 ☐ Yes 2 ☐ No
P8. How long has the person been permanently resident in the Islands?	1 ☐ 2 years or less 2 ☐ 3 to 5 years 3 ☐ 6 to 10 years 4 ☐ More than 10 years	1 ☐ 2 years or less 2 ☐ 3 to 5 years 3 ☐ 6 to 10 years 4 ☐ More than 10 years	1 ☐ 2 years or less 2 ☐ 3 to 5 years 3 ☐ 6 to 10 years 4 ☐ More than 10 years
P9. Citizenship What is the person's citizenship?	1 ☐ British Citizenship 2 ☐ British Dependent Territories Citizenship 3 ☐ Citizen of another country Please specify which _____	1 ☐ British Citizenship 2 ☐ British Dependent Territories Citizenship 3 ☐ Citizen of another country Please specify which _____	1 ☐ British Citizenship 2 ☐ British Dependent Territories Citizenship 3 ☐ Citizen of another country Please specify which _____

ANSWERS TO THE REMAINING QUESTIONS ARE NOT REQUIRED FOR PERSONS AGED 14 YEARS OR UNDER

QUESTION	1st PERSON (i.e. Householder)	2nd PERSON	3rd PERSON
P10. Main Occupation **What is the person's main occupation or employment status?** **A list of occupations is attached as Annex I to the Guidance Notes** ***FIG employees need only write job title***	1 ☐ Retired 2 ☐ Unemployed 3 ☐ Does not work for other reasons (e.g. full time housewife or student) 4 ☐ Employed/Self Employed Main occupation *Please specify:* ________	1 ☐ Retired 2 ☐ Unemployed 3 ☐ Does not work for other reasons (e.g. full time housewife or student) 4 ☐ Employed/Self Employed Main occupation *Please specify:* ________	1 ☐ Retired 2 ☐ Unemployed 3 ☐ Does not work for other reasons (e.g. full time housewife or student) 4 ☐ Employed/Self Employed Main occupation *Please specify:* ________
P11. Secondary Occupation **Does the person have a second or part-time occupation?**	1 ☐ Yes. Please specify: ________ 2 ☐ No	1 ☐ Yes. Please specify: ________ 2 ☐ No	1 ☐ Yes. Please specify: ________ 2 ☐ No
P12. Economic Activity **Please specify the type of work in which the person is engaged for his main occupation and secondary occupation (if any).** ***A list of types of work is attached as Annex II to the Guidance notes***	Main Occupation: ________ Secondary or part-time occupation (if any): ________	Main Occupation: ________ Secondary or part-time occupation (if any): ________	Main Occupation: ________ Secondary or part-time occupation (if any): ________
P13. Employment Status **Does the person run his or her own full or part-time business?**	1 ☐ Yes 2 ☐ No	1 ☐ Yes 2 ☐ No	1 ☐ Yes 2 ☐ No

QUESTION	1st PERSON (i.e. Householder)	2nd PERSON	3rd PERSON
P14. Education			
Has the person obtained any of the following qualifications. If so, please tick appropriate box			
1 RSA qualification	☐	☐	☐
2 High School Diploma	☐	☐	☐
3 High School Certificate	☐	☐	☐
4 'O' Level	☐	☐	☐
5 CSE	☐	☐	☐
6 GCSE	☐	☐	☐
7 'A' Level	☐	☐	☐
8 Higher National Certificate	☐	☐	☐
9 International Baccalaureate	☐	☐	☐
10 Degree	☐	☐	☐
11 Advanced Degree	☐	☐	☐
12 Professional qualifications	☐	☐	☐
13 Vocational qualifications	☐	☐	☐
14 Other	Please specify: _____	Please specify: _____	Please specify: _____

Made the 25th day of March 1996.

R. P. RALPH,
Governor.

EXPLANATORY NOTE
(not forming part of the above Regulations)

These Regulations require the Registrar General to supply each householder with a sufficient supply of census returns, prescribe the form of census returns and require those forms to be completed and returned to the Registrar General in accordance with notes of guidance, approved by the Governor, which under the regulations. the Registrar General must supply to each householder.

The Consumer Contracts (Unfair Terms) Bill 1996

(No. of 1996)

ARRANGEMENT OF PROVISIONS

Clause

The Consumer Contracts (Unfair Terms) Bill 1996

A Bill

for

An Ordinance

To make further provision in relation to unfair terms in consumer contracts.

Short title

1. This Ordinance may be cited as the Consumer Contracts (Unfair Terms) Ordinance 1996 and shall come into force on such date as may be appointed by the Governor by notice published in the Gazette.

Interpretation

2. In this Ordinance—

"business" includes a trade or profession and the activities of any government department or public authority;

"consumer" means a natural person who, in making a contract to which this Ordinance applies, is acting for purposes which are outside his business;

"court" means the Supreme Court;

"seller" means a person who sells goods and who, in making a contract to which this Ordinance applies, is acting for purposes relating to his business; and

"supplier" means a person who supplies goods or any service and who, in making a contract to which this Ordinance applies, is acting for purposes relating to his business.

Terms to which this Ordinance applies

3.(1) Subject to the provisions of Schedule 1, this Ordinance applies to any term in a contract concluded between a seller or supplier in the Falkland Islands and a consumer where that term has not been individually negotiated.

(2) In so far as it is in plain, intelligible language, no assessment shall be made of the fairness of any term which—

(a) defines the main subject matter of the contract, or

(b) concerns the adequacy of the price or remuneration, as against the goods or services sold or supplied.

(3) For the purposes of this Ordinance, a term shall always be regarded as not having been individually negotiated where it has been drafted in advance and the consumer has not been able to influence the substance of the term.

(4) Notwithstanding that a specific term or certain aspects of it in a contract has been individually negotiated, this Ordinance shall apply to the rest of a contract if an overall assessment of the contract indicates that it is a pre-formulated standard contract.

(5) It shall be for any seller or supplier who claims that a term was individually negotiated to show that it was.

Unfair terms

4.(1) In this Ordinance, subject to subsections (2) and (3) below, "unfair term" means any term which contrary to the requirement of good faith causes a significant imbalance in the parties' rights and obligations under the contract to the detriment of the consumer.

(2) An assessment of the unfair nature of a term shall be made taking into account the nature of the goods or service for which the contract was concluded and referring, as at the time of conclusion of the contract, to all circumstances attending the conclusion of the contract and to all the other terms of the contract or of another contract on which it is dependent.

(3) In determining whether a term satisfies the requirement of good faith, regard shall be had in particular to the matters specified in Schedule 2 to this Ordinance.

(4) Schedule 3 to this Ordinance contains an indicative and non-exhaustive list of the terms which may be regarded as unfair.

Consequence of inclusion of unfair terms in contracts

5.(1) An unfair term in a contract concluded with a consumer by a seller or supplier shall not be binding on the consumer.

(2) The contract shall continue to bind the parties if it is capable of continuing in existence without the unfair term.

Contracts to be in plain language

6. A seller or supplier shall ensure that any written term of a contract is expressed in plain, intelligible language, and if there is doubt about the meaning of a written term, the interpretation most favourable to the consumer shall prevail.

Choice of law clauses

7. (If the contract has a close connection with the Falkland Islands). This Ordinance shall apply notwithstanding any contract term which applies or purports to apply the law of another country.

Prevention of continued use of unfair terms

8.(1) It shall be the duty of the Attorney General to consider any complaint made to him that any contract term drawn up for general use is unfair, unless the complaint appears to the Attorney General to be frivolous or vexatious.

(2) If having considered a complaint about any contract term pursuant to paragraph (1) above the Attorney General considers that the contract term is unfair he may, if he considers it appropriate to do so, bring proceedings for an injunction (in which proceedings he may also apply for an interlocutory injunction) against any person appearing to him to be using or recommending use of such a term in contracts concluded with consumers.

(3) The Attorney General may, if he considers it appropriate to do so, have regard to any undertakings given to him by or on behalf of any person as to the continued use of such term in contracts concluded with consumers.

(4) The Attorney General shall give reasons for his decision to apply or not to apply, as the case may be, for an injunction in relation to any complaint which this Ordinance requires him to consider.

(5) The court on an application by the Attorney General may grant an injunction on such terms as it thinks fit.

(6) An injunction may relate not only to use of a particular contract term drawn up for general use but to any similar term, or a term having like effect, used or recommended for use by any party to the proceedings.

(7) The Attorney General may arrange for the dissemination in such form and manner as he considers appropriate of such information and advice concerning the operation of this Ordinance as may appear to him to be expedient to give to the public and to all persons likely to be affected by this Ordinance.

SCHEDULE 1 section 3(1)

CONTRACTS AND PARTICULAR TERMS EXCLUDED
FROM THE SCOPE OF THIS ORDINANCE

This Ordinance does not apply to—

(a) any contract relating to employment;

(b) any contract relating to succession rights;

(c) any contract relating to rights under family law;

(d) any contract relating to the incorporation and organisation of companies or partnerships; and

(e) any term incorporated in order to comply with or which reflects—

(i) statutory or regulatory provisions of the Falkland Islands; or

(ii) the provisions or principles of international conventions which apply to the Falkland Islands

SCHEDULE 2 section 4(3)

ASSESSMENT OF GOOD FAITH

In making an assessment of good faith, regard shall be had in particular to—

(a) the strength of the bargaining positions of the parties;

(b) whether the consumer had an inducement to agree to the term;

(c) whether the goods or services were sold or supplied to the special order of the consumer, and

(d) the extent to which the seller or supplier has dealt fairly and equitably with the consumer.

SCHEDULE 3 section 4(4)

INDICATIVE AND ILLUSTRATIVE LIST OF TERMS WHICH MAY BE REGARDED AS UNFAIR

1. Terms which have the object or effect of—

(a) excluding or limiting the legal liability of a seller or supplier in the event of the death of a consumer or personal injury to the latter resulting from an act or omission of that seller or supplier;

(b) inappropriately excluding or limiting the legal rights of the consumer vis-à-vis the seller or supplier or another party in the event of total or partial non-performance or inadequate performance by the seller or supplier of any of the contractual obligations, including the option of offsetting a debt owed to the seller or supplier against any claim which the consumer may have against him;

(c) making an agreement binding on the consumer whereas provision of services by the seller or supplier is subject to a condition whose realisation depends on his own will alone;

(d) permitting the seller or supplier to retain sums paid by the consumer where the latter decides not to conclude or perform the contract, without providing for the consumer to receive compensation of an equivalent amount from the seller or supplier where the latter is the party cancelling the contract;

(e) requiring any consumer who fails to fulfil his obligation to pay a disproportionately high sum in compensation;

(f) authorising the seller or supplier to dissolve the contract on a discretionary basis where the same facility is not granted to the consumer, or permitting the seller or supplier to retain the sums paid for services not yet supplied by him where it is the seller or supplier himself who dissolves the contract;

(g) enabling the seller or supplier to terminate a contract of indeterminate duration without reasonable notice except where there are serious grounds for doing so;

(h) automatically extending a contract of fixed duration where the consumer does not indicate otherwise, when the deadline fixed for the consumer to express this desire not to extend the contract is unreasonably early;

(i) irrevocably binding the consumer to terms with which he had no real opportunity of becoming acquainted before the conclusion of the contract;

(j) enabling the seller or supplier to alter the terms of the contract unilaterally without a valid reason which is specified in the contract;

(k) enabling the seller or supplier to alter unilaterally without a valid reason any characteristics of the product or service to be provided;

(l) providing for the price of goods to be determined at the time of delivery or allowing a seller of goods or supplier of services to increase their price without in both cases giving the consumer the corresponding right to cancel the contract if the final price is too high in relation to the price agreed when the contract was concluded;

(m) giving the seller or supplier the right to determine whether the goods or services supplied are in conformity with the contract, or giving him the exclusive right to interpret any term of the contract;

(n) limiting the seller's or supplier's obligation to respect commitments undertaken by his agents or making his commitments subject to compliance with a particular formality;

(o) obliging the consumer to fulfil all his obligations where the seller or supplier does not perform his;

(p) giving the seller or supplier the possibility of transferring his rights and obligations under the contract, where this may serve to reduce the guarantees for the consumer, without the latter's agreement;

(q) excluding or hindering the consumer's right to take legal action or exercise any other legal remedy, particularly by requiring the consumer to take disputes exclusively to arbitration not covered by legal provisions, unduly restricting the evidence available to him or imposing on him a burden of proof which, according to the applicable law, should lie with another party to the contract.

2. Scope of subparagraphs 1(g), (j) and (l)—

(a) Subparagraph 1(g) is without hindrance to terms by which a supplier of financial services reserves the right to terminate unilaterally a contract of indeterminate duration without notice where there is a valid reason, provided that the supplier is required to inform the other contracting party or parties thereof immediately.

(b) Subparagraph 1(j) is without hindrance to terms under which a supplier of financial services reserves the right to alter the rate of interest payable by the consumer or due to the latter, or the amount of other charges for financial services without notice where there is a valid reason, provided that the supplier is required to inform the other contracting party or parties thereof at the earliest opportunity and that the latter are free to dissolve the contract immediately.

Subparagraph 1(j) is also without hindrance to terms under which a seller or supplier reserves the right to alter unilaterally the conditions of contract of indeterminate duration, provided that he is required to inform the consumer with reasonable notice and that the consumer is free to dissolve the contract.

(c) Subparagraphs 1(g), (j) and (l) do not apply to:

— transactions in transferable securities, financial instruments and other products or services where the price is linked to fluctuations in a stock exchange quotation or index or a financial market rate that the seller or supplier does not control;

— contracts for the purchase or sale of foreign currency, traveller's cheques or international money orders denominated in foreign currency;

(d) Subparagraph 1(1) is without hindrance to price indexation clauses, where lawful, provided that the method by which prices vary is explicitly described.

OBJECTS AND REASONS

(This note is not part of the Ordinance)

This Bill applies with certain exceptions, to any term which has not been individually negotiated in contracts concluded between a consumer and a seller or supplier (clause 3). Schedule 1 contains a list of contracts and particular terms which are excluded from the scope of the Bill. In addition, those terms which define the main subject matter of the contract or concern the adequacy of the price or remuneration as against the goods or services supplied are not to be subject to assessment for fairness, provided that they are in plain, intelligible language (clause 3(2)).

The Bill provides that an unfair term is one which contrary to the requirement of good faith causes a significant imbalance in the parties' rights and obligations under the contract to the detriment of the consumer (clause 4(1)). Schedule 2 contains a list of some of the matter which shall be considered when making an assessment of good faith. Unfair terms are not binding on the consumer (clause 5).

The Bill provides that the Attorney General shall consider any complaint made to him about the fairness of any contract term drawn up for general use. He may, if he considers it appropriate to do so, seek an injunction to prevent the continued use of that term or a term having like effect in contracts drawn up for general use by a party to the proceedings (clause 8). In addition, the Attorney General would be given the power to arrange for the dissemination of information and advice concerning the operation of the Bill (clause 8(7)).

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THE FALKLAND ISLANDS GAZETTE Supplement

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Vol. 7 | *2nd April* | *No. 8*

The following is published in this Supplement -

The Fishing Licences (Application and Fees) Regulations Order 1996,

(S. R. & O. No. 11 of 1996).

SUBSIDIARY LEGISLATION

FISHERIES

THE FISHERIES (CONSERVATION AND MANAGEMENT) ORDINANCE 1986

(No. 11 of 1986)

The Fishing Licences (Application and Fees) Regulations Order 1996

(S. R. & O. No. 11 of 1996)

Made: 1 April 1996
Published: 2 April 1996
Coming into operation: on publication

IN EXERCISE of my powers under section 20 of the Fisheries (Conservation and Management) Ordinance 1986, I make the following Order -

Citation, commencement and operation

1.(1) This Order may be cited as the Fishing Licences (Applications and Fees) Regulations Order 1996 and shall come into operation on the date it is first published in the Gazette and cease to have effect on 31st December 1996.

(2) This Order is hereinafter called "these Regulations" and any paragraph of this Order may be cited as (and is hereafter described as) a regulation bearing the same number as that paragraph and every subparagraph of a paragraph of this Order may be cited as (and is hereafter described as) a paragraph of the same number of the regulation in which it appears.

Exclusion of regulations in certain cases

2. Nothing in these Regulations applies to licences for exploratory or scientific purposes or to fishing within the territorial sea or internal waters.

Application

3. In these Regulations -

"exploratory or scientific purposes" means purposes related to the assessment of the commercial or practical viability of fishing for fish generally or for a particular species of fish or to the assessment or quantification of stocks of any species of fish or fish of any age, stage of maturity or size of a species of fish or the locations in which they or any species of fish or fish of any age, stage of maturity or size may be found;

"FICZ" means the interim conservation and management zone as defined in Section 2 of the Fisheries (Conservation and Management) Ordinance 1986;

"FOCZ" means the outer conservation zone as defined in Proclamation 2 of 1990 as varied by Proclamation 1 of 1994;

"fishing licence" means a licence to catch or take fish within the fishing waters;

"the fishing season" means -

a) in relation to an "R" licence a period commencing on 1st July 1996 and ending on 31st December 1996;

b) in relation to an "X" licence the period commencing on 1st August 1996 and ending on 31st October 1996;

c) in relation to a "Y" licence a period commencing on 1st July 1996 and ending on 31st December 1996;

d) in relation to a "Z" licence a period commencing on 1st July 1996 and ending on 31st December 1996;

"the principal regulations" means the Fishing Regulations Order 1987.

Relationship with principal Regulations

4. For so long as these Regulations are in force such of the provisions of the principal Regulations as are inconsistent with these Regulations shall not be in force, but except as aforesaid the provisions of the principal Regulations remain in force and shall be complied with in addition to those of these Regulations.

Types of Licence

5.(1) For the purpose of these Regulations there shall be the following categories of licence -

(a) an "R" licence;

(b) an "X" licence ;

(c) a "Y" licence; and

(d) a "Z" licence.

(2) An "R" licence issued under these Regulations shall permit the catching or taking of all species of the family Skate *(Rajidae)* and shall not permit the taking of other species of finfish or squid of any kind.

(3) An "X" licence issued under these Regulations shall authorise the catching or taking of squid of the species *Loligo gahi*.

(4) A "Y" licence issued under these Regulations shall permit the catching or taking of any finfish, that is to say vertebrate fish having a dorsal fin, a ventral or pectoral fin except Toothfish *(Dissostichus eleginoides)* and Skate *(Rajidae)* and shall not in any case include squid of any kind.

(5) A "Z" licence issued under these Regulations shall permit the catching or taking of any finfish except Hake (*Merluccius spp.*), Toothfish (*Dissostichus eleginoides*) or Skate (*Rajidae*) that is to say a vertebrate fish having a dorsal fin, a ventral or pectoral fin and shall not in any case include squid of any kind.

Provided that a "by-catch" which, in the reasonable opinion of the Director of Fisheries could not reasonably be avoided, shall not be deemed to have been caught or taken without the authority of a licence.

Applications for Licences

6.(1) Applications for licences in respect of the whole or any part of any fishing season shall be made to the Director of Fisheries at the Falkland Islands Fisheries Department, P. O. Box 122, Stanley, Falkland Islands.

(2) Any application to which paragraph (1) of this regulation relates shall be accompanied by an application fee of £200 (which shall not be returnable whether or not the application is granted) and shall be made so as to be received there by Monday, 15th April 1996.

(3) The Director of Fisheries in his discretion may consider an application lodged after the date mentioned in paragraph (2) of this regulation but shall not be bound to do so.

The Schedule and its Tables

7.(1) Table 1 of the Schedule to these Regulations applies in respect of the fees payable for type "R" licences.

(2) Table 2 of the Schedule to these Regulations applies in respect of the fees payable for type "X" licences.

(3) Table 3 of the Schedule to these Regulations applies in respect of the fees payable for type "Y" licences.

(4) Table 4 of the Schedule to these Regulations applies in respect of the fees payable for type "Z" licences.

(5) All fees payable under this regulation shall be paid in pounds Sterling and in accordance with the principal Regulations.

(6) The explanatory notes at the commencement of each Table in the Schedule to these Regulations are for guidance only and shall not have legislative effect.

(7) The fees for transhipment or transhipment and export licences for the period 1st July 1996 to 31st December 1996 shall be £150 per transhipment operation.

THE SCHEDULE

Provision as to fishing licences in respect of the fishing season

TABLE 1

Skate - Type "R" Licences

(Explanatory notes :

1. These notes are <u>not</u> of legislative effect but are for guidance only.

2. Fees calculated by the Formula set out in this Table apply to trawlers licensed to take species of the family *Rajidae*.

3. The season for this type of licence commences on 1st July 1996 and ends on 31st December 1996 and will be subject to a closed area and The Fishing (Nets and Supplementary Equipment) Regulations Order 1990.

4. Fees calculated by the Formula set out in this Table are payable in respect of the number of months for which the licence is valid.)

Effective text (of legislative effect)

A. In the following Formula, "GT" means "Gross Tonnage" as shown in a Tonnage Certificate issued in accordance with the International Tonnage Measurement Rules;

B. A licence is not transferable.

FORMULA

Fee payable per licensed month is the result of:

£(2.646 x GT) + 21376

TABLE 2

Squid - Type "X" Licences

(Explanatory notes :

1. These notes are <u>not</u> of legislative effect but are for guidance only.

2. Fees calculated by the Formula set out in this Table apply to trawlers licensed to take the squid species *Loligo gahi*.

3. The season for this type of licence commences on 1st August 1996 and ends on 31st October 1996 and is exempt from the Fishing (Nets and Supplementary Net Equipment) Regulations Order 1990.

4. Fees calculated by the Formula set out in this Table are for the full season.)

Effective text (of legislative effect)

A. In the following Formula, "GT" means "Gross Tonnage" as shown in a Tonnage Certificate issued in accordance with the International Tonnage Measurement Rules.

B. A Licence is not transferable.

FORMULA

Fee payable is the result of;

£(28.644 x GT) + 50765

TABLE 3

Finfish Only - Type "Y" Licences

(Explanatory notes :

1. These notes are <u>not</u> of legislative effect but are for guidance only.

2. Fees calculated by the Formula set out in this Table apply to trawlers licensed to take all finfish species with the exception of Toothfish (*Dissostichus eleginoides*), Skate (*Rajidae*) or squid.

3. The season for this type of licence commences on 1st July 1996 and ends on 31st December 1996 and will be subject to a closed area and The Fishing (Nets and Supplementary Equipment) Regulations Order 1990.

4. Fees calculated by the Formula set out in this Table are payable in respect of the number of months for which the licence is valid.)

Effective text (of legislative effect)

A. In the following Formula, "GT" means "Gross Tonnage" as shown in a Tonnage Certificate issued in accordance with the International Tonnage Measurement Rules;

B. A licence is not transferable.

FORMULA

Fees payable per licensed month of fishing is calculated by adding £5,000 to the relevant Finfish (Species Restricted) type "Z" licence fee, taking account of the Gross Tonnage of the vessel.

TABLE 4

Finfish Only - Species Restricted - Type "Z" Licences

(Explanatory notes :

1. These notes are <u>not</u> of legislative effect but are for guidance only.

2. Fees calculated by the Formula set out in this Table apply to trawlers licensed to take all finfish species with the exception of Hake (*Merluccius spp.*), Toothfish (*Dissostichus eleginoides*) and Skate (*Rajidae*) or squid.

3. The season for this type of licence commences on 1st July 1996 and ends on 31st December 1996 and will be subject to a closed area and the Fishing (Nets and Supplementary Net Equipment) Regulations Order 1990.

4. Fees calculated by the Formula set out in this Table are payable in respect of the number of months for which the licence is valid.)

Effective text (of legislative effect)

A. In the following Formula, "GT" means "Gross Tonnage" as shown in a Tonnage Certificate issued in accordance with the International Tonnage Measurement Rules;

B. A licence is not transferable.

FORMULA

Fees payable per licensed month is the result of whichever of the following is applicable:

I. Where the vessel has a Gross Tonnage of 1400 or less;

£(0.450 x GT) + 11286

II. Where the vessel has a Gross Tonnage between 1401 and 2200;

£(19.519 x GT) - 15140

III. Where the vessel has a Gross Tonnage between 2201 and 3500;

£(15.664 x GT) - 6930

IV. Where the vessel has a Gross Tonnage between 3501 and 4000;

£(82.672 x GT) - 241458

V. Where the vessel has a Gross Tonnage of 4001 or greater;

£(25.080 x GT) - 11090

Made this 1st day of April 1996.

R. P. RALPH,
Governor.

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THE FALKLAND ISLANDS GAZETTE Supplement

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The following are published in this Supplement -

The Marriage Bill 1996;
The Jury Bill 1996.

The Marriage Bill 1996

(No. of 1996)

ARRANGEMENT OF PROVISIONS

Clause

PART III
MARRIAGES UNDER REGISTRAR GENERAL'S LICENCE

PART IV
SPECIAL LICENCE AND EXTRAORDINARY LICENCES

PART V
GENERAL

The Marriage Bill 1996

(No. of 1996)

A Bill

for

An Ordinance

To repeal the Marriage Ordinance and the Marriage (Enabling) Ordinance 1966, to make new provision in relation to the solemnisation of marriages in the Falkland Islands and for connected purposes.

BE IT ENACTED by the Legislature of the Falkland Islands as follows—

PART I

INTRODUCTORY

Short title and commencement

1. This Ordinance may be cited as the Marriage Ordinance 1996 and shall come into force on such date as may be notified by the Governor by notice published in the *Gazette.*

Interpretation

2. (1) In this Ordinance, and unless the context otherwise requires—

"brother" includes brother of the half blood;

"child of the family", in relation to any person, means a person under the age of eighteen who has lived in the same household as that person and has been treated by that person as a child of his family;

"court of competent jurisdiction" means a court of the Falkland Islands having, under the law of the Falkland Islands for the time being in force, jurisdiction in relation to the matter in question and any court in any country or territory outside the Falkland Islands which under the law of England for the time being in force would be regarded as being a court of competent jurisdiction in relation to the matter in question;

"marriage notice book" means the book in which notices of marriage are by section 8(3) of this Ordinance required to be entered;

"minister of religion" means a minister of religion registered, or deemed to be registered, under section 26 of this Ordinance;

"prescribed" means prescribed by regulations made under this Ordinance;

"Registrar" means a registrar of marriages, and includes the Registrar General;

"the repealed Ordinance" means the Marriage Ordinance;

"sister" includes sister of the half blood;

"special licence" means a licence granted under section 21 of this Ordinance.

Valid marriages

3.(1) The following provisions of this section shall be deemed to have had effect in place of section 3 of the repealed Ordinance from 31st December 1949 (the date of the commencement of the repealed Ordinance) and shall continue to have effect.

(2) Subject to this section, every marriage solemnised in the Falkland Islands which—

(a) was solemnised prior to 31st December 1902 in conformity with the law of England in force at the time of the marriage;

(b) was solemnised prior to 31st December 1902 by a minister of religion or by a Registrar appointed under the Registration Ordinance 1853; or

(c) was or is solemnised in accordance with the law of the Falkland Islands in force at the time of the celebration of the marriage,

shall be deemed to be a valid marriage unless or until a competent court in relation to the marriage in question has declared or declares to the contrary.

(3) No marriage contracted after 31st October 1966 (that is to say the day before the coming into force of the Marriage (Enabling) Ordinance 1966) (whether in or out of the Falkland Islands) between a man and a woman who is the sister, aunt or niece of a former wife of his (whether living or not) or was formerly the wife of his brother, uncle or nephew (whether living or not) shall by reason of that relationship be void or voidable under any enactment or rule of law applying in the Falkland Islands as a marriage between persons within the prohibited degrees of affinity.

(4) In subsection (3) words of kinship apply equally to kin of the whole or the half blood.

(5) Subsections (3) and (4) of this section do not validate a marriage, if either party to it is at the time of the marriage domiciled in a country outside the Falkland Islands, and under the laws of that country there cannot be a valid marriage between the parties

(6) A marriage solemnised in the Falkland Islands before the commencement of this Ordinance which would otherwise have been valid under the law in force at the time the marriage was solemnised shall not, after the commencement of this Ordinance be declared to be or be found invalid—

(a) if solemnised by a Registrar, because it was solemnised in a place other than the office of the Registrar or a place specified in the licence;

(b) if solemnised by a minister, because it was solemnised—

(i) by a minister who had not been notified in the prescribed manner as a minister approved by the Governor as a minister for the purpose of the solemnisation of marriages; or

(ii) in a building which was not a registered building;.

and for the purposes of this subsection, "minister" means any person ordained under the rites of any constituent member of the Anglican Communion, or of the Church of Scotland or of the Roman Catholic Church and any person declared by an Order by the Governor under and for the purposes of this subsection to have been at the relevant time a minister.

(7) A marriage solemnised outside the Falkland Islands shall for the purposes of Falkland Islands law be recognised as a valid marriage if, at the time the question it falls to be considered, it would under the law of England in force at that time be recognised as a valid marriage.

(8) A marriage which, under any of the preceding provisions of this section, is deemed to be or is recognised as a valid marriage shall be deemed to subsist until the happening of the earliest to occur of the following events—

(a) that marriage being declared to be null or invalid by a decree or order of a court of competent jurisdiction;

(b) that marriage being dissolved by a decree or order of a court of competent jurisdiction;

(c) the death of one of the parties to the marriage.

Marriages in the Falkland Islands to be solemnised in accordance with this Ordinance

4. Every marriage solemnised in the Falkland Islands after the commencement of this Ordinance shall be solemnised in accordance with this Ordinance.

PART II

RESTRICTIONS ON MARRIAGE

Marriage within prohibited degrees *(12,13, & 14 Geo 6 c.76, s.1)*

5.(1) A marriage is void which is solemnised—

(a) between a man and any of the persons mentioned in the first column of Part 1 of Schedule 1 to this Ordinance; or

(b) between a woman and any of the persons mentioned in the second column of Part 1 of Schedule to this Ordinance.

(2) Subject to subsection (3), a marriage is void which is solemnised—

(a) between a man and any of the persons mentioned in the first column of Part 2 of Schedule 1 to this Ordinance; or

(b) between a woman and any of the persons mentioned in the second column of Part 2 of Schedule 1 to this Ordinance.

(3) Any such marriage as is mentioned in subsection (2) is not void by reason only of affinity if—

(a) both the parties to the marriage have attained the age of twenty-one at the time of the marriage; and

(b) the younger party has not at any time been a child of the family in relation to the other party.

(4) Subject to subsection (5), a marriage is void which is solemnised—

(a) between a man and any of the persons mentioned in the first column of Part 3 of Schedule 1 to this Ordinance; or

(b) between a woman and any of the persons mentioned in the second column of Part 3 of Schedule 1 to this Ordinance.

(5) Any such marriage as is mentioned in subsection (4) is not void by reason only of affinity if both of the parties to the marriage have attained the age of twenty-one at the time of the marriage and the marriage is solemnised—

(a) in the case of a marriage between a man and the mother of a former wife of his, after the death of both the former wife and the father of the former wife;

(b) in the case of a marriage between a man and the former wife of his son, after the death of both his son and the mother of his son;

(c) in the case of a marriage between a woman and the father of a former husband of hers, after the death of both the former husband and the mother of the former husband;

(d) in the case of a marriage between a woman and a former husband of her daughter, after the death of both her daughter and the father of her daughter.

Marriage of persons under sixteen *(12,13 &14 Geo.6 c.76, s.2)*

6. A marriage is void which is solemnised between persons either of whom is under the age of sixteen.

Marriage of persons under eighteen *(12, 13 & 14 Geo.6 c.76 s.3)*

7.(1) Where the marriage of a person under eighteen, not being a widower or widow, is intended to be solemnised on the authority of a licence issued by the Registrar General, the consent of the persons specified in subsection (2) of this section is required: provided that—

(a) if the Registrar General is satisfied that the consent of any person whose consent is so required cannot be obtained by reason of absence or inaccessibility or by reason of his being under any disability, the Registrar General shall dispense with the necessity for the consent of that person, if there is any other person whose consent is also required; and if the consent of no other person is required, the Registrar General may dispense with the necessity of obtaining any consent, or the court may, on application being made, consent to the marriage, and the consent of the court so given shall have the same effect as if it had been given by the person whose consent cannot be so obtained;

(b) if any person whose consent is required refuses his consent, the court may, on application being made, consent to the marriage, and the consent of the court so given shall have the same effect as if it had been given by the person whose consent is refused.

(2) The consents are—

(a) subject to paragraphs (b) to (d) of this subsection , the consent of—

(i) each parent (if any) of the child who has parental responsibility for him; and

(ii) each guardian (if any) of the child;

(c) where a residence order is in force with respect to the child, the consent of the person or persons with whom he lives, or is to live, as a result of the order (in substitution for the consents mentioned in paragraph (a) of this subsection);

(d) where a care order is in force with respect to the child, the consent of the Crown (in addition to the consents mentioned in paragraph (a) of this subsection);

(e) where neither paragraph (b) nor (c) of this subsection applies but a residence order was in force with respect to the child immediately before he reached the age of sixteen, the consent of the person or persons with whom he lived, or was to live, as a result of the order (in substitution for the consents mentioned in paragraph (a) of this subsection).

(3) In this section "guardian of a child", "parental responsibility", "residence order" and "care order" have the same meaning as in the Children Ordinance 1994.

(4) For the purposes of this section, "the court" means the Supreme Court, the Magistrate's Court or the Summary Court and the rules of court having effect in relation to applications under section 3 of the Marriage Act 1949 to the courts in England corresponding to the courts mentioned in this section shall have effect in relation to applications under this section to courts in the Falkland Islands, with such modifications only as the court concerned may direct.

PART III

MARRIAGES UNDER REGISTRAR GENERAL'S LICENCE

Marriages which may be solemnised on the authority of the Registrar General's licence

8.(1) Subject to the provisions of this Part of this Ordinance, the following marriages may be solemnised on the authority of a licence granted by the Registrar General—

(a) a marriage by a minister of religion;

(b) a marriage by a Registrar;

(c) a marriage conducted by any person in the sight and hearing of a Registrar.

(2) Subject to the provisions of this Part of this Ordinance, a marriage which may be solemnised on the authority of a licence issued by the Registrar General may be so solemnised at any time of day, on any day and at any place in the Falkland Islands.

Notice of marriage

9.(1) Where a marriage is intended to be solemnised on the authority of a licence granted by the Registrar General, notice of marriage in the prescribed form shall be given to him.

(2) A notice of marriage shall state the name and surname, marital status, occupation and place of residence (which must be within the Falkland Islands) of each of the persons to be married and shall state the period, not being less than seven days during which each of the parties has resided in his or her place of residence. Where either of the parties has resided in the place stated in the notice for more than one month, the notice may state that he or she has resided there for more than one month.

(3) The Registrar General shall file all notices of marriage and keep them with the records of his office and shall, subject to section 9, also forthwith enter the particulars given in every such notice, together with the date of the notice and the name of the person by whom the notice was given, in the marriage notice book which shall be open for inspection free of charge at all reasonable hours.

(4) If the persons to be married wish to be married—

(a) by a minister of religion, they shall at the time when notice of marriage is given, notify the Registrar General of the name and address and religion or religious denomination of the minister; or

(b) by or in the presence of a Registrar they shall at the time when notice of marriage is given to the Registrar General under this section give notice to him of the intended date, time and place of the marriage.

(5) Only a person who is an intended party to the marriage may give notice of the marriage under this section and that person shall on giving such notice pay the fee prescribed in relation thereto to the Registrar General.

(6) The Registrar General may grant a licence under this section not earlier than twenty-one days, nor later than three months after, the receipt by him of notice of the marriage given to him under subsection (1) of this section.

Provisions relating to section 5(3) marriages *(12,13 & 14 Geo.6 c.76, s.27B)*

10.(1) This section applies in relation to any marriages mentioned in section 5(2) of this Ordinance which is intended to be solemnised on the authority of a licence granted by the Registrar General.

(2) The Registrar General shall not enter notice of the marriage in the marriage notice book unless—

(a) he is satisfied by the production of evidence that both the persons to be married have attained the age of twenty-one; and

(b) he has received a declaration in the prescribed form by each of those persons, each declaration having been signed and attested in the prescribed manner, specifying their affinal relationship and declaring that the younger of those persons has not at any time before attaining the age of eighteen been a child of the family in relation to the other.

(3) The fact that the Registrar General has received a declaration under subsection (2) of this section shall be entered in the marriage notice book together with the particulars given in the notice of marriage and any such declaration shall be filed and kept with the records of the office of the Registrar General.

(4) Where the Registrar General receives from some person other than the persons to be married a written statement signed by that person which alleges that the declaration made under subsection (2) of this section is false in a material particular, the Registrar General shall not grant a licence unless a declaration is obtained from the Supreme Court under subsection (5) of this section.

(5) Either of the persons to be married may, whether or not any statement has been received by the Registrar General under subsection (4) of this section, apply to the Supreme Court for a declaration that, both those persons having attained the age of twenty-one years and the younger of those persons not having at any time before attaining the age of eighteen been a child of the family in relation to the other, there is no impediment of affinity to the solemnisation of the marriage; and where such a declaration is obtained the Registrar General may enter notice of the marriage in the marriage notice book and may issue a licence, whether or not any declaration has been made under subsection (2) of this section.

(6) Section 12 of this Ordinance shall not apply in relation to a marriage to which this section applies, except so far as a caveat against the issue of a licence for the marriage is entered under that section on a ground other than the relationship of the persons to be married.

Provisions relating to section 5(5) marriages *(12,13 & 14 Geo.6 c.76 s.27C)*

11. In the case of a marriage mentioned in section 5(4) which by virtue of section 5(5) is valid only if at the time of the marriage both the parties to the marriage have attained the age of twenty-one and the death has taken place of two other persons related to those parties in the manner mentioned in section 5(5), the Registrar General shall not enter notice of the marriage in the marriage notice book unless satisfied by the production of evidence—

(a) that both the parties to the marriage have attained the age of twenty-one, and

(b) that both those other persons are dead.

Declaration to accompany notice of marriage *(12, 13 & 14 Geo.6 c.76, s.28)*

12.(1) No licence for marriage shall be granted by the Registrar General unless the notice of marriage is accompanied by a solemn declaration in writing, in the body or at the foot of the notice, made and signed at the time of the giving of the notice by the person by whom the notice is given and attested as is mentioned in subsection (2) of this section—

(a) that he or she believes that there is no impediment of kindred or alliance or other lawful hindrance to the marriage;

(b) that both of the persons to be married have for the period of seven days immediately before the giving of the notice had their usual places of residence within the Falkland Islands;

(c) where one of the persons to be married is under the age of eighteen and is not a widower or widow, that the consent of the person or persons whose consent to the marriage is required under section 7 of this Ordinance has been obtained, that the necessity of obtaining any such consent has been dispensed with under that section, that the court has consented to the marriage under that section, or that there is no person whose consent to the marriage is so required.

(2) Any declaration as aforesaid shall be signed by the person giving the notice of marriage in the presence of the Registrar General, some assistant of the Registrar General, or of a person whose name appears upon the electoral register, and the Registrar General, the assistant, or the person whose name appears on the electoral register, as the case may be, shall attest the declaration by adding thereto his name and description, and in the case of a person other than the Registrar General or an assistant of the Registrar General, his address.

Caveat against grant of licence *(12,13 &14 Geo.6 c.76, s.29)*

13.(1) Any person may enter a caveat with the Registrar General against the grant of a licence for the marriage of any person named therein.

(2) If any caveat is entered as aforesaid, the caveat having been signed by or on behalf of the person by whom it was entered, no licence shall be issued until the Registrar General has examined into the matter of the caveat and is satisfied that it ought not to obstruct the grant of the licence, or until the caveat has been withdrawn by the person who entered it, and if the Registrar General is doubtful whether to issue a certificate he may refer the matter of the caveat to the Attorney General.

(3) Where the Registrar General refuses, by reason of any such caveat as aforesaid, to grant a licence, the person applying therefor may appeal to the Attorney General who shall either confirm the refusal or direct that a licence shall be issued.

(4) Any person who enters a caveat against the issue of a licence on grounds which the Attorney General declares to be frivolous and such that they ought not to obstruct the grant of a licence, shall be liable for the costs of the proceedings before the Attorney General and for damages recoverable by the person against whose marriage the caveat was entered.

(5) For the purposes of enabling any person to recover any such costs and damages a copy of the declaration purporting to be certified as a true copy under the signature of the Attorney General shall be evidence that the Attorney General has declared the caveat to be entered on grounds which are frivolous and such that they ought not to obstruct the issue of the certificate or licence.

Forbidding grant of licence

14.(1) Any person whose consent to a marriage intended to be solemnised on the authority of a licence is required under section 7 of this Ordinance may forbid the issue of a licence, at any time before the issue of the licence, the word "forbidden" opposite to the entry of notice of marriage in the marriage notice book, and by subscribing thereto his name and place of residence and the capacity, in relation to either of the persons to be married, in which he forbids the grant of the licence; and where the issue of the licence has been so forbidden, the notice of marriage and all proceedings thereon shall be void:

Provided that where, by virtue of paragraph (b) of the proviso to section 7(1), the court has consented to the marriage and the consent has the same effect as if it had been given by a person whose consent has been refused, that person shall not be entitled to forbid the grant of a licence for that marriage under this section, and the notice of marriage and the proceedings thereon shall not be void by virtue of this section.

Public notice of marriage prior to grant of licence: grant of licence

15.(1) When notice of a marriage has been given to the Registrar General and has been entered in the marriage notice book, he shall suspend or affix in some conspicuous place in, or immediately outside, his office for twenty-one successive days next after the date on which the notice was entered in the marriage book, the notice of marriage, or an exact copy signed by him of the particulars thereof as entered in the marriage notice book.

(2) At the expiration of the period of twenty-one days, the Registrar General shall grant the licence unless—

(a) any lawful impediment to the issue of the licence has been shown to the satisfaction of the Registrar General; or

(b) the grant of the licence has been forbidden under section 14 by any person authorised in that behalf.

(3) Except as may be authorised by a special licence or by an extraordinary licence, no marriage shall be solemnised until after the expiration of twenty-one days after the date on which notice of the marriage was entered in the marriage notice book.

(4) Where the marriage is to be conducted other than by the Registrar General or a minister of religion, the Registrar General shall at the time of grant of the licence hand or send to the person to whom it is issued printed instructions in the prescribed form for the due solemnisation of the marriage.

(5) The prescribed fee shall be paid to the Registrar General on the grant of a licence under this section.

Period of validity of licence

16.(1) A marriage may be solemnised on the authority of a licence granted by the Registrar General at any time within three months from the day on which the notice of the marriage was entered in the marriage notice book.

(2) if the marriage is not solemnised within the said period of three months, the notice of marriage, and any licence which may have been granted thereon, shall be void, and no person shall solemnise the marriage on the authority thereof.

Solemnisation of marriage

17.(1) Subject to this section, where a notice of marriage and licence issued by the Registrar General states that a marriage between the persons named therein is to be solemnised by a minister for religion, the marriage may be solemnised according to such form and ceremony as the minister of religion sees fit to adopt.

(2) A marriage solemnised other than by a minister of religion must be solemnised by or in the presence of a Registrar.

(3) Every marriage must be solemnised in the presence of two or more witnesses and if solemnised in a building, with open doors.

(4) Save as provided in this subsection, each of the persons contracting the marriage shall, in some part of the ceremony and in the presence of the witnesses—

(a) make the following declaration—

"I solemnly declare that I do not know of any lawful impediment why I, *AB*, may not be joined in matrimony to *CD*"

(b) say to the other—

"I, *AB*, take you, *CD*, to be my lawful wedded wife [*or* husband];

Provided that if the marriage is solemnised—

(i) by a minister of religion, the forms prescribed in the Book of Common Prayer or the Alternative Service Book (in respect of the Church of England) or in use in the Catholic Archdiocese of Westminster or the form of any religion or religious denomination declared by regulations made under this Ordinance to be an authorised form for the purposes of this section may be used instead of the forms above appearing:

(ii) by another person in the presence of a Registrar, the words appearing at (b) shall be replaced by the words —

" I call upon these persons here present to witness that I, *AB*, take you, *CD*, to be my wedded wife [*or* husband]".

(5) No religious service shall be used at any marriage solemnised by a Registrar.

(6) If any person is unable to speak anything he is required to say by subsection (3) or (4) of this section, he may signify anything thereby required in another manner (for example by signs or writing).

Proof of certain matters not necessary to validity of marriages

18. Where any marriage has been solemnised under the provisions of this Part of this Ordinance it shall not be necessary in support of the marriage to give any proof—

(a) that before the marriage either of the parties resided, or resided for any period, in the Falkland Islands; or

(b) that any person whose consent was required by section 7 of this Ordinance had given his consent,

nor shall evidence be given to the contrary in any proceedings touching the validity of the marriage.

Void marriages

19. If any persons—

(a) intermarry without having given due notice of the marriage to the Registrar General; or

(b) other than by authority of a special licence, intermarry without a licence for the marriage having been duly granted by the Registrar General;

(c) knowingly and wilfully consent to the solemnisation of the marriage, other than in the presence of a Registrar, by a person who is himself neither a minister of religion authorised under this Ordinance to solemnise marriages nor a Registrar,

the marriage shall be void.

Fees for registrars for conducting or attending marriages

20. Such fees as may be prescribed shall be paid to the Registrar General —

(a) for the solemnisation by a Registrar of a marriage;

(b) for the attendance of a Registrar at the solemnisation of a marriage by a person who is not a minister of religion; and

(c) for any absence exceeding one hour or journey exceeding three miles by a Registrar from his usual address for either of the purposes mentioned above.

PART IV

SPECIAL LICENCES AND EXTRAORDINARY LICENCES

Grant of special licences by the Governor

21.(1) Subject to the provisions of this section, the Governor may grant a special licence to a persons named in the special licence authorising the solemnisation of a marriage between them.

(2) The Governor shall not grant a special licence which, if granted, would have the effect of authorising the solemnisation of a marriage—

(a) to which any provision of section 5 relates (marriages within prohibited degrees);

(b) where either of the parties is under eighteen;

and shall not grant a special licence unless he is satisfied that the requirements of section 22 have been complied with.

Application for a special licence granted by the Governor

22.(1) Any person of or over the age of eighteen years and who is free to marry may apply for a special licence under section 21 authorising the solemnisation in the Falkland Islands of a marriage between the applicant and another person named in the application over the age of eighteen years who is free to marry.

(2) An application for such a licence—

(a) shall be in writing, signed by the applicant;

(b) shall be sent or delivered to the Registrar General;

(c) shall be accompanied by—

(i) a statutory declaration, made before any person authorised under the law of the Falkland Islands or the place it is made to administer oaths, having the contents required by subsection (3) of this section; and

(ii) the prescribed fee.

(3) The contents of the statutory declaration to which subsection (2)(c)(i) of this section refers shall be—

(a) a statement of the full name of the applicant and of the other party to the proposed marriage ("the other party") and of any other name by which either of them has ever been known;

(b) the addresses at which the applicant and the other party respectively ordinarily reside (which need not be within the Falkland Islands) and if either of them has been resident at the address so stated in respect of them less than three months, any other address at which he or she has ordinarily resided within that period of three months;

(c) the date, place and country of birth of the applicant and of the other party;

(d) a statement either—

(i) that there is no affinal relationship (relationship by blood or by virtue of marriage or adoption) between the applicant and the other party; or

(ii) a statement of any such relationship that exists between the applicant and the other party;

(e) particulars of any previous marriage of either of the parties and the manner in which it came to an end.

(4) The Registrar General may make such enquiries, consistent with dealing with the application with expedition, as he thinks advisable to make in the circumstances of the case, and subject thereto and the Registrar General having no reason to believe that the marriage to which the application relates would be void, the Registrar General shall forward the application to the Governor with a recommendation that it be granted.

(5) Section 13 (caveat against issue of licence) of this Ordinance shall have effect in relation to the grant of a special licence as it does in respect of a licence granted by the Registrar General.

(6) Subject to section 21(2) of this Ordinance, the Governor acting in his discretion may grant or refuse an application for a special licence as he sees fit.

Supplementary to sections 21 and 22

23.(1) A special licence shall have effect to authorise the solemnisation of a marriage between the persons named therein at any place within the Falkland Islands during the three months following the date of issue of the licence.

(2) A marriage by authority of a special licence shall be solemnised by a minister of religion, a Registrar or a person in the presence of a Registrar, but may be solemnised on any day of the week and at any time of day.

(3) Sections 17, 18 and 20 of this Ordinance shall apply in respect of marriages solemnised by authority of a special licence.

Extraordinary licences by the Registrar General

24.(1) Subject to this section, the Registrar General may grant an extraordinary licence authorising the solemnisation in the Falkland Islands of the marriage between the persons named in that licence.

(2) The Registrar General shall only grant an extraordinary licence if he is satisfied that one or both of the parties to the proposed marriage to which the licence relates is in imminent danger of death.

(3) Subject to subsection (4), sections 9 to 14, and 16 to 20 of this Ordinance apply in respect of marriages solemnised or intended to be solemnised by authority of a special licence.

(4) A person applying for the grant of an extraordinary licence shall give notice of marriage as required by section 9 of this Ordinance, incorporating the declaration required by section 10, but instead of giving notice of the intended time and place of the marriage under section 9(3)(b) where the marriage is to be solemnised by or in the presence of a Registrar may state that the marriage is desired to be authorised by an extraordinary licence.

(5) Where notice of marriage has already been given under section 9, with the intention that it shall be solemnised under the authority of a licence granted by the Registrar General under section 15, either of the parties to the proposed marriage may request the Registrar General to grant an extraordinary licence under this section and subject to subsection (6) the Registrar General if he is satisfied that one or both of the parties is in imminent danger of death may grant that licence.

(6) An extraordinary licence may not be granted under this section—

(a) if the Registrar General believes that there is any lawful impediment to the marriage; or

(b) if the marriage has been and continues to be forbidden pursuant to section 14 of this Ordinance.

(7) A marriage may not be solemnised under the authority of a licence granted under this section after the expiration of fourteen days from the date of the grant of the licence.

PART V

GENERAL

Appointment of Registrars

25.(1) The Governor may by writing under his hand appoint any person to be a Registrar, either generally or for the purposes of a particular marriage or marriages, and every such appointment shall be notified in the *Gazette*.

(2) The Registrar General shall be deemed to have been appointed a Registrar generally for the purposes of this Ordinance.

Registration of ministers

26.(1) Every minister of religion the tenets of which permit only monogamous marriage, who is recognised as a minister by such religion or the denomination of that religion to which he belongs, who is ordinarily resident in the Falkland Islands and who ordinarily officiates as such a minister in a building in the Falkland Islands principally used for religious worship shall be deemed to be a minister registered for the solemnisation of marriages.

(2) The head of any religion or religious denomination in the Falkland Islands the tenets of which permit only monogamous marriage may apply to the Governor for registration as a minister for the solemnisation of marriages and the Governor, acting in his discretion, by writing under the Public Seal may grant, and may if he sees fit at any time revoke, a certificate of such registration.

(3) Every person who, immediately before the commencement of this Ordinance, was registered as a minister under section 5 of the repealed Ordinance shall, until his registration is revoked, be deemed to have been registered as minister for the solemnisation of marriages under this section.

Minister of religion's right to refuse to solemnise a marriage

27.(1) A minister of religion is not obliged to solemnise any marriage, even though a licence has been granted under this Ordinance in respect of it, and may refuse to do so unless such conditions not contrary to this Ordinance are performed or observed in relation to the solemnisation of the marriage.

(2) Without prejudice to the generality of subsection (1), a minister of religion may refuse to solemnise a marriage—

(a) which it would be contrary to his conscience or principles or the tenets or rules of the religion or denomination to which he belongs for him to solemnise; or

(b) unless—

(i) such banns of marriage as he may require are first read on the occasions as at the place or places he stipulates;

(ii) the marriage is solemnised in such church or other building as he stipulates.

Duty to refuse to solemnise marriage in certain circumstances

28. Without prejudice to any other reason by relation to which a person may refuse to solemnise a marriage, he shall refuse to solemnise it if—

(a) he reasonably believes that either of the parties is, at the time in question, incapable for any reason of understanding the nature of the ceremony or of consenting to marriage to the other party; or

(b) he reasonably believes that either of the parties consent thereto is obtained by duress.

Offences relating to the solemnisation of marriages

29.(1) A person who solemnises a marriage knowing that he is not authorised to do so commits an offence.

(2) Without prejudice to the generality of the application of subsection (1), it applies in the following situations—

(a) where the person concerned is neither a Registrar or a minister of religion authorised to solemnise marriages under this Ordinance;

(b) where no licence authorising the solemnisation of the marriage has been issued under this Ordinance;

(c) where the period during which a marriage may lawfully be solemnised under a licence has expired.

Regulations

30. The Governor may make regulations—

(a) prescribing the duties of the Registrar General, Registrars and others under this Ordinance; and

(b) prescribing anything which by this Ordinance is to be prescribed.

Repeals and savings

31.(1) The Marriage Ordinance and the Marriage (Enabling) Ordinance 1966 are hereby repealed.

(2) For the sake of avoidance of doubt, it is hereby declared that any banns published, licence or certificate issued, notice, consent, authorisation or direction given, Order, declaration, return, appointment or entry made, registration effected, caveat entered or other thing done under any enactment repealed by this Ordinance, or ceasing to have effect by virtue of this Ordinance, shall, if in force at the commencement of this Ordinance, continue in force, and have effect as if published, issued, given, made, effected, entered or done under the corresponding provision of this Ordinance.

(3) Where a period of time specified in any enactment repealed by, or ceasing to have effect by virtue of this Ordinance, is current at the commencement of this Ordinance, shall have effect as if the corresponding provision thereof had been in force when that period began to run.

(4) Any document referring to an enactment repealed or ceasing to have effect by virtue of this Ordinance shall be construed as referring to the corresponding provision of this Ordinance.

(5) Nothing in this Ordinance shall adversely affect the validity of any marriage solemnised before the commencement of this Ordinance.

SCHEDULE

KINDRED AND AFFINITY

PART I

Prohibited degrees of relationship

Mother	Father
Adoptive mother or former adoptive mother	Adoptive father or former adoptive father
Daughter	Son
Adoptive daughter or former adoptive daughter	Adoptive son or former adoptive son
Father's mother	Father's father
Mother's mother	Mother's father
Son's daughter	Son's son
Daughter's daughter	Daughter's son
Sister	Brother
Father's sister	Father's brother
Mother's sister	Mother's brother
Brother's daughter	Brother's son
Sister's daughter	Sister's son

PART II

Degrees of affinity referred to in section 5(2) and 5(3) of this Ordinance

Daughter of former wife	Son of former husband
Former wife of father	Former husband of mother
Former wife of father's father	Former husband of father's mother
Former wife of mother's father	Former husband of mother's mother
Daughter of son of former wife	Son of son of former husband
Daughter of daughter of former wife	Son of daughter of former husband

PART III

Degrees of affinity referred to in section 5(4) and 5(5) of this Ordinance

Mother of former wife	Father of former husband
Former wife of son	Former husband of daughter

The Jury Bill 1996

(No. of 1996)

ARRANGEMENT OF PROVISIONS

Clause

Introductory

Jury service

The Jury Bill 1996

(No. of 1996)

A Bill

for

An Ordinance

To repeal and replace the provisions of the Administration of Justice Ordinance relating to juries and trials by jury.

BE IT ENACTED by the Legislature of the Falkland Islands as follows—

Introductory

Short title and commencement

1. This Ordinance may be cited as the Jury Ordinance 1996 and shall come into operation on the first day of the month following that in which it is first published in the *Gazette* except that it shall have no effect in relation to any trial which commenced before that date.

Interpretation

2. In this Ordinance, except where the context otherwise requires —

"appropriate officer" means the Registrar and any officer of the court acting under the direction of the Registrar;

"civil proceedings" does not include proceedings before the Coroner;

"judge" means the Chief Justice or an acting judge of the Supreme Court;

"Registrar" means the Registrar of the Supreme Court.

Jury service

Qualification for jury service *(1974 c.23 s.1)*

3.(1) Subject to the provisions of this Ordinance, every person shall be qualified to serve as a juror in the Supreme Court and be liable accordingly to attend for jury service when summoned under this Ordinance, if—

(a) he is for the time being registered as a voter under the Electoral Ordinance 1988 and is not less than eighteen and not more than sixty-five years of age; and

(b) he has been ordinarily resident in the Falkland Islands for any period of five years since attaining the age of thirteen,

but not if he is disqualified or ineligible for jury service, and the persons who are ineligible, and those who are disqualified, are those respectively listed in Parts I and II of the Schedule to this Ordinance, and additionally, those to whom subsection (3) of this section applies are disqualified for jury service for so long as that subsection applies to them.

(2) A person who is on bail in criminal proceedings is not qualified to serve as a juror (and for the purposes of this section "bail in criminal proceedings" has the same meaning as it has for the purposes of the Criminal Justice Ordinance 1989).

Summoning

4.(1) Subject to the provisions of this Ordinance, the Registrar shall be responsible, in accordance with such general or special directions as may from time to time be given by the Chief Justice, for the summoning of jurors to attend for service in the Supreme Court, and for determining the occasions on which they are to attend when so summoned, and the number to be summoned.

(2) In making arrangements to discharge his duty under subsection (1), the Registrar shall have regard to the convenience of persons summoned and their respective places of residence, and in particular of selecting jurors within convenient travelling distance of the place at which they are to attend.

(3) Subject to the provisions of this Ordinance, jurors shall be summoned by notice in writing sent by post, or delivered by hand.

(4) Any notice sent to a juror shall be regarded as properly addressed to him if addressed to him at the address in respect of which his name appears in the electoral register, and a notice so addressed, and delivered by hand to that address, shall be deemed to have been delivered personally to the person to whom it is addressed unless the contrary is proved.

(5) A written summons sent or delivered to any person under subsection (4) shall be accompanied by a notice informing him—

(a) of the effect of sections 3, 12(1), 13 and 26 (5) of this Ordinance;

(b) that he may make representations to the Registrar with a view to obtaining the withdrawal of the summons, if for any reason he is not qualified for jury service, or wishes or is entitled to be excused,

and where a person is summoned under subsection (4) of this section or under section 7 of this Ordinance, the Registrar may at any time put or cause to be put to him such questions as he thinks fit in order to establish whether or not the person is qualified for jury service.

(6) A certificate signed by the Registrar or any other public officer employed in the office of the court and stating that a written statement under this Ordinance, properly addressed and prepaid, was posted by him, shall be admissible as evidence in any proceedings, and shall be so admissible without proof of his signature.

Electoral register as basis of jury selection

5. Every registration officer under the Electoral Ordinance 1988 shall as soon as practicable after the publication of any register of electors for his area deliver to the Registrar such number of copies of the register as the Registrar may require for the purpose of summoning jurors, and on each copy there shall be indicated those persons on the register whom the registration officer has ascertained to be, or to have been on a date also indicated on the copy, less than eighteen or more than sixty-five years of age.

Withdrawal or alteration of summons

6. If it appears to the Registrar, at any time before the day on which any person summoned under section 4 of this Ordinance is first to attend, that his attendance is unnecessary the Registrar may withdraw or alter the summons by notice served in the same way as a notice of summons.

Panels

7.(1) The arrangements to be made by the Registrar under this Ordinance shall include the preparation, in accordance with such general or special directions as may from time to time be given by the Chief Justice, of lists (hereafter called "panels") of persons summoned as jurors, and the information to be included in panels, the court sittings for which they are prepared, and the enlargement or amendment of panels.

(2) A person committed for trial by the Supreme Court on indictment, the Attorney General and any person acting on behalf of such a person or on behalf of the Attorney General, shall be entitled to all reasonable facilities for inspecting the panel from which the jurors are or will be drawn.

(3) The right conferred by subsection (2) shall not be exercisable after the close of the trial by jury (or after it is no longer possible for there to be a trial by jury).

(4) A judge may, if he thinks fit, at any time afford to any person facilities for inspecting the panel, although not given the right by subsection (2).

Talesmen

8.(1) If it appears to a judge that a jury to try any indictment will be, or probably will be, incomplete, or if a judge is satisfied that for any reason it has not been practicable to summon jurors under section 4 of this Ordinance, he may require any persons who are in, or in the vicinity of, the court, to be summoned (without any written notice) for jury service up to the number needed (after allowing for any who may not be qualified under section 3 of this Ordinance, and for excusals and challenges) to make up a full jury.

(2) The names of the persons so summoned shall be added to, or constitute, the panel and where those names are added to the panel the court shall proceed as if those so summoned had been included in the panel in the first instance.

(3) Where a trial is to take place in Stanley, any place within Stanley shall, for the purposes of this section, be regarded as being within the vicinity of the court.

Attendance and service

9. Subject to the provisions of this Ordinance, a person summoned under this Ordinance shall attend as may be directed by the summons or by the appropriate officer, and shall be liable to serve on any jury at the place to which he is summoned.

Excusal for previous jury service

10.(1) If a person summoned under this Ordinance shows to the satisfaction of the appropriate officer, or of the court to which he is summoned—

(a) that he has served on a jury, or duly attended to serve on a jury, in the two years ending with the service of the summons on him,

(b) that the Supreme Court has excused him from jury service for a period which has not terminated,

the officer of the court shall excuse him from attending, or further attending, in pursuance of the summons.

(2) "Served on a jury" in subsection (1) does not include service on a jury in a coroner's court.

Excusal for certain persons and discretionary refusal

11.(1) A person summoned under this Ordinance shall be entitled, if he so wishes, to be excused from jury service if he is among the persons listed in Part III of the Schedule to this Ordinance but, except as provided by that Part of the Schedule in respect of members of the forces, a person shall not by this section be exempt from his obligation to attend if summoned unless he is excused from attending under subsection (2) of this section.

(2) If any person summoned under this Ordinance shows to the satisfaction of the appropriate officer that there is good reason why he should be excused from attending in pursuance of the summons, the appropriate officer may excuse him from so attending and shall do so if the reason shown is that the person is entitled under subsection (1) of this section to excusal.

(3) Without prejudice to the foregoing provisions of this section, the Supreme Court may excuse a person summoned under this Ordinance from attending.

Discharge of summonses to disabled persons only if incapable of acting effectively as juror

12.(1) Where it appears to the Registrar, in the case of a person attending in pursuance of a summons under this Ordinance, that on account of physical disability there is doubt as to his capacity to act effectively as a juror, the person may be brought before a judge.

(2) The judge shall determine whether or not the person should act as a juror; but he shall affirm the summons unless he is of the opinion that the person will not on account of his disability, be capable of acting effectively as a juror, in which case he shall discharge the summons.

Discharge of summonses in cases of doubt as to capacity to act effectively as a juror

13. Where it appears to the appropriate officer, in the case of a person attending in pursuance of a summons under this Ordinance, that on account of insufficient knowledge of English, there is doubt as to his capacity to act effectively as a juror, the person may be brought before a judge, who shall determine whether or not he should act as a juror and, if not, shall discharge the summons.

The ballot and swearing of jurors

14.(1) The jury to try an issue before the Supreme Court shall be selected by ballot in open court from the panel, or part of the panel, of jurors summoned to attend at the time and place in question.

(2) The power of summoning jurors under section 8 of this Ordinance may be exercised after balloting has begun, as well as earlier, and if exercised after balloting has begun the court may dispense with balloting for persons summoned under that section.

(3) No two or more members of a jury to try an issue in the Supreme Court shall be sworn together.

(4) Subject to subsection (5) of this section, the jury selected by any one ballot shall try only one issue (but any juror shall be liable to be selected on more than one ballot).

(5) Subsection (4) of this section shall not prevent—

(a) the trial of two or more issues by the same jury if the trial of the second or last issue begins within 24 hours from the time when the jury is constituted;

(b) the trial of fitness to plead by the same jury as that by whom the accused is being tried, if that is so directed by the court under section 4(4)(b) of the Criminal Procedure (Insanity) Act 1964 in its application to the Falkland Islands;

(c) in a case beginning with a special plea, the trial of the accused on the general issue by the jury trying the special plea.

(6) In the cases within subsection (5)(a), (b) and (c) of this section the court may, on the trial of the second or any subsequent issue, instead of proceeding with the same jury in its entirety, order any juror to withdraw, if the court considers he could be challenged or excused, or if the parties to the proceedings consent, and the juror to replace him shall, subject to subsection (2) of this subsection, be selected by ballot in open court.

(7) The foregoing provisions of this section have effect subject to the provisions of section 16 of this Ordinance (right of defendant to elect to be tried by judge alone without a jury).

Abolition of trial jury in civil proceedings

Trial by jury in civil proceedings

15. The trial by a jury of any issue in civil proceedings is hereby abolished.

Defendant's right to choose mode of trial in respect of indictable offences

Right to choose trial by jury or by judge in respect of indictable offences

16.(1) Subject to subsection (2), a person who has been indicted with an offence in respect of which he is to be tried on indictment ("the accused") has a right, in accordance with this Ordinance, to be tried in respect of that offence in the Supreme Court before a judge and a jury or, if he so wishes, by a judge alone.

(2) Where an indictment contains more than one count in respect of the same accused, not including any counts which the trial judge has ordered shall be separately tried, the accused's right is to be tried in the Supreme Court before a judge and jury in respect of all of those counts or, if he so wishes, by a judge alone in respect of all of those counts.

(3) Where more than one person is to be tried on the same indictment and one or more of those persons chooses to tried before a judge and jury and another or others of those persons chooses or choose to be tried by a judge alone, the trial of the person or persons who choose to be tried by a judge alone shall not commence until after the return of a verdict in respect of all counts in relation to the persons who have chosen to be tried before a judge and jury.

(4) An accused shall personally state his choice under this section of the mode of his trial.

Supplementary to section 16

17.(1) Immediately after the accused has pleaded to all of the counts of the indictment on which he is to be tried on indictment on that occasion the trial judge shall, in open court, explain to the accused in ordinary language—

(a) the respective roles of the judge and jury in a trial upon indictment;

(b) the different role of a judge sitting alone to try an indictment;

(c) the accused's right to choose whether he shall be tried before a judge and jury;

(d) where the circumstances render it appropriate, the effect of section 16(2);

(e) where the circumstances render it appropriate, the effect of section 16(3);

(f) the effect of subsection (2) of this section; and

(g) the effect of section 6,

and he shall then call upon the accused to make his choice.

(2) The choice of an accused shall be irrevocable, unless otherwise permitted by the trial judge, and in any case shall be irrevocable once any member of the jury has been sworn or any witness has been called to give evidence.

(3) Where an accused is unable, or refuses, to answer as to whether he wishes to be tried before a judge with a jury or by a judge sitting alone, he shall be deemed to have answered that he wishes to be tried before a judge sitting with a jury.

Judgments: stay and reversal

18.(1) No judgment after verdict in any trial by jury shall be stayed or reversed by reason—

(a) of any alleged impossibility or difficulty in the circumstances of the Falkland Islands or of the particular case in obtaining a fair trial by jury in the Falkland Islands of the accused in respect of the offence in question (it being open to any accused who apprehends any such impossibility or difficulty to elect trial by a judge sitting without a jury);

(b) that the provisions of this Ordinance about the summoning or empanelling of juries or the selection of jurors by ballot, have not been complied with;

(c) that a juror was not qualified in accordance with section 3 of this Ordinance;

(d) that any juror was misnamed or misdescribed;

(e) that any juror was unfit to serve.

(2) Subsection (1) (b) shall not apply to any irregularity if objection is taken at, or as soon as practicable after, the time it occurs, and the irregularity is not corrected.

(3) Nothing in subsection (1) shall apply to any objection to a verdict on the ground of personation.

Challenge

19.(1) In proceedings for the trial of any person for an offence on indictment—

(a) that person or the prosecution may challenge all or any of the jurors for cause,

(b) any challenge for cause shall be tried by the judge before whom the person is to be tried.

(2) A challenge to a juror shall be made after his name has been drawn by ballot (unless the court, pursuant to section 14(2) of this Ordinance has dispensed with balloting for him) and before he is sworn.

(3) The fact that a person summoned to serve on a jury is not qualified to serve shall be a ground of challenge for cause.

(4) The right of peremptory challenge of a juror, whether by the Crown or by the accused, is abolished.

(5) The right of challenge to the array, that is to say the right of challenge on the ground that the person responsible for summoning the jurors in question is biased or has acted improperly, is not affected by any of the foregoing provisions of this section.

(6) The powers of the court to order the exclusion of the public from any proceedings include power for a judge to order that the hearing of a challenge for cause shall be in camera or in chambers.

Size and composition of juries

20.(1) Any person who has elected to be tried before a judge and jury who is indicted with the crime of treason or murder shall be tried before a jury of twelve persons.

(2) Any person who has elected to be tried before a judge and jury and to whom subsection (1) does not apply shall be tried before a jury of seven persons.

(3) Subsections (1) and (2) have effect without prejudice to section 23 (continuation of trial on death or discharge of a juror) and section 24 (majority verdicts).

Separation

21. If on the trial of any person for an offence on indictment, the court thinks fit, it may at that time (whether before or after the jury have been directed to consider their verdict) permit the jury to separate.

Refreshment

22. Juries, after being sworn, may in the discretion of the court, be allowed reasonable refreshment at their own expense.

Continuation of criminal trial on death or discharge of a juror

23.(1) Where in the course of a trial of any person for an offence on indictment any member of the jury dies or is discharged by the court whether as being through illness incapable of continuing to act or for any other reason, but the number of jurors is not—

(a) in the case of a trial for treason or murder reduced below ten;

(b) in the case of any trial not falling within (a), reduced below six,

the jury shall nevertheless (subject to subsections (2) and (3)) be considered as remaining for all the purposes of that trial properly constituted and the trial shall proceed and a verdict may be given accordingly.

(2) Notwithstanding subsection (1), on the death or discharge of a member of the jury in the course of the trial of any person for an offence on indictment the court may discharge the jury in any case where the court sees fit to do so.

Majority verdicts

24.(1) Subject to subsections (2) and (3), the verdict of a jury need not be unanimous—

(a) in a trial of an offence of murder or treason, if at least ten jurors agree on the verdict; and

(b) in any other trial, if at least six jurors agree on the verdict.

(2) A verdict of guilty by virtue of subsection (1) above shall not be accepted by the trial judge unless the foreman of the jury has stated in open court the number of the jurors who respectively agreed to and dissented from the verdict.

(3) The trial judge shall not accept a verdict by virtue of subsection (1) unless it appears to him that the jury have had such period of time for deliberation as he considers reasonable having regard to the nature and complexity of the case; and the trial judge shall not in any event accept such a verdict unless it appears to him that the jury have had at least two hours for deliberation.

Payment for jury service

25. The powers to make rules under section 68 of the Administration of Justice Ordinance shall be construed as including power to make rules providing that a person who serves as a juror shall be entitled, in respect of his attendance at court for the purpose of performing jury service, to receive payment at such rates and subject to such conditions as may be specified by such rules, by way of allowance—

(a) for travelling and subsistence;

(b) for financial loss, where in consequence of his attendance for that purpose he has incurred any expenditure (otherwise than on travelling and subsistence) to which he would not otherwise be subject or he has suffered any loss of earnings, which he would otherwise have made or received.

Offences

26.(1) Subject to the provisions of subsections (2) to (4) of this section—

(a) if a person duly summoned under this Ordinance fails to attend in compliance with the summons; or

(b) if a person, after attending in pursuance of a summons, is not available when called to serve as a jury, or is unfit for service by reason of drink or drugs,

he commits an offence and is liable on conviction of that offence to a fine not exceeding the maximum of level 3 on the standard scale.

(2) An offence under subsection (1) shall be punishable either on summary conviction or as if it were criminal contempt of court committed in the face of the court.

(3) Subsection (1)(a) of this section shall not apply to a person summoned, otherwise than under section 8 of this Ordinance, unless the summons was duly served on him on a day not later than fourteen days before the date fixed by the summons for his first attendance.

(4) A person shall not be liable to be punished under the preceding provisions of this section if he can show some reasonable cause for his failure to comply with the summons, or for not being available when called upon to serve, and those provisions have effect subject to the provisions of this Ordinance about the withdrawal or alteration of a summons and about the granting of any excusal.

(5) If any person—

(a) having been summoned under this Ordinance makes or causes to be made on his behalf, any false representation to the appropriate officer with the intention of evading jury service;

(b) makes or causes to be made on behalf of another person who has been so summoned any false representation to that officer with the intention of enabling the other to avoid jury service;

(c) when any question is put to him in pursuance of section 4(5) of this Ordinance, refuses without reasonable excuse to answer, or gives an answer which he knows to be false in a material particular; or

(d) knowing that he is not qualified for jury service by reason of section 3(3) of this Ordinance, serves on a jury,

he commits an offence and is liable on conviction of that offence to a fine not exceeding the maximum of level 5 on the standard scale.

Supplemental, repeal and savings

27.(1) Subject to the provisions of this Ordinance, all enactments and rules of law relating to trials of criminal cases by jury and juries and jurors in such cases shall continue in force.

(2) Sections 13 to 27 of the Administration of Justice Ordinance are repealed

(3) Without prejudice to the provisions of the Interpretation and General Clauses Ordinance 1977, it is hereby declared that any instrument or document, made served or given and any other thing done under the provisions repealed by subsection (2) of this section shall have effect as if made, served, given or done under the corresponding provisions of this Ordinance.

SCHEDULE

INELIGIBILITY AND DISQUALIFICATION FOR AND EXCUSAL FROM JURY SERVICE

PART I

PERSONS INELIGIBLE

GROUP A

The Governor and the Legislative Council

The Governor

Members of the Legislative Council

The Clerk to the Councils

Any person employed in the Governor's Office

GROUP B

The judiciary and the courts

The President and Justices of the Court of Appeal

The Chief Justice

The Senior Magistrate

The Registrar General

The Registrar of the Supreme Court

The Clerk to the Magistrate's Court

The Clerk to the Summary Court

Justices of the Peace

GROUP C

Others concerned with the administration of justice

Any person authorised by the Legal Practitioners Ordinance 1989 to practice as a legal practitioner in the Falkland Islands, whether or not in actual practice as such

Any person employed in or about his practice by a legal practitioner in actual practice as such or employed in the Department of Justice of the Falkland Islands Government and not included in Group B

Any member of the Board of Visitors of prisons

Probation officers

Any member or reserve member of the Royal Falkland Islands Police Force

Any prison officer

Any civilian employed by the Government of the Falkland Islands and whose personal emoluments are wholly or partly paid out of the head of expenditure relating to the Royal Falkland Islands Police Force

A person who at any time within the last two years has been a person falling within any description specified above in this Group

GROUP D

The clergy, etc.

A person in holy orders; a regular minister of any religious denomination

A vowed member of any religious order living in a monastery, convent or other religious community

GROUP E

Mentally disordered persons

A person who suffers or who has suffered from mental illness, psychopathic disorder, mental handicap or severe mental handicap and on account of that condition either—

(a) is resident in a hospital or similar institution; or

(b) regularly attends for treatment by a medical practitioner

A person who has been determined by the Supreme Court to be incapable, by reason of mental disorder, of managing and administering his property and affairs.

(In this Group—

(a) "mental handicap" means a state of arrested or incomplete development of mind (not amounting to severe mental handicap) which includes significant impairment of intelligence and social functioning;

(b) "severe mental handicap" means a state of arrested or incomplete development of mind which includes severe impairment of intelligence and social functioning;

(c) other expressions are to be construed in accordance with the Mental Health Act 1983).

PART II

PERSONS DISQUALIFIED

A person who has at any time been sentenced in the Falkland Islands—

(a) to imprisonment for life, custody for life or to imprisonment or youth custody of five years or more;

(b) to be detained at Her Majesty's pleasure.

A person who at any time during the last ten years has in the Falkland Islands—

(a) served any part of a sentence of imprisonment, youth custody or detention;

(b) had passed on him (or as the case may be) made in respect of him a suspended sentence of imprisonment or order for detention

PART III
PERSONS EXCUSABLE AS OF RIGHT

General

Persons more than sixty-five years of age or less than eighteen years of age.

The Forces

Full-time serving members of any of Her Majesty's naval, military or air forces

(A person excusable under this head shall be under no obligation to attend in pursuance of a summons for jury service if his commanding officer certifies to the officer issuing the summons that it would be prejudicial to the efficiency of the service if the person were required to be absent from duty).

Medical and other similar professions

The following if actually practising their profession and registered under any enactment of the Falkland Islands requiring them to be so registered—

medical practitioners;

dentists;

nurses;

midwives;

veterinary surgeons and veterinary practitioners;

pharmaceutical chemists.

Members of certain religious bodies

A practising member of a religious society or order the tenets or beliefs of which are incompatible with jury service.

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The following are published in this Supplement -

The Criminal Law (Amendment) Bill 1996;

The Employers' Liability (Compulsory Insurance) Bill 1996;

The Administration of Justice (Amendment) Bill 1996;

The Trade Marks Bill 1996.

The Criminal Law (Amendment) Bill 1996

(No. of 1996)

ARRANGEMENT OF PROVISIONS

Clause

The Criminal Law (Amendment) Bill 1996

(No. of 1996)

A Bill

for

An Ordinance

To amend the Criminal Justice Ordinance 1989 in relation to children and young persons, the need for corroboration and the granting of bail and the Crimes Ordinance 1989 as to the intimidation of witnesses jurors and others, and for purposes connected with the foregoing purposes.

BE IT ENACTED by the Legislature of the Falkland Islands as follows—

PART I
INTRODUCTORY

Short title and commencement

1. This Ordinance may be cited as the Criminal Law (Amendment) Ordinance 1996 and shall come into force on such date as the Governor may appoint by notice published in the *Gazette.*

Amendment of section 2 of the Criminal Justice Ordinance 1989

2. Section 2(1) of the Criminal Justice Ordinance 1989 is amended—

(a) by replacing the definition of "child" with the following definition—

""child" means a person under the age of fourteen years; "; and

(b) by inserting the following definition immediately after the definition of "vessel"—

""young person" means a person of the age of fourteen years or over but under the age of eighteen years.".

PART II

CHILDREN AND YOUNG PERSONS

Insertion of new Part IIIC in Criminal Justice Ordinance 1989

3. The following new Part IIIC is inserted in the Criminal Justice Ordinance 1989 immediately after section 70.O—

"PART IIIC

CHILDREN AND YOUNG PERSONS

Provisions relating to evidence

Evidence given by children

70P. (1) A child's evidence in criminal proceedings shall be given unsworn.

(2) A deposition of a child's unsworn evidence may be taken for the purposes of criminal proceedings as if that evidence had been given on oath.

(3) If any child wilfully gives false evidence in such circumstances that he would, if the evidence had been given on oath, have committed perjury, he commits an offence and may be dealt with in respect of that offence in the same way as he could be dealt with if he had committed perjury contrary to the Perjury Act 1911.

Power to clear court while child or young person is giving evidence in certain cases

70Q. (1) Where, in any proceedings in relation to an offence against, or any conduct contrary to, decency or morality, a person who, in the opinion of the court is a child or young person is called as a witness, the court may direct that all or any persons, not being members or officers of the court or parties to the case, their legal practitioners, or persons otherwise directly concerned with the case, be excluded from the court during the taking of the evidence of that witness.

(2) Nothing in subsection (1) of this section extends to enable the court to direct that a representative of a newspaper, news agency, or television broadcasting service shall leave the court.

(3) The powers of the court under subsection (1) are in addition and without prejudice to any other powers of the court to hear proceedings in camera.

Restrictions on reports of proceedings in which children or young persons are concerned *(23 Geo 5 Cap 12 s.49 as replaced by 1994 c.33 s.49)*

70R.(1) The following restrictions apply (subject to subsection (5)) in relation to any proceedings to which this subsection applies, that is to say-

(a) no report shall be published which reveals the name, address or school of any child or young person concerned in the proceedings or includes any particulars likely to lead to the identification of any child or young person concerned in the proceedings;

(b) no picture shall be published or included in a programme service as being or including a picture of any child or young person concerned in the proceedings.

(2) The proceedings to which this section applies are-

(a) proceedings in a youth court;

(b) proceedings on appeal from a youth court (including proceedings by way of case stated);

(c) proceedings under section 70ZG or 70ZH (proceedings for varying or revoking supervision orders); and

(d) proceedings on appeal from a court of summary jurisdiction arising out of proceedings under section 70ZG or 70ZH.

(3) The reports to which this section applies are reports in a newspaper and reports included in a programme service; and similarly as respects pictures.

(4) For the purposes of this section a child or young person is "concerned" in any proceedings whether as being the person against or in respect of whom the proceedings are taken or as being a witness in the proceedings.

(5) Subject to subsection (7), a court may, in relation to proceedings before it to which this section applies, by order dispense to any specified extent with the requirements of this section in relation to a child or young person who is concerned in the proceedings if it is satisfied—

(a) that it is appropriate to do so for the purpose of avoiding injustice to the child or young person; or

(b) that, as respects a child or young person to whom this paragraph applies who is unlawfully at large it is necessary to dispense with those requirements for the purpose of apprehending him and bringing him before a court or returning him to the place in which he was in custody.

(6) Paragraph (b) of subsection (5) applies to any child or young person to whom this paragraph applies who is charged with or has been convicted of-

(a) a violent offence;

(b) a sexual offence; or

(c) an offence punishable in the case of a person aged twenty-one years or over with imprisonment for fourteen years or more.

(7) The court shall not exercise its power under subsection (5)(b) above-

(a) except in pursuance of an application by or on behalf of the Attorney General; and

(b) unless notice of the application has been given by the Attorney General to any legal practitioner acting on behalf of the child or young person.

(8) The court's power under subsection (5) of this section may be exercised by a single justice.

(9) If a report or picture is published or included in a programme service in contravention of subsection (1), the following persons, that is to say-

(a) in the case of publication of a written report or a picture as part of a newspaper, any proprietor, editor or publisher of the newspaper;

(b) in the case of the inclusion of a report or picture in a programme service, any body corporate which provides the service and any person having functions in relation to the programme corresponding to those of the editor of a newspaper,

commit an offence and are liable on conviction of that offence to a fine not exceeding the maximum of level 5 on the standard scale.

(10) In this section "programme service" means any of the following-

(a) any television broadcasting service or other television programme service to which, if it were in the United Kingdom, Part I of the Broadcasting Act 1990 would apply;

(b) any sound broadcasting service or licensable sound programme to which, if it were in the United Kingdom, Part III of the Broadcasting Act 1990 would apply;

(c) any other service to which, if it were in the United Kingdom, paragraph (c) of section 201(1) of the Broadcasting Act 1990 would apply.

(11) Any reference in any written law to section 49 of the Children and Young Persons Act 1933 shall be replaced by a reference to this section.

Supplementary to sections 70P to 70R

70S. The foregoing provisions of this Part have effect without prejudice to any other enactment having effect in relation to evidence given by children.

General provisions as to children in relation to proceedings in court

Prohibition against children being present in court during trial of other persons *(23 Geo.5 Cap. 12 s.36)*

70T. No person under the age of fourteen years (other than an infant in arms) shall be permitted to be present in court during the trial of any other person charged with an offence, or during any proceedings preliminary thereto, except during such time as his presence is required as a witness or otherwise for the purposes of justice; and any child present in court contrary to this subsection shall be ordered to be removed.

Attendance at court of parent or guardian *(23 Geo.5 Cap. 12 s. 34A inserted by 1991 c.53 s.56)*

70U. Where a child or young person is charged with an offence or is for any other reason brought before a court, the court-

(a) may in any case; and

(b) shall in the case of a child or young person who is under the age of sixteen years,

require a person who is a parent or guardian of his to attend at the court during all the stages of the proceedings, unless and to the extent that the court is satisfied that it would be unreasonable to require such attendance, having regard to the circumstances of the case.

Proceedings in connection with children and young persons

Provisions in relation to offences committed by children or young persons

70V.(1) In any proceedings for an offence committed or alleged to have been committed by a person of or over the age of twenty-one years, any offence of which he was found guilty while under the age of fourteen years shall be disregarded for the purpose of any evidence relating to his previous convictions; and he shall not be asked, and if asked shall not be required to answer, any question relating to such an offence, notwithstanding that the question would otherwise be admissible under section 1 of the Criminal Evidence Act 1898 in its application to the Falkland Islands.

(2) Where proceedings in respect of a young person are begun for an offence and he attains the age of eighteen years before the conclusion of the proceedings, the court may deal with the case and make any order which it could have made if he had not attained that age.

(3) Criminal proceedings against a child shall not be commenced except by or with the consent of the Attorney General.

Presumption and determination of age

70W.(1) Subsection (2) has effect except where any provision of this Ordinance or any other enactment provides to the contrary and has effect without prejudice to the application of section 99 of the Children and Young Persons Act 1933 in relation to any offence under that Act or in any relation to any of the offences mentioned in the First Schedule to that Act.

(2) Subject to subsection (1), where a person, whether charged with an offence or not, is brought before any court otherwise than for the purpose of giving evidence, and it appears to the court that he is a child or young person, the court shall make due inquiry as to the age of that person, and for that purpose shall take such evidence as may be forthcoming at the hearing of the case, but an order or judgment of the court shall not be invalidated by any subsequent proof that the age of that person has not been correctly stated to the court, and the age presumed or declared by the court to be the age of the person so brought before it shall, for the purposes of this Ordinance, be deemed to be the true age of that person, and, where it appears to the court that the person so brought before it has attained the age of eighteen years, that person shall for the purposes of this Ordinance be deemed not to be a child or young person.

Supervision orders

General power to make a supervision order in respect of child or young person

70X.(1) Subject to any provision of this Ordinance or any other enactment requiring cases to be remitted to youth courts and to section 27A of this Ordinance (grave offences by children and young persons), where a child or a young person is found guilty of any offence by or before any court, that court or the court to which the case is remitted shall have power to make a supervision order in respect of him.

(2) For the purposes of subsection (1) and the subsequent provisions of this Part relating to supervision orders a supervision order is an order placing a child or young person under the supervision of a probation officer, public officer or other person named in the order and "supervised person" and "supervisor" shall be construed accordingly.

(3) A court may appoint the holder of a named public office to be the supervisor of a person under a supervision order and, if the court does so, the holder for the time being of that public office shall be the supervisor under that order.

Power to include requirements in supervision orders

70Y.(1) A supervision order may require the supervised person to reside with an individual named in the order who agrees to the requirement, but a requirement imposed by a supervision order in pursuance of this subsection shall be subject to any such requirement of the order as is authorised by the following provisions of this section or by sections 70Z, 70ZA or 70ZB.

(2) A supervision order may require the supervised person to comply with any directions given from time to time by the supervisor and requiring him to do all or any of the following things—

(a) to live at a place or places specified in the direction for a period or periods so specified;

(b) to present himself to a person or persons specified in the directions at a place or places and on a day or days so specified;

(c) to participate in activities specified in the directions on a day or days so specified;

but it shall be for the supervisor to decide whether and to what extent he exercises any power to give directions conferred on him by virtue of this subsection and to decide the form of any directions; and a requirement imposed by a supervision order in pursuance of this subsection shall be subject to any such requirement of the order as is authorised by section 70ZA(1).

(3) The total number of days in respect of which a supervised person may be required to comply with directions given by virtue of paragraph (a), (b) or (c) of subsection (2) in pursuance of a supervision order shall not exceed ninety or such lesser number, if any, as the order may specify for the purposes of this subsection; and for the purpose of calculating the total number of days in respect of which such directions may be given the supervisor shall be entitled to disregard any day in respect of which directions were previously given in pursuance of the order and on which the directions were not complied with.

Young offenders

70Z.(1) This section applies to any supervision order made under section 70X(1) unless it requires the supervised person to comply with directions given by the supervisor under section 70Y(2).

(2) Subject to the following provisions of this section and to section 70ZK(1), a supervision order to which subsection (1) of this section applies may require a supervised person—

(a) to do anything that by virtue of section 70Y(2) a supervisor has power, or would but for section 70ZK(1) have power, to direct a supervised person to do;

(b) to remain for specified periods between 6 p.m. and 6 a.m.—

(i) at a place specified in the order; or

(ii) at one of several places so specified;

(c) to refrain from participating in activities specified in the order-

(i) on a specified day or days during the period for which the supervision order is in force; or

(ii) during the whole of that period or a specified portion of it;

(3) Any power to include a requirement in a supervision order which is exercisable in relation to a person by virtue of this section or the following provisions of this Part may be exercised in relation to him whether or not any other such power is exercised.

(4) The total number of days in respect of which a supervised person may be subject to requirements imposed by virtue of subsection (2)(a) or (b) shall not exceed ninety.

(5) The court shall not include requirements under subsection (2) in a supervision order unless—

(a) it has first consulted the supervisor as to—

(i) the offender's circumstances; and

(ii) the feasibility of securing compliance with the requirements,

and is satisfied, having regard to the supervisor's report, that it is feasible to secure compliance with them;

(b) having regard to the circumstances of the case, it considers the requirements necessary for securing the good conduct of the supervised person or for preventing a repetition by him of the same offence or the commission of other offences; and

(c) the supervised person or, if he is a child, his parent or guardian, consents to their inclusion.

(6) The court shall not include in such an order by virtue of subsection (2)—

(a) any requirement that would involve the co-operation of a person other than the supervisor and the supervised person unless that other person consents to its inclusion;

(b) any requirement requiring the supervised person to live with a specified individual; or

(c) such a requirement as is mentioned in section 70ZA(1).

(7) The place, or one of the places specified in a requirement under subsection (2) (b) above ("a night restriction") shall be the place where the supervised person lives.

(8) A night restriction shall not require the supervised person to remain at a place for longer than ten hours on any one night.

(9) A night restriction shall not be imposed in respect of any day which falls outside the period of three months beginning with the date on which the supervision order is made.

(10) A night restriction shall not be imposed in respect of more than thirty days in all.

(11) A supervised person who is required by a night restriction to remain at a place may leave if he is accompanied—

(a) by his parent or guardian;

(b) by his supervisor; or

(c) by some other person specified in the supervision order.

(12) A night restriction order imposed in respect of a period of time beginning in the evening and ending in the morning shall be treated as imposed only in respect of the day upon which the period began.

Requirement for young offender to live in accommodation provided by Crown

70ZA.(1) Where the conditions mentioned in subsection (6) are satisfied, a supervision order may impose a requirement ("a residence requirement") that a child or young person shall live for a specified period in accommodation provided by the Crown.

(2) In subsection (1) "accommodation provided by the Crown" means accommodation provided to the child or young person by the Crown itself or by any other person either free of charge or at the cost of the Crown.

(3) The court shall not impose a residence requirement that a child or young person shall live for a specified period in accommodation provided by the Crown unless the Chief Executive, Financial Secretary or Attorney General has in writing consented on behalf of the Crown to it being imposed in the particular case.

(4) A residence requirement may stipulate that the child or young person shall not live with a named person.

(5) The maximum period which may be specified in a residence requirement is six months.

(6) The conditions are—

(a) that a supervision order has previously been made in respect of the child or young person;

(b) that order imposed

(i) a requirement under section 70Z(2); or

(ii) a residence requirement;

(c) he is found guilty of an offence which—

(i) was committed while that order was in force;

(ii) if it had been committed by a person of or over the age of twenty-one years of age, would have been punishable by imprisonment; and

(iii) is in the opinion of the court serious; and

(d) the court is satisfied that the behaviour which constituted the offence was due, to a significant extent, to the circumstances in which he was living,

except that the condition in paragraph (d) of this section does not apply where the condition in paragraph (b)(ii) is satisfied.

(7) A court shall not include a residence requirement in respect of a child or young person who is not legally represented at the relevant time in that court unless-

(a) he has applied for legal aid for the purposes of the proceedings and the application was refused on the ground that it did not appear that his resources were such that he required assistance; or

(b) he has been informed of his right to apply for legal aid for the purposes of the proceedings and has had the opportunity to do so, but nevertheless refused or failed to apply, or

(c) he is represented by a person who, although not a legal practitioner, is a person who has been permitted by the court to represent him for the purposes of the proceedings, and who, in the opinion of the court, is competent to represent him in the proceedings.

(8) In subsection (7)—

(a) "the relevant time" means the time when the court is considering whether or not to impose the requirement; and

(b) "the proceedings" means-

(i) the whole proceedings; or

(ii) the part of the proceedings relating to the imposition of the requirement.

(9) A supervision order imposing a residence requirement may also impose any of the requirements mentioned in sections 70Y, 70Z, 70ZA or 70ZC.

Requirements as to mental treatment

70ZB.(1) Where a court which proposes to make a supervision order is satisfied, on the evidence of a medical practitioner, that the mental condition of a supervised person is such as requires and may be susceptible to treatment but is not such as to warrant his detention pursuant to the Mental Health Ordinance 1987, the court may include in the supervision order a requirement that the supervised person shall, for the period specified in the order, submit to treatment of a kind specified in the order.

(2) A requirement shall not be included in a supervision order in pursuance of subsection (1)—

(a) in any case, unless the court is satisfied that arrangements have been or can be made for the treatment in question;

(b) in the case of an order made or to be made in respect of a person who has attained the age of fourteen years, unless he consents to its inclusion;

and a requirement so included shall not in any case continue in force after the supervised person attains the age of eighteen years.

Requirements as to education

70ZC.(1) Subject to subsection (3) a supervision order to which section 70Z applies may require a supervised person, if he is of compulsory school age, to comply, for so long as he is of that age and the order remains in force, with such arrangements for his education as may from time to time be made by his parents, being arrangements for the time being approved by the Director of Education.

(2) The court shall not include such a requirement in a supervision order unless it has consulted the Director of Education and is satisfied that in the view of the Director of Education arrangements exist for the child or young person to whom the supervision order will relate to receive efficient full-time education suitable to his age, ability and aptitude and to any special educational needs he may have.

(3) The court may not include a requirement under subsection (1) unless it has first consulted the supervisor as to the offender's circumstances of the case, it considers the requirement necessary for securing the good conduct of the supervised person or for preventing a repetition by him of the same offence or the commission of other offences.

Duty of court to state in certain circumstances that requirement in place of custodial sentence

70ZD.(1) Where—

(a) in pursuance of section 70Z(2)(a) a court includes a requirement in a supervision order directing the supervised person to participate in specified activities; and

(b) it would have imposed a custodial sentence if it had not made a supervision order including such a requirement;

it shall state in open court—

(i) that it is making the order instead of a custodial sentence;

(ii) that is satisfied that—

(a) the offence of which he has been convicted, or the combination of that offence and any other offence or offences of which he is convicted on the same occasion, are serious enough to warrant the making of a supervision order containing such a requirement; or

(b) that the offence was a violent or sexual offence or one occasioning danger, or risk of danger, to the public, and warrants the making of a supervision order containing such a requirement in order to protect the public from serious harm from him.

Selection of supervisor

70ZE.(1) A court shall not designate a public officer, other than a probation officer, as the supervisor by a provision of a supervision order without the consent of the officer and of his head of department.

(2) In subsection (1), "head of department", in relation to a public officer, means the public officer who under the provisions of the Finance and Audit Ordinance 1988 is the accounting officer in respect of the personal emoluments vote out of which the officer's emoluments are ordinarily paid, except that where the public officer is himself such head of department it means the Chief Executive.

(3) Nothing in this section shall be construed as preventing a person who is not a public officer, and who consents to such appointment, from being appointed as the supervisor.

Duty of supervisor

70ZF. While a supervision order is in force it shall be the duty of the supervisor to advise, assist and befriend the supervised person.

Variation and discharge of supervision orders

70ZG.(1) If while a supervision order is in force in respect of a supervised person it appears to a relevant court on the application of the supervisor or the supervised person that it is appropriate to make an order under this subsection, the court may make an order discharging the supervision order or varying it-

(a) by cancelling any requirement included in it in pursuance of section 70Y, 70Z, 70ZA, 70ZB, 70ZC or 70ZJ(2); or

(b) by inserting in it (either in addition to or in substitution for any of its provisions) any provision which could have been included in the order if the court had then had power to make it and were exercising the power.

(2) The powers of variation conferred by subsection (1) do not include power—

(a) to insert in the supervision order, after the expiration of three months beginning with the date when the order was originally made, a requirement in pursuance of section 70ZB(1), unless it is in substitution for a requirement already included in the order; or

(b) to insert in the supervision order a requirement in pursuance of section 70Z(2)(b) in respect of any day which falls outside the period of three months beginning when the order was originally made.

(3) If while a supervision order made under section 70X(1) is in force in respect of a person it is proved to the satisfaction of a relevant court, on the application of the supervisor, that the supervised person has failed to comply with any requirement included in the supervision order in pursuance of section 70Y, 70Z, 70ZA, 70ZB or 70ZC, the court—

(a) whether or not it also makes an order under subsection (1) of this section, may order him to pay a fine of an amount not exceeding £1000;

(b) in the case of a person who has attained the age of eighteen, may (if it also discharges the supervision order) make an order imposing on him any punishment, including a sentence of detention in a young offender institution, which it could have imposed on him if it—

(i) had then had power to try him for the offence in consequence of which the supervision order was made; and

(ii) had convicted him in exercise of that power.

(4) If while a supervision order is in force in respect of a person it is proved to the court under subsection (3) that the supervised person has failed to comply with any requirement included in the supervision order in pursuance of section 70Z(2)(a) directing the person to participate in specified activities, the court may, if it also discharges the supervision order, make an order imposing on him any punishment, including a sentence of detention in a young offender institution, which it could have imposed on him if it—

(a) had then had power to try him for the offence in consequence of which the supervision order was made; and

(b) had convicted him in the exercise of that power.

(5) In dealing with a supervised person under subsection (3) or (4), the court shall take into account the extent to which that person has complied with the requirements of a supervision order.

(6) If a medical practitioner by whom or under whose direction a supervised person is being treated for his mental condition in pursuance of a requirement contained in a supervision order by virtue of section 70ZB(1) is unwilling to continue to treat or direct the treatment of the supervised person or is of the opinion—

(a) that the treatment should be continued beyond the period specified in that behalf in the order; or

(b) that the supervised person needs different treatment; or

(c) that he is not susceptible to treatment; or

(d) that he does not require further treatment,

the practitioner shall make a report in writing to that effect to the supervisor.

(7) On receiving a report under subsection (6), the supervisor shall refer it to the relevant court; and on such a reference, the court may make an order cancelling or varying the requirement.

(8) In this section "relevant court" means—

(a) in the case of a supervised person who has not attained the age of eighteen years, a youth court;

(b) in the case of a supervised person who has attained that age, a court of summary jurisdiction other than a youth court.

Provisions supplementary to section 70ZG

70ZH.(1) Where a supervisor makes an application or reference under the preceding section to a court he may bring the supervised person before the court, and subject to subsection (3) of this section a court shall not make an order under that section unless the supervised person is before the court.

(2) Without prejudice to any power to issue a summons or warrant apart from this subsection, a justice may issue a summons or warrant for the purpose of securing the attendance of a supervised person before the court to which any application or reference in respect of him is made under the preceding section; but subsections (3) and (4) of section 55 of the Magistrates' Courts Act 1980 in its application under the Administration of Justice Ordinance to the Falkland Islands (which among other things restrict the circumstances in which a warrant may be issued) shall apply with the necessary modifications to a warrant under this subsection as they apply to a warrant under that section and as if in subsection (3) of that section after the word "summons" there were inserted the words "cannot be served or".

(3) A court may make an order under the preceding section in the absence of the supervised person if the effect of the order is one or more of the following—

(a) discharging the supervision order;

(b) cancelling a provision included in the supervision order in pursuance of section 70Y, 70Z, 70ZA, 70ZB or 70ZC or section 70ZJ(2);

(c) reducing the duration of the supervision order or any provision included in it in pursuance of the said section 70Y, 70Z, 70ZA, 70ZB or 70ZC; or

(d) changing the supervisor.

(4) A youth court shall not—

(a) exercise its powers under subsection (1) of the preceding section to make an order discharging a supervision order or inserting in it a requirement authorised by section 70Y, 70Z, 70ZA 70ZB or 70ZC or varying or cancelling such a requirement except in a case where the court is satisfied that the supervised person either is unlikely to receive the care or control he needs unless the court makes the order or is likely to receive it notwithstanding the order;

(b) exercise its powers to make an order under subsection (7) of the preceding section except in such a case as is mentioned in paragraph (a) of this subsection;

(c) exercise its powers under the said subsection (1) to make a requirement authorised by section 70ZB(1) in a supervision order unless the court is satisfied as is mentioned in the said section 70ZB(1) on such evidence as is there mentioned.

(5) Where the supervised person has attained the age of fourteen years, then except with his consent a court shall not make an order under the preceding section containing provisions which insert in the supervision order a requirement authorised by section 70ZB(1) or which alter such a requirement already included in the supervision order otherwise than by removing it or reducing its duration.

(6) The supervised person may appeal to the Supreme Court against—

(a) any order made under the preceding section, except an order made or which could have been made in the absence of the supervised person and an order containing only such provisions to which he consented in pursuance of subsection (5) of this section;

(b) the dismissal of an application under that section to discharge a supervision order.

(7) Where an application under the preceding section for the discharge of a supervision order is dismissed, no further application for its discharge shall be made under that section by any person during the period of three months beginning with the date of the dismissal except with the consent of the Senior Magistrate.

(8) If while an application to a youth court in pursuance of the preceding section is pending the supervised person to whom it relates attains the age of eighteen years the court shall deal with the application as if he had not attained that age.

Termination of supervision

70ZI. A supervision order shall, unless it has been previously discharged, cease to have effect on the expiration of the period of three years or such shorter period as may be specified in the order, beginning with the date on which the order was originally made.

Supplementary provisions in relation to supervision orders

70ZJ.(1) A court shall not make a supervision order unless it is satisfied that the supervised person ordinarily resides in the Falkland Islands.

(2) A supervision order may contain such prescribed provisions as the court considers appropriate for facilitating the performance by the supervisor of his functions under section 70ZF, including any prescribed provisions for requiring visits to be made by the supervised person to the supervisor, and in this subsection "prescribed" means prescribed by rules made under section 144 of the Magistrates Courts Act 1980 in relation to supervision orders made under the corresponding provisions of the Childrens Act 1969 so far as those rules are reasonably applicable in the circumstances of the Falkland Islands, or prescribed by rules made under any Ordinance replacing the provisions of those rules in relation to supervision orders made under this Ordinance.

(3) A court which makes a supervision order or an order varying or discharging a supervision order shall forthwith send a copy of its order—

(a) to the supervised person and, if the supervised person is a child, to his parent or guardian; and

(b) to the supervisor and any person who has ceased to be the supervisor by virtue of the order; and

(c) where the supervised person is required by the order, or was required by the supervision order before it was varied or discharged, to reside with an individual or to undergo treatment by or under the direction of an individual or at any place, to the individual or person in charge of that place.

Supplementary provisions in relation to requirements under section 70Z(2)

70ZK.(1) Subject to subsection (2), a supervision order may not by virtue of section 70Z(2) include—

(a) any requirement which would involve the supervised person in absence from home

(i) for more than two consecutive nights; or

(ii) for more than two nights in any week; or

(b) if the supervised person is of compulsory school age, any requirement to participate in activities during normal school hours.

(2) Subsection (1)(b) does not apply to activities carried out in accordance with arrangements made or approved by the Director of Education."

Disapplication of certain statutory provisions

4.(1) On the coming into force of this section-

(a) sections 34,34A,36,37,38,39,49, 55 and 59 of the Children and Young Persons Act 1933; and

(b) sections 4, 7(7) and (8), 9,11,12,12A,12AA,12B,12C,12D,13,14,15, 16,16A,17,18,19,23 of the Children and Young Persons Act 1969, in so far as they may immediately prior to such coming into force have applied to the Falkland Islands by reason of any provision of Part XI of the Interpretation and General Clauses Ordinance 1977,

cease to have effect as part of the law of the Falkland Islands.

(2) Notwithstanding subsection (1), any order made or thing done under any or the provisions mentioned in subsection (1) and which could have been made or done under any corresponding provision of Part IIIB of the Criminal Justice Ordinance 1989 (which was inserted in the said Ordinance by the preceding section of this Ordinance) shall continue to have effect after the commencement of subsection (1) to the extent that it would have had effect if made or done under the said corresponding provision and as if the said corresponding provision had been in force on the day the order was made or the thing was done.

PART III

CORROBORATION AND INTIMIDATION

Abolition of corroboration rules

5. The Crimes Ordinance 1989 is amended by the insertion of the following cross-headings and sections immediately after section 40C-

"Corroboration

Abolition of corroboration rules *(1994 c.33 s.32(1), (3) and (4))*

40D.(1) Any requirement whereby at a trial on indictment it is obligatory for the court to give the jury a warning about convicting the accused on the uncorroborated evidence of a person merely because that person is-

(a) an alleged accomplice of the accused, or

(b) where the offence charged is a sexual offence, the person in respect of whom it is alleged to have been committed,

is hereby abrogated.

(2) Any requirement that—

(a) is applicable at the summary trial of a person for an offence, and

(b) corresponds to the requirement mentioned in subsection (1) of this section or that mentioned in section 34(2) of the Criminal Justice Act 1988 in its application to the Falkland Islands,

is hereby abrogated.

(3) Nothing in this section applies in relation to-

(a) any trial, or

(b) any proceedings before a court of summary jurisdiction as examining justices,

which began before the commencement of this section.

Intimidation, etc., of witnesses, jurors and others

Intimidation, etc., of witnesses, jurors and others *(1994 c.33 s.51)*

40E.(1) A person who does to another person—

(a) an act which intimidates, and was intended to intimidate, that other person;

(b) knowing or believing that the other person is assisting in the investigation of an offence or is a witness or potential witness or a juror or potential juror in proceedings for an offence; and

(c) intending thereby to cause the investigation or the course of justice to be obstructed, perverted or interfered with,

commits an offence.

(2) A person who does or threatens to do to another person-

(a) an act which harms or would harm, and is intended to harm, that other person;

(b) knowing or believing that the other person, or some other person, has assisted into an investigation into an offence or has given evidence or particular evidence in proceedings for an offence, or has acted as a juror or concurred in a particular verdict in proceedings for an offence; and

(c) does or threatens to do the act because of what (within paragraph (b)) he knows or believes,

commits an offence.

(3) A person does an act "to" another person with the intention of intimidating, or (as the case may be) harming, that other person not only where the act is done in the presence of that other and directed at him directly but also where the act is done to a third person and is intended, in the circumstances, to intimidate or (as the case may be) harm the person at whom the act is directed.

(4) The harm that may be done or threatened may be financial as well as physical (whether to the person or the person's property) and similarly as respects of an intimidatory act which consists of threats.

(5) The intention required by subsection (1)(c) and the motive required by subsection (2)(c) of this section need not be the only or the predominating intention or motive with which the act is done or, in the case of subsection (2), threatened.

(6) A person convicted of an offence under this section is liable to imprisonment for a term not exceeding five years or to a fine.

(7) If, in proceedings against a person for an offence under subsection (1) of this section, it is proved that he did an act falling within paragraph (a) with the knowledge or belief required by paragraph (b), he shall be presumed, unless the contrary is proved, to have done the act with the intention required by paragraph (c) of that subsection.

(8) If, in proceedings against a person for an offence under subsection (2), it is proved that he did or threatened to do an act falling within paragraph (a) within the relevant period with the knowledge or belief required by paragraph (b), he shall be presumed, unless the contrary is proved, to have done the act with the motive required by paragraph (c) of that subsection.

(9) In this section—

"investigation into an offence" means such an investigation by the police or other person charged with the duty of investigating offences or charging offenders;

"offence" includes an alleged or suspected offence;

"potential", in relation to a juror, means a person who has been summoned for jury service at the court at which proceedings for the offence are pending; and

"the relevant period"—

(a) in relation to a witness or a juror in any proceedings for an offence, means the period beginning with the institution of the proceedings and ending with the first anniversary of the conclusion of the trial, or if there is an appeal, of the conclusion of the appeal;

(b) in relation to a person who has, or is believed by the accused to have, assisted in an investigation into an offence, but was not also a witness in proceedings for an offence, means the period of one year beginning with any act of his, or any act believed by the accused to be an act of his, assisting in the investigation; and

(c) in relation to a person who both has, or is believed by the accused to have, assisted in the investigation into an offence and was a witness in proceedings for the offence, means the period beginning with any act of his, or any act believed by the accused to be an act of his, assisting in the investigation and ending with the anniversary mentioned in paragraph (a) of this definition.

(10) For the purposes of the definition of the relevant period in subsection (9)-

(a) proceedings for an offence are instituted at the earliest of the following times—

(i) when a justice of the peace issues a summons or warrant under section 1 of the Magistrates' Courts Act 1980 in its application under the Administration of Justice Ordinance to the Falkland Islands;

(ii) when a person is charged with the offence after having been taken into custody without a warrant;

(iii) when a bill of indictment is preferred by virtue of section 2(2)(b) of the Administration of Justice Act 1933 in its application to the Falkland Islands;

(b) proceedings at a trial of an offence are concluded with the occurrence of any of the following, the discontinuance of the prosecution, the discharge of the jury without a finding, the acquittal of the accused or the sentencing or other dealing with the accused for the offence of which he was convicted; and

(c) proceedings on an appeal are concluded on the determination of the appeal or the abandonment of the appeal.

(11) This section is in addition to, and not in derogation of, any offence at common law."

PART IV

BAIL

No right to bail for persons accused of committing an offence while on bail *(1994 c.33 s.26)*

6. Part I of Schedule 3 to the Criminal Justice Ordinance 1989 (exceptions to right to bail for imprisonable offences) is amended-

(a) by the insertion of the following paragraph immediately after paragraph 2-

"2A. The defendant need not be granted bail if-

(a) the offence is one punishable on conviction by imprisonment for two years or more; and

(b) it appears to the court that he was on bail in criminal proceedings on the date of the offence."; and

(b) by the insertion in paragraph 9 of the words "or 2A" immediately after the words "paragraph 2".

Power for police to grant conditional bail to persons charged *(1994 c.33 s.27)*

7.(1) Section 99 of the Criminal Justice Ordinance 1989 (bail after arrest) is amended-

(a) in subsection (1), by replacing the words "with Part V above" with the words "sections 80, 80A and 82 as they apply to bail granted by a police officer";

(b) by inserting the following subsection immediately after subsection (1)-

"(1A) The normal powers to impose conditions of bail shall be available to him where the responsible officer orders the release of a person on bail under section 90(1) (including that subsection as applied by section 92(10)) but not in any other cases.

In this subsection, "the normal powers to impose conditions of bail" has the meaning given in section 80(6)."

(2) Section 80 of the Criminal Justice Ordinance 1989 (incidents including conditions of bail in criminal proceedings) is amended as follows-

(a) the words "(but only by a court)" in subsection (6) are deleted;

(b) the following words are inserted at the end of subsection (6)—

"and, in any Ordinance, "the normal powers to impose conditions of bail" means the powers to impose conditions under paragraph (a), (b) or (c) of this subsection"; and

(c) the following subsection is inserted immediately after subsection (9)—

"(10) This section is subject, in its application to bail granted by a police officer, to section 80A.".

(3) The following section is inserted immediately after section 80 of the Criminal Justice Ordinance 1989—

"Conditions of bail in case of police bail *(1976 c.63 s.3A)*

80A. (1) Section 80 applies, in relation to bail granted by order of the responsible officer under Part VI of this Ordinance in cases where the normal powers to impose conditions of bail are available to him, subject to the modifications required by the following subsections of this section.

(2) Section 80(6) shall not, in relation to such bail, authorise the imposition of a requirement to reside at any particular address or any requirement under section 80(6)(d).

(3) Section 80(8) is, in relation to such bail, replaced by the following subsection-

"(8) Where a responsible officer has ordered the grant of bail in criminal proceedings he or another responsible officer may, at the request of the person to whom the bail was granted, order that the conditions of bail be varied; and in doing so he may order that conditions be imposed or that more onerous conditions be imposed."

(4) Where a police officer grants bail to a person no conditions shall be imposed under section 80(4), (5), (6) or (7) unless a responsible officer has required him to impose those conditions for the purpose of preventing the person to whom bail is granted—

(a) from failing to surrender to custody;

(b) from committing an offence while on bail;

(c) from interfering with witnesses or otherwise obstructing the course of justice, whether in relation to himself or any other person.

(5) Subsection (4) of this section also applies on any request to a responsible officer under section 80(8) (in the form it has under subsection (3) of this section) to vary the conditions of bail."

Reconsideration of decisions granting bail

8. The following section is inserted in the Criminal Justice Ordinance 1989 immediately after section 82—

"Reconsideration of decisions granting bail *(1976 c.63 s.5B)*

82A.(1) Where a court of summary jurisdiction has granted bail in criminal proceedings in connection with an offence, or proceedings for an offence, to which this section applies or a police officer has granted bail in criminal proceedings in connection with proceedings for such an offence, that court may, on application by the Attorney General or a person authorised by him for that decision to be reconsidered—

(a) vary the conditions of bail;

(b) impose conditions in respect of bail which has been granted unconditionally; or

(c) withhold bail.

(2) The offences to which this section applies are offences punishable on conviction by imprisonment for two years or more.

(3) No application for the reconsideration of a decision under this section shall be made unless it is based on information which was not available to the court or the police officer when the decision was taken.

(4) Whether or not the person to whom the application relates appears before it, the court of summary jurisdiction shall take the decision in accordance with section 81(1) (and Schedule 3) of this Ordinance.

(5) Where the decision of the court on a reconsideration under this section is to withhold bail from the person to whom it was originally granted the court shall-

(a) if that person is before the court, remand him in custody; and

(b) if that person is not before the court, order him to surrender himself forthwith into the custody of the court.

(6) Where a person surrenders himself into the custody of the court in compliance with an order under subsection (5) above, the court shall remand him in custody.

(7) A person who has been ordered to surrender to custody under subsection (5) of this section may be arrested without warrant by a police officer if he fails without reasonable cause to surrender to custody in accordance with the order.

(8) A person arrested in pursuance of subsection (7) shall be brought as soon as practicable, and in any case within twenty-four hours of his arrest, before a justice of the peace and the justice shall remand him in custody.

In reckoning for the purposes of this subsection any period of twenty-four hours, no account shall be taken of Christmas Day, Good Friday or any Sunday."

The Employers' Liability (Compulsory Insurance) Bill 1996

(No. of 1996)

ARRANGEMENT OF PROVISIONS

Clause

The Employers' Liability (Compulsory Insurance) Bill 1996

(No. of 1996)

A Bill

for

An Ordinance

To adopt as law of the Falkland Islands, subject to modifications, the Employers Liability (Compulsory Insurance) Act 1969 which requires employers to insure against their liability for personal injury to their employees; and for purposes connected with the foregoing

BE IT ENACTED by the Legislature of the Falkland Islands as follows:

Short title and commencement

1. This Ordinance may be cited as the Employers' Liability (Compulsory Insurance) Ordinance 1996 and shall come into force on such date as is notified by the Governor by notice published in the *Gazette.*

Application of Employers' Liability (Compulsory Insurance) Act 1969

2. The Employers' Liability (Compulsory Insurance) Act 1969 shall apply as law of the Falkland Islands with the modifications and subject to the exceptions specified in the Schedule to this Ordinance.

THE SCHEDULE

General

1. Every reference in the Act to "Great Britain" is replaced by a reference to the Falkland Islands.

Modification of section 3

2. Paragraphs (a) and (b) of section 3(1) and section 3(2) shall not apply in the Falkland Islands.

Modification of section 6

3. Section 6 is modified in its application to the Falkland Islands:

(a) in subsection (1) and (2), by replacing the words "Secretary of State" with the words "the Governor";

(b) in subsection (1), by omitting the words "by statutory instruments", by replacing the words "any such statutory instruments" with the words "any such regulations" and by replacing the words "either House of Parliament" by the words "the Legislative Council".

Modification of section 7

4. Section 7(2) and (3) are omitted.

The Administration of Justice (Amendment) Bill 1996

(No. of 1996)

ARRANGEMENT OF PROVISIONS

Clause

The Administration of Justice (Amendment) Bill 1996

(No. of 1996)

A Bill

for

An Ordinance

To amend the Administration of Justice Ordinance.

BE IT ENACTED by the Legislature of the Falkland Islands as follows—

Short title

1. This Ordinance may be cited as the Administration of Justice (Amendment) Ordinance 1996.

Amendment of the Administration of Justice Ordinance

2. Section 7C(4) of the principal Ordinance is amended by inserting, immediately after the words "in respect of that offence", the words, "including, where the offence in question is one under an adopted imperial enactment, any manner available in England only if the offender is convicted on indictment in respect of that offence,".

The Trade Marks Bill 1996

(No. of 1996)

ARRANGEMENT OF PROVISIONS

Clause

The Trade Marks Bill 1996

(No. of 1996)

A Bill

for

An Ordinance

To repeal the Registration of United Kingdom Trade Marks Ordinance, to provide that trade marks which have effect in the United Kingdom shall have effect in the Falkland Islands and for connected purposes.

BE IT ENACTED by the Legislature of the Falkland Islands as follow—

Short title and commencement

1. This Ordinance may be cited as the Trade Marks Ordinance 1996 and shall come into force on such date as may be fixed by the Governor by notice published in the Gazette.

Repeal and saving

2.(1) The Registration of United Kingdom Trade Marks Ordinance and the Registration of United Kingdom Trade Marks (Extension to Service Marks) Ordinance 1987 (hereinafter in this Ordinance together called "the repealed Ordinances") are hereby repealed.

(2) Notwithstanding subsection (1) but subject to subsection (3) of this section, the registration of any trade mark registered under the repealed Ordinances which had effect immediately before the commencement of this Ordinance shall continue to have effect as if the Ordinances had not been repealed.

(3) Where, by virtue of subsection (2) of this section, the registration of a trade mark continues to have effect, in respect of that trade mark section 9 of the Registration of

United Kingdom Trade Marks Ordinance (power of the Supreme Court to declare that rights and privileges obtained by registration have not been acquired) shall continue to have effect as if that section had not been repealed, but without prejudice to the operation of section 3 of this Ordinance in respect of the trade mark in question.

Extension to the Falkland Islands of protection for certain trade marks

3.(1) The proprietor of a trade mark which is in the United Kingdom a registered trade mark for the purposes of the Trade Marks Act 1994 ("the 1994 Act") has exclusive rights in the Falkland Islands in that trade mark which are infringed by use of that trade mark in the Falkland Islands without his consent.

The acts amounting to infringement, if done without the consent of the proprietor, are those specified in section 10 of the 1994 Act, substituting "Falkland Islands" for "United Kingdom" in that section, but a trade mark is not infringed by anything declared by sections 11 and 12 of the 1994 Act not to amount to infringement of it.

(2) Sections 14 to 19, 21 and 100 of the 1994 Act shall have effect in the Falkland Islands in and in relation to proceedings for infringement of a registered trade mark and so as to confer the like jurisdiction upon the Supreme Court as by virtue of those sections as is in England enjoyed by the High Court.

(3) Sections 28 and 31 of the 1994 Act (licensing) shall have effect in the Falkland Islands in relation to all trade marks to which subsection (1) of this section relates.

(4) The provisions of the 1994 Act mentioned in the foregoing provisions of this section shall also have effect in the Falkland Islands—

(a) in relation to collective marks, subject to any modifications required by the provisions of Schedule I to the 1994 Act; and

(b) in relation to certification marks, subject to any modifications required by the provisions of Schedule II to the 1994 Act.

(5) Sections 92, 95, 97 and 99 of the 1994 Act shall apply in the Falkland Islands—

(a) with the substitution in section 92(4)(b) of the words "Falkland Islands" for the words "United Kingdom";

(b) with the substitution of the following subsection for section 92(6)—

" (6) A person who is convicted of an offence under this section is liable to a fine not exceeding the maximum level 10 on the standard scale or imprisonment for a term not exceeding ten years."

(c) with the substitution of the words "the Falkland Islands" for the words "England and Wales or Northern Ireland" in section 97(1);

(d) with the substitution of the words "court of summary jurisdiction" for the words "magistrates' court" in section 97(2)(b);

(e) with the substitution of the following subsection for section 97(5)—

" (5) Any person aggrieved by an order under this section by a court of summary jurisdiction, or by a decision of such a court not to make such an order may appeal against that order or decision to the Supreme Court; and an order made by a court of summary jurisdiction under this section may contain such provision as appears to the court to be appropriate pending the making and determination of any appeal."

(f) in section 97(8), by omission of the reference to the Trade Descriptions Act 1968.

(6) In this section, and in application by this section to the Falkland Islands of any provision of the 1994 Act—

"certification mark" has the meaning given by section 50(1) of the 1994 Act;

"collective mark" has the meaning given by section 49(1) of the 1994 Act; and

"registered trade mark" means a trade mark (within the meaning given by section 1 of the 1994 Act) which is a registered trade mark for the purposes of the 1994 Act.

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THE FALKLAND ISLANDS GAZETTE Supplement

PUBLISHED BY AUTHORITY

Vol. 7 *May 17th 1996* *No. 11*

The following are published in this Supplement -

The Prohibited Goods Ordinance 1992 (Rectification of Clerical Errors) Order 1996, (S.R. & O. No. 13 of 1996);

The Merchant Shipping Act 1995 (Adoption) (Limitation of Liability for Maritime Claims) Order 1996, (S.R. & O. No. 14 of 1996);

The Family Allowances (Amendment) Bill 1996;

The Taxes (Pensions Schemes) Bill 1996;

The United Nations Bill 1996.

SUBSIDIARY LEGISLATION

CUSTOMS

The Prohibited Goods Ordinance 1992 (Rectification of Clerical Errors) Order 1996

(S. R. & O. No. 13 of 1996)

Made: 7 May 1996
Published: 17 May 1996
Coming into force: on publication

IN EXERCISE of my powers under section 101(1) of the Interpretation and General Clauses Ordinance 1977 **(a)**, I make the following Order:

Citation and Commencement

1. This Order may be cited as the Prohibited Goods Ordinance 1992 (Rectification of Clerical Errors) Order 1996 and shall come into force on its being published in the *Gazette.*

Rectification of Errors

2. The errors contained within the Prohibited Goods Ordinance 1992 **(b)** set out in the Schedule hereto shall be amended or rectified in the manner set out therein.

SCHEDULE

In this Schedule the term "principal Ordinance" means the Prohibited Goods Ordinance 1992

1. In the seventh line of subsection (b) of the definition of "authorised person" in section 2 of the principal Ordinance the word "or" where it first appears in that line shall be deleted and replaced with the word "on".

2. In section 2 of the principal Ordinance the word "owner" shall be placed in inverted commas.

3. In section 2 of the principal Ordinance the words "the importation or carriage coastwise of which is" where they appear immediately after the words ""prohibited goods" means anything whatsoever" shall be deleted.

4. In section 4(b) of the principal Ordinance the word "no" shall be inserted after the word "and" and before the word "notice".

(a) No. 14 of 1977
(b) No. 7 of 1992

5. In section 5(1)(b) of the principal Ordinance the parentheses and letter "(b)" immediately before the punctuation mark ";" at the end of provision shall be deleted.

6. In the first line of section 10(1) of the principal Ordinance the word "and" shall be deleted.

7. In the third line of section 10(2) of the principal Ordinance the parentheses and numeral "(2)" shall be deleted and replaced with the parentheses and numeral "(1)".

8. The third line of section 11 of the principal Ordinance shall be deleted and replaced with the following:

> "precluding the exercise of powers under any such provision in respect of those goods"

Made this 7th day of May 1996.

R. M. Titterington,
Acting Attorney General.

SUBSIDIARY LEGISLATION

MERCHANT SHIPPING

The Merchant Shipping Act 1995 (Adoption) (Limitation of Liability for Maritime Claims) Order 1996

(S. R. & O. No. 14 of 1996)

Made: 13 May 1996
Published: 17 May 1996
Coming into force: on publication

IN EXERCISE of my powers under section 8(1) of the Merchant Shipping (Adoption of Legislation) Ordinance 1992 **(a)** I make the following Order—

Citation and commencement

1. This Order may be cited as the Merchant Shipping Act 1995 (Adoption) (Limitation of Liability for Maritime Claims) Order 1996 and shall come into force upon its first publication in the *Gazette*.

Amendment of Schedule 1 to the Merchant Shipping (Adoption of Legislation) Ordinance 1992

2. Part II of Schedule 1 to the Merchant Shipping (Adoption of Legislation) Ordinance 1992 is amended by the insertion of the following text at the end thereof—

"MERCHANT SHIPPING ACT 1995

(1995 c 21)

Extent to which adopted

Sections 185 to 190 and Schedule 7 (Part I of which sets out the provisions of The Convention on Limitation of Liability for Maritime Claims 1976 and Part II of which sets out provisions which have effect in connection with that Convention).

Modifications

1. In section 185(1) substitute the words "Falkland Islands" for the words "United Kingdom".

2. In section 185(4) substitute the words "the Falkland Islands" for the words "any part of the United Kingdom".

(a) No. 11 of 1992

3. In Part II of Schedule 7—

(a) omit paragraph 4(3);

(b) omit the references to the Fatal Accidents (Northern Ireland) Order 1977 and the Damages (Scotland) Act 1976 in paragraph 6(2);

(c) substitute "Governor" for "Treasury" in paragraph 7(2);

(d) replace paragraph 8(1) with the following paragraph—

"8(1) The rate of interest to be applied for the purposes of paragraph 1 of article 1 shall be the same as that applying in the United Kingdom in respect of the same period of time by virtue of paragraph 8(1) of Part II of Schedule 7 of the Merchant Shipping Act 1995 in the form it has effect in England."".

Made this Thirteenth day of May 1996.

R. P. RALPH,
Governor.

EXPLANATORY NOTE
(not forming part of the above Order)

Section 185 of the Merchant Shipping Act 1995 makes provision the purpose of which is to give effect to the provisions of the Convention on Limitation of Liability for Maritime Claims 1976 ("the Convention"). The Convention has been applied to the Falkland Islands. No law of the Falkland Islands has, however, been made to give effect to the Convention in the Falkland Islands, and in relation to Falkland Islands ships. Sections 186 and 192 make related provision in relation to the liability of owners, ships and harbour etc. authorities Part I of Schedule 7 to the Merchant Shipping 1995 sets out the provisions of the Convention and Part II of that Schedule sets out provisions which are to have effect in relation to the Convention. This Order, applies with modifications, sections 185 and 190 and Schedule 7 to the Merchant Shipping Act 1995 to the Falkland Islands and Falkland Islands ships and gives effect to the Convention in the law of the Falkland Islands.

Part II of Schedule 1 to the Merchant Shipping (Adoption of Legislation) Ordinance 1992 ("the 1992 Ordinance") specifies a number of provisions of United Kingdom Merchant Shipping Acts which are applied to the Falkland Islands and to Falkland Islands ships by the 1992 Ordinance subject to the general modifications set out in Part 1 of Schedule 1 of that Ordinance (and to any special modifications specified in relation to the provisions in question in Part 2 of the Schedule). Section 8(1) of the

1992 Ordinance enables the Governor by Order to amend Part II of Schedule 1 to the Ordinance so as to apply as law of the Falkland Islands, with or without modifications, any provision of any United Kingdom Act which relates to merchant shipping or to fishing vessels and which was enacted subsequently to the coming into force on 15th August 1992 of section 4(1) of the 1992 Ordinance which gave effect to Part II of Schedule 1 to that Ordinance. In relation to the provisions of the Merchant Shipping Act 1995 adopted by this Order, the general modifications set out in Part 1 of Schedule 1 to the 1992 Act have effect in addition to the special modifications set out in the text of the Order.

The Family Allowances (Amendment) Bill 1996

(No. of 1996)

ARRANGEMENT OF PROVISIONS

Clause

The Family Allowances (Amendment) Bill 1996

A Bill

for

An Ordinance

To amend the Family Allowances Ordinance 1960.

BE IT ENACTED by the Legislature of the Falkland Islands as follows—

Short title and commencement

1. This Ordinance may be cited as the Family Allowances (Amendment) Bill 1996 and shall come into force on 1st July 1996.

Amendment of section 3 of the Family Allowances Ordinance 1960

2. Section 3 of the Family Allowances Ordinance 1960 is amended by the repeal of subsection (4) and by replacing that subsection with the following subsections—

" (4) Subject to the following provisions of this section, no allowance shall be payable under the foregoing provisions of this section in respect of any child who has not been ordinarily resident in the Falkland Islands during the six months immediately preceding the payment in question.

(5) For the purposes of subsection (4)—

(a) a child born in the Falkland Islands shall be deemed to have been ordinarily resident in the Falkland Islands for the period of six months immediately preceding his birth; and

(b) a child born outside the Falkland Islands shall be deemed to have been ordinarily resident in the Falkland Islands for the period of six months immediately preceding his birth if at the time of his birth his mother was ordinarily resident in the Falkland Islands.

(6) Where, in respect of any child, an allowance is by reason only of subsection (4) not payable in relation to any period, an allowance shall be payable in respect of that period as soon as the child has been ordinarily resident in the Falkland Islands for six months.

(7) Notwithstanding any foregoing provision of this section, for so long as a person is by reason of a provision of any law of the Falkland Islands, other than the amount of his income, exempted from liability to pay Falkland Islands income tax, no allowance shall be payable under this section in respect of a child of that person unless the Governor otherwise directs."

OBJECTS AND REASONS
(not forming part of the above Bill)

Section 3(4) of the Family Allowances Ordinance 1960 (in the form inserted by the Finance Ordinance 1995) provides that family allowance shall not be payable in respect of any child who has not been ordinarily resident in the Falkland Islands for the preceding six months.

Given its literal meaning, that has the effect (which was not intended) that no allowance can ever be payable in respect of a baby of less than six months of age. The provision also has the effect that however long a child is resident in the Falkland Islands, no allowance will ever be payable in respect of the first six months of its residence.

This Bill if enacted would make provision for deemed ordinary residence of new-born babies which would overcome the first of the problems mentioned above. In relation to the second of them, it would have the effect that once the child had been ordinarily resident in the Falkland Islands for six months, family allowance would then be paid in respect of the first six months of its residence. Family allowance would continue not to be paid in respect of children visiting the Falkland Islands for a period of less than six months.

The new section 3(7) is intended to disqualify from payment of allowance under the Ordinance children of members of Her Majesty's Armed Forces and associated civilian components and civilian employees of Her Majesty's Government (it is believed that similar allowances are payable in respect of these children under United Kingdom legislation).

The Taxes (Pensions Schemes) Bill 1996

(No. of 1996)

ARRANGEMENT OF PROVISIONS

Clause

The Taxes (Pensions Schemes) Bill 1996

(No. of 1996)

A Bill

for

An Ordinance

To amend the law relating to the approval of personal pensions arrangements for tax purposes and the tax treatment of contributions made under such arrangements.

BE IT ENACTED by the Legislature of the Falkland Islands as follows—

Short title and commencement

1. This Ordinance may be cited as the Taxes (Pensions Schemes) Ordinance 1996 and shall apply in relation to the charge to income tax for years for assessment beginning on or after 1st January 1997 and for the charge to corporation tax for corporation tax years beginning on or after 1st January 1997.

Amendments to Part III of the Taxes Ordinance 1994

2.(1) Part III of the Taxes Ordinance 1994 shall have effect subject to the following provisions of this section.

(2) For section 61(2) there shall be substituted—

" (2) For the purposes of subsection (1) above, the maximum permitted deduction, in relation to any contributions paid by an individual in a year means the lesser of—

(a) £10,000, or

(b) an amount equal to 20 per cent of his relevant earnings in that year,

less an amount equal to the aggregate of any contributions made by his employer (or employers) in that year, or such greater sum as the Commissioner may agree in writing with the individual for that year."

(3) For section 61(5) there shall be substituted—

"(5) Without prejudice to subsection (1)(b) above, where a person makes contributions under an approved retirement benefits scheme or schemes and under approved personal pension arrangements in any year, the aggregate of the amounts he may deduct under this section and section 60 in respect of those contributions shall not exceed an amount equal to A minus B where—

A is equal to 20 per cent of his relevant earnings in that year (calculated for the purposes of this section) or such greater amount as the Commissioner may have agreed, and

B is the aggregate amount of any contributions made by his employer (or employers) in that year under approved personal pension arrangements."

(4) Section 62(2) shall cease to have effect.

(5) In section 74—

(a) subsections (1), (2) and (3) shall cease to have effect; and

(b) in subsection (5)(a) for the words from "50 per cent" to the end there shall be substituted "the lesser of—

(i) £10,000, or

(ii) an amount equal to 20 per cent of the employee's relevant earnings in that year,

or such greater sum as the Commissioner may agree in writing with the employee for that year, and"

(6) Sections 75 and 78 shall cease to have effect.

Savings for existing contracts

3. If the Commissioner so directs in relation to any particular approved personal pension arrangements which were approved before this Ordinance was published in the Gazette, Part III of the Taxes Ordinance 1994 shall apply in relation to those arrangements as if section 2(2), (3) and (5)(b) above had not been enacted.

OBJECTS AND REASONS

(not forming part of the above Bill)

The 1994 Taxes Ordinance introduced major changes to the tax treatment of pension contributions. Broadly the limits for contributions were increased, but at the same time the conditions for approval of such schemes were tightened. However following representations from interested parties, it has been decided to considerably relax the conditions applying to personal pension schemes. Formerly sections 74 to 78 set out detailed provisions to apply if contributions to a personal pension scheme were to be tax deductible. Not more than a quarter of the fund could be paid as a lump sum (s76), the balance being used to provide an annuity. The annuity must commence between the ages of 50 and 75. Following the death of a taxpayer, detailed provisions allowed for a specified lump sum to be paid (s78) or for an annuity to be paid to a surviving spouse or dependant (s77). All these detailed conditions are now swept away with sections 74(1) to (3) and sections 75 to 78 ceasing to have effect. It will only be necessary for approved personal pension arrangements to potentially provide for an annuity. In order to obtain tax relief for contributions under the new proposals, the scheme will have to make provision for an annuity or lump sum, but will be able to be quite free as to when the benefits under the scheme are to be paid. The lump sum might even be paid before that date.

Example 1

Howard has a personal pension scheme. The fund is currently worth £47,000.

Previous position - If Howard is 50, one quarter of the lump sum may be paid as a lump sum between the ages of 50 and 75. The balance of the fund must normally be used to fund an annuity.

Future position - Provided the rules of the scheme permit this, the whole of the £47,000 could be paid back to Howard at any time even if before retirement or before he obtains the age of 50.

In addition, some changes have been made to the contributions that can be paid in a tax deductible manner to such schemes. Previously the taxpayer himself could pay 35% of his relevant earnings to an approved personal pension scheme. In addition, his employer (if he had an employer) could pay further amounts into such a scheme for the employee's benefit as long as the combined employer / employee contribution did not exceed 50%. Given the relaxations in the definition of approved personal pension arrangements the limit on deductible contributions in any year has been reduced to the lower of:

(a) £10,000
(b) 20% of relevant earnings

This limit covers both the taxpayer and his employer (if he had one).

Example 2

Howard is an employee working for Liguria Limited. His annual salary is £20,000.

Previous position - Howard could pay up to £7,000 into a personal pension scheme (£20,000 x 35%) Liguria Limited could make a further payment so long as the combined total of Howard and its own contributions did not exceed £10,000 (£20,000 x 50%).

Future position - The aggregate of Howard's and Liguria Limited's contributions cannot exceed £4,000 (20% x £20,000).

The intention of these changes is to encourage investment in long term savings and pension schemes. Although the conditions are now fairly loose, it is hoped that the tax incentive will further encourage taxpayers to make provision for their retirement.

For the sake of simplicity, these provisions are to take effect from income tax years of assessment beginning on or after 1 January 1995. However the lower rates of contributions are applicable from 1 January 1996.

The United Nations Bill 1996

(No. of 1996)

ARRANGEMENTS OF PROVISIONS

Clause

The United Nations Bill 1996

A Bill

for

An Ordinance

To make further provision enabling effect to be given in the Falkland Islands to certain provisions of the Charter of the United Nations.

BE IT ENACTED by the Legislature of the Falkland Islands as follows—

Short title

1. This Ordinance may be cited as the United Nations Ordinance 1996.

Measures under Article 41 of the Charter of the United Nations

2.(1) If—

(a) the Governor has been notified by or on behalf of one of Her Majesty's Principal Secretaries of State that Her Majesty has made or is about to make an Order in Council pursuant to Her powers under section 1 of the United Nations Act 1946 (power to make an Order in Council to enable measures ("the relevant measures") not involving the use of armed force decided upon under Article 41 of the Charter of the United Nations by the Security Council of the United Nations to be effectively applied);

(b) that Order in Council has not, pursuant to section 1(2) of the Act, been made so as to extend to the Falkland Islands;

(c) the Governor has been notified by or on behalf of the Secretary of State that he desires that provision shall be made in the Falkland Islands to enable the relevant measures to be effectively applied in the Falkland Islands;

the Governor may by Order make such provision as appears to him necessary or convenient for enabling the relevant measures to be effectively applied in the Falkland Islands, including (without prejudice to the generality of the preceding words) provision for the apprehension, trial and punishment of persons offending against the Order.

(2) Any Order under this section may be varied or revoked by a subsequent Order under this section.

(3) No provision of the Interpretation and General Clauses Ordinance 1977 having the effect of limiting the punishment which may be prescribed by subsidiary legislation in relation to offences created by such subsidiary legislation shall have effect in relation to an Order under this section.

SUBSIDIARY LEGISLATION

POST OFFICE

The Post Office (Amendment) Order 1996

(S. R. & O. No. 12 of 1996)

Made: 6 May 1996
Published: 17 May 1996
Coming into operation: 1 July 1997

IN EXERCISE of my powers under section 4 of the Post Office Ordinance **(a)**, I make the following Order:

Citation and commencement

1. This Order may be cited as the Post Office (Amendment) Order 1996 and comes into operation on 1st July 1997.

The principal Order

2. In this Order, "the principal Order" means the Post Office Order 1981 **(b)**.

Replacement of paragraph 10 of the principal Order

3. Paragraph 10 of the principal Order is replaced by the following—

"10. The fees for registration shall be—

(a) Inland 38p

(b) Overseas 75p"

The Schedule

4. The Schedule to this Order shall have effect as the First, Second and Third Schedules to the principal Order and the Post Office (Amendment) Order 1994 **(c)** is revoked.

(a) Cap. 52 Laws of the Falkland Islands 1950 Edition.
(b) No. 1 of 1981.
(c) S. R. & O. No. 5 of 1994 as amended by S. R. & O. No. 15 of 1994.

SCHEDULE

FIRST SCHEDULE

AIRMAIL RATES - TO ALL COUNTRIES

Letters	40p first 20g 25p each extra 10g (or part)
Small Packets	30p first 20g 15p each extra 10g (or part)
Printed Papers	30p first 20g 15p each extra 10g (or part)
Printed Papers (Registered with Post Office)	28p first 10g 14p each extra 10g (or part)
Postcard	35p
Aerograms (Plain)	37p
Aerograms (Illustrated)	50p

SECOND SCHEDULE

SURFACE MAIL RATES

NOT OVER	LETTERS	PRINTED PAPERS	SMALL PACKETS
20g	32p	16p	-
100g	76p	35p	35p
250g	152p	64p	64p
500g	292p	114p	114p
1kg	509p	191p	191p
2kg	827p	267p	267p

Postcards 25p Literature for the Blind Free

PARCELS - TO THE UNITED KINGDOM

Not over 1kg £7.50

£2.00 for each additional kilogram to 10kg
£1.50 for each additional kilogram above 10kg - Maximum weight 30kg

Parcels for some other countries need additional postage - please ask at the counter for the rate.

THIRD SCHEDULE

INLAND RATES

NOT OVER	LETTERS	PRINTED PAPERS / SMALL PACKETS
20g	17p	9p
100g	37p	19p
250g	76p	38p
500g	146p	73p

Postcard 11p

PARCELS - SEA MAIL

NOT OVER

1kg	74p	5kg	201p
2kg	112p	10kg	360p
3kg	147p		

PARCELS - AIR MAIL (INTERNAL)

FIGAS FREIGHT RATES WILL BE APPLIED TO PARCELS ACCEPTED FOR INTERNAL AIR MAIL

MINIMUM CHARGE £1.00

Made this sixth day of May 1996.

R. P. RALPH,
Governor.

EXPLANATORY NOTE
(not forming part of the above Order)

This Order varies overseas parcel postage rates and inland postage rates with effect from 1st July 1997.

Printed by the Government Printer, Printing Office, Stanley, Falkland Islands.
Price: Five Pounds.

THE FALKLAND ISLANDS GAZETTE Supplement

PUBLISHED BY AUTHORITY

Vol. 7 *June 7th 1996* *No. 12*

The following are published in this Supplement -

The Supplementary Appropriation (1995-1996) (No. 2) Ordinance 1996;

The Taxes (Amendment) Ordinance 1996;

The Coins (70th Birthday of Her Majesty The Queen) Order 1996, (S.R. & O. No. 15 of 1996);

The Coins (50th Anniversary of the End of the Second World War) Order 1996, (S.R. & O. No. 16 of 1996).

ELIZABETH II

Colony of the Falkland Islands

RICHARD PETER RALPH, C.V.O.,
Governor.

The Supplementary Appropriation (1995 - 1996) (No. 2) Ordinance 1996

(No. 1 of 1996).

ARRANGEMENT OF PROVISIONS

Section

ELIZABETH II

Colony of the Falkland Islands

RICHARD PETER RALPH, C.V.O.,
Governor.

The Supplementary Appropriation (1995 - 1996) (No. 2) Ordinance 1996

(No. 1 of 1996)

(assented to: 15 May 1996)
(commencement: on publication)
(published: 7 June 1996)

An Ordinance

To appropriate and authorise the withdrawal from the Consolidated Fund of additional sums totalling £821,400 for the service of the financial year ending 30 June 1996.

ENACTED by the Legislature of the Falkland Islands as follows—

Short title

1. This Ordinance may be cited as the Supplementary Appropriation (1995-1996) (No. 2) Ordinance 1996.

Appropriation of further sums

2. The Financial Secretary may cause to be issued out of the Consolidated Fund and applied to the service of the year commencing on 1 July 1995 and ending on 30 June 1996 ("the financial year").

(a) the sum of £245,600 which sum is granted and shall be appropriated to replenish the Contingencies Fund in respect of advances authorised to be issued therefrom during the financial year for the purposes of the Heads of Service mentioned in the First Schedule hereto: and

(b) a further sum of £575,800 which sum is granted and shall be appropriated for the purposes of the Heads of Service mentioned in the Second Schedule hereto and which will come into course of payment during the financial year.

FIRST SCHEDULE

HEAD OF SERVICE

PART I OPERATING BUDGET	£
0100 Aviation	8,100
0350 Public Works Department	55,000
0450 Justice	4,000
0600 Secretariat, Treasury etc	34,600
0750 The Governor	4,000
TOTAL OPERATING BUDGET	105,700
PART II CAPITAL BUDGET	
0950 Expenditure	139,900
TOTAL SUPPLEMENTARY EXPENDITURE	245,600

SECOND SCHEDULE

HEAD OF SERVICE

PART I OPERATING BUDGET	£
0100 Aviation	92,000
0350 Public Works Department	50,000
0450 Justice	20,000
0600 Secretariat, Treasury etc	10,800
TOTAL OPERATING BUDGET	172,800
PART II CAPITAL BUDGET	
0950 Expenditure	403,000
TOTAL SUPPLEMENTARY EXPENDITURE	575,800

Passed by the Legislature of the Falkland Islands this 26th day of April 1996.

C. ANDERSON,
Clerk of Councils.

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.

C. ANDERSON,
Clerk of Councils.

ELIZABETH II

Colony of the Falkland Islands

RICHARD PETER RALPH, C.V.O.,
Governor.

The Taxes (Amendment) Ordinance 1996

(No. 2 of 1996)

ARRANGEMENT OF PROVISIONS

Section

This index is not part of the Ordinance and has no official status.

AMENDMENTS TO THE TAXES ORDINANCE 1994
MADE BY THE TAXES (AMENDMENT) ORDINANCE 1996

INDEX TO NEW SECTIONS AND SCHEDULES

PART VA

SPECIAL PROVISIONS FOR RING FENCE TRADES AND RELATED BUSINESSES

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CHAPTER III

RING-FENCE TRADES

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MISCELLANEOUS PROVISIONS

SCHEDULES:-

ELIZABETH II

Colony of the Falkland Islands

RICHARD PETER RALPH, C.V.O.,
Governor.

The Taxes (Amendment) Ordinance 1996

(No. 2 of 1996)

(assented to: 24 May 1996)
(commencement: on publication)
(published: 7 June 1996)

An Ordinance

To amend the law relating to income tax and corporation tax and to introduce a charge to tax on certain capital gains.

ENACTED by the Legislature of the Falkland Islands as follows:-

Short title and commencement.

1.—(1) This Ordinance may be cited as the Taxes (Amendment) Ordinance 1996.

(2) Except as otherwise provided, this Ordinance shall apply in relation to the charge to income tax for years of assessment beginning on or after 1st January 1996 and for the charge to corporation tax for corporation tax years beginning on or after 1st January 1996.

Amendment of the Taxes Ordinance 1994.

2.—(1) Schedule 1 to this Ordinance, which makes amendments to the Taxes Ordinance 1994 relating to the taxation of businesses and in particular to the taxation of petroleum related businesses, shall have effect.

(2) Schedule 2 to this Ordinance, which makes minor amendments to the Taxes Ordinance 1994, shall have effect.

SCHEDULE 1

AMENDMENTS TO THE TAXES ORDINANCE 1994

1. The Taxes Ordinance 1994 shall have effect subject to the following provisions of this Schedule.

2.—(1) Section 2 shall have effect subject to the following provisions of this paragraph.

(2) The following definitions shall be inserted in the appropriate places in subsection (1)—

"chargeable gain" has the meaning given by section 119B(2);

"controlled waters" has the meaning given by section 2(1) of the Offshore Minerals Ordinance 1994;

"designated area" has the meaning given by Proclamation No.1 of 1991;

"director" has the meaning given by subsections (1A) and (1B) below;

"exploration or exploitation activities" means activities carried on in connection with the exploration or exploitation of so much of the bed and subsoil and their natural resources as is situated beneath controlled waters;

"exploration or exploitation rights" means a petroleum licence or any interest or share in a petroleum licence or any other right to, or to the benefit of, or interest in, assets (including intellectual property) to be produced by exploration or exploitation activities;

"intellectual property" includes any data, computer programme, patent, know-how, design or similar property;

"know-how" means any industrial information and techniques likely to assist in the working of a source of mineral deposits (including the searching for, discovery of testing of deposits or the winning of access thereto);

"licensed area" means an area which is subject to a petroleum licence;

"licensee" includes any person with an interest or share in a licence and, where the context permits, includes any other person with an interest or share in any petroleum won or to be won in a licensed area, and references to a licence shall be construed accordingly;

"ordinary share capital", in relation to a company, means all the issued share capital (by whatever name called) of the company other than capital the holders of which have a right to a dividend at a fixed rate but have no other right to share in the profits of the company;

"petroleum licence" means a licence granted under section 6 of the Offshore Minerals Ordinance 1994 in accordance with the Offshore Petroleum Licensing Regulations 1995;

"pipe-line" means a pipe-line as defined in section 38(1) of the Offshore Minerals Ordinance 1994;

"ring fence income" and "ring fence trade" have the meanings given by section 119A;

"recognised stock exchange" means—

(a) the Stock Exchange of the United Kingdom; and

(b) any such stock exchange outside the United Kingdom as is for the time being designated for the purposes of this section as a recognised stock exchange by order made by the Commissioner;

"unquoted shares" means shares which are not listed in the official list of a recognised stock exchange.

(3) At the end of subsection (1) there shall be inserted—

(1A) In this Ordinance "director" means—

(a) in relation to a company whose affairs are managed by a board of directors or similar body, a member of that board or similar body,

(b) in relation to a company whose affairs are managed by a single director or similar person, that director or person, and

(c) in relation to a company whose affairs are managed by the members themselves, a member of the company.

(1B) In this Ordinance "director", in relation to a company, also includes any person in accordance with whose directions or instructions the company's directors (as defined in subsection (1A) above) are accustomed to act; but for this purpose a person is not to be deemed to be a person in accordance with whose directions or instructions the company's directors are accustomed to act by reason only that the directors act on advice given by him in a professional capacity.

(1C) An order made by the Commissioner designating a stock exchange may designate the exchange—

(a) by name, or by reference to any class or description of stock exchanges including a class or description framed by reference to any authority or approval given in a country outside the United Kingdom;

(b) may contain such transitional and other supplemental provisions as appear to the Commissioner to be necessary or expedient;

(c) may be varied or revoked by a subsequent order so made.

(1D) For the avoidance of doubt it is hereby declared that any reference in this Ordinance to an employment includes a reference to an office, and references to an employee shall be construed accordingly.

(4) In subsection (3)(b) after "165" there shall be inserted "or 165A, as the context may require".

3. The following section shall be inserted after section 2—

Territorial sea, designated areas and controlled waters.

2A.—(1) This section has effect for all purposes of income tax and corporation tax.

(2) The territorial sea of the Falkland Islands shall be deemed to be part of the Falkland Islands.

(3) Any profits or gains from exploration or exploitation activities or from exploration or exploitation rights shall be treated as profits or gains from activities or property in the Falkland Islands.

(4) Profits or gains within subsection (3) above which accrue to a company which—

(a) is not resident in the Falkland Islands, and

(b) carries on a business otherwise than through a branch or agency in the Falkland Islands,

shall be deemed not to be profits or gains directly or indirectly arising through or from or accruing to that business.

(5) Any emoluments from an employment in respect of duties performed in a designated area in connection with exploration or exploitation activities shall be treated for the purposes of this Ordinance as emoluments in respect of duties performed in the Falkland Islands.

(6) Gains accruing on the disposal of unquoted shares in companies which derive any part of their value directly or indirectly from exploration or exploitation assets or exploration or exploitation rights shall be deemed to be gains accruing on the disposal of assets situated in the Falkland Islands.

(7) Any reference in this section to gains includes a reference to capital gains.

4. In section 12(4) for "For" there shall be substituted "Where the source of income is an employment, then for" and at the end there shall be added—

"(5) Where an employment is in substance one the duties of which fall in the year of assessment to be performed in the Falkland Islands, then for the purposes of this section there shall be treated as so performed any duties performed outside the Falkland Islands the performance of which is merely incidental to the performance of other duties in the Falkland Islands.

(6) In this section any reference to an employment includes a reference to a contract for services."

5. The following section shall be inserted immediately after section 20—

Workers supplied by agencies.

20A.—(1) Subject to the provisions of this section, where—

(a) an individual ("the worker") renders or is under an obligation to render personal services to another person ("the client") and is subject to, or to the right of, supervision, direction or control as to the manner in which he renders those services; and

(b) the worker is supplied to the client by or through a third person ("the agency") and renders or is under an obligation to render those services under the terms of a contract between the worker and the agency ("the relevant contract"); and

(c) remuneration receivable under or in consequence

of that contract would not, apart from this section, be chargeable to income tax as the emoluments of an office or employment,

then, for all the purposes of this Ordinance, the services which the worker renders or is under an obligation to render to the client under that contract shall be treated as if they were the duties of an office or employment held by the worker, and all remuneration receivable under or in consequence of that contract shall be treated as emoluments of that office or employment and shall be assessable to income tax accordingly.

(2) Subsection (1)(b) above includes cases in which the third person is an unincorporated body of which the worker is a member.

(3) Subsection (1) above shall apply whether or not the worker renders or is under an obligation to render the services in question as a partner in a firm or a member of an unincorporated body; and where, in any case in which that subsection applies, the worker is a partner in a firm or a member of such a body, remuneration receivable under or in consequence of the relevant contract shall be treated for all the purposes of this Ordinance as income of the worker and not as income of the firm or body.

(4) For the purposes of this section, any remuneration which the client pays or provides by reason of the worker being a person who renders or is under an obligation to render the services in question shall be treated as receivable in consequence of the relevant contract.

(5) Subsection (1) above shall not apply—

(a) if the services in question are services as an actor, singer, musician or other entertainer or as a fashion, photographic or artist's model; or

(b) if the services in question are rendered wholly in the worker's own home or at other premises which are neither under the control or management of the client nor premises at which the worker is required, by reason of the nature of the services, to render them.

(6) Where an individual enters into arrangements with another person with a view to the rendering of personal services by the individual, being arrangements such that, if and when he renders any such services as a result of the arrangements, those services will be treated under subsection (1) above as if they were the duties of an office or employment held by him, then for all purposes of this Ordinance any remuneration receivable under or in consequence of the arrangements shall be treated as emoluments of an office or employment held by the individual and shall be assessable to income tax accordingly.

(7) In this section "remuneration", in relation to an individual, does not include anything in respect of which he would not have been

chargeable to tax as an emolument of an office or employment if it had been receivable in connection with an office or employment held by him but, subject to that, includes every form of payment and all prescribed benefits (within the meaning of section 7).

6. In section 25(1) after paragraph (a) there shall be inserted—

"(aa) in the case of any other company, on its ring fence income, if any, at the rate of 32.5 per cent; and"

and in paragraph (b) for "other company" there shall be substituted "company not falling within paragraph (a) above and in relation to any income other than its ring fence income (if any)".

7.—(1) Section 27 shall have effect subject to the following provisions of this paragraph.

(2) In subsection (1) for all the words following "corporation tax year" there shall be substituted "—

(a) a return of its income and profits in such form as the Commissioner may prescribe, and

(b) the accounts of the company for the period of account which is or includes the whole or any part of the accounting period by reference to which the company is chargeable to tax for that year,

within 9 months of the end of that period of account."

(3) In subsection (4)—

(a) after "information" there shall be inserted "in writing", and

(b) after "in the notice" there shall be inserted "which, in relation to a company which is trading through a branch or agency (whether situated in the Falkland Islands or elsewhere) for the whole or part of a period of account of the company, may include the trading accounts of that branch or agency;".

(4) The following subsection shall be inserted after subsection (4)—

(4A) Every person making a return under subsection (1) or submitting information under subsection (4) shall include in the return or with the information a declaration made by him to the effect that the return or information is to the best of his knowledge correct and complete.

(4B) Different returns may be prescribed in relation to different descriptions of company.

8. The following section shall be inserted immediately after section 27—

Accounts, and payment of tax, in US dollars.

27A.—(1) Except as provided by this section, a company within the charge to corporation tax shall keep its accounting records, make up its accounts and account for tax in sterling.

(2) Subject to subsection (3) below, where a company is

carrying on a ring fence trade—

(a) the company may elect to keep its accounting records, to compute the profits and losses of that trade in United States dollars and to comply with the requirements of section 27, as respects that trade, by delivering accounts made up in that currency instead of in sterling; and

(b) if an election under this subsection is in force, the company shall account for corporation tax in respect of its ring fence trade in that currency instead of in sterling.

(3) An election under subsection (2) above made by a company which is or becomes a member of a group of companies shall have effect in relation to any other member of that group to whom the ring fence trade of the first company is transferred in whole or in part.

For the purposes of this subsection, references to a group shall be construed in accordance with section 119 disregarding subsection (5)(c) of that section and section 111(2).

(4) In any case where a company carrying on a ring fence trade also carries on any other business as respects which it is within the charge to corporation tax in the Falkland Islands—

(a) subsection (2) shall not apply; but

(b) the company may elect to keep its accounting records and to compute the profits and losses of that trade in United States dollars;

and the profits or losses of the ring fence trade shall be converted into sterling for the purposes of the company's accounts submitted in accordance with section 27 at the London closing rate for the last day of the accounting period to which the accounts relate or such other rate as may be prescribed under rules made by the Commissioner for the purposes of this section.

(5) An election under subsection (2) or (4) above—

(a) shall be made by notice to the Commissioner and shall be accompanied by such information as the Commissioner may require;

(b) shall be of no effect if the Commissioner notifies the company that he has decided not to accept the election, subject to the company's right to appeal against such a notice to the Tax Appeal Tribunal under section 139(1)(e);

(c) shall be of no effect unless it is made before the expiry of the period of 9 months beginning on the day the company began to carry on its ring fence trade;

(d) shall have effect from that day, and

(e) shall be irrevocable.

(6) A notice under subsection (5)(b) above shall not be given more than 90 days after the notice of election is delivered to the Commissioner.

(7) Where a company has made an effective election under subsection (2) above, any assessment on that company in respect of its ring fence trade shall be expressed in United States dollars (in accordance with the preceding provisions of this section) and any interest or penalty calculated by reference to an amount of United States dollars shall accordingly also be payable in dollars.

9. For section 30 there shall be substituted—

Companies not resident in Falkland Islands.

30. Subject to any exceptions provided for by the enactments relating to corporation tax, a company not resident in the Falkland Islands shall be within the charge to corporation tax in respect of all its profits or gains wherever arising or accruing except—

(a) if the company carries on a business otherwise than through a branch or agency in the Falkland Islands, any profits or gains directly or indirectly arising through or from or accruing to that business and not directly or indirectly arising through or from, or accruing to, a business which it carries on in the Falkland Islands;

(b) any profits or gains directly or indirectly arising or accruing from a source outside the Falkland Islands or any designated area and neither excepted by paragraph (a) above nor directly or indirectly arising through or from, or accruing to, a business which it carries on through a branch or agency in the Falkland Islands;

(c) distributions received from companies resident in the Falkland Islands.

10. At the beginning of subsection (1) of section 33 there shall be inserted "Subject to section 119N," and after that section there shall be inserted—

Set-off of company's ACT against subsidiary's liability to corporation tax.

33A.—(1) Where a company ("the surrendering company") has paid an amount of ACT in respect of a dividend or dividends paid by it in an accounting period and the ACT has not been repaid, it may, on making a claim, surrender the benefit of the whole or any part of that amount—

(a) to any company which was a 51 per cent. subsidiary of the surrendering company throughout that accounting period, or

(b) in such proportions as the surrendering company may determine, to any 2 or more companies which were 51 per cent. subsidiaries of the surrendering company throughout that period.

(2) Subject to subsections (4) and (5) below, where the benefit of any amount of ACT ("the surrendered amount") is surrendered under this section to a subsidiary, then—

(a) if the ACT mentioned in subsection (1) above was paid in respect of one dividend only or of dividends all of which were paid on the same date, the subsidiary shall be treated for the purposes of section 33 as having paid an amount of ACT equal to the surrendered amount in respect of a distribution made by it on the date on which the dividend or dividends were paid;

(b) if the ACT mentioned in subsection (1) above was paid in respect of dividends paid on different dates, the subsidiary shall be treated for the purposes of section 33 as having paid an amount of ACT equal to the appropriate part of the surrendered amount in respect of a distribution made by it on each of those dates.

(3) For the purposes of paragraph (b) of subsection (2) above "the appropriate part of the surrendered amount", in relation to any distribution treated as made on the same date as that on which a dividend was paid, means such part of that amount as bears to the whole of it the same proportion as the amount of that dividend bears to the total amount of the dividends mentioned in that paragraph.

(4) ACT which a subsidiary is treated as having paid by virtue of subsection (2) above shall not be set against the subsidiary's liability to corporation tax under section 33(2), but in determining for the purposes of section 33(2) and (3) what (if any) amount of surplus ACT there is in any of its accounting periods, an amount so treated as having been paid shall be set against its liability to corporation tax before any ACT paid in respect of any distribution made by the subsidiary.

(5) ACT which a subsidiary is treated as having paid by virtue of subsection (2) above shall not be set against the subsidiary's liability to corporation tax for any accounting period in which, or in any part of which, it was not a 51 per cent. subsidiary of the surrendering company unless throughout that period or part both companies were 51 per cent. subsidiaries of a third company.

(6) Any claim under this section shall be made within 6 years after the end of the accounting period to which it relates and shall require the consent, notified to the Commissioner in such form as he may require, of the subsidiary or subsidiaries concerned.

(7) An amount of ACT which has been dealt with under section 33(2) shall not be available for the purposes of a claim under this section; and an amount of ACT the benefit of which has been surrendered under this section shall not be treated for the purposes of that section as ACT paid by the surrendering company.

(8) A payment made by a 51 per cent. subsidiary to a surrendering company in pursuance of an agreement between them as respects the surrender of the benefit of an amount of ACT, being a payment not exceeding that amount—

(a) shall not be taken into account in computing profits or losses of either company for corporation tax purposes; and

(b) shall not for any of the purposes of this Ordinance be regarded as a distribution.

(9) For the purposes of this section—

(a) references to a company apply only to bodies corporate resident in the Falkland Islands; and

(b) in determining whether one body corporate is a 51 per cent. subsidiary of that other, that other shall be treated as not being the owner of any share capital—

(i) which it owns directly in a body corporate if a profit on the sale of the shares would be treated as a trading receipt of its trade; or

(ii) which it owns indirectly, and which is owned directly by a body corporate for which a profit on the sale of the shares would be a trading receipt; or

(iii) which it owns directly or indirectly in a body corporate not resident in the Falkland Islands.

(10) Notwithstanding that, apart from this subsection, a company ("the subsidiary company") would at any time be a 51 per cent. subsidiary of another company ("the parent company") for the purposes of this section, the subsidiary company shall not be treated at that time as a 51 per cent. subsidiary for those purposes—

(a) if arrangements are in existence (whether in writing or not) by virtue of which any person has or could obtain, or any persons together have or could obtain, control of the subsidiary company but not of the parent company; and

(b) unless the following conditions are also fulfilled, namely—

(i) that the parent company is beneficially entitled to more than 50 per cent. of any profits available for distribution to equity holders of the subsidiary company; and

(ii) that the parent company would be beneficially entitled to more than 50 per cent. of any assets of the subsidiary company available for distribution to its equity holders on a winding up.

(11) Schedule A1 shall have effect for the purposes of subsection (10)(b) above, and in that Schedule "the relevant accounting period" means the accounting period current at the time in question.

11. At the beginning of section 35(1) there shall be inserted "Subject to section 119N".

12. The following sections shall be inserted after section 46—

Dividends etc. paid by one member of a group to another.

46A.—(1) Where—

(a) a company ("the receiving company") receives dividends from another company ("the paying company"), both being bodies corporate resident in the Falkland Islands, and

(b) the paying company is a 51 per cent. subsidiary of the other or of a company so resident of which the other is a 51 per cent. subsidiary,

then, subject to the following provisions of this section, the receiving company and the paying company may jointly elect that this subsection shall apply to the dividends received from the paying company by the receiving company ("the election dividends").

(2) So long as an election under subsection (1) above is in force the election dividends shall be excluded from sections 31(1) and 46 and are accordingly not included in references to franked payments made by the paying company or the franked investment income of the receiving company but are in this Ordinance referred to as "group income" of the receiving company.

(3) Where an election under subsection (1) above is in force the paying company may by notice to the Commissioner state that it does not wish the election to have effect in relation to any amount of dividends specified in the notice and this Ordinance shall then have effect in relation to that amount as if there had been no such election.

(4) Subsections (1) to (3) above shall not apply—

(a) to dividends received by a company on any investments, if a profit on the sale of those investments would be treated as a trading receipt of that company, or

(b) to a dividend in any case where, if those subsections do not apply to it, the receiving company will be entitled by virtue of any exemption to claim payment of the tax credit to which it is entitled in respect of the dividend.

(5) Where—

(a) the paying company purports by virtue of an election under subsection (1) above to pay any dividends without paying ACT, and

(b) ACT ought to have been paid,

the Commissioner may make such assessments, adjustments or set-offs as may be required for securing that the resulting liabilities to tax (including interest on unpaid tax) of the paying company and the receiving company are, so far as possible, the same as they would have been if the ACT had been duly paid.

(6) Where tax assessed under subsection (5) above on the paying company is not paid by that company before the expiry of the period of 3 months from the date on which that tax is payable, that tax shall, without prejudice to the right to recover it from that company, be recoverable from the receiving company.

(7) In determining for the purposes of this section whether one body corporate is a 51 per cent. subsidiary of another, that other shall be treated as not being the owner—

(a) of any share capital which it owns directly or indirectly in a body corporate not resident in the Falkland Islands, or

(b) of any share capital which it owns indirectly, and which is owned directly by a body corporate for which a profit on the sale of the shares would be a trading receipt.

(8) Notwithstanding that at any time a company ("the subsidiary company") is a 51 per cent. subsidiary of another company ("the parent company") it shall not be treated at that time as such a subsidiary for the purposes of this section unless, additionally, at that time—

(a) the parent company would be beneficially entitled to more than 50 per cent. of any profits available for distribution to equity holders of the subsidiary company; and

(b) the parent company would be beneficially entitled to more than 50 per cent. of any assets of the subsidiary company available for distribution to its equity holders on a winding-up.

(9) Schedule A1 shall apply for the purposes of subsection (8) above as it applies for the purposes of section 33A(10)(b).

(10) References in this section to dividends received by a company apply to any received by another person on behalf of or in trust for the company, but not to any received by the company on behalf of or in trust for another person, and references to "group income" shall be construed accordingly.

Provisions supplementary to section 46A.

46B.—(1) The Governor in Council may make regulations with respect to the procedure to be adopted for giving effect to section 46A and as to the information and evidence to be furnished by a company in connection with that section and, subject to the provisions

of such regulations, an election under that section ("the election") shall be made by notice to the Commissioner which shall set out the facts necessary to show that the companies are entitled to make the election.

(2) The election shall not have effect in relation to dividends paid less than 3 months after the giving of the notice and before the Commissioner is satisfied that the election is validly made, and has so notified the companies concerned; but shall be of no effect if within those 3 months the Commissioner notifies the companies concerned that the validity of the election is not established to his satisfaction.

(3) The companies concerned shall have the like right of appeal against any decision that the validity of the election is not established as the company paying the dividends would have if it were an assessment made on that company, and Part VIII shall apply accordingly.

(4) The election shall cease to be in force if at any time the companies cease to be entitled to make the election, and on that happening each company shall forthwith notify the Commissioner.

(5) Either of the companies making the election may at any time give the Commissioner notice revoking the election; and any such notice shall have effect from the time it is given.

13. In section 56(2) at the end there shall be added "but does not include any expenditure falling within section 119O", and after that section there shall be inserted—

Company reconstructions without a change of ownership.

56A.—(1) Where, on a company ("the predecessor") ceasing to carry on a business, another company ("the successor") begins to carry it on, and—

(a) on or at any time within 2 years after that event the business or an interest amounting to not less than a three-fourths share in it belongs to the same persons as the business or such an interest belonged to at some time within a year before that event; and

(b) the business is for the whole of those 3 years carried on by a company which is within the charge to tax in respect of it;

then this Ordinance shall have effect subject to subsections (2) to (6) below.

In paragraphs (a) and (b) above references to the business shall apply also to any other business of which the activities comprise the activities of the first mentioned business.

(2) The business shall not be treated as permanently discontinued nor a new business as set up and commenced for the purpose of the allowances and charges provided for by Chapter II of Part V (depreciation allowances) but—

(a) there shall be made to or on the successor in

accordance with that Chapter all such allowances and charges as would, if the predecessor had continued to carry on the business, have fallen to be made to or on it; and

(b) the amount of any such allowance or charge shall be computed as if—

(i) the successor had been carrying on the business since the predecessor began to do so, and

(ii) everything done to or by the predecessor had been done to or by the successor (but so that no sale or transfer which on the transfer of the business is made to the successor by the predecessor of any assets in use for the purpose of the business shall be treated as giving rise to any such allowance or charge).

(3) Subject to subsection (4) below, the successor shall be entitled to relief under section 108(2), as for a loss sustained by the successor in carrying on the business, for any amount for which the predecessor would have been entitled to claim relief if it had continued to carry on the business.

(4) Where the amount of relevant liabilities exceeds the value of relevant assets, the successor shall be entitled to relief by virtue of subsection (3) above only if, and only to the extent that, the amount of that excess is less than the amount mentioned in that subsection.

(5) Where the successor ceases to carry on the business within the 3 year period referred to in subsection (1)(a) above and on its doing so a third company begins to carry on the business, then no relief shall be given to the predecessor by virtue of subsection (4) above by reference to that event, but, subject to that, subsections (2) to (4) above shall apply both in relation to that event (together with the new predecessor and successor) and to the earlier event (together with the original predecessor and successor), but so that—

(a) in relation to the earlier event "successor" shall include the successor at either event; and

(b) in relation to the later event "predecessor" shall include the predecessor at either event;

and if the conditions of this subsection are thereafter again satisfied, it shall apply again in like manner.

(6) Where, on a company ceasing to carry on a business, another company begins to carry on the activities of the business as part of its business, then that part of the business carried on by the successor shall be treated for the purposes of this section as a separate business, if the effect of so treating it is that subsection (1) or (5) above has effect on that event in relation to that separate business.

(7) Where, on a company ceasing to carry on part of a business, another company begins to carry on the activities of that part as its business or part of its business, the predecessor shall for purposes of this section be treated as having carried on that part of its business as a separate business if the effect of so treating it is that subsection (1) or (5) above has effect on that event in relation to that separate business.

(8) Where under subsection (6) or (7) above any activities of a company's business fall, on the company ceasing or beginning to carry them on, to be treated as a separate business, such apportionments of receipts, expenses, assets or liabilities shall be made as may be just.

(9) Where, by virtue of subsection (8) above, any item falls to be apportioned and, at the time of the apportionment, it appears that it is material as respects the liability to tax (for whatever period) of 2 or more companies, any question which arises as to the manner in which the item is to be apportioned shall, for the purposes of the tax of all those companies, be determined by the Commissioner, after giving all of them an opportunity to make representations to him in writing and taking account of any such representations.

(10) Any relief obtainable under this section by way of discharge or repayment of tax shall be given on the making of a claim.

Company reconstructions: supplemental.

56B.—(1) For the purposes of section 56A—

(a) a business carried on by two or more persons shall be treated as belonging to them in the shares in which they are entitled to the profits of the business;

(b) a business or interest in a business belonging to any person as trustee (otherwise than for charitable or public purposes) shall be treated as belonging to the persons for the time being entitled to the income under the trust; and

(c) a business or interest in a business belonging to a company shall, where the result of so doing is that subsection (1) or (5) of section 56A has effect in relation to an event, be treated in any of the ways permitted by subsection (2) below.

(2) For the purposes of section 56A, a business or interest in a business which belongs to a company engaged in carrying it on may be regarded—

(a) as belonging to the persons owning the ordinary share capital of the company and as belonging to them in proportion to the amount of their holdings of that capital, or

(b) in the case of a company which is a subsidiary company, as belonging to a company which is its parent company, or as belonging to the persons owning the ordinary share capital of that parent company, and as belonging to them in proportion to the amount of their holdings of that capital,

and any ordinary share capital owned by a company may, if any person or body of persons has the power to secure by means of the holding of shares or the possession of voting power in or in relation to any company, or by virtue of any power conferred by the articles of association or other document regulating any company, that the affairs of the company owning the share capital are conducted in accordance with his or their wishes, be regarded as owned by the person or body of persons having that power.

(3) For the purposes of subsection (2) above—

(a) references to ownership shall be construed as references to beneficial ownership;

(b) a company shall be deemed to be a subsidiary of another company if and so long as not less than three-quarters of its ordinary share capital is owned by that other company, whether directly or through another company or other companies, or partly directly and partly through another company or other companies;

(c) the amount of ordinary share capital of one company owned by a second company through another company or other companies, or partly directly and partly through another company or other companies, shall be determined in accordance with section 163(5) to (10); and

(d) where any company is a subsidiary of another company, that other company shall be considered as its parent company unless both are subsidiaries of a third company.

(4) In determining, for the purposes of section 56A, whether or to what extent a business belongs at different times to the same persons, persons who are relatives of one another and the persons from time to time entitled to the income under any trust shall respectively be treated as a single person, and for this purpose "relative" means husband, wife, ancestor, lineal descendant, brother or sister.

(5) For the purposes of section 56A(4), relevant assets are—

(a) assets which were vested in the predecessor immediately before it ceased to carry on the business, which were not transferred to the successor and which, in a case where the predecessor was the predecessor on a

previous application of section 56A, were not by virtue of subsection (8) of that section apportioned to a business carried on by the company which was the successor on that application; and

(b) consideration given to the predecessor by the successor in respect of the change of company carrying on the business;

and for the purposes of paragraph (b) above the assumption by the successor of any liabilities of the predecessor shall not be treated as the giving of consideration to the predecessor by the successor.

(6) For the purposes of section 56A(4), relevant liabilities are liabilities which were outstanding and vested in the predecessor immediately before it ceased to carry on the business, which were not transferred to the successor and which, in a case where the predecessor was the predecessor on a previous application of section 56A, were not by virtue of subsection (8) of that section apportioned to a business carried on by the company which was the successor on that application; but a liability representing the predecessor's share capital, share premium account, reserves or relevant loan stock is not a relevant liability.

(7) For the purposes of section 56A(4)—

(a) the value of assets (other than money) shall be taken to be the price which they might reasonably be expected to have fetched on a sale in the open market immediately before the predecessor ceased to carry on the business; and

(b) the amount of liabilities shall be taken to be their amount at that time.

(8) Where the predecessor transferred a liability to the successor but the creditor concerned agreed to accept settlement of part of the liability as settlement of the whole, the liability shall be treated for the purposes of subsection (6) above as not having been transferred to the successor except as to that part.

(9) A liability representing the predecessor's share capital, share premium account, reserves or relevant loan stock shall, for the purposes of subsection (6) above, be treated as not doing so if, in the period of one year ending with the day on which the predecessor ceased to carry on the business, the liability arose on a conversion of a liability not representing its share capital, share premium account, reserves or relevant loan stock.

(10) Where a liability of the predecessor representing its relevant loan stock is not a relevant liability for the purposes of section 56A(4) but is secured on an asset of the predecessor not transferred to the successor, the value of the asset shall, for the purposes of section 56A(4), be reduced by an amount equal to the amount of the liability.

(11) In this section "relevant loan stock" means any loan stock or similar security (whether secured or unsecured) except any in the case of which subsection (12) below applies.

(12) This subsection applies where, at the time the liability giving rise to the loan stock or other security was incurred, the person who was the creditor was carrying on a business of lending money.

14. In sections 66(5), 67(3) and 73(1)(e) each reference to the Falkland Islands shall be construed as including a reference to a designated area.

15. The following sections shall be inserted immediately after section 80—

Payments by intermediaries or to employees of non-resident employers.

80A.—(1) Subject to subsection (2) below, where—

(a) a payment of or on account of assessable income of an employee is made by an intermediary of his employer, and

(b) section 80(1) would have applied to it if the payment had been made by the employer,

then for the purposes of this Part the employer shall be deemed to have made that payment to the employee at the time it was made by the intermediary.

(2) The employer shall not be required to make a deduction under subsection (1) above if and to the extent that the intermediary (whether or not he is a person to whom section 80 and the POAT regulations apply) makes a deduction from the payment he makes and accounts for it in accordance with the POAT regulations.

(3) This subsection applies where—

(a) an employee during any period works for a person ("the relevant person") who is not his employer;

(b) any payment of, or on account of, assessable income of the employee in respect of work done in that period is made by a person who is the employer or an intermediary of the employer;

(c) the POAT regulations do not apply to the person making the payment or, if he makes the payment as an intermediary of the employer, the employer; and

(d) a deduction is not made or accounted for in accordance with this Part by the person making the payment or, if he makes the payment as an intermediary of the employer, the employer.

(4) Where subsection (3) above applies, for the purposes of this Part—

(a) the payment of assessable income shall be

deemed to have been made by the relevant person,

(b) the relevant person shall be deemed to be the employer of the employee,

and accordingly the payment shall be treated as falling within section 80(2).

(5) Where a payment within subsection (1)(a) or (3)(b) ("a section 80A payment") is deemed to be made by any person—

(a) any deduction required to be made by the POAT regulations shall be made from any payment he actually makes of or on account of, assessable income of the person to whom that section 80A payment is made, or

(b) if the amount of any payment actually made is less than the amount of the deduction required to be made, he shall account to the Commissioner in accordance with the POAT regulations for an amount equal to the amount of the deduction which he is unable to make.

(6) POAT regulations may make provision—

(a) with respect to the time when any section 80A payment (or description of section 80A payment) is to be treated as having been made;

(b) applying (with or without modifications) any specified provisions of the regulations for the time being in force in relation to deductions from actual payments to amounts accounted for in respect of any section 80A payments;

(c) with respect to the collection and recovery of amounts accounted for in respect of section 80A payments.

Non-resident employees etc.

80B.—(1) This section applies in relation to an employee in a year of assessment only if—

(a) he is not resident or, if resident, not ordinarily resident in the Falkland Islands, and

(b) he works or will work in the Falkland Islands and also works or is likely to work outside the Falkland Islands.

Any reference in this subsection to a person working in the Falkland Islands includes a reference to a person working in any designated area.

(2) Where in relation to any year of assessment it appears to the Commissioner at any time that—

(a) some of the emoluments of an employee to whom this section applies are payable in respect of

duties performed in the Falkland Islands for a year of assessment during which he is not resident, or if resident not ordinarily resident, in the Falkland Islands, but

(b) a proportion of the income, which at that time is unascertainable, may prove not to be assessable,

the Commissioner may, on an application made by the employer, give a direction determining what proportion of any payment made in that year of, or on account of, income of the employee shall be treated for the purposes of this Part as a payment of assessable income of the employee.

(3) An application for a direction under subsection (2) above shall provide such information as is available and is relevant to the giving of the direction.

(4) A direction under subsection (2) above—

(a) shall specify the employee to whom and the year of assessment to which it relates;

(b) shall be given by notice to the employer; and

(c) may be withdrawn by notice to the employer by a date specified in the notice, not being earlier than 30 days from the date on which the notice of withdrawal is given.

(5) The employer may designate a person to exercise his functions under subsections (2) and (4) above, and in any case where a person has been so designated any reference in this section to the employer (except this subsection) shall be read as a reference to that person.

(6) Where—

(a) a direction under subsection (2) above has effect in relation to an employee to whom this section applies, and

(b) a payment of, or on account of, the income of the employee is made in the year of assessment to which the direction relates,

the proportion of the payment determined in accordance with the direction shall be treated for the purposes of this Part as a payment to which section 80(1) applies.

(7) Where in any year of assessment—

(a) no direction under subsection (2) above has effect in relation to an employee to whom this section applies, and

(b) any payment is made of, or on account of, the income of the employee,

the entire payment shall be treated for the purposes of this Part as a payment to which section 80(1) applies.

Mobile workforce.

80C.—(1) Where it appears to the Commissioner—

(a) that one person ("the contractor") has entered into or is likely to enter into an agreement that any of his employees shall in any period work for, but not as employees of, another person ("the relevant person"), and

(b) that payments of, or on account of, assessable income of the employees in respect of work done in that period are likely to be made by or on behalf of the contractor, and

(c) that section 80(1) would apply on the making of such payments but it is likely that deductions will not be made or accounted for in accordance with the POAT regulations,

he may give a direction under subsection (2) below to the relevant person.

(2) A direction under this subsection is a direction, given by notice, that if—

(a) any employees of the contractor work in any period for, but not as employees of, the relevant person, and

(b) any payment is made by the relevant person in respect of work done by the employees in that period,

the relevant person shall make deductions in accordance with the notice.

(3) A direction under subsection (2) above—

(a) shall specify the relevant person and the contractor to whom it relates; and

(b) may at any time be withdrawn by a further notice to the relevant person.

(4) The Commissioner shall take such steps as are reasonably practicable to ensure that the contractor is supplied with a copy of any direction or notice given under subsection (2) or (3) above which relates to him.

16. The following sections shall be inserted immediately after section 87—

Time when payment made.

87A.—(1) For the purposes of this Part, a payment of, or on account of, any payment in relation to which any person is under an obligation to make a deduction under this Part, shall be treated as being made at the time found in accordance with the following rules (taking the earlier or earliest time in a case where more than one rule applies)—

(a) the time when the payment is actually made;

(b) the time when a person becomes entitled to the payment;

(c) in a case where the income is income from an employment with a company, the holder of

the employment is a director of the company and sums on account of the income are credited in the company's accounts or records, the time when sums on account of the income are so credited;

(d) in a case where the income is income from an employment with a company, the holder of the employment is a director of the company and the amount of the income for a period is determined before the period ends, the time when the period ends;

(e) in a case where the income is income from an employment with a company, the holder of the employment is a director of the company and the amount of the income for a period is not known until the amount is determined after the period has ended, the time when the amount is determined.

(2) Subsection (l)(c), (d) or (e) above applies whether or not the employment concerned is that of director.

(3) Paragraph (c), (d) or (e) of subsection (1) above applies if the holder of the employment is a director of the company at any time in the year of assessment in which the time mentioned in the paragraph concerned falls.

(4) For the purposes of the rule in subsection (l)(c) above, any restriction on the right to draw the sums is to be disregarded.

Interpretation of Part IV.

87B.—(1) In this Part—

(a) "work", in relation to an employee, means the performance of any duties of the employment of the employee, and any reference to his working shall be construed accordingly;

(b) a payment is made by an intermediary of the employer if it is made—

(i) by a person acting on behalf of the employer and at the expense of the employer or a person connected with him; or

(ii) by trustees holding property for any persons who include or class of persons which includes the employee;

(c) any reference to assessable income is a reference to income which is assessable to income tax under this Ordinance as the emoluments of an employment;

(d) any reference to an employer in relation to an employee is a reference to an employer who

is liable to tax under this Ordinance in respect of the profits and gains of the business in the course of which the employee performs the duties of his employment with that employer.

17.—(1) Part IV shall also have effect subject to the following amendments.

(2) In section 80 in subsection (1) for all the words preceding paragraph (b) there shall be substituted—

"Subject to subsections (2) to (6) below, every person who makes a payment to which this subsection applies to an employee or former employee of his in any year of assessment shall—

(a) before making the payment, deduct from the payment such sum as he is required to deduct by the POAT regulations, and";

(3) Section 80(4)(a) and (5) shall not apply in relation to remuneration paid or payable for the year of assessment beginning on 1st January 1996 and later years.

(4) In section 81 for subsection (4) there shall be substituted—

"(4) Any contract, agreement or arrangement whatsoever between any person on whom any obligation is imposed under this Part and any other person (whether or not also under such an obligation) which is inconsistent with that obligation (or obligations as the case may be) shall, to the extent of that inconsistency, be void."

(5) In section 82 in subsections (1), (4) and (5) for "section 80(1)" there shall be substituted "this Part".

(6) For section 82(2) and (3) there shall be substituted—

"(2) As between an employee and the Commissioner or the Crown, any deduction made under this Part shall be deemed to have been paid to the Commissioner by the employee on account of his liability to income tax, and irrespective of whether the deduction has been accounted for to the Commissioner or not.

(3) If any sum deducted in accordance with this Part is lost, mislaid or destroyed before it is received by the Commissioner, the person liable to make the deduction and not the Commissioner or the Crown shall bear the loss; and accordingly that person in such an event remains liable to pay the same to the Commissioner."

(7) In section 82(5)(a) at the end there shall be added "or, if he has no place of business in the Falkland Islands, outside the Falkland Islands;".

(8) In section 83(1) for "section 80(1)" there shall be substituted "this Part".

(9) In section 84 for "section 80(1)" there shall be substituted "this Part".

(10) In section 85—

(a) for "section 80(1)", in each place where it occurs, there shall be substituted "this Part";

(b) subsection (3)(b) the word "other" shall not apply in relation to remuneration paid or payable for the year of assessment beginning on 1st January 1996 and later years; and

(c) after subsection (4) there shall be inserted—

"(4A) Regulations under this section may make provision requiring information to be provided to the Commissioner by any person employing or intending to employ any other person in the Falkland Islands or a designated area with respect to arrivals in and departures from the Falkland Islands or a designated area of such other persons."

(11) In section 86 for "section 80(1)" there shall be substituted "this Part".

(12) In section 88 after "regulations" there shall be inserted "or of a direction under section 80C".

18. The following section shall be inserted after section 89—

Restriction on deduction of emoluments before payment.

89A.—(1) Subsection (2) below applies where—

(a) a calculation is made of profits or gains which are within the charge to tax and are for a period of account beginning on or after 1st January 1996, and

(b) relevant emoluments would (apart from subsection (2)) be deducted in making the calculation, and

(c) the emoluments are not paid before the end of the period of 9 months beginning with the end of that period of account;

and in this section that period of 9 months is referred to as the permitted payment period.

(2) The emoluments—

(a) shall not be deducted in making the calculation mentioned in subsection (1)(a) above, but

(b) shall be deducted in calculating profits or gains which are within the charge to tax and are for the period of account in which the emoluments are paid.

(3) Where—

(a) a calculation such as is mentioned in subsection (l)(a) above is made,

(b) the calculation is made before the end of the permitted payment period,

(c) relevant emoluments would (apart from subsection (2) above) be deducted in making

the calculation, and

(d) the emoluments have not been paid when the calculation is made.,

it shall be assumed for the purpose of making the calculation that the emoluments will not be paid before the end of the permitted payment period.

(4) A calculation made in accordance with subsection (3) shall be adjusted if—

(a) the emoluments are paid after the calculation is made but before the end of the permitted payment period,

(b) a claim to adjust the calculation is made to the Commissioner, and

(c) the claim is made before the end of the period of two years beginning with the end of the period of account concerned.

(5) For the purposes of this section "relevant emoluments" are emoluments for a period beginning on or after 1st January 1996 allocated either—

(a) in respect of particular offices or employments (or both), or

(b) generally in respect of offices or employments (or both).

(6) This section applies in relation to potential emoluments as it applies in relation to relevant emoluments, and for this purpose—

(a) potential emoluments are amounts or benefits reserved in the accounts of an employer, or held by an intermediary, with a view to their becoming relevant emoluments;

(b) potential emoluments are paid when they become relevant emoluments which are paid.

(7) In deciding for the purposes of this section whether emoluments are paid at any time, section 87A shall apply as it applies for the purposes of Part IV.

19. Section 92 shall not apply in relation to the profits or gains of any chargeable period beginning on or after 1st January 1996.

20. Section 93 shall not apply in relation to any sums paid or credited to any person on or after 1st January 1996.

21. In section 94(4) (non-deduction of non-resident director's remuneration in certain cases) for all words preceding "shall not exceed" there shall be substituted—

"(4) Where during the whole or any part of an accounting period of a company ("the relevant period")—

(a) any of its directors are non-resident, and

(b) more than 50 per cent. of the ordinary share capital is held by its directors,

the deduction permitted to be made from the company's profits and gains for the relevant period or any other accounting period in respect of any remuneration of

a director attributable to any time during the relevant period when he is non-resident",

and the words "from the business" shall be omitted.

22. In section 96 (pre-trading expenditure) in subsection (1) after "incurs expenditure" there shall be inserted "not being expenditure to which any provision of Chapter II of this Part applies".

23. In section 97 (deduction of interest) in subsection (1) after "unless" there shall be inserted "and to the extent that".

24. The following heading shall be inserted immediately before section 98—

General

25.—(1) Section 98 (general provision relating to depreciation allowances for capital expenditure) shall have effect subject to the following provisions of this section.

(2) In subsection (1) for the words from "subsection (2) below" to the end there shall be substituted "the provisions of this Ordinance, be made allowances and charges in accordance with this Chapter.".

(3) Immediately after subsection (1) there shall be inserted—

"(1A) Subject to section 98E(3) to (5), allowances and charges shall not be made under any provision of this Chapter in relation to a petroleum licence.

(1B) Effect shall be given to an allowance claimed by a company for any accounting period by treating the amount of the allowance as a trading expense of the company in that period.

(1C) Subject to any contrary provision—

(a) in any case where, because a person has no (or insufficient) chargeable income for any chargeable period, the whole or part of an allowance cannot be made for that period, the allowance, or that part of the allowance to which effect has not been given, shall be carried forward and, so far as may be, shall be made in subsequent periods, and

(b) where paragraph (a) applies in respect of allowances claimed in respect of expenditure incurred in more than one basis period, effect shall be given to the allowances in the order in which the expenditure was incurred, taking the most recently incurred expenditure first.

(1D) Any reference in this Chapter to assets representing any expenditure includes any results obtained from any search, exploration or inquiry upon which the expenditure was incurred.

(1E) Any reference in this Chapter to an asset includes a reference to a part of an asset or a share in an asset and—

(a) subject to section 103, where an apportionment of any expenditure is required for the purposes of any provision of this Chapter, whether the requirement is express or implied, the apportionment shall be made on

a just and reasonable basis; and

(b) for the purposes of this Chapter, a share in an asset of any description shall be deemed to be used for the purposes of a business so long as, and only so long as, the asset is used for those purposes.

(1F) Where a person has claimed or may claim an allowance under this Chapter in respect of expenditure incurred on the provision of an asset or represented by an asset, then for the purposes of this Chapter (but subject to section 98H) "relevant event", in relation to that person and that asset, means any one of the following events, namely—

(a) it ceases to belong to him; or

(b) he loses possession of it in circumstances where it is reasonable to assume that the loss is permanent; or

(c) it ceases to exist as such (as a result of destruction, dismantling or otherwise); or

(d) it begins to be used wholly or mainly otherwise than for the purposes of the trade; or

(e) the trade is permanently discontinued (or is treated by virtue of any provision of this Ordinance as permanently discontinued); or

(f) in the case of computer software or the right to use or otherwise deal with computer software, he grants to another person a right to use or otherwise deal with the whole or part of the computer software concerned in circumstances where the consideration in money for the grant constitutes (or if there were consideration in money for the grant would constitute) a capital sum;

but the disposal of a petroleum licence or its surrender or determination in accordance with the terms of the licence or the disposal of any intellectual property shall not be a relevant event for the purposes of this Chapter.

(1G) Where—

(a) expenditure is incurred otherwise than in the open market, and

(b) apart from this subsection, an allowance could be claimed under this Chapter in relation to the expenditure, and

(c) the amount of the expenditure exceeds what it would have been if it had been incurred in the open market,

then, for the purposes of this Chapter, the amount of that expenditure shall be taken to be the amount of the expenditure less the amount of that excess.

(4) In subsection (5)—

(a) for "(5)" there shall be substituted "(6)", and

(b) for the words from "reduced by" to "authority" there shall be substituted "subject to sections 102A and 102B".

(5) In subsection (6) of that section after "Chapter", in the second place where it occurs, there shall be inserted "subject to any provision to the contrary".

26. The following headings and sections shall be inserted after section 98—

Scientific research allowances

Deductions in respect of expenditure on scientific research.

98A.—(1) The provisions of this section shall have effect subject to section 98D(3) but, subject to that, shall have effect notwithstanding any other provision of this Ordinance.

(2) There shall be allowable as a deduction in ascertaining a person's chargeable income for a chargeable period an amount equal to the amount of—

(a) expenditure (whether of a capital nature or not) on scientific research related to any business carried on by that person and directly undertaken by him or on his behalf, or

(b) any sums paid to any scientific research association approved for the purposes of this section by the Governor being an association which has as its object the undertaking of scientific research related to the class of business to which the business he is carrying on belongs, or

(c) any sums paid to any university, institute, association or other body approved for the purposes of this section by the Governor to be used to fund any such research,

if the expenditure was incurred or the sums paid by that person in the basis period for that chargeable period.

(3) For the purposes of this section expenditure on the provision of a dwelling is not scientific research expenditure; but where—

(a) part of a building is used for scientific research and part consists of a dwelling, and

(b) the capital expenditure which it is just to apportion to the construction or acquisition of the dwelling is not more than one-quarter of the capital expenditure which is referable to the construction or acquisition of the whole building,

the whole building shall be treated for the purposes of this Chapter as used for scientific research.

(4) Where a person incurs capital expenditure which is partly within subsection (2) above and partly not, such apportionment of the expenditure shall be made for the purposes of this section as may be just and reasonable.

(5) Where a person who carries on any business has, before commencing to carry on that business, incurred expenditure on scientific research related to that business and directly undertaken by him or on his behalf, the expenditure incurred shall be deemed (for all purposes of the charge to tax) to have been incurred on the first day on which he does carry on that business.

(6) Subsection (5) above does not apply where the business is commenced before 1st January 1996 but, subject to that, applies to expenditure whenever incurred.

Assets ceasing to belong to businesses etc.

98B.—(1) Subsections (2) and (3) below shall have effect where a relevant event occurs with respect to an asset of a capital nature which represents allowable scientific research expenditure incurred by the person carrying on a business.

(2) If the relevant event occurs in or after the chargeable period for which an allowance in respect of the expenditure is made under section 98A, then, subject to subsection (8) below—

(a) the sum by which the aggregate of the disposal value of the asset and the amount of the allowance exceeds the amount of the expenditure, or

(b) the amount of the allowance if it is less than that sum,

shall be treated as a trading receipt of the business accruing at the time of the relevant event or, if the relevant event occurs on or after the date on which the business is permanently discontinued, accruing immediately before the discontinuance.

(3) If the relevant event occurs before the chargeable period for which an allowance in respect of the expenditure would fall to be made under section 98A—

(a) that allowance shall not be made, but

(b) subject to subsection (8) below, if the disposal value of the asset is less than the expenditure, an amount equal to the difference shall be treated as a trading expense of the business for the chargeable period in which the relevant event occurs.

(4) For the purposes of this section the disposal value of an asset depends upon the nature of the relevant event, and—

(a) if that event is the actual sale of the asset at a price not lower than that which it would have fetched in the open market, equals the proceeds of that sale;

(b) if that event is the deemed sale of the asset under subsection (5) below, equals the deemed proceeds of sale under that subsection; and

(c) in any other event, equals the price which the asset would have fetched if sold in the open market.

(5) Where an asset is destroyed, it shall for the purposes of this section be treated as if it had been sold immediately before its destruction, and any insurance moneys or other compensation of any description received by the person carrying on the business in respect of the destruction, and any moneys received by him for the remains of the asset, shall be treated as if they were proceeds of that sale.

(6) Where subsection (5) above has effect on the demolition

of an asset, the cost of demolition to the person carrying on the business shall, for the purposes of subsections (2) and (3) above, be added to the expenditure represented by the asset.

(7) Where—

(a) subsection (6) applies in a case falling within subsection (2), and

(b) by reason of the addition made under subsection (6), the aggregate there referred to is less than the amount of the expenditure represented by the asset, and

(c) the asset had not prior to its demolition begun to be used for purposes other than scientific research related to the business,

then, subject to subsection (8) below, a deduction equal to the difference shall be allowed in computing the chargeable income of the person carrying on the business for the chargeable period in which the asset is treated as having been sold or, if it is treated as having been sold on or after the date on which the business is permanently discontinued, for the last chargeable period in which the business was carried on before the discontinuance.

(8) No amount shall be allowed or charged by virtue of this section in respect of any relevant event if that event gives rise to a balancing allowance or balancing charge under any other provision of this Chapter.

Interpretation of sections 98A and 98B.

98C.—(1) In this Chapter—

(a) "scientific research" means any activities in the fields of natural or applied science for the extension of knowledge;

(b) "scientific research expenditure" means expenditure incurred on scientific research;

(c) references to expenditure incurred on scientific research do not include any expenditure incurred in the acquisition of rights in, or arising out of, scientific research, but, subject to that and to section 98D(3), include all expenditure incurred for the prosecution of, or the provision of facilities for the prosecution of, scientific research;

(d) references to scientific research related to a business or a class of businesses include—

(i) any scientific research which may lead to or facilitate an extension of that business or, as the case may be, of businesses of that class;

(ii) any scientific research of a medical nature which has a special relation to the welfare of workers employed in that business or, as the case may be, of businesses of that class.

(2) The same expenditure shall not be taken into account for any of the purposes of sections 98A or 98B in relation to more than one business.

(3) Any reference in sections 98A and 98B to a business is, except in relation to a class of business, a reference to a business as respects which the person carrying on the business is within the charge to tax in the Falkland Islands.

(4) If any question arises under this Chapter as to whether, and if so to what extent, any activities constitute or constituted, or any asset is or was being used for, scientific research, the Commissioner shall refer the question for decision to the Governor and his decision shall be final.

(5) Any reference in this section or section 98A or 98B to the time when an asset ceases to belong to a person shall, in the case of a sale, be construed as a reference to the time of completion or the time when possession is given, whichever is the earlier.

(6) The cost to a person of the demolition of any property to which section 98B(6) applies shall not be treated for the purposes of this Chapter as expenditure incurred in respect of any other property by which that property is replaced.

Petroleum extraction activities

Petroleum extraction activities: general provisions.

98D.—(1) In this Part—

"intangible drilling costs" means capital costs directly attributable to the drilling of development or production wells, other than costs which are directly attributable to the acquisition of any machinery or plant;

"petroleum" has the same meaning as in section 119A(1); and

"petroleum exploration and appraisal" means searching for petroleum, ascertaining the characteristics of any petroleum-bearing area beneath controlled waters or ascertaining what are the petroleum reserves of any such area.

(2) For the purposes of this Chapter, expenditure on petroleum exploration and appraisal incurred by a person carrying on a ring fence trade in connection with that trade (whether before or after that trade begins to be carried on) shall be deemed to have been incurred for the purposes of that trade.

(3) Expenditure within section 98E(1)(a), (b) or (c), whether incurred by a person carrying on a ring fence trade or not, shall not be eligible for an allowance or deduction under section 98A and accordingly is not expenditure within subsection (2) or (5) of that section.

(4) The following is not expenditure within section 98E(1)—

(a) any expenditure on buildings or structures provided for occupation by or for the welfare of workers;

(b) any expenditure on a building where the whole of the building was constructed for use as an office; and

(c) any expenditure on so much of a building or structure as was constructed for use as an office, if the capital expenditure on the construction of the part of the building or structure constructed for use as an office exceeded one-tenth of the capital expenditure incurred on the construction of the whole building or structure.

Expenditure eligible for allowances.

98E.—(1) Subject to section 98D(4), in ascertaining the ring fence income of a person carrying on a ring fence trade for a chargeable period, allowances and charges shall be made, in accordance with this section and sections 98F to 98J, in respect of—

(a) expenditure incurred by him on petroleum exploration and appraisal;

(b) expenditure incurred by him on intangible drilling costs;

(c) expenditure incurred by him on the provision of machinery or plant for the purposes of the trade other than any expenditure falling within paragraph (a) above.

(2) Subject to subsection (3) below, where expenditure falling within subsection (1)(a) or (b) above is incurred by any person before he begins to carry on a ring fence trade, then that person shall be treated for the purposes of this section as incurring, on the first day on which he begins to carry on that trade, an amount of expenditure on petroleum exploration and appraisal or on intangible drilling costs (as the case may be) equal to the amount of that expenditure, less any amount of such expenditure which is attributable to the provision of an asset which that person has disposed of before he begins to carry on that trade.

(3) Where—

(a) a person who holds a petroleum licence or any interest or share in such a licence ("the seller") has incurred expenditure within subsection (1)(a) or (b) above in relation to the licensed area, and

(b) the seller has not claimed any allowances under this Chapter in relation to that expenditure, and

(c) before he begins to carry on a ring fence trade, the seller disposes of all or part of his interest or share in the licence to another person ("the buyer"), whether before or after the buyer begins to carry on a business,

then, subject to subsections (4) and (5) below, an amount equal to the

amount of that expenditure shall, for all purposes of the charge to tax (including further applications of this subsection where the licence is subsequently disposed of by the buyer before claiming an allowance), be deemed not to have been incurred by the seller but to have been incurred by the buyer on petroleum exploration and appraisal or on intangible drilling costs on the day on which the buyer acquired the licence.

(4) The amount of expenditure incurred by the seller which under subsection (3) above is to be deemed to be incurred by the buyer shall not include any expenditure attributable to any assets—

(a) expenditure on the provision of which by the seller does not fall within subsection (1)(a) or (b) above, or

(b) which either—

(i) belong to the seller immediately before the disposal, whether or not they are transferred to the buyer together with the licence or by a related transaction, or

(ii) have been disposed of before the disposal of the licence takes place, or

(c) where the seller retains an interest or share in the licence, any amount of expenditure which on a just and reasonable apportionment may be attributed to the interest or share retained.

(5) The amount of expenditure incurred by the seller which under subsection (3) above is to be deemed to be incurred by the buyer shall not exceed the lower of the following amounts—

(a) the amount of expenditure actually incurred by the seller as mentioned in subsection (3)(a) above, less any amount attributable to any asset within subsection (4) above,

(b) the amount or value of the consideration given by the buyer for the licence and any other asset disposed of by the same transaction, less any amounts excepted by subsection (4) above,

(c) the market value of the licence apart from any asset within subsection (4) above.

(6) In any case where—

(a) expenditure falling within subsection (1)(c) above is incurred by any person on the provision of any machinery or plant before he begins to carry on a ring fence trade, and

(b) when he does begin to carry on that trade the asset belongs to him,

then that person shall be treated for the purposes of this section as if he had incurred the expenditure on the first day on which he begins to carry on that trade.

(7) Where expenditure falling within subsection (1)(c) above is incurred by any person on the provision of any machinery or plant

before he begins to carry on a ring fence trade, then if—

(a) that machinery or plant is sold, demolished, destroyed or abandoned before the ring fence trade is commenced, and

(b) the amount of that expenditure exceeds the amount of any sale, insurance, salvage or compensation moneys resulting from the sale, demolition, destruction or abandonment of that machinery or plant,

that person shall be treated for the purposes of this section as incurring, on the first day on which he begins to carry on that trade, an amount of expenditure on the provision of plant and machinery equal to the amount of that excess.

(8) The provisions of subsections (3) to (5) above are without prejudice to the application of subsection (2) above in relation to any asset other than a petroleum licence.

Allowances and charges.

98F.—(1) There shall be allowable as a deduction in ascertaining the ring fence income of a person carrying on a ring fence trade for a chargeable period an amount equal to the amount of expenditure incurred by that person—

(a) on petroleum exploration and appraisal in the basis period for that chargeable period;

(b) on intangible drilling costs in the basis period for that chargeable period.

(2) Where—

(a) an allowance under this section has been made to a person in taxing his ring fence trade as respects expenditure within section 98E(1)(a) or (b), and

(b) a relevant event occurs in relation to an asset representing that expenditure (and a relevant event has not occurred earlier in relation to the asset),

there shall be made on that person a balancing charge on an amount equal to the amount of that expenditure or, if less, the amount of the disposal value of the asset on that relevant event.

(3) Where—

(a) by virtue of section 98E(3) an allowance has been made to a person with an interest or share in an oil licence in respect of expenditure falling within section 98E(1)(a) or (b), and

(b) that person disposes of his interest or share in the licence concerned,

then, unless the Commissioner is satisfied that that person did not acquire his interest or share in the licence wholly or mainly for the purpose of obtaining that allowance, there shall be made on that person a balancing charge on an amount equal to the amount of that expenditure or such lesser amount as the Commissioner may direct.

For the purposes of this subsection, the reference to a person disposing of his interest or share in a licence includes a reference to his

surrendering that interest or share and to its termination in accordance with the terms of the licence.

(4) A writing-down allowance shall be made for a chargeable period, in accordance with subsection (5) below, to a person carrying on a ring fence trade in relation to expenditure incurred by him on the acquisition of any machinery or plant (not falling within section 98E(1)(a)) for the purposes of the trade by reference to the amount (if any) by which A exceeds B + C where as respects that chargeable period—

A is the amount of his expenditure on the acquisition of such machinery or plant in the basis period for that period or any earlier period;

B is the amount of any writing-down allowances previously made in respect of that expenditure; and

C is the disposal value of any asset—

(a) expenditure on the acquisition of which is qualifying expenditure taken into account under A above; and

(b) in respect of which, in the basis period for the chargeable period, any one of the relevant events first occurs;

and the amount of that excess is referred to in subsection (5) below as "the relevant amount".

(5) The writing-down allowance to be made under subsection (4) above shall—

(a) where paragraph (b) does not apply, be equal to 25 per cent. of the relevant amount found under that subsection (proportionately reduced or increased if the period is a period of less or more than a year, or the trade has been carried on for part only of the period);

(b) where during the basis period for the chargeable period in question the trade is permanently discontinued, be equal to the whole of the relevant amount so found.

(6) In any case where—

(a) an allowance is made or to be made, by virtue of subsection (5)(b) above, for the chargeable period in which the person claiming the allowance ceases to carry on his ring fence trade, but

(b) the whole or part of the allowance cannot be made because of an insufficiency of ring fence income for that chargeable period,

the allowance, or that part of the allowance to which effect has not been given, shall be made for the 3 immediately preceding periods (but the allowance may only be made against ring fence income of an earlier period in so far as there is an insufficiency of ring fence income for later periods).

(7) For any chargeable period for which C exceeds A - B (where C, A and B have the same meanings as in subsection (4)), there

shall be made on the person concerned a balancing charge on an amount equal to that excess.

The disposal value.

98G.—(1) Subject to subsection (2) below, for the purposes of section 98F the disposal value of any asset depends upon the relevant event by reason of which it falls to be taken into account and shall be found in accordance with the following provisions of this section.

(2) The disposal value of any asset shall in no case exceed the capital expenditure incurred by the person in question on the provision of the asset for the purposes of the trade.

(3) Where the relevant event is the sale of the asset, then if—

(a) the price is lower than that which it would have fetched if sold in the open market, and

(b) the buyer's expenditure on the acquisition of the asset cannot be taken into account in making allowances to him under section 98F,

the disposal value equals the price which the asset would have fetched if sold in the open market.

(4) If the relevant event is the sale of the asset and subsection (3) above does not apply, the disposal value equals the net proceeds to the person in question of the sale, together with any insurance moneys received by him in respect of the asset by reason of any event affecting the price obtainable on the sale, and, so far as it consists of capital sums, any other compensation of any description so received.

(5) If the relevant event is the destruction of the asset (otherwise than by demolition), the disposal value equals the net amount received by the person in question for the remains of the asset, together with any insurance moneys received by him in respect of the destruction and, so far as it consists of capital sums, any other compensation of any description so received.

(6) If the relevant event is the permanent loss of the asset otherwise than in consequence of its demolition or destruction, the disposal value equals any insurance moneys received by him in respect of the loss, and, so far as it consists of capital sums, any other compensation of any description so received.

(7) If the relevant event is the permanent discontinuance of the trade before the occurrence of an event within subsection (3), (4), (5) or (6), the disposal value is the same as the disposal value for the last-mentioned event.

(8) If the relevant event is the grant of a right to use or otherwise deal with computer software for a consideration not consisting or not wholly consisting in money, the disposal value equals the consideration in money which would have been given if the right had been granted in the open market.

(9) If—

(a) the relevant event is the grant of a right to use or otherwise deal with computer software for no consideration or for a consideration in money lower than that which would have been given if the right had been granted in the open market, and

(b) the grantee's expenditure on the acquisition of the right cannot be taken into account in making allowances to him under section 98F,

then, unless subsection (8) above applies, the disposal value equals the consideration in money which would have been given if the right had been granted in the open market.

(10) If the relevant event is the grant of a right to use or otherwise deal with computer software and subsection (8) or (9) above does not apply, the disposal value equals the aggregate of—

(a) the net consideration in money received by the grantor in respect of the grant,

(b) any insurance moneys received by him in respect of the computer software by reason of any event affecting the consideration obtainable on the grant, and

(c) so far as it consists of capital sums, any other compensation of any description so received.

(11) In the case of any other relevant event (not falling within section 98H), the disposal value equals the price which the asset would have fetched if sold in the open market at the time of the event.

(12) In deciding for the purposes of subsection (2) above whether the disposal value of computer software or the right to use or otherwise deal with computer software exceeds the capital expenditure incurred by a person on its provision, the disposal value shall (for the purposes of that subsection only) be taken to be increased by the amount of any disposal value which, in respect of that person and that software or right, falls or has fallen to be taken into account for the purposes of section 98F by virtue of any previous event falling within section 98(1F)(f).

(13) Where the person mentioned in subsection (2) above has acquired the asset as a result of a transaction which was, or a series of transactions each of which was between connected persons, that subsection shall have effect as if it referred to the capital expenditure on the provision of the asset incurred by whichever party to that transaction, or to any of those transactions, incurred the greatest such expenditure.

Demolition and abandonment costs.

98H.—(1) The demolition or abandonment of any machinery or plant used for the purposes of a ring fence trade shall not be a relevant event for the purposes of sections 98F and 98G but the following provisions of this section shall have effect in relation to the demolition or abandonment.

(2) Where machinery or plant used for the purposes of a ring fence trade is demolished or abandoned, then—

(a) if the person carrying on the trade replaces the machinery or plant by other machinery or plant, the net cost to him of the demolition or abandonment shall be treated for the purposes of this Chapter as expenditure incurred by him on the provision of that other machinery or plant (in addition to the expenditure actually incurred on its provision), and

(b) if the person carrying on the trade does not replace the machinery or plant, the expenditure to be taken into account in accordance with section 98F(4) under head A for the chargeable period related to the demolition or abandonment shall be treated as increased by the net cost to him of the demolition or abandonment.

(3) In subsection (2) above, any reference to the net cost of the demolition or abandonment of any machinery or plant is a reference to the excess, if any, of the cost of the demolition or abandonment over any moneys received for the remains of the machinery or plant.

(4) This subsection applies to abandonment expenditure, that is to say, expenditure incurred by any person which, apart from subsection (6) below, would fall within subsection (2)(b) above and which is incurred—

(a) for the purposes of or in connection with the closing down of, or of any part of, that person's ring fence trade in the whole or any part of a licensed area, and

(b) on the demolition or abandonment of machinery or plant which has been brought into use for the purposes of that trade and which is or forms part of an offshore installation or a submarine pipe-line, and

(c) on demolition or abandonment which is carried out, wholly or substantially, in order to comply with an abandonment programme, or with any condition to which the approval of such a programme is subject.

(5) In subsection (4) above "abandonment programme", "offshore installation" and "submarine pipe-line" have the same meaning as in Part V of the Offshore Minerals Ordinance 1994. No.16 of 1994

(6) If the abandonment expenditure exceeds any moneys received for the remains of the machinery or plant concerned and the person incurring the abandonment expenditure so elects, then—

(a) an allowance shall be made to that person, for the chargeable period in which the expenditure is incurred, of an amount equal to that excess; and

(b) subsection (2)(b) above shall not apply in relation to that excess.

(7) An election under this section—

(a) shall specify the abandonment expenditure to which it relates and the amounts of any such moneys received as mentioned in subsection (6) above;

(b) shall be made by notice in writing given to the Commissioner not later than two years after the end of the chargeable period in which the abandonment expenditure was incurred; and

(c) shall be irrevocable.

(8) In any case where—

(a) a person ("the former trader") ceases to carry on a ring fence trade, and

(b) within the period of 3 years immediately following the last day on which he carried on that trade, the former trader incurs expenditure ("post-cessation expenditure") on the demolition or abandonment of machinery or plant which falls within subsection (4)(b), and

(c) the post-cessation expenditure would have been abandonment expenditure for the purposes of this section if the demolition had been carried out and the expenditure incurred before the cessation of the ring fence trade; and

(d) apart from this section, the post-cessation expenditure would not be deductible in computing the income of the former trader for any purpose of this Ordinance,

then the former trader's expenditure on machinery or plant for the last chargeable period in which he carried on his ring fence trade shall be treated for the purposes of sections 98F as increased by so much of the post-cessation expenditure as exceeds any moneys received in the 3 year period referred to in paragraph (b) above for the remains of the machinery or plant referred to in that paragraph.

(9) Where subsection (8) above applies, any moneys received as mentioned in that subsection shall not constitute income of the former trader for any purpose of this Ordinance.

(10) In any case where—

(a) an allowance is made or to be made, by virtue of subsection (6) or (8) above, for any chargeable period, but

(b) the whole or part of the allowance cannot be made because of an insufficiency of ring fence income for that chargeable period,

the allowance, or that part of the allowance to which effect has not been given, shall be made for the 3 immediately preceding periods (but the allowance may only be made against ring fence income of an

earlier period in so far as there is an insufficiency of ring fence income for later periods).

(11) All such adjustments shall be made, whether by way of discharge or repayment of tax or otherwise, as may be required in consequence of the provisions of subsections (8) and (10) above.

Effect of use partly for trade etc and partly for other purposes.

98J.—(1) Where a person carrying on a trade incurs capital expenditure on the provision of machinery or plant partly for the purposes of his ring fence trade and partly for other purposes, it shall be assumed for the purposes of sections 98E, 98F and 98H that he incurred the expenditure on the provision of the machinery or plant wholly and exclusively for the purposes of another trade ("the notional trade") carried on by him separately from the ring fence trade and any other trade carried on by him.

(2) In any case where—

(a) a person has incurred expenditure on the provision of machinery or plant for the purposes of a ring fence trade, and

(b) that person is required to bring the disposal value of the machinery or plant into account for any chargeable period because in that period the asset ceases to be used mainly for the purposes of that trade,

it shall be assumed for the purposes of sections 98E, 98F and 98H that, immediately after the beginning of that chargeable period, that person incurred capital expenditure equal to that disposal value on the provision of the machinery or plant wholly and exclusively for the purposes of another trade carried on by him separately from the ring fence trade and any other trade carried on by him.

(3) Without prejudice to section 98(1F)(a) to (c), it shall be assumed for the purposes of section 98F that the notional trade is permanently discontinued on the machinery or plant beginning to be used wholly for purposes other than those of the ring fence trade.

(4) The allowance or charge under section 98F which, on the above assumptions, and having regard to subsection (5) below, would fall to be made for any chargeable period in the case of the notional trade—

(a) shall be reduced to such extent as may be just and reasonable having regard to all the relevant circumstances of the case and, in particular, to the extent to which the machinery or plant was used in that chargeable period otherwise than for the purposes of the actual trade; and

(b) shall, as so reduced, be made for that chargeable period in the case of the actual trade.

(5) If an allowance under section 98F falling to be made by virtue of this section for any chargeable period in the case of the actual trade is not claimed or is reduced in amount in accordance with an election under section 98(2) then, in determining the allowance or

charge under section 98F which would fall to be made for any subsequent chargeable period in the case of the notional trade, any allowance falling to be made in the case of that trade for the first-mentioned chargeable period shall be treated as not claimed or, as the case may require, as proportionately reduced.

27. Immediately before section 99 (depreciation allowances for capital expenditure) there shall be inserted the heading—

Other depreciation allowances

28.—(1) Section 99 shall have effect subject to the following amendments.

(2) In subsection (1)—

(a) for "subsection (2)" there shall be substituted "subsections (2) and (2A) and section 98", and

(b) for the words following "initial allowance" there shall be substituted "or a writing-down allowance in that and subsequent chargeable periods in accordance with the subsection in question or section 99A".

(3) For subsection (2) there shall be substituted—

(2) An allowance may not be made under subsections (3) to (7) below or section 99A in relation to any expenditure on scientific research within the meaning of section 98D or any expenditure falling within section 98E(1)(a), (b) or (c).

(2A) An initial allowance may not be made under subsections (3) to (7) below in relation to any expenditure (not falling within subsection (2) above) on an asset which is used in or in connection with exploration or exploitation activities.

(2B) Where a person carrying on a business claims an allowance under this section in respect of a capital asset which is to be used partly for purposes other than the purposes of the business, the expenditure incurred on the acquisition of the asset shall be apportioned between the different uses.

(2C) Where a person incurs expenditure on the acquisition of a capital asset which is to be used for the purposes of a business before he carries on that business, he shall be deemed for the purposes of this section to have incurred that expenditure on the first day on which he commences to carry on that business.

(4) For subsections (3) and (4) there shall be substituted—

(3) Subject to subsections (2) and (2A) above, if the asset is machinery or plant (including for this purpose ships and motor vehicles but not aircraft) an initial allowance of up to 100 per cent. of the expenditure may be made.

29. After section 99 there shall be inserted—

Writing-down allowances and balancing charges for machinery and plant.

99A.—(1) Subject to section 99(2), a writing-down allowance shall be made for a chargeable period in accordance with subsection (2) below to a person carrying on a business in relation to expenditure incurred by him on the acquisition of any machinery or plant for the purposes of the business by reference to the amount (if any) by which A exceeds B + C where as respects that chargeable period—

A is the amount of his expenditure on the acquisition of such machinery or plant in the basis period for that period or any earlier period;

B is the amount of any writing-down or initial allowances previously made in respect of that expenditure; and

C is the disposal value of any asset —

(a) expenditure on the acquisition of which is qualifying expenditure taken into account under A above; and

(b) in respect of which, in the basis period for the chargeable period, any one of the relevant events first occurs;

and section 98G shall apply for the purposes of this section as it applies for the purposes of section 98E.

(2) The writing-down allowance to be made under subsection (1) above shall—

(a) where paragraph (b) does not apply, be equal to 25 per cent. of the amount of the excess found under subsection (1) above (proportionately reduced or increased if the period is a period of less or more than a year, or the business has been carried on for part only of the period);

(b) where during the basis period for the chargeable period in question the business is permanently discontinued, be equal to the whole of the amount of the excess so found.

(3) In any case where—

(a) an allowance is made or to be made, by virtue of subsection (2)(b) above, for the chargeable period in which the person claiming the allowance ceases to carry on his business, but

(b) the whole or part of the allowance cannot be made because of an insufficiency of income for that chargeable period,

the allowance, or that part of the allowance to which effect has not been given, shall be made for the 3 immediately preceding periods (but the allowance may only be made against income of an earlier period in so far as there is an insufficiency of income for later periods).

(4) For any chargeable period for which C exceeds A - B (where C, A and B have the same meanings as in subsection (1)), there shall be made on the person concerned a balancing charge on an amount equal to that excess.

30. In section 101 for subsection (1) there shall be substituted—

(1) This section applies where—

(a) during the basis period for a chargeable period ("the relevant period") an event occurs in relation to a capital asset in respect of which a writing-down allowance has been made under section 99 (but not section 99A) to any person carrying on a business, and

(b) that event is a relevant event (disregarding section 98H).

31. Immediately after section 101 there shall be inserted the following heading—

Supplementary provisions

32. In section 102(2) for "101" there shall be substituted "98B or 101" and after "the asset" there shall be inserted "and the transfer of the asset shall not be a relevant event,".

33. After section 102 there shall be inserted—

Contributions to acquisition costs

102A.—(1) Expenditure shall not be regarded for any of the purposes of this Chapter as having been incurred by any person in so far as it has been or is to be met directly or indirectly by any other person.

(2) In considering, for the purposes of this section how far any expenditure has been or is to be met directly or indirectly by any person other than the person incurring the expenditure, there shall be left out of account—

(a) any insurance moneys or other compensation moneys payable in respect of any asset which has been demolished, destroyed or put out of use, and

(b) any expenditure in respect of which, apart from the provisions of this section, an allowance could not be made under section 102B and not being expenditure which is allowed to be deducted in computing the profits or gains of a business carried on by that person.

(3) In determining for the purposes of subsection (2)(b) above whether an allowance could be made under the provisions of section 102B, it shall be assumed that the person by whom expenditure has been or is to be met is within the charge to tax, whether or not that is in fact the case.

(4) Subsection (2)(b) shall not apply for the purposes of sections 98A to 98C.

Allowances in respect of contributions to capital expenditure

102B.—(1) Where a person, for the purposes of a business carried on or to be carried on by him contributes a capital sum to expenditure on the provision of an asset, being expenditure which, apart from the provisions of section 102A, would have been regarded

as wholly incurred by another person and in respect of which, apart from that section, an allowance would have been made under this Chapter, then, subject to the following provisions of this section, such allowances, if any, shall be made to the contributor as would have been made to him if his contribution had been expenditure on the provision, for the purposes of that business, of that or a similar asset, as the context may require.

(2) For the purposes of any allowance given by virtue of subsection (1) above in respect of any asset which is machinery or plant, that asset shall be treated as belonging to the person making the contribution in respect of which the allowance is given at any time when it belongs, or is treated under this Chapter as belonging, to the recipient of the contribution.

(3) Subsection (1) above shall not apply where the person making the contribution and the person receiving it are connected persons.

(4) Subject to the following subsections, for the purpose of determining the amount of the allowances and the manner in which they are to be made, the asset shall be deemed to continue at all material times to be in use for the purposes of the business.

(5) Where, when the contribution was made, the business for the purposes of which it was made was carried on or to be carried on by the contributor, the following provisions shall have effect on any transfer of the business or any part of the business—

(a) where the transfer is of the whole business, writing-down allowances for chargeable periods ending after the date of transfer shall be made to the transferee, and shall not be made to the transferor,

(b) where the transfer is of part only of the business, paragraph (a) above shall have effect with respect to so much of the allowance as is properly referable to the part transferred.

34. In section 103(1) after "writing-down allowance" there shall be inserted "under this Chapter".

35. At the beginning of subsections (1) and (2) of section 108 there shall be inserted "Subject to section 119N".

36. In section 109 for "trade" in each place where it occurs there shall be substituted "business".

The amendment made by this paragraph shall be deemed always to have had effect.

37. In section 119—

(a) in subsection (5)—

(i) the words from the beginning to "and", where it first appears, shall be omitted; and

(ii) in paragraph (c) for "United Kingdom" there shall be substituted "Falkland Islands";

(b) in subsection (6)—

(i) in paragraph (a) for the words from "any profits" to "distribution" there shall be substituted "any profits available for distribution to equity holders of the subsidiary company", and

(ii) in paragraph (b) after "distribution" there shall be inserted "to equity holders",

and at the end of that subsection there shall be added—

"and Schedule A1 shall have effect for the purposes of this subsection as it applies for the purposes of section 33A(10)(b)."

The amendments made by sub-paragraph (a) above shall be deemed always to have had effect.

38. The following Part shall be inserted immediately after Chapter IV of Part V—

PART VA
SPECIAL PROVISIONS FOR RING FENCE TRADES AND RELATED BUSINESSES

CHAPTER I

GENERAL PROVISIONS

Interpretation of Part VA.

119A.—(1) In this Part—

"crude", where the reference is to petroleum being disposed of or appropriated crude, refers to its being so dealt with without having been refined (whether or not it has previously undergone initial treatment);

"gas" means petroleum which is gaseous at a temperature of 15 degrees Celsius and pressure of one atmosphere;

"initial storage", in relation to petroleum won in pursuance of a petroleum licence, means the storage of a quantity of petroleum so won not exceeding a quantity equal to 10 times the maximum daily production rate of such petroleum as planned or achieved (whichever is the greater), but does not include—

(a) the storing of petroleum as part of or in conjunction with the operation of a petroleum refinery; or

(b) deballasting; or

(c) conveying petroleum in a pipe-line;

"initial treatment", in relation to any petroleum won under the authority of a petroleum licence, means any of the following things (wherever carried out), that is to say—

(a) subjecting the petroleum to any process the sole purpose of which is to enable the petroleum to be safely stored, safely loaded into a tanker or

safely accepted by a petroleum refinery; or

(b) separating petroleum consisting of gas from other petroleum; or

(c) separating petroleum consisting of gas of a kind that is transported and sold in normal commercial practice from other petroleum consisting of gas; or

(d) liquefying petroleum consisting of such gas for the purpose of transporting it; or

(e) subjecting the petroleum to any process in order to secure that petroleum disposed of crude has the quality that is normal for petroleum got from the same source and disposed of crude;

but does not include—

(i) the storing of petroleum, even where this involves the doing to the petroleum of things within any of paragraphs (a) to (e) of this definition; or

(ii) any activity carried on as part of, or in association with, the refining of petroleum not consisting of gas or any activity the sole or main purpose of which is to achieve a chemical reaction in respect of petroleum consisting of gas; or

(iii) deballasting;

"petroleum" means any substance won or capable of being won under the authority of a petroleum licence but does not include any substance which in its natural condition does not, or did not, exist in strata in the Falkland Islands or a designated area;

"petroleum extraction activities" means any activities of a person—

(a) in searching for petroleum or causing such searching to be carried out for him; or

(b) in extracting petroleum or causing petroleum to be extracted for him or by a company associated with him; or

(c) in transporting petroleum or causing petroleum to be transported for him where the transportation is to the place at which the seller in a sale at arm's length could reasonably be expected to deliver it or, if there is more than one such place, the one nearest to the place of extraction; or

(d) in effecting or causing to be effected for him the initial treatment or initial storage of petroleum;

"petroleum rights" means rights to petroleum to be extracted or to interests in or to the benefit of such petroleum;

"production purposes", in relation to a licensed area, means any of the following purposes, that is to say—

(a) carrying on drilling or production operations within the field; or

(b) pumping petroleum won under the licence to the place where the seller in a sale at arm's length could reasonably be expected to deliver it or, if there is more than one place at which he could reasonably be expected to deliver it, the one nearest to the place of extraction; or

(c) the initial treatment of petroleum won under the authority of the licence;

"relevantly appropriated", in relation to any petroleum, means appropriated to refining or to any use except use for production purposes, and "relevant appropriation" shall be construed accordingly;

"refining", in relation to petroleum, does not include subjecting it to initial treatment and "refined" and "refinery" shall be construed accordingly;

"ring fence income" means income arising from a ring fence trade; and

"ring fence trade" means a trade consisting of any of the activities referred to in section 119K(1) (whether or not the trade is a separate trade by virtue of that provision).

(2) In this Part any reference to a company being a member of a group shall be construed in accordance with section 119, disregarding subsection (5)(c) of that section and section 111(2).

(3) In any case where 2 or more persons each has an interest in the petroleum won under the authority of a licence, the definition of "initial storage" as it applies for the purposes paragraph (d) of the definition of "petroleum extraction activities" shall have effect, in relation each of those persons, as if the reference to the maximum daily production were a reference to an appropriate proportion of that maximum daily rate.

(4) For the purposes of this Part, 2 companies are associated with one another if—

(a) one is a 51 per cent. subsidiary of the other;

(b) each is a 51 per cent subsidiary of a third company; or

(c) one is owned by a consortium of which the other is a member.

(5) For the purposes of subsection (4)(c) above, a company is

owned by a consortium if three-quarters or more of the ordinary share capital of the company is beneficially owned between them by companies of which none beneficially owns less than one-twentieth of that capital.

(6) Without prejudice to subsection (5) above, for the purposes of this Part, 2 companies are also associated with one another if one has control of the other or both are under the control of the same person or persons; and section 165A shall apply for the purposes of this subsection.

CHAPTER II

TAXATION OF PETROLEUM-RELATED CAPITAL GAINS

Chargeable gains and allowable losses.

119B.—(1) This Chapter has effect for imposing a charge to tax in respect of chargeable gains accruing to a person on the disposal of exploration or exploitation rights or of unquoted shares in a company deriving their value directly or indirectly from exploration or exploitation rights, but in this Chapter "exploration or exploitation rights" does not include intellectual property.

(2) Except as otherwise provided, every capital gain accruing on the disposal of exploration or exploitation rights or of unquoted shares in a company deriving their value directly or indirectly from exploration or exploitation rights is a chargeable gain.

(3) The amount of the gain accruing on a disposal shall be equal to the amount of the consideration for which the disposal is made, computed in accordance with the provisions of this Chapter, less any deductions permitted under those provisions.

(4) Except as otherwise expressly provided, all losses accruing to a person on the disposal of exploration or exploitation rights or of unquoted shares in a company deriving their value directly or indirectly from exploration or exploitation rights shall be allowable losses, and the amount of a loss accruing on a disposal shall be computed in the same way as the amount of a gain accruing on a disposal is computed.

(5) Except as otherwise expressly provided, all the provisions of this Ordinance which distinguish gains which are chargeable gains from those which are not, or which make part of a gain a chargeable gain, and part not, shall apply also to distinguish losses which are allowable losses from those which are not, and to make part of a loss an allowable loss, and part not; and references in this Ordinance to an allowable loss shall be construed accordingly.

Unquoted shares: supplementary provisions.

119C.—(1) Where unquoted shares in a company deriving part only of their value directly or indirectly from exploration or exploitation rights are disposed of at any time and either a gain or a loss accrues on the disposal, the amount of that gain or loss shall be apportioned on a just and reasonable basis between those rights and the other assets from which the shares derive their value.

(2) Section 119B(2) and (4) shall not apply in relation to a disposal of shares which derive the whole of their value from an asset if the disposal of the shares is the occasion of the deemed disposal of the asset under section 119I(2); and if the shares derive only part of their value from such an asset, then, for the purposes of this Chapter—

(a) the value of the shares shall be apportioned as between that part of their value and the remainder, and

(b) this Chapter shall apply only in relation to the remainder, all such apportionments of the consideration for their disposal being made as may be necessary to give effect to this paragraph.

(3) Where unquoted shares in a company deriving their value directly or indirectly from exploration or exploitation rights are disposed of at any time, the company shall by notice give the Commissioner within 30 days of the disposal particulars of the disposal; and the Commissioner may by notice given to any company which appears to him to be concerned in any such disposal require it to give him, within such time as may be specified in the notice (not being less that 30 days) such particulars of the disposal as are specified in the notice.

Chargeable gains taxed as income.

119D.—(1) There shall be computed in accordance with this Ordinance—

(a) the total amount of chargeable gains accruing to a person in a chargeable period ("the relevant period"), and

(b) the total amount of allowable losses accruing to a person in the relevant period, and

(c) the amount (if any) by which the allowable losses which have accrued to that person in earlier chargeable periods beginning on or after 1st January 1996 exceed that person's total chargeable gains (so computed) for all such earlier chargeable periods.

(2) An allowable loss incurred by a company at any time shall not be taken into account under subsection (1) above at a later time unless—

(a) at least three-quarters of the ordinary share capital of the company belongs to the persons to whom three-quarters of that share capital belonged at the time the loss accrued, and

(b) if the company is a 51 per cent. subsidiary of another body corporate, at least three-quarters of the ordinary share capital of the parent company belongs to the persons to whom three-quarters of that share capital belonged at the time the loss accrued.

Section 56B(2), (3) and (4) shall apply to determine for the purposes of this subsection any question relating to the ownership of any share capital.

(3) Where as respects any person the amount found under paragraph (a) of subsection (1) above exceeds the aggregate of the amounts found under paragraphs (b) and (c), an amount equal to the excess shall be deemed for all the purposes of this Ordinance to be an amount of income accruing to that person for the relevant period and subject to tax accordingly, but subject to the provisions of this Ordinance and in particular to subsection (4) below.

(4) In any case where an amount is deemed to be the income of any person by virtue of subsection (3) above—

(a) that income shall, for the purposes of section 25, be deemed to be ring fence income of that person, whether or not that person carries on a ring fence trade at any time during the relevant period;

(b) if that person is within the charge to tax for the relevant period by reason only of that income, then in relation to that person and that income—

(i) for the purposes of the assessment and collection of tax on chargeable gains (including the imposition of any civil or criminal penalty), any reference to an accounting period shall be construed as a reference to the relevant period,

(ii) in section 27(1), paragraph (b) shall not apply and for "that period of account" there shall be substituted "that year", and

(iii) in section 130(2) for the words from "Part)" to the end there shall be substituted "on that income"; and

(c) if that person is within the charge to tax for the relevant period by reason of that and other income, then that income shall be deemed to have accrued to him immediately before the end of the accounting period which ends in or at the end of the relevant period.

(5) Section 22(2) shall not apply in relation to income which is deemed to accrue to a person for any period by virtue of this section.

(6) Any income which is deemed to accrue to a person for any period by virtue of this section—

(a) shall not be reduced by reference to any other amount under any provision of this Ordinance, and

(b) shall not be used to reduce any other amount under any provision of this Ordinance,

and, except where the context otherwise requires, any reference to a loss in any provision of this Ordinance not contained in this Chapter does not include an allowable loss.

(7) Any reference in Part VII to income shall include a reference to capital gains, whether such gains are taxable as income or as capital, and references to tax on income shall be construed accordingly.

Disposals and acquisitions treated as made at market value.

119E.—(1) Subject to the provisions of this Ordinance, a person's acquisition or disposal of an asset shall for the purposes of this Ordinance be deemed to be for a consideration equal to the market value of the asset—

(a) where he acquires or, as the case may be, disposes of the asset otherwise than by way of a bargain made at arm's length, or

(b) where he acquires or, as the case may be, disposes of the asset wholly or partly for a consideration that cannot be valued, or for consideration which is past.

(2) In this Chapter "market value" in relation to any assets means the price which those assets might reasonably be expected to fetch on a sale in the open market, and where the assets concerned are unquoted shares, subsection (3) below shall apply.

(3) Where this subsection applies, it shall be assumed that, in the open market which is postulated for the purposes of determining the market value of the shares in question, there is available to any prospective purchaser of those shares, all the information which a prudent prospective purchaser of the shares might reasonably require if he were proposing to purchase them from a willing vendor by private treaty and at arm's length.

(4) Subsection (1) shall not apply to the acquisition of an asset if—

(a) there is no corresponding disposal of it, and

(b) there is no consideration in money or money's worth or the consideration is of an amount or value lower than the market value of the asset.

Licences exchanged for other licences or work obligations

119F.—(1) In this section any reference to a disposal (including a part disposal) is a reference to a disposal of a petroleum licence made by way of a bargain at arm's length.

(2) To the extent that the consideration for the disposal consists of another licence or an interest in another licence or an obligation to undertake exploration work or appraisal work in an area which is or forms part of the licensed area in relation to the licence disposed of, the value of that consideration shall be treated as nil for the purposes of this Ordinance.

(3) If the disposal of a licence is part of a larger transaction under which one party makes to another disposals of 2 or more licences, the reference in subsection (2) above to the licensed area in relation to the licence disposed of shall be construed as a reference to

the totality of the licensed areas in relation to those 2 or more licences.

(4) In relation to a disposal of a licence—

(a) which is a part disposal of the licence in question, and

(b) part of the consideration for which does not fall within subsection (2) above,

paragraph 3 of Schedule A2 shall not apply unless the amount or value of the part of the consideration which does not fall within subsection (2) is less than the aggregate of the amounts which, if the disposal were a disposal of the whole of the licence rather than a part disposal, would be deductible in the computation of the gain under paragraph 1(2) of Schedule A2.

(5) Where paragraph 3 of that Schedule has effect in relation to such a disposal as is referred to in subsection (4) above, it shall have effect as if, in sub-paragraph (5) of that paragraph, for all the words following paragraph (a) there were substituted—

"(b) the aggregate referred to in section 119F(4) on the other hand (call that aggregate C),

and the fraction of those sums allowable as a deduction in computing the amount of the gain (if any) accruing on the disposal shall be—

$$\frac{A}{C}$$

and the remainder shall be attributed to the part of the property which remains undisposed of."

Time of disposal and acquisition where asset disposed of under contract.

119G.—(1) Subject to paragraph 8 of Schedule A2, where an asset is disposed of and acquired under a contract, the time at which the disposal and acquisition is made is the time the contract is made (and not, if different, the time at which the asset is conveyed or transferred).

(2) If the contract is conditional (and in particular if it is conditional on the exercise of an option) the time at which the disposal and acquisition is made is the time when the condition is satisfied.

Supplementary provisions.

119H.—(1) Any expenditure which has been or is to be met directly or indirectly by the Crown or by any Government or any public or local authority whether in the Falkland Islands, the United Kingdom or elsewhere shall be excluded from the computation of a gain.

(2) A deduction shall not be allowable in a computation of the gain more than once from any sum or from more than one sum.

(3) References in this Chapter to sums taken into account as receipts or as expenditure in computing profits or gains or losses for

the purposes of tax on income shall include references to sums which would be so taken into account but for the fact that any profits or gains of a business or employment are not chargeable to tax on income or that losses are not allowable for those purposes.

(4) For the purposes of any computation of the gain, any necessary apportionments shall be made on a just and reasonable basis.

(5) Schedule A2 which contains further provisions relating to the charge to tax in respect of capital gains, shall have effect.

Disposals and acquisitions by members of groups.

119I.—(1) Where a disposal of exploration or exploitation rights or of unquoted shares is made (not being a deemed disposal) by a company which is member of a group to a company which at the time of the disposal is a member of the same group, then the rights or shares shall be taken to have been disposed of, and acquired, for a consideration of such amount that neither a gain nor a loss occurs on the disposal.

(2) In any case where—

(a) a company has acquired any exploration or exploitation rights on a disposal within subsection (1) above, and

(b) at any time within 6 years of the date of that disposal the company ceases to be a member of the group concerned,

then the company shall be deemed to have disposed of those rights immediately before the time referred to in paragraph (b) above, and reacquired them, at their market value at the time of that deemed disposal.

(3) Where—

(a) a company is assessed to tax, and

(b) any amount of that tax is referable to chargeable gains which accrued at a time when the company was a member of a group, and

(c) any of the assessed tax is not paid when due,

then any relevant company may be assessed to tax in the name of the company referred to in paragraph (a) above for an amount equal to the unpaid tax (but not exceeding the amount of tax referred to in paragraph (b) above) within 2 years of the date when the unpaid tax was due.

(4) A relevant company which is assessed to tax under subsection (3) above and pays the tax (or any of it) shall be entitled to recover that amount from the company referred to in subsection (3)(a) or from any other relevant company, and a relevant company from which any amount is recovered under this subsection shall also be entitled to recover the amount from the company referred to in subsection (3)(a).

(5) In this section "relevant company", in relation to tax due on a disposal of an asset by a member of a group, means—

(a) a company which at the time of the disposal was

a member of the group but which was not the subsidiary of any other member; and

(b) a company which at any time within the period of 2 years ending with the disposal, was a member of the group and the owner of the asset disposed of;

and in paragraphs (a) and (b) above the disposal referred to is the disposal referred to in subsection (1) above (even where the tax is due on a deemed disposal under subsection (2) above).

Recovery of unpaid tax in certain cases.

119J.—(1) This section applies where—

(a) a chargeable gain has accrued on the disposal of an asset by a person (the tax-payer) who was not resident in the Falkland Islands at the time of the disposal,

(b) the gain or any part of it forms part of the tax-payer's income for tax purposes by virtue of section 119D, and

(c) any of the tax assessed on the tax-payer in respect of income which includes the whole or part of the gain is not paid within 30 days from the time when it becomes payable.

(2) The Commissioner may, at any time before the end of the period of 3 years beginning with the time when the amount of tax referred to in subsection (1)(c) above is finally determined, serve on any person to whom subsection (4) below applies a notice—

(a) stating the amount remaining unpaid of that tax and the date when the tax became payable, and

(b) requiring that person to pay the relevant amount within 30 days of the service of the notice.

(3) For the purposes of subsection (2) above the relevant amount is the lesser of—

(a) the amount which remains unpaid of the tax assessed on the tax-payer company for the accounting period in which the gain accrued, and

(b) an amount equal to corporation tax on the amount of the chargeable gain at the rate in force when the gain accrued.

(4) This subsection applies—

(a) if the tax-payer is a company, to any person who is, or during that period was, a controlling director of the tax-payer or of a company which has, or within that period had, control over the tax-payer; and

(b) in addition to any such controlling director, if the chargeable gain in question accrued on the disposal by the tax-payer of unquoted shares which derived any of their value from exploration or exploitation rights, any person who owns the rights.

(5) Any amount which a person is required to pay by a notice under this section may be recovered from him as if it were tax due and duly demanded of him, and interest on the amount shall be payable by that person accordingly; and he may recover any such amount paid by him from the tax-payer company.

(6) A payment in pursuance of a notice under this section shall not be allowed as a deduction in computing any income, profits or losses for any tax purposes.

(7) Where more than one person may be given a notice under this section in respect of the same amount of unpaid tax, the liability of such persons to pay the amount specified in the notice shall be joint and several

(8) In this section—

"director", in relation to a company, includes any person who—

(i) is a manager of the company or otherwise concerned in the management of the company's business, and

(ii) is either on his own or with one or more associates the beneficial owner of or able directly or through the medium of other companies or by any other indirect means, to control 20 per cent. or more of the ordinary share capital of the company; and

"controlling director", in relation to a company, means a director of the company who has control of it (applying section 165A for the purposes of this definition).

For the purposes of paragraph (ii) above a person shall be treated as owning or controlling what his associates own or control, whether he owns or controls any share capital or not.

CHAPTER III

RING-FENCE TRADES

Ring-fencing of petroleum extraction activities etc. for tax purposes.

119K.—(1) Where a person carries on as part of a trade—

(a) any petroleum extraction activities; or

(b) any of the following activities, namely, the acquisition, enjoyment or exploitation of petroleum rights; or

(c) activities of both those descriptions,

those activities shall be treated for the purposes of this Ordinance as a separate trade, distinct from all other activities carried on by him as part of the trade.

(2) Unless the Commissioner gives a direction in writing that this subsection shall not apply in relation to any specified tariff

receipt—

(a) a tariff receipt of a person carrying on a ring fence trade shall, if it is not otherwise a receipt of that ring fence trade, be deemed to be such a receipt, and

(b) the activities of a licensee or any person connected or associated with him, not otherwise being petroleum extraction activities, in providing assets in a way which gives rise to tariff receipts of the licensee, shall be deemed to be such activities.

A licensee is associated with another person if by acting together with another licensee he is able to secure or exercise control of that other person, and section 165A shall apply for the purposes of this subsection.

(3) For the purposes of subsection (2) above, a tariff receipt, in relation to a licensee, is the amount or value of any consideration in the nature of income for—

(a) the use of an asset which has been used or is expected to be used in his ring fence trade, or

(b) the provision of services or other business facilities or whatever kind (other than any loan or credit) in connection with the use of such an asset,

but does not include consideration for any asset or services or facilities used in connection with deballasting.

(4) An allowance under Chapter II of Part V shall not be made in respect of expenditure incurred for or in connection with a business which is a ring fence trade except by way of deduction from ring fence income.

(5) An allowance under Chapter II of Part V shall not be made in respect of expenditure incurred for or in connection with a business which is not a ring fence trade by way of deduction from ring fence income, and, accordingly, where a person's chargeable income includes ring fence income, the amount of that person's chargeable income against which the allowance may be made shall be reduced by an amount equal to the amount of that ring fence income.

(6) For the purposes of subsection (5) above the amount of a person's chargeable income and the amount of any ring fence income shall be the amount of that income after all deductions, allowances and reliefs which may be made have been made (other than any which have not been claimed or have been disclaimed).

(7) Relief in respect of a loss which arises from a ring fence trade shall not be given under Chapter III of Part V (loss relief) against any income except ring fence income.

(8) Relief in respect of a loss which does not arise from a ring fence trade shall not be given under Chapter III of Part V against ring fence income.

(9) In any case where—

(a) in any chargeable period a person incurs a loss in activities ("separate activities") which, for that or any subsequent chargeable period, are treated by virtue of subsection (1) above as a separate trade for the purposes specified in that subsection; and

(b) in any subsequent chargeable period any of his trading income is derived from activities ("related activities") which are not part of the separate activities but which, apart from subsection (1) above, would together with those activities constitute a single trade,

then, notwithstanding anything in that subsection, the amount of the loss may be set off, in accordance with section 106 or 108, against so much of his trading income in any subsequent chargeable period as is derived from the related activities.

(10) On a claim for group relief made by a claimant company in relation to a surrendering company—

(a) group relief shall not be allowed against the claimant company's ring fence income except to the extent that the claim relates to losses incurred by the surrendering company that arose from a ring fence trade; and

(b) group relief shall not be allowed against the claimant company's income which is not ring fence income to the extent that the claim relates to losses incurred by the surrendering company that arose from a ring fence trade.

Non-arm's length disposals and appropriations: valuation of petroleum

119L.—(1) Where a person carrying on a ring fence trade disposes otherwise than by an arm's length sale of any petroleum in the course of that trade, then, for all purposes of this Ordinance, he shall be deemed to have disposed of the petroleum, at the time of the disposal, for a consideration equal to the market value of the petroleum.

(2) Where a person carrying on a ring fence trade makes a relevant appropriation of any petroleum in the course of that trade, then, for all purposes of this Ordinance, he shall be deemed—

(a) to have disposed of the petroleum in the course of his ring fence trade, and

(b) to have acquired the petroleum in the course of his trade other than the ring fence trade,

for a consideration equal to the market value of the petroleum at the time of the appropriation.

(3) For the purposes of subsections (1) and (2) above—

(a) the market value of any petroleum shall be determined in accordance with regulations made by the Governor for the purposes of this section; and

(b) a sale is at arm's length if but only if—

(i) the contract price is the only consideration for the sale; and

(ii) the terms of the sale are not affected by any commercial relationship (other than that created by the contract itself) between the seller or any person connected with the seller and the buyer or any person connected with the buyer; and

(iii) neither the seller nor any person connected with him has, directly or indirectly, any interest in the subsequent resale or disposal of the petroleum or any product derived therefrom.

Payments of interest.

119M.—(1) Interest paid by a company shall not be allowable under section 89 as a deduction against the company's ring fence income except to the extent permitted by subsection (2) below, but subject to subsections (3), (4) and (5) below and section 119P.

(2) Interest may be deducted under this subsection if and to the extent that it is payable in respect of money borrowed by the company which is shown to have been used to meet expenditure incurred by the company in its ring fence trade or to have been appropriated to meeting expenditure to be so incurred by the company.

(3) Where it appears to the Commissioner that interest within subsection (2) above is paid at a time when the loan has not been reduced to the extent to which it is reasonable, having regard to all the circumstances including the original terms of the loan and the level of profitability of the ring fence trade, to expect it to have been reduced, he may direct that all or any of that interest shall not be allowable as a deduction under section 89 against the company's ring fence income.

(4) Interest paid by a company in respect of money borrowed to meet expenditure incurred or to be incurred in acquiring petroleum rights from a connected person shall not be allowable under section 89.

(5) Interest paid by a company shall not be allowable under section 89 as a deduction against income which is not ring fence income except to the extent that it was payable in respect of money borrowed by the company which is shown to have been used to meet expenditure incurred by the company otherwise than in its ring fence trade or to have been appropriated to meeting expenditure to be so incurred by the company.

Restriction on setting ACT against income from petroleum extraction activities etc.

119N.—(1) Sections 33, 35 and 108 shall have effect subject to the following provisions of this section.

(2) Subsection (3) below applies where ACT is paid by a company ("the distributing company")—

(a) in respect of any distribution made by it to a company associated with it and resident in the Falkland Islands ("the receiving

company"), or

(b) in respect of any distribution which, in accordance with subsection (4) below, is made pursuant to a substitution scheme, or

(c) where subsection (5) below applies, in respect of any distribution consisting of a dividend on a redeemable preference share.

(3) Where this subsection applies—

(a) the ACT shall not be set against the distributing company's liability to corporation tax on any ring fence profits of the distributing company; and

(b) if the benefit of any amount of that ACT is surrendered under section 33A to a subsidiary of the distributing company, the corresponding amount of ACT which under that section the subsidiary is treated for the purposes of section 33 as having paid shall not be set against the subsidiary's liability to corporation tax on any ring fence income of the subsidiary; and

(c) if the receiving company carries on a ring fence trade, it may not make a claim under section 108(1) to set losses incurred in its ring fence trade against any of its surplus franked investment income by virtue of a claim under section 35, in so far as that surplus includes any amount referable to the distribution.

(4) For the purposes of subsection (2) above, a distribution ("the relevant distribution") is made pursuant to a substitution scheme if—

(a) it is made in respect of shares or securities issued or transferred pursuant to or otherwise for the purposes of a scheme or arrangements; and

(b) by virtue of the scheme or arrangements a person's entitlement to, or to any rights in, the relevant distribution arises, directly or indirectly, by way of substitution for or addition to any entitlement of his to, or any prospect of his of, a distribution in respect of shares in or securities of another company; and

(c) at the time of the relevant distribution, that other company is associated with the distributing company and is resident in the Falkland Islands.

(5) Subject to subsection (6) below, this subsection applies in relation to the payment of a dividend on redeemable preference shares if—

(a) at the time the shares are issued, or

(b) at the time the dividend is paid,

the company paying the dividend is under the control of a company

resident in the Falkland Islands, and section 165A shall apply for the purposes of this subsection.

(6) Subsection (5) above does not apply if or to the extent that it is shown that the proceeds of the issue of the redeemable preference shares—

(a) were used to meet expenditure incurred by the company issuing them in carrying on petroleum extraction activities or in acquiring petroleum rights otherwise than from a connected person; or

(b) were appropriated to meeting expenditure to be so incurred by that company.

(7) For the purposes of this section, shares in a company are redeemable preference shares either if they are so described in the terms of their issue or if, however they are described, they fulfill the condition in paragraph (a) below and either or both of the conditions in paragraphs (b) and (c) below—

(a) that, as against other shares in the company, they carry a preferential entitlement to a dividend or to any assets in a winding up or both;

(b) that, by virtue of the terms of their issue, the exercise of a right by any person or the existence of any arrangements, they are liable to be redeemed, cancelled or repaid, in whole or in part;

(c) that, by virtue of any material arrangements, the holder has a right to require another person to acquire the shares or is obliged in any circumstances to dispose of them or another person has a right or is in any circumstances obliged to acquire them.

(8) For the purposes of subsection (7)(a) above, shares are to be treated as carrying a preferential entitlement to a dividend as against other shares if, by virtue of any arrangements, there are circumstances in which a minimum dividend will be payable on those shares but not on others.

(9) For the purposes of subsection (7)(c) arrangements relating to shares are material arrangements if the company which issued the shares or a company associated with that company is a party to the arrangements.

CHAPTER IV

MISCELLANEOUS PROVISIONS

Certain expenses not deductible.

119O.—(1) In any case where—

(a) expenditure is incurred by a person, at a time when he is a licensee or is connected with a licensee, in making payments (in money or money's worth) to another person ("the

recipient"), and

(b) the amount or value of the payments is wholly or partly dependent on or determined by reference to the quantity, value or proceeds of, or the profits from, petroleum won in pursuance of the licence,

that expenditure shall not be deductible in computing the chargeable income of that person, but an amount equal to the payments shall be deducted from the chargeable income of the recipient for the chargeable period in which they are made.

(2) Section 165A shall apply for the purposes of this section.

Certain interest not deductible.

119P.—(1) Any payment of interest by a company to which this section applies in respect of securities issued by the company—

(a) where the securities are held by a company which owns (directly or indirectly) not less than 75 per cent. of the ordinary share capital of the issuing company, or

(b) another company owns (directly or indirectly) not less than 75 per cent. of the ordinary share capital of both companies;

shall not be deductible in ascertaining the chargeable income of the company unless and to the extent that the Commissioner directs the company that the payment may be deducted.

(2) Where a loan of any amount is made by a person ("the lender") to a company to which this section applies ("the borrower") with whom the lender has a special relationship and subsection (1) above does not apply, then if—

(a) the lender would not have made any loan or a loan of that amount to the borrower in the absence of that relationship, or

(b) the rate or amount of interest charged in respect of the loan would have been different in the absence of that relationship, or

(c) any other terms of the loan would have been different in the absence of that relationship,

any payment of interest by the borrower in respect of that loan shall not be deductible in ascertaining the chargeable income of the borrower if and to the extent that the Commissioner directs the company that the payment may not be deducted.

(3) Where a payment of interest falls within subsection (1) or (2) above and also within section 97 or section 119M(3), subsection (1) or (2) above (as the case may be) shall apply to the exclusion of section 97 or section 119M(3).

(4) Where a loan within subsection (2) above is made—

(a) the borrower shall notify the Commissioner of that fact not later than 3 months after the loan or, where it is an instalment loan, the first payment of the loan, is made, and

(b) it shall be for the borrower to show that the loan would have been made, and that the terms of the loan would not have been different, in the absence of the relationship.

(5) A special relationship shall be taken to exist where—

(a) the borrower and the lender are members of the same group, or

(b) they are connected or associated with each other or with a third person, or

(c) there is a commercial relationship between them apart from the loan, or

(d) for any other reason the terms of the loan are likely to have been influenced by their relationship;

and where any question arises as to whether or not there is a special relationship between the borrower and the lender, it shall be for the borrower to show that there is no such relationship.

(6) This section applies in relation to any interest paid by a company carrying on any exploration or exploitation activities.

(7) In this section "securities" includes securities not creating or evidencing a charge on assets, and interest paid by a company on money advanced without the issue of a security for the advance, or other consideration given by a company for the use of money so advanced, shall be treated as if paid or given in respect of a security issued for the advance by the company.

(8) Section 165A shall apply for the purposes of this section.

39. In section 120—

(a) in subsection (1) after "section" there shall be inserted "and section 120A", and

(b) in subsection (2) after paragraph (b) there shall be inserted—

"(ba) in relation to a disposal of petroleum; or".

40. The following section shall be inserted after section 120—

Transactions by petroleum companies

120A.—(1) For the purposes of this section a company is a petroleum company if—

(a) its activities include any relevant activities; or

(b) it is associated with a company whose activities include any relevant activities and its own activities include the ownership, operation or management of ships or pipelines used for transporting or conveying petroleum or petroleum products.

(2) "Relevant activities" means any of the following—

(a) the acquisition or disposal of petroleum or of rights to acquire or dispose of petroleum;

(b) the importation into or exportation from the Falkland Islands of petroleum products or the

acquisition or disposal of rights to such importation or exportation;

(c) the acquisition otherwise than for importation into the Falkland Islands of petroleum products outside the Falkland Islands or the disposal outside the Falkland Islands of petroleum products not exported from the Falkland Islands by the company making the disposal;

(d) the refining or processing of crude petroleum; and

(e) the extraction of petroleum, either under rights authorising it or under contractual or other arrangements with persons by whom such rights are exercisable.

(3) Section 120(2) shall have effect with the omission of paragraphs (a) and (b) in any case where—

(a) either party to the transaction is a petroleum company or both are petroleum companies; and

(b) the activities of either or both are or include—

(i) activities the profits from which are or would be chargeable to overseas tax for which credit could be given under section 131 or in pursuance of arrangements having effect by virtue of section 127; or

(ii) exploration or exploitation activities; and

(c) the transaction is part of such activities or is connected with them.

(4) Where both the buyer and the seller are resident in the Falkland Islands and the Commissioner, in pursuance of this section, directs that section 120(1) is to apply to the computation of the income, profits or losses of the one, the direction may extend the application of that subsection to the computation of the income, profits or losses of the other, and where it does so adjustments shall be made under section 120(3) accordingly.

(5) Where any property is sold and either the buyer or the seller is a petroleum company or both are petroleum companies, then if—

(a) the sale is part of a transaction or series of transactions (whether or not between the same persons) and its terms are affected by those of the remainder of the transaction or transactions; or

(b) what is sold is petroleum extracted under rights exercisable by a company other than the buyer, and not less than 20 per cent. of that company's ordinary share capital was at the time of the sale owned directly or indirectly by one or more of the following, that is to say, the buyer and any companies associated with the buyer;

section 120 shall apply in relation to the sale as if in subsection (1) of

that section paragraph (a) were omitted.

(6) Where a petroleum company was a party to a sale of property, then, in determining for the purposes of section 120 what price the property might have been expected to fetch had the parties to the transaction been independent persons dealing at arm's length and what consequences would have ensued in computing the income, profits or losses of the seller or the buyer for tax purposes if the property had been sold for that price, it shall be assumed—

(a) that the terms of the transaction would have been such as might have been expected to secure both to the buyer and to the seller a reasonable profit from transactions of the same kind carried out on similar terms over a reasonable period; and

(b) that the seller would not have been compelled by law or by executive action of any government to demand a price fixed by law or such action or a price not less than one so fixed; and

(c) that, if the transaction was part of a transaction or series of transactions (whether or not between the same persons), its terms would not have been affected by those of the remainder of the transaction or transactions;

and no regard shall be had to the terms of similar transactions which were capable of being varied.

(7) The Governor in Council may make regulations amending subsection (6) above to include assumptions which are to be made in cases where the whole of the property sold is not delivered by the seller within 12 months after the date of the sale or such earlier period as may be specified in the regulations.

(8) In this section—

"petroleum" includes any mineral petroleum or relative hydrocarbon and, except in the expression "crude petroleum", includes natural gas;

"petroleum products" means products derived from petroleum and wholly or substantially of a hydrocarbon nature.

(9) For the purposes of this section—

(a) two companies are associated with one another if one is under the control of the other or both are under the control of the same person or persons;

(b) any question whether ordinary share capital is owned by a company directly or indirectly shall be determined as for the purposes of section 163;

(c) rights are exercisable by a company if they are exercisable by that company alone or jointly with another company or companies.

(10) Section 121(3) to (6) shall apply for the purposes of this

section as they apply for the purposes of sections 120 and 121.

41. The following section shall be inserted after section 122—

Restriction of relief for payments of interest.

122A.—(1) Relief shall not be given to any person under any provision of this Ordinance in respect of any payment of interest if a scheme has been effected or arrangements have been made (whether before or after the time when the payment is made) such that the sole or main benefit that might be expected to accrue to that person from the transaction under which the interest is paid was the obtaining of a reduction in tax liability by means of any such relief.

(2) In this section "relief" means relief by way of deduction in computing profits or gains or deduction or set off against income or total profits.

(3) Where the relief is claimed under Chapter IV of Part V (group relief) any question under this section as to what benefit might be expected to accrue from the transaction in question shall be determined by reference to the claimant company and the surrendering company taken together.

42. In section 125(6)(a) at the end there shall be inserted "or Schedule 2A".

43. The following section shall be inserted immediately after section 142—

Recovery of tax in respect of profits or gains on offshore petroleum activities etc.

142A. Schedule 2A, which makes provision with respect to the recovery of tax assessed on persons not resident in the Falkland Islands on profits or gains arising or accruing out of or in connection with exploration or exploitation activities or rights, shall have effect.

44. Section 157 shall be renamed "Residence of individuals" and subsection (1) shall be omitted, and after that section there shall be inserted—

Residence of companies.

157A.—(1) Subject to subsections (3) and (4) below, a company which is incorporated in the Falkland Islands shall be regarded for the purposes of this Ordinance as resident in the Falkland Islands, and accordingly, if a different place of residence would be given by subsection (2) below or by any rule of law, that place shall no longer be taken into account for those purposes.

(2) In determining for the purposes of this Ordinance the place of residence of a company which is not incorporated in the Falkland Islands or to which subsection (1) above does not apply at the beginning of January 1st 1996 by virtue of any of the following provisions of this section, the place of incorporation or registration shall be regarded as immaterial and its place of residence shall be determined by reference to the abode of the central management and control of the company's business.

(3) For the purposes of this Ordinance a company which—

(a) is no longer carrying on any business; or

(b) is being wound up outside the Falkland Islands,

shall be regarded as continuing to be resident in the Falkland Islands

if it was so regarded for those purposes immediately before it ceased to carry on business or, as the case may be, before any of its activities came under the control of a person exercising functions which, in the Falkland Islands, would be exercisable by a liquidator.

(4) Subject to subsection (5) below, subsection (1) above shall not apply until January 1st 1998 in relation to a company which—

(a) carried on business at any time before January 1st 1996; and

(b) was not resident in the Falkland Islands immediately before that date.

(5) If at any time on or after January 1st 1996 a company falling within subsection (4) above becomes resident in the Falkland Islands, subsection (1) shall apply in relation to the company after that time.

45. In section 163—

(a) immediately before paragraph (a) of subsection (1) there shall be inserted—

"(aa) a "51 per cent. subsidiary" of another body corporate if and so long as more than 50 per cent. of its ordinary share capital is owned directly or indirectly by that other body corporate;" and

(b) in subsection (2) for "(1)(a) and (b)" there shall be substituted "(1)", and

(c) subsection (11) shall cease to have effect.

46. In section 164(8) after paragraph (b) there shall be added—

"and section 165A shall apply for the purposes of this section."

47. In section 165 after "Ordinance" there shall be inserted "except any provision which applies section 165A," and after that section there shall be inserted—

Alternative meaning of "control".

165A.—(1) For the purposes of any provision of this Ordinance which applies this section, a person shall be taken to have control of a company if he exercises, or is able to exercise or is entitled to acquire, direct or indirect control over the company's affairs, and in particular, but without prejudice to the generality of the preceding words, if he possesses or is entitled to acquire—

(a) the greater part of the share capital or issued share capital of the company or of the voting power in the company; or

(b) such part of the issued share capital of the company as would, if the whole of the income of the company were in fact distributed among the participators (without regard to any rights which he or any other person has as a loan creditor), entitle him to receive the greater part of the amount so distributed; or

(c) such rights as would, in the event of the winding-up of the company or in any other

circumstances, entitle him to receive the greater part of the assets of the company which would then be available for distribution among the participators.

(2) Where 2 or more persons together satisfy any of the conditions of subsection (1) above, they shall be taken to have control of the company.

(3) For the purposes of subsection (1) above a person shall be treated as entitled to acquire anything which he is entitled to acquire at a future date, or will at a future date be entitled to acquire.

(4) For the purposes of subsections (1) and (2) above, there shall be attributed to any person any rights or powers of a nominee for him, that is to say, any rights or powers which another person possesses on his behalf or may be required to exercise on his direction or behalf.

(5) For the purposes of subsections (1) and (2) above, there may also be attributed to any person all the rights and powers of any company of which he has, or he and associates of his have, control or any two or more such companies, or of any associate of his or of any two or more associates of his, including those attributed to a company or associate under subsection (4) above, but not those attributed to an associate under this subsection; and such attributions shall be made under this subsection as will result in the company being treated as under the control of 5 or fewer participators if it can be so treated.

Meaning of "participator", "associate" and creditor"

165B.—(1) For the purposes of section 165A, a "participator" is, in relation to any company, a person having a share or interest in the capital or income of the company, and, without prejudice to the generality of the preceding words, includes—

(a) any person who possesses, or is entitled to acquire, share capital or voting rights in the company;

(b) any loan creditor of the company;

(c) any person who possesses, or is entitled to acquire, a right to receive or participate in distributions of the company or any amounts payable by the company (in cash or in kind) to loan creditors by way of premium on redemption; and

(d) any person who is entitled to secure that income or assets (whether present or future) of the company will be applied directly or indirectly for his benefit.

In this subsection references to being entitled to do anything apply where a person is presently entitled to do it at a future date, or will at a future date be entitled to do it.

(2) For the purposes of section 165A, "associate" means, in relation to a participator—

(a) any relative or partner of the participator;

(b) the trustee or trustees of any settlement in relation

to which the participator is, or any relative of his (living or dead) is or was, a settlor; and

(c) where the participator is interested in any shares or obligations of the company which are subject to any trust, or are part of the estate of a deceased person—

(i) the trustee or trustees of the settlement concerned or, as the case may be, the personal representatives of the deceased; and

(ii) if the participator is a company, any other company interested in those shares or obligations;

and has a corresponding meaning in relation to a person other than a participator.

(3) In subsection (2) above—

"relative" means husband or wife, parent or remoter forebear, child or remoter issue, or brother or sister; and

"settlement" and "settlor" have the same meanings as in section 164(3).

(4) Subject to subsection (6) below, for the purposes of this section and section 165A, "loan creditor", in relation to a company, means a creditor in respect of any debt incurred by the company—

(a) for any money borrowed or capital assets acquired by the company; or

(b) for any right to receive income created in favour of the company; or

(c) for consideration the value of which to the company was (at the time when the debt was incurred) substantially less than the amount of the debt (including any premium thereon);

or in respect of any redeemable loan capital issued by the company.

(5) Subject to subsection (6) below, a person who is not the creditor in respect of any debt or loan capital to which subsection (4) above applies but nevertheless has a beneficial interest therein shall, to the extent of that interest, be treated for the purposes of this section and section 165A as a loan creditor in respect of that debt or loan capital.

(6) A person carrying on a business of banking shall not be deemed to be a loan creditor in respect of any loan capital or debt issued or incurred by the company for money lent by him to the company in the ordinary course of that business.

48. Immediately before Schedule 1 there shall be inserted the following Schedules—

SCHEDULE A1

EQUITY HOLDERS AND PROFITS OR ASSETS AVAILABLE FOR DISTRIBUTION

1.—(1) For the purposes of this Ordinance, an equity holder of a company is any person who—

(a) holds ordinary shares in the company, or

(b) is a loan creditor of the company in respect of a loan which is not a normal commercial loan,

and any reference to profits or assets available for distribution to a company's equity holders does not include a reference to any profits or assets available for distribution to any equity holder otherwise than as an equity holder.

(2) For the purposes of sub-paragraph (1)(a) above "ordinary shares" means all shares other than fixed-rate preference shares.

(3) In this Schedule "fixed-rate preference shares" means shares which—

(a) are issued for consideration which is or includes new consideration; and

(b) do not carry any right either to conversion into shares or securities of any other description except—

(i) shares to which sub-paragraph (6) below applies,

(ii) securities to which sub-paragraph (7) below applies,

(iii) shares or securities in the company's parent company,

or to the acquisition of any additional shares or securities; and

(c) do not carry any right to dividends other than dividends which—

(i) are of a fixed amount or at a fixed rate per cent. of the nominal value of the shares, and

(ii) represent no more than a reasonable commercial return on the new consideration received by the company in respect of the issue of the shares; and

(d) on repayment do not carry any rights to an amount exceeding that new consideration except in so far as those rights are reasonably comparable with those general for fixed dividend shares listed in the Official List of the Stock Exchange in the United Kingdom.

(4) For the purposes of sub-paragraph (1)(b) above "loan creditor" in relation to a company means a creditor in respect of any debt incurred by the company—

(a) for any money borrowed or capital assets acquired by the company; or

(b) for any right to receive income created in favour of the company; or

(c) for consideration the value of which to the company was (at the time when the debt was incurred) substantially less than the amount of the debt (including any premium thereon);

or in respect of any redeemable loan capital issued by the company.

(5) In sub-paragraph (1)(b) above "normal commercial loan" means a loan of or including new consideration and—

(a) which does not carry any right either to conversion into shares or securities of any other description except—

(i) shares to which sub-paragraph (6) below applies,

(ii) securities to which sub-paragraph (7) below applies, or

(iii) shares or securities in the company's parent company,

or to the acquisition of any additional shares or securities; and

(b) which does not entitle the loan creditor to any amount by way of interest which depends to any extent on the results of the company's business or any part of it or on the value of any of the company's assets or which exceeds a reasonable commercial return on the new consideration lent; and

(c) in respect of which the loan creditor is entitled, on repayment, to an amount which either does not exceed the new consideration lent or is reasonably comparable with the amount generally repayable (in respect of an equal amount of new consideration) under the terms of issue of securities listed in the Official List of the Stock Exchange in the United Kingdom.

(6) This sub-paragraph applies to any shares which—

(a) satisfy the requirements of sub-paragraph (3)(a), (c) and (d) above, and

(b) do not carry any rights either to conversion into shares or securities of any other description, except shares or securities in the company's parent company, or to the acquisition of any additional shares or securities.

(7) This sub-paragraph applies to any securities representing a loan of or including new consideration and—

(a) which satisfies the requirements of sub-paragraph (5)(b) and (c) above, and

(b) which does not carry any such rights as are mentioned in sub-paragraph (6)(b) above.

(8) For the purposes of sub-paragraphs (3) and (5) to (7) above a company ("the parent company") is the parent company of another company if that other company is—

(a) in a case where the matter is relevant to section 33A or 46A, a 51 per cent. subsidiary of the parent company,

(b) in a case where the matter is relevant to section 119, a 75 or (as the case may be) 90 per cent. subsidiary of the parent company.

(9) For the purposes of sub-paragraph (5)(b) above, the amount to which the loan creditor is entitled by way of interest—

(a) shall not be treated as depending to any extent on the results of the company's business or any part of it by reason only of the fact that the terms of the loan provide for the rate of interest to be reduced in the event of the results of the company's business or

any part of it improving, and

(b) shall not be treated as depending to any extent on the value of any of the company's assets by reason only of the fact that the terms of the loan provide for the rate of interest to be reduced in the event of the value of any of the company's assets increasing.

2.—(1) Sub-paragraph (3) below applies where—

(a) a person makes a loan to a company on the basis mentioned in sub-paragraph (2) below for the purpose of facilitating the acquisition of land, and

(b) none of the land which the loan is used to acquire is acquired with a view to resale at a profit.

(2) The basis referred to above is that—

(a) the whole of the loan is to be applied in the acquisition of land by the company or in meeting the incidental costs of obtaining the loan,

(b) the payment of any amount due in connection with the loan to the person making it is to be secured on the land which the loan is to be used to acquire, and

(c) no other security is to be required for the payment of any such amount.

(3) For the purposes of paragraph 1(5)(b) above, the amount to which the loan creditor is entitled by way of interest shall not be treated as depending to any extent on the value of any of the company's assets by reason only of the fact that the terms of the loan are such that the only way the loan creditor can enforce payment of an amount due is by exercising rights granted by way of security over the land which the loan is used to acquire.

(4) In sub-paragraph (2)(a) above the reference to the incidental costs of obtaining the loan is to any expenditure on fees, commissions, advertising, printing or other incidental matters wholly and exclusively incurred for the purpose of obtaining the loan or of providing security for it.

(5) Notwithstanding anything in paragraph 1 above but subject to sub-paragraph (6) below, where—

(a) any person has, directly or indirectly, provided new consideration for any shares or securities in the company, and

(b) that person, or any person connected with him, uses for the purposes of his business assets which belong to the company and in respect of which there is made to the company—

(i) an allowance under Chapter II of Part V in respect of expenditure incurred by the company on the provision of machinery or plant;

(ii) an allowance under section 98A in respect of expenditure incurred by the company on scientific research;

then, for the purposes of this Schedule, that person, and no other, shall be treated as being an equity holder in respect of those shares or securities and as being beneficially entitled to any distribution of profits or assets attributable to those shares or securities.

(6) In any case where sub-paragraph (5) above applies in relation to a bank in

such circumstances that—

(a) the only new consideration provided by the bank as mentioned in paragraph (a) of that sub-paragraph is provided in the normal course of its banking business by way of a normal commercial loan as defined in paragraph 1(5) above; and

(b) the cost to the company concerned of assets falling within paragraph (b) of that sub-paragraph which are used as mentioned in that paragraph by the bank or a person connected with the bank is less than the amount of that new consideration,

references in sub-paragraph (5) above, other than the reference in paragraph (a), to shares or securities in the company shall be construed as references to so much only of the loan referred to paragraph (a) above as is equal to the cost referred to in paragraph (b) above.

3.—(1) In this Ordinance "new consideration" means, subject to sub-paragraphs (2) and (3) below, consideration not provided directly or indirectly out of the assets of the company, and in particular does not include amounts retained by the company by way of capitalising a distribution.

(2) Where share capital has been issued at a premium representing new consideration, any part of that premium afterwards applied in paying up share capital shall be treated as new consideration also for that share capital.

(3) Subject to sub-paragraph (4) below, no consideration derived from the value of any share capital or security of a company, or from voting or other rights in a company, shall be regarded for the purposes of this paragraph as new consideration received by the company unless the consideration consists of—

(a) money or value received from the company as a distribution;

(b) money received from the company as a payment which for those purposes constitutes a repayment of that share capital or of the principal secured by the security; or

(c) the giving up of the right to the share capital or security on its cancellation, extinguishment or acquisition by the company.

(4) No amount shall be regarded as new consideration by virtue of subsection (3)(b) or (c) above in so far as it exceeds any new consideration received by the company for the issue of the share capital or security in question or, in the case of share capital which constituted a distribution on issue, the nominal value of that share capital.

4.—(1) Subject to the following provisions of this Schedule, for the purposes of section 33A(10), 46A(8) or 119(6) the percentage to which one company is beneficially entitled of any profits available for distribution to the equity holders of another company means the percentage to which the first company would be so entitled in the relevant accounting period on a distribution in money to those equity holders of—

(a) an amount of profits equal to the total profits of the other company which arise in that accounting period (whether or not any of those profits are in fact distributed), or

(b) if there are no profits of the other company in that accounting period, profits of £100;

and in the following provisions of this Schedule that distribution is referred to as "the profit distribution".

(2) For the purposes of the profit distribution, it shall be assumed that no payment is made by way of repayment of share capital or of the principal secured by any

loan unless that payment is a distribution.

(3) Subject to sub-paragraph (2) above, where an equity holder is entitled as such to a payment of any description which, apart from this sub-paragraph, would not be treated as a distribution, it shall nevertheless be treated as an amount to which he is entitled on the profit distribution.

5.—(1) Subject to the following provisions of this Schedule, for the purposes of section 33A(10), 46A(8) or 119(6) the percentage to which one company would be beneficially entitled of any assets of another company available for distribution to its equity holders on a winding-up means the percentage to which the first company would be so entitled if the other company were to be wound up and on that winding-up the value of the assets available for distribution to its equity holders (that is to say, after deducting any liabilities to other persons) were equal to—

(a) the excess, if any, of the total amount of the assets of the company, as shown in the balance sheet relating to its affairs as at the end of the relevant accounting period, over the total amount of those of its liabilities as so shown which are not liabilities to equity holders as such; or

(b) if there is no such excess or if the company's balance sheet is prepared to a date other than the end of the relevant accounting period, £100.

(2) In the following provisions of this Schedule a winding-up on the basis specified in sub-paragraph (1) above is referred to as "the notional winding-up".

(3) If, on the notional winding-up, an equity holder would be entitled as such to an amount of assets of any description which, apart from this sub-paragraph, would not be treated as a distribution of assets, it shall nevertheless be treated, subject to sub--paragraph (4) below, as an amount to which the equity holder is entitled on the distribution of assets on the notional winding up.

(4) If an amount ("the returned amount") which corresponds to the whole or any part of the new consideration provided by an equity holder of a company for any shares or securities in respect of which he is an equity holder is applied by the company, directly or indirectly, in the making of a loan to, or in the acquisition of any shares or securities in, the equity holder or any person connected with him, then, for the purposes of this Schedule—

(a) the total amount referred to in sub-paragraph (l)(a) above shall be taken to be reduced by a sum equal to the returned amount; and

(b) the amount of assets to which the equity holder is beneficially entitled on the notional winding-up shall be taken to be reduced by a sum equal to the returned amount.

6.—(1) This paragraph applies if any of the equity holders—

(a) to whom the profit distribution is made, or

(b) who is entitled to participate in the notional winding-up,

holds, as such an equity holder, any shares or securities which carry rights in respect of dividend or interest or assets on a winding-up which are wholly or partly limited by reference to a specified amount or amounts (whether the limitation takes the form of the capital by reference to which a distribution is calculated or operates by reference to an amount of profits or otherwise).

(2) Where this paragraph applies there shall be determined—

(a) the percentage of profits to which, on the profit distribution, the first company referred to in paragraph 4(1) above would be entitled, and

(b) the percentage of assets to which, on the notional winding-up, the first company referred to in paragraph 5(1) above would be entitled,

if, to the extent that they are limited as mentioned in sub-paragraph (1) above, the rights of every equity holder falling within that sub-paragraph (including the first company concerned if it is such an equity holder) had been waived.

(3) If, on the profit distribution, the percentage of profits determined as mentioned in sub-paragraph (2)(a) above is less than the percentage of profits determined under paragraph 4(1) above without regard to that sub-paragraph, the lesser percentage shall be taken for the purposes of section 33A(10), 46A(8) or 119(6) to be the percentage of profits to which, on the profit distribution, the first company referred to in paragraph 4(1) above would be entitled as mentioned in that paragraph.

(4) If, on the notional winding-up, the percentage of assets determined as mentioned in sub-paragraph (2)(b) above is less than the percentage of assets determined under paragraph 5(1) above without regard to that sub-paragraph, the lesser percentage shall be taken for the purposes of section 33A(10), 46A(8) or 119(6) to be the percentage to which, on the notional winding-up, the first company mentioned in paragraph 5(1) above would be entitled of any assets of the other company available for distribution to its equity holders on a winding-up.

7.—(1) This paragraph applies if, at any time in the relevant accounting period, any of the equity holders—

(a) to whom the profit distribution is made, or

(b) who is entitled to participate in the notional winding-up,

holds, as such an equity holder, any shares or securities which carry rights in respect of dividend or interest or assets on a winding-up which are of such a nature, (as, for example, if any shares will cease to carry a right to a dividend at a future time) that if the profit distribution or the notional winding-up were to take place in a different accounting period the percentage to which, in accordance with paragraphs 1 to 6 above, that equity holder would be entitled of profits on the profit distribution or of assets on the notional winding-up would be different from the percentage determined in the relevant accounting period.

(2) Where this paragraph applies, there shall be determined—

(a) the percentage of profits to which, on the profit distribution, the first company referred to in paragraph 4(1) above would be entitled, and

(b) the percentage of assets to which, on the notional winding-up, the first company referred to in paragraph 5(1) above would be entitled,

if the rights of the equity holders in the relevant accounting period were the same as they would be in the different accounting period referred to in sub-paragraph (1) above.

(3) If in the relevant accounting period an equity holder holds, as such, any shares or securities in respect of which arrangements exist by virtue of which, in that or any subsequent accounting period, the equity holder's entitlement to profits on the profit distribution or to assets on the notional winding-up could be different as compared with

his entitlement if effect were not given to the arrangements, then for the purposes of this paragraph—

(a) it shall be assumed that effect would be given to those arrangements in a later accounting period, and

(b) those shares or securities shall be treated as though any variation in the equity holder's entitlement to profits or assets resulting from giving effect to the arrangements were the result of the operation of such rights attaching to the share or securities as are referred to in sub-paragraph (1) above.

In this sub-paragraph "arrangements" means arrangements of any kind whether in writing or not.

(4) Paragraph 6(3) and (4) above shall apply for the purposes of this paragraph with the substitution for any reference to paragraph 6(2)(a) or (2)(b) of a reference to sub-paragraph (2)(a) or (2)(b) above (as the case may require).

8.—(1) In a case where paragraphs 6 and 7 above apply, each of the following percentages, namely—

(a) the percentage of profits to which, on the profit distribution, the first company referred to in paragraph 4(1) above would be entitled, and

(b) the percentage of assets to which, on the notional winding-up, the first company referred to in paragraph 5(1) above would be entitled,

shall be determined on each of the different bases set out in sub-paragraph (2) below.

(2) The bases are—

(a) the basis specified in paragraph 6(2) above;

(b) the basis specified in paragraph 7(2) above;

(c) the basis specified in paragraph 6(2) above and the basis specified in paragraph 7(2) above taken together;

(d) the basis specified in paragraph 4(1) or 5(1) above (according to the percentage concerned) without regard to paragraphs 6(2) and 7(2) above.

(3) The lowest of the four percentages of profits so determined shall be taken for the purposes of section 33A(10), 46A(8) or 119(6) to be the percentage of profits to which, on the profit distribution, the first company referred to in paragraph 4(1) above would be entitled as mentioned in that paragraph.

(4) The lowest of the four percentages of assets so determined shall be taken for the purposes of section 33A(10), 46A(8) or 119(6) to be the percentage to which, on the notional winding-up, the first company mentioned in paragraph 5(1) above would be entitled of any assets of the other company available for distribution to its equity holders on a winding-up.

9.—(1) This paragraph applies if, at any time in the relevant accounting period, option arrangements exist; and option arrangements are arrangements of any kind (whether in writing or not) as regards which the two conditions set out below are fulfilled.

(2) The first condition is that the arrangements are ones by virtue of which there could be a variation in—

(a) the percentage of profits to which any of the equity holders is

entitled on the profit distribution, or

(b) the percentage of assets to which any of the equity holders is entitled on the notional winding-up.

(3) The second condition is that, under the arrangements, the variation could result from the exercise of any of the following rights (option rights)—

(a) a right to acquire shares or securities in the second company referred to in paragraphs 4(1) and 5(1) above;

(b) a right to require a person to acquire shares or securities in that company.

(4) For the purposes of sub-paragraph (3) above—

(a) it is immaterial whether or not the shares or securities were issued before the arrangements came into existence;

(b) "shares" does not include fixed-rate preference shares;

(c) "securities" does not include normal commercial loans (within the meaning given by paragraph 1(5) above).

(5) As regards each point in time when option arrangements exist in the relevant accounting period—

(a) there shall be taken each possible state of affairs that could then subsist if the outstanding option rights, or any of them or any combination of them, became effective at that point, and

(b) taking each such state of affairs, it shall be assumed that the rights and duties of the equity holders in the relevant accounting period were to be found accordingly.

(6) The following rules shall have effect—

(a) for the purposes of sub-paragraph (5) above outstanding option rights are all such option rights under the arrangements (or sets of arrangements if more than one) as exist at the point in time concerned but have not become effective at or before that point;

(b) for the purpose of applying sub-paragraph (5) above it is immaterial whether or not the rights are exercisable at or before the point in time concerned and it is immaterial whether or not they are capable of becoming effective at or before that point;

(c) for the purposes of sub-paragraph (5) above and this sub-paragraph an option right becomes effective when the shares or securities to which it relates are acquired in pursuance of it.

(7) The determination mentioned in sub-paragraph (8) below shall be made as regards each point in time when option arrangements exist in the relevant accounting period; and for each such point in time a separate determination shall be made for each of the possible states of affairs mentioned in sub-paragraph (5) above.

(8) The determination is a determination of—

(a) the percentage of profits to which, on the profit distribution, the first company referred to in paragraph 4(1) above would be entitled, and

(b) the percentage of assets to which, on the notional winding-up, the first company referred to in paragraph 5(1) above would be entitled,

if the rights and duties of the equity holders in the relevant accounting period were found

as mentioned in sub-paragraph (5) above.

(9) Where different determinations yield different percentages of profits and different percentages of assets, only one determination of each percentage (yielding the lowest figure) shall be treated as having been made.

(10) Paragraph 6(3) and (4) above shall apply for the purposes of this paragraph with the substitution for references to paragraph 6(2)(a) and (2)(b) of references to sub-paragraphs (8)(a) and (8)(b) above.

10.—(1) In a case where paragraphs 6 and 9 above apply, each of the following percentages, namely—

(a) the percentage of profits to which, on the profit distribution, the first company referred to in paragraph 4(1) above would be entitled, and

(b) the percentage of assets to which, on the notional winding-up, the first company referred to in paragraph 5(1) above would be entitled,

shall be determined on each of the different bases set out in sub-paragraph (2) below.

(2) The bases are—

(a) the basis specified in paragraph 6(2) above;

(b) the basis specified in paragraph 9(8) above;

(c) the basis specified in paragraph 6(2) above and the basis specified in paragraph 9(8) above taken together;

(d) the basis specified in paragraph 4(1) or 5(1) above (according to the percentage concerned) without regard to paragraphs 6(2) and 9(8) above.

(3) The lowest of the four percentages of profits so determined shall be taken for the purposes of section 33A(10), 46A(8) or 119(6) to be the percentage of profits to which, on the profit distribution, the first company referred to in paragraph 4(1) above would be entitled as mentioned in that paragraph.

(4) The lowest of the four percentages of assets so determined shall be taken for the purposes of section 33A(10), 46A(8) or 119(6) to be the percentage to which, on the notional winding-up, the first company mentioned in paragraph 5(1) above would be entitled of any assets of the other company available for distribution to its equity holders on a winding-up.

(5) For the purposes of this paragraph the basis specified in paragraph 9(8) above is such basis as gives the percentage of profits arrived at by virtue of paragraph 9(9) above or (as the case may be) such basis as gives the percentage of assets arrived at by virtue of paragraph 9(9) above.

11.—(1) In a case where paragraphs 7 and 9 above apply, each of the following percentages, namely—

(a) the percentage of profits to which, on the profit distribution, the first company referred to in paragraph 4(1) above would be entitled, and

(b) the percentage of assets to which, on the notional winding-up, the first company referred to in paragraph 5(1) above would be entitled,

shall be determined on each of the different bases set out in sub-paragraph (2) below.

(2) The bases are—

(a) the basis specified in paragraph 7(2) above;

(b) the basis specified in paragraph 9(8) above;

(c) the basis specified in paragraph 7(2) above and the basis specified in paragraph 9(8) above taken together;

(d) the basis specified in paragraph 4(1) or 5(1) above (according to the percentage concerned) without regard to paragraphs 7(2) and 9(8) above.

(3) The lowest of the 4 percentages of profits so determined shall be taken for the purposes of section 33A(10), 46A(8) or 119(6) to be the percentage of profits to which, on the profit distribution, the first company referred to in paragraph 4(1) above would be entitled as mentioned in that paragraph.

(4) The lowest of the 4 percentages of assets so determined shall be taken for the purposes of section 33A(10), 46A(8) or 119(6) to be the percentage to which, on the notional winding-up, the first company mentioned in paragraph 5(1) above would be entitled of any assets of the other company available for distribution to its equity holders on a winding-up.

(5) For the purposes of this paragraph the basis specified in paragraph 9(8) above is such basis as gives the percentage of profits arrived at by virtue of paragraph 9(9) above or (as the case may be) such basis as gives the percentage of assets arrived at by virtue of paragraph 9(9) above.

12.—(1) In a case where paragraphs 6 and 7 and 9 above apply, each of the following percentages, namely—

(a) the percentage of profits to which, on the profit distribution, the first company referred to in paragraph 4(1) above would be entitled, and

(b) the percentage of assets to which, on the notional winding-up, the first company referred to in paragraph 5(1) above would be entitled,

shall be determined on each of the different bases set out in sub-paragraph (2) below.

(2) The bases are—

(a) the basis specified in paragraph 6(2) above;

(b) the basis specified in paragraph 7(2) above;

(c) the basis specified in paragraph 9(8) above;

(d) the basis specified in paragraph 6(2) above and the basis specified in paragraph 7(2) above taken together;

(e) the basis specified in paragraph 6(2) above and the basis specified in paragraph 9(8) above taken together;

(f) the basis specified in paragraph 7(2) above and the basis specified in paragraph 9(8) above taken together;

(g) the basis specified in paragraph 6(2) above and the basis specified in paragraph 7(2) above and the basis specified in paragraph 9(8) above all taken together;

(h) the basis specified in paragraph 4(1) or 5(1) above (according to the percentage concerned) without regard to paragraphs 6(2), 7(2) and 9(8) above.

(3) The lowest of the 8 percentages of profits so determined shall be taken for the purposes of section 33A(10), 46A(8) or 119(6) to be the percentage of profits to which, on the profit distribution, the first company referred to in paragraph 4(1) above would be entitled as mentioned in that paragraph.

(4) The lowest of the 8 percentages of assets so determined shall be taken for the purposes of section 33A(10), 46A(8) or 119(6) to be the percentage to which, on the notional winding-up, the first company mentioned in paragraph 5(1) above would be entitled of any assets of the other company available for distribution to its equity holders on a winding-up.

(5) For the purposes of this paragraph the basis specified in paragraph 9(8) above is such basis as gives the percentage of profits arrived at by virtue of paragraph 9(9) above or (as the case may be) such basis as gives the percentage of assets arrived at by virtue of paragraph 9(9) above.

13. For the purposes of section 33A(10), 46A(8) or 119(6) and paragraphs 4 to 12 above—

(a) the percentage to which one company is beneficially entitled of any profits available for distribution to the equity holders of another company, and

(b) the percentage to which one company would be beneficially entitled of any assets of another company on a winding-up,

means the percentage to which the first company is, or would be, so entitled either directly or through another body corporate or other bodies corporate or partly directly and partly through another body corporate or other bodies corporate.

SCHEDULE A2

TAXATION OF CHARGEABLE GAINS: SUPPLEMENTARY PROVISIONS

Deductions permitted from consideration.

1.—(1) There shall be deducted from the consideration for a disposal of assets taken into account in the computation of the gain any money or money's worth charged to tax as income of, or taken into account as a receipt in computing income or profits or gains or losses of, the person making the disposal for the purposes of the Taxes Ordinance other than any money or money's worth which is—

(a) taken into account in the making of a balancing charge under Chapter II of Part V of this Ordinance, or

(b) brought into account as the disposal value of any machinery or plant under that Chapter.

(2) Except as otherwise expressly provided, the sums allowable as a deduction from the consideration in the computation of the gain accruing to a person on the disposal of an asset shall be restricted to—

(a) the amount or value of the consideration, in money or money's worth, given by him or on his behalf wholly and exclusively for the acquisition of the asset, together with the incidental costs to him of the acquisition or, if the asset was not acquired by him, any expenditure wholly and exclusively incurred by him in providing the asset,

(b) any expenditure wholly and exclusively incurred by him in establishing, preserving or defending his title to, or to a right over, the asset,

(c) the incidental costs to him of making the disposal.

(3) For the purposes of this paragraph and for the purposes of all other provisions of this Ordinance, the incidental costs to the person making the disposal of the acquisition of the asset or of its disposal shall consist of expenditure wholly and exclusively incurred by him for the purposes of the acquisition or, as the case may be, the disposal, being fees, commission or remuneration paid for the professional services of any surveyor or valuer, or auctioneer, or accountant, or agent or legal adviser and costs of transfer or conveyance together with—

(a) costs of advertising to find a seller or a buyer, and

(b) costs reasonably incurred in making any valuation or apportionment required for the purposes of the computation of the gain, including in particular expenses reasonably incurred in ascertaining market value where required by this Ordinance.

(4) In any case where—

(a) the disposal is of a petroleum licence, and

(b) the person making the disposal has incurred (or is deemed to have incurred) expenditure on searching for petroleum in the licensed area, ascertaining the characteristics of any petroleum-bearing area in that area or ascertaining what are the petroleum reserves of any such petroleum-bearing area, and

(c) an allowance under Chapter II of Part V has not been made in respect of that expenditure,

then an amount equal to the amount of that expenditure, less any amount within sub-paragraph (5) below, may be deducted in the computation of the gain.

(5) In the case of a disposal of a petroleum licence, there shall be deducted from the amount of any expenditure within sub-paragraph (4)(b) above
any amount which the buyer is deemed to have incurred by virtue of section 98E(3) to (5).

(6) Subject to Part VII, the tax chargeable under the law of any country outside the Falkland Islands on the disposal of an asset which is borne by the person making the disposal shall be allowable as a deduction in the computation of the gain.

(7) Any provision in this Ordinance introducing the assumption that assets are sold and immediately reacquired shall not imply that any expenditure is incurred as incidental to the sale or reacquisition.

Exclusion of expenditure by reference to tax on income.

2. The following sums shall not be allowable as a deduction in the computation of the gain (however the deduction is or would be made)—

(a) any expenditure allowable as a deduction in computing the profits or gains or losses of a business, or allowable as a deduction in computing any other income or profits or gains or losses, for the purposes of the Taxes Ordinance;

(b) any expenditure which, although not so allowable as a deduction in computing any losses, would be so allowable but for an

insufficiency of income or profits or gains;

(c) without prejudice to paragraph (a) or (b) above, any expenditure which, if the assets, or all the assets to which the computation relates, were, and had at all times been, held or used as part of the fixed capital of a trade the profits or gains of which were (irrespective of whether the person making the disposal is a company or not) chargeable to income tax would be allowable as a deduction in computing the profits or gains or losses of the trade for the purposes of income tax.

Part disposals and options

3.—(1) For the purposes of this Chapter—

(a) references to a disposal of an asset include, except where the context otherwise requires, references to a part disposal of an asset, and

(b) subject to sub-paragraphs (2) to (4) below, there is a part disposal of an asset where an interest or right in or over the asset is created by the disposal, as well as where it subsists before the disposal, and generally, there is a part disposal of an asset where, on a person making a disposal, any description of property derived from the asset remains undisposed of.

(2) The grant of an option, and in particular—

(a) the grant of an option in a case where the grantor binds himself to sell what he does not own, and because the option is abandoned, never has occasion to own, and

(b) the grant of an option in a case where the grantor binds himself to buy what, because the option is abandoned, he does not acquire,

is the disposal of an asset, namely, the option, but subject to sub-paragraphs (3) and (4) as to treating the grant of an option as part of a larger transaction.

(3) If an option is exercised, the grant of the option and the transaction entered into by the grantor in fulfilment of his obligations under the option shall be treated as a single transaction and accordingly—

(a) if the option binds the grantor to sell, the consideration for the option is part of the consideration for the sale, and

(b) if the option binds the grantor to buy, the consideration for the option shall be deducted from the cost of acquisition incurred by the grantor in buying in pursuance of his obligations under the option.

(4) The exercise of an option by the person for the time being entitled to exercise it shall not constitute the disposal of an asset by that person, but, if an option is exercised then the acquisition of the option (whether directly from the grantor or not) and the transaction entered into by the person exercising the option in exercise of his rights under the option shall be treated as a single transaction and accordingly—

(a) if the option binds the grantor to sell, the cost of acquiring the option shall be part of the cost of acquiring what is sold, and

(b) if the option binds the grantor to buy, the cost of the option shall be treated as a cost incidental to the disposal of what is bought by the grantor of the option.

(5) Where there is a part disposal of an asset, the sums which are attributable to the asset under paragraph 1(2)(a) and (b) above shall, both for the purposes of the computation of the gain accruing on the disposal and for the purpose of applying this Chapter in relation to the property which remains undisposed of, be apportioned by reference to—

(a) the amount or value of the consideration for the disposal on the one hand (call that amount or value A), and

(b) the market value of the property which remains undisposed of on the other hand (call that market value B);

and, accordingly the fraction of those sums so allowable as a deduction shall be—

$$\frac{A}{A+B}$$

and the remainder of the sums which would have been so allowable shall be attributed to the property which remains undisposed of.

(6) This paragraph shall not be taken as requiring the apportionment of any expenditure which, on the facts, is wholly attributable to what is disposed of, or wholly attributable to what remains undisposed of.

(7) It is hereby declared that this paragraph and all other provisions for apportioning on a part disposal expenditure which is deductible in computing a gain, are to be operated before the operation of, and without regard to, paragraph 18 below or any other enactment making an adjustment to secure that neither a gain nor a loss occurs on a disposal.

Transactions between connected persons

4.—(1) This paragraph shall apply where a person acquires an asset and the person making the disposal is connected with him.

(2) Without prejudice to the generality of section 119E(1), the person acquiring the asset and the person making the disposal shall be treated as parties to a transaction otherwise than by way of a bargain made at arm's length.

(3) Subject to sub-paragraph (4) below, if on the disposal a loss accrues to the person making the disposal, it shall not be deductible except from a chargeable gain accruing to him on some other disposal of an asset to the person acquiring the asset mentioned in sub-paragraph (1) above, being a disposal made at a time when they are connected persons.

(4) Sub-paragraph (3) above shall not apply to a disposal by way of gift in settlement if the gift and the income from it is wholly or primarily applicable for educational, cultural or recreational purposes, and the persons benefiting from the application for those purposes are confined to members of an association of persons for whose benefit the gift was made, not being persons all or most of whom are connected persons.

(5) Where the asset mentioned in sub-paragraph (1) above is an option to enter into a sale or other transaction given by the person making the disposal, a loss accruing to the person acquiring the asset shall not be an allowable loss unless it accrues on a

disposal of the option at arm's length to a person who is not connected with him.

(6) Subject to sub-paragraph (7) below, in a case where the asset mentioned in sub-paragraph (1) above is subject to any right or restriction enforceable by the person making the disposal, or by a person connected with him, then (where the amount of the consideration for the acquisition is, in accordance with sub-paragraph (2) above, deemed to be equal to the market value of the asset) that market value shall be an amount equal to the amount (if any) by which A exceeds B, where—

A is equal to what the market value of the asset would be if not subject to the right or restriction, and

B is equal to the market value of the right or restriction or the amount by which its extinction would enhance the value of the asset to its owner, whichever is the less.

(7) If the right or restriction is of such a nature that its enforcement would or might effectively destroy or substantially impair the value of the asset without bringing any countervailing advantage either to the person making the disposal or a person connected with him or is an option or other right to acquire the asset or is a right to extinguish the asset in the hands of the person giving the consideration by forfeiture or merger or otherwise, the market value of the asset shall be determined, and the amount of the gain accruing on the disposal shall be computed, as if the right or restriction did not exist.

(8) Sub-paragraphs (6) and (7) above shall not apply to a right of forfeiture or other right exercisable on breach of a covenant contained in a lease of land or other property, and shall not apply to any right or restriction under a mortgage or other charge.

Consideration due after time of disposal.

5. In the computation of the gain consideration for the disposal shall be brought into account without any discount for postponement of the right to receive any part of it and, in the first instance, without regard to a risk of any part of the consideration being irrecoverable or to the right to receive any part of the consideration being contingent; and if any part of the consideration so brought into account is subsequently shown to the satisfaction of the Commissioner to be irrecoverable, such adjustment, whether by way of discharge or repayment of tax or otherwise, shall be made as is required in consequence.

Deemed consideration in certain cases where assets disposed of in a series of transactions

6.—(1) For the purposes of this Chapter, in any case where—

(a) by way of 2 or more material transactions which are linked (a series of linked transactions), one person disposes of assets to another person with whom he is connected or to 2 or more other persons with each of whom he is connected, and

(b) the original market value of the assets disposed of by any of the transactions in the series, as determined under paragraph 7 is less than the appropriate portion of the aggregate market value of the assets disposed of by all the transactions in the series, as so determined,

then, subject to sub-paragraph (2) below, the disposal effected by any linked transaction in the series in respect of which the condition in paragraph (b) above is fulfilled shall be

deemed to be for a consideration equal to the appropriate portion referred to in that paragraph.

(2) Where the disposal effected by a material transaction is one to which paragraph 18 below applies, nothing in sub-paragraph (1) above shall affect the amount which, for the purposes of this Chapter, is the consideration for that disposal.

(3) Subject to sub-paragraph (5) below, any reference in this paragraph to a material transaction is a reference to a transaction which takes place on or after 1st January 1996; and, for the purposes of this paragraph, 2 or more material transactions are linked if they occur within the period of 6 years ending on the date of the last of them.

(4) This paragraph shall apply or, as the case may be, shall again apply—

(a) when a second material transaction causes a series of linked transactions to come into being; and

(b) whenever, on the occurrence of a further material transaction, an existing series is extended by the inclusion of that transaction (whether or not an earlier transaction ceases to form part of the series);

and all such assessments and adjustments of assessments shall be made as may be necessary to give effect to this paragraph on each such occasion.

(5) Where a member of a group of companies disposes of an asset to another member of the group in circumstances such that, by virtue of section 119I, both companies are treated, so far as relates to corporation tax on chargeable gains, as if the consideration for the disposal were of such an amount as would secure that neither a gain nor a loss would accrue, the transaction by which that disposal is effected is not a material transaction; and a disposal in these circumstances is in this paragraph referred to as an "inter-group transfer".

(6) In any case where—

(a) a company ("company A") disposes of an asset by way of a material transaction, and

(b) company A acquired the asset after 1st January 1996 by way of an inter-group transfer, and

(c) the disposal by company A is to a person who is connected with another company ("company B") which at some time after that date disposed of the asset by way of an inter-group transfer, and

(d) either the disposal by way of inter-group transfer which is referred to in paragraph (c) above was the occasion of the acquisition referred to in paragraph (b) above or, between that disposal and that acquisition, there has been no disposal of the asset which was not an inter-group transfer,

then, for the purpose of determining whether sub-paragraph (1) above applies in relation to a series of linked transactions, the disposal by company A shall be treated as having been made by company B; but any increase in the consideration for that disposal resulting from the application of sub-paragraph (1) above shall have effect with respect to company A.

Original market value and aggregate market value for purposes of paragraph 6

7.—(1) This paragraph has effect for determining the original market value of assets and the aggregate market value of assets as mentioned in paragraph 6(1)(b), and

expressions used in this paragraph have the same meaning as in that paragraph.

(2) Where there is a series of linked transactions, the original market value of the assets disposed of by each transaction in the series shall be determined as follows—

(a) if at the time in question the transaction is the most recent in the series, the original market value of the assets disposed of by that transaction is the market value which, apart from paragraph 6, would be deemed to be the consideration for that transaction for the purposes of this Chapter; and

(b) in the case of any other transaction in the series, the original market value of the assets disposed of by that transaction is the value which, prior to the occurrence of the most recent transaction in the series, was or would have been deemed for the purposes of this Chapter to be the consideration for the transaction concerned (whether by virtue of the previous operation of paragraph 6 above, or by virtue of any other provision of this Ordinance).

(3) Subject to sub-paragraphs (6) to (9) below, in relation to any transaction in a series of linked transactions—

(a) any reference in this paragraph or paragraph 6 to the aggregate market value of the assets disposed of by all the transactions in the series is a reference to what would have been the market value of all those assets for the purposes of this Chapter if, considering all the assets together, they had been disposed of by one disposal occurring at the time of the transaction concerned; and

(b) any reference in paragraph 6 to the appropriate portion of the aggregate market value of the assets disposed of by all the transactions in the series is a reference to that portion of the market value determined in accordance with paragraph (a) above which it is reasonable to apportion to those of the assets which were actually disposed of by the transaction concerned.

(4) The reference in sub-paragraph (3)(a) above to considering all the assets together includes a reference not only to considering them as a group or holding or collection of assets retaining their separate identities but also (if it gives a higher market value) to considering them as brought together, physically or in law, so as to constitute either a single asset or a number of assets which are distinct from those which were comprised in each of the transactions concerned.

(5) If any of the assets disposed of by all the transactions in a series of linked transactions were acquired after the time of the first of those transactions, then, in the application of sub-paragraphs (3) and (4) above in relation to each of the transactions in the series—

(a) no account shall be taken of any assets which were acquired after the time of that transaction unless they were acquired by way of an inter-group transfer; and

(b) subject to sub-paragraph (6) below, the number of assets of which account is to be taken shall be limited to the maximum number which were held by the person making the disposal at any time in the period beginning immediately before the first of the transactions in the series and ending immediately before the

last.

(6) If, before the first of the transactions referred to in paragraph (b) of sub-paragraph (5) above, the person concerned (being a company) disposed of any assets by way of an inter-group transfer, the maximum number of assets referred to in that paragraph shall be determined as if the inter-group transfer had occurred after that first transaction.

(7) In the application of sub-paragraph (5) above in a case where the assets disposed of are securities, the assets disposed of by any of the transactions in a series of linked transactions shall be identified with assets acquired on an earlier date rather than with assets acquired on a later date.

(8) In sub-paragraph (7) above "securities" includes any assets which are of a nature to be dealt in without identifying the particular assets disposed of or acquired.

Disposal where capital sums derived from assets.

8.—(1) Subject to paragraph 9(1), and to any other exceptions in this Ordinance, there is for the purposes of this Chapter a disposal of assets by their owner where any capital sum is derived from assets notwithstanding that no asset is acquired by the person paying the capital sum, and this sub-paragraph applies in particular to—

(a) capital sums received in return for forfeiture or surrender of rights, or for refraining from exercising rights, and

(b) capital sums received as consideration for use or exploitation of assets.

(2) In the case of a disposal within paragraph (a) or (b) of sub-paragraph (1) above, the time of the disposal shall be the time when the capital sum is received as described in that sub-paragraph.

(3) In this paragraph "capital sum" means any money or money's worth which is not excluded from the consideration taken into account in the computation of the gain.

Mortgages and charges not to be treated as disposals.

9.—(1) The conveyance or transfer by way of security of an asset or of an interest or right in or over it, or transfer of a subsisting interest or right by way of security in or over an asset (including a retransfer on redemption of the security), shall not be treated for the purposes of this Chapter as involving any acquisition or disposal of the asset.

(2) Where a person ("the nominee") who is entitled to an asset by way of security or to the benefit of a charge or incumbrance on an asset deals with the asset for the purpose of enforcing or giving effect to the security, charge or incumbrance, his dealings with it shall be treated for the purposes of this Chapter as if they were done through him as nominee by the person entitled to it subject to the security, charge or incumbrance; and this sub-paragraph shall apply to the dealings of any person appointed to enforce or give effect to the security, charge or incumbrance as receiver and manager or judicial factor as it applies to the dealings of the nominee.

(3) An asset shall be treated as having been acquired free of any interest or right by way of security subsisting at the time of any acquisition of it, and as being disposed of free of any such interest or right subsisting at the time of the disposal; and where an

asset is acquired subject to any such interest or right the full amount of the liability thereby assumed by the person acquiring the asset shall form part of the consideration for the acquisition and disposal in addition to any other consideration.

Disposals in case of hire-purchase etc

10. A hire-purchase or other transaction under which the use and enjoyment of an asset is obtained by a person for a period at the end of which the property in the asset will or may pass to that person shall be treated for the purposes of this Chapter, both in relation to that person and in relation to the person from whom he obtains the use and enjoyment of the asset, as if it amounted to an entire disposal of the asset to that person at the beginning of the period for which he obtains the use and enjoyment of the asset, but subject to such adjustments of tax, whether by way of repayment or discharge of tax or otherwise, as may be required where the period for which that person has the use and enjoyment of the asset terminates without the property in the asset passing to him.

PART II

SPECIAL PROVISIONS RELATING TO SECURITIES

Share pooling and identification of securities

11.—(1) Subject to the following provisions of this Part of this Schedule, any number of securities of the same class acquired by the same person in the same capacity shall for the purposes of this Chapter be regarded as indistinguishable parts of a single asset growing or diminishing on the occasions on which additional securities of the same class are acquired or some of the securities of that class are disposed of.

(2) In this Part of this Schedule—

"a new holding" is a holding of securities which, by virtue of sub-paragraph (1) above, is to be regarded as a single asset; and

"securities" means unquoted shares.

(3) The provisions of this Part of this Schedule—

(a) shall apply separately in relation to any securities held by a person to whom they were issued as an employee of the company or of any other person on terms which restrict his rights to dispose of them, so long as those terms are in force, and

(b) while applying separately to any such securities, shall have effect as if the owner held them in a capacity other than that in which he holds any other securities of the same class.

(4) Where a person is the owner of securities on 1st January 1996 which he acquired before that date, he shall be deemed to have disposed of the securities and immediately reacquired them at their market value immediately before that date.

(5) Nothing in this Part of this Schedule shall be taken as affecting the manner in which the market value of any securities is to be ascertained.

(6) Without prejudice to the generality of sub-paragraphs (1) and (2) above, a disposal of securities in a new holding, other than a disposal of the whole of it, is a disposal of part of an asset and the provisions of this Chapter relating to the computation of a gain accruing on a disposal of part of an asset shall apply accordingly.

12.—(1) The following provisions shall apply where securities of the same class are acquired or disposed of by the same person on the same day and in the same capacity—

(a) all the securities so acquired shall be treated as acquired by a single transaction and all the securities so disposed of shall be treated as disposed of by a single transaction, and

(b) all the securities so acquired shall, so far as their quantity does not exceed that of the securities so disposed of, be identified with those securities.

(2) Where the quantity of the securities so disposed of exceeds the quantity of the securities so acquired, then so far as the excess is not required by any provision of paragraph 11 or 13 of this Schedule to be identified with securities acquired before the day of the disposal, it shall be treated as diminishing a quantity subsequently acquired, and a quantity so acquired at an earlier date, rather than one so acquired at a later date.

13.—(1) Where a person disposes of securities, the securities disposed of shall be identified in accordance with the provisions of this paragraph with securities of the same class acquired by him which could be comprised in that disposal.

(2) This paragraph applies notwithstanding that securities disposed of are otherwise identified by the disposal or by a transfer or delivery giving effect to it (but so that where a person disposes of securities in one capacity, they shall not be identified with securities which he holds or can dispose of only in some other capacity).

(3) Subject to paragraph 2 and the following provisions of this paragraph, securities disposed of shall be identified with securities acquired at a later time rather than with securities acquired at an earlier time.

(4) Without prejudice to paragraph 2, if, within a period of 10 days, a number of securities are acquired and subsequently a number of securities are disposed of and, apart from this sub-paragraph—

(a) the securities acquired would increase the size of, or constitute a new holding, and

(b) the securities disposed of would decrease the size of, or extinguish, the same new holding,

then, subject to sub-paragraphs (5) and (6) below, the securities disposed of shall be identified with the securities acquired and none of them shall be regarded as forming part of an existing new holding or constituting a new holding.

(5) If, in a case falling within sub-paragraph (4) above, the number of securities acquired exceeds the number disposed of—

(a) the excess shall be regarded as forming part of an existing new holding or, as the case may be, as constituting a new holding; and

(b) if the securities acquired were acquired at different times (within the 10 days referred to in sub-paragraph (4) above) the securities disposed of shall be identified with securities acquired at an earlier time rather than with securities acquired at a later time.

(6) If, in a case falling within sub-paragraph (4) above, the number of securities disposed of exceeds the number acquired, the excess shall not be identified in accordance with that sub-paragraph.

Reorganisation or reduction of share capital

14.—(1) For the purposes of this Part of this Schedule "reorganisation" means a reorganisation or reduction of a company's share capital, and in relation to the reorganisation—

(a) "original shares" means shares held before and concerned in the reorganisation;

(b) "reorganised holding" means, in relation to any original shares, the shares in the company which as a result of the reorganisation represent the original shares (including such, if any, of the original shares as remain).

(2) The reference in sub-paragraph (1) above to the reorganisation of a company's share capital includes—

(a) any case where persons are, whether for payment or not, allotted shares in of the company in respect of and in proportion to (or as nearly as may be in proportion to) their holdings of shares in the company or of any class of shares in the company, and

(b) any case where there are more than one class of share and the rights attached to shares of any class are altered.

(3) The reference in sub-paragraph (1) above to a reduction of share capital does not include the paying off of redeemable share capital, and where shares in a company are redeemed by the company otherwise than by the issue of shares (with or without other consideration) and otherwise than in a liquidation, the shareholder shall be treated as disposing of the shares at the time of the redemption.

15. Subject to the following provisions of this Part of this Schedule, a reorganisation shall not be treated as involving any disposal of the original shares or any acquisition of the reorganised holding or any part of it, but the original shares (taken as a single asset) and the reorganised holding (taken as a single asset) shall be treated as the same asset acquired as the original shares were acquired.

16.—(1) Subject to sub-paragraph (2) below, where, on a reorganisation, a person gives or becomes liable to give any consideration for his reorganised holding or any part of it, that consideration shall in relation to any disposal of the reorganised holding or any part of it be treated as having been given for the original shares, and if the reorganised holding or part of it is disposed of with a liability attaching to it in respect of that consideration, the consideration given for the disposal shall be adjusted accordingly.

(2) There shall not be treated as consideration given for the reorganised holding or any part of it—

(a) any surrender, cancellation or other alteration of the original shares or of the rights attached thereto, or

(b) any consideration consisting of any application, in paying up the reorganised holding or any part of it, of assets of the company or of any dividend or other distribution declared out of those assets but not made,

and any consideration given for the reorganised holding or any part of it otherwise than by way of a bargain made at arm's length shall be disregarded to the extent that its amount or value exceeds the relevant increase in value; and for this purpose "the relevant increase in value" means the amount by which the market value of the reorganised holding immediately after the reorganisation exceeds the market value of the original shares

immediately before the reorganisation.

(3) Where on a reorganisation a person receives (or is deemed to receive), or becomes entitled to receive, any consideration, other than the reorganised holding, for the disposal of an interest in the original shares he shall be treated as if the reorganised holding resulted from his having for that consideration disposed of an interest in the original shares (but without prejudice to the original shares and the reorganised holding being treated in accordance with paragraph 15 above as the same asset).

(4) Where for the purpose of sub-paragraph (3) above it is necessary in computing the gain or loss accruing on the disposal of the interest in the original shares mentioned in that sub-paragraph to apportion the cost of acquisition of the original shares between what is disposed of and what is retained, the apportionment shall be made in the like manner as under paragraph 17 below.

17. Where for the purpose of computing the gain or loss accruing to a person from the acquisition and disposal of any part of the reorganised holding it is necessary to apportion the cost of acquisition of any of the original shares between what is disposed of and what is retained, the apportionment shall be made by reference to market value at the date of the disposal (with such adjustment of the market value of any part of the reorganised holding as may be required to offset any liability attaching thereto but forming part of the cost to be apportioned).

PART III
INDIVIDUALS, TRUSTEES ETC

Husbands and wives.

18.—(1) If, in any year of assessment, and in the case of a woman who in that year of assessment is a married woman living with her husband, the man disposes of an asset to the wife, or the wife disposes of an asset to the man, both shall be treated as if the asset was acquired from the one making the disposal for a consideration of such amount as would secure that on the disposal neither a gain nor a loss would accrue to the one making the disposal.

(2) This paragraph shall not apply—

(a) if until the disposal the asset formed part of trading stock of a trade carried on by the one making the disposal, or

(b) the asset is acquired as trading stock for the purposes of a trade carried on by the one acquiring the asset, or

(c) if the disposal is by way of donatio mortis causa,

but this paragraph shall have effect notwithstanding any other provision of this Ordinance fixing the amount of the consideration deemed to be given on a disposal or acquisition.

Nominees and bare trustees.

19.—(1) In any case where assets are held—

(a) by a person as nominee for another person, or

(b) as trustee for another person absolutely entitled as against the trustee, or

(c) for any person who would be so entitled but for being an infant or other person under disability (or for 2 or more persons who are or would be jointly so entitled),

this Chapter shall apply as if the property were vested in, and the acts of the nominee or trustee in relation to the assets were the acts of, the person or persons for whom he is the nominee or trustee (acquisitions from or disposals to him by that person or persons being disregarded accordingly).

(2) It is hereby declared that references in this Chapter to any asset held by a person as trustee for another person absolutely entitled as against the trustee are references to a case where that other person has the exclusive right, subject only to satisfying any outstanding charge, lien or other right of the trustees to resort to the asset for payment of duty, taxes, costs or other outgoings, to direct how that asset shall be dealt with.

Death: general provisions.

20.—(1) For the purposes of this Chapter the assets which a deceased person was competent to dispose of—

(a) shall be deemed to be acquired on his death by the personal representatives or other person on whom they devolve for a consideration equal to their market value at the date of the death, but

(b) shall not be deemed to be disposed of by him on his death (whether or not they were the subject of a testamentary disposition).

(2) Allowable losses sustained by an individual in the year of assessment in which he dies may, so far as they cannot be deducted from chargeable gains accruing in that year, be deducted from chargeable gains accruing to the deceased in the 3 years of assessment preceding the year of assessment in which the death occurs, taking chargeable gains accruing in a later year before those accruing in an earlier year.

(3) In relation to property forming part of the estate of a deceased person the personal representatives shall for the purposes of this Chapter be treated as being a single and continuing body of persons (distinct from the persons who may from time to time be the personal representatives), and that body shall be treated as having the deceased's residence, ordinary residence, and domicile at the date of death.

(4) On a person acquiring any asset as legatee (as defined in paragraph 21 below)—

(a) no chargeable gain shall accrue to the personal representatives, and

(b) the legatee shall be treated as if the personal representatives' acquisition of the asset had been his acquisition of it.

(5) Notwithstanding section 119E(1), no chargeable gain shall accrue to any person on his making a disposal by way of donatio mortis causa.

(6) Subject to sub-paragraphs (7) and (8) below, where within the period of 2 years after a person's death any of the dispositions (whether effected by will, under the law relating to intestacy or otherwise) of the property of which he was competent to dispose are varied, or the benefit conferred by any of those dispositions is disclaimed, by an instrument in writing made by the persons or any of the persons who benefit or would benefit under the dispositions—

(a) the variation or disclaimer shall not constitute a disposal for the purposes of this Chapter, and

(b) this paragraph shall apply as if the variation had been effected by the deceased or, as the case may be, the disclaimed benefit had

never been conferred.

(7) Sub-paragraph (6) above does not apply to a variation unless the person or persons making the instrument so elect by notice given to the Commissioner within 6 months after the date of the instrument or such longer time as the Commissioner may allow.

(8) Sub-paragraph (6) above does not apply to a variation or disclaimer made for any consideration in money or money's worth other than consideration consisting of the making of a variation or disclaimer in respect of another of the dispositions.

(9) Sub-paragraph (6) above applies whether or not the administration of the estate is complete or the property has been distributed in accordance with the original dispositions.

(10) In this paragraph references to assets of which a deceased person was competent to dispose—

(a) are references to assets of the deceased which (otherwise than in right of a power of appointment or of the testamentary power conferred by statute to dispose of entailed interests) he could, if of full age and capacity, have disposed of by his will, assuming that all the assets were situated in the Falkland Islands and, if he was not domiciled in the Falkland Islands, that he was domiciled in the Falkland Islands, and

(b) include references to his severable share in any assets to which, immediately before his death, he was beneficially entitled as a joint tenant.

Expenses in administration of estates and trusts.

21.—(1) In the case of a gain accruing to a person on the disposal of, or of a right or interest in or over, an asset to which he became absolutely entitled as legatee or as against the trustees of settled property—

(a) any expenditure within paragraph 1(2) above incurred by him in relation to the transfer of the asset to him by the personal representatives or trustees, and

(b) any such expenditure incurred in relation to the transfer of the asset by the personal representatives or trustees,

shall be allowable as a deduction in the computation of the gain accruing to that person on the disposal.

(2) In this Chapter, unless the context otherwise requires, "legatee" includes any person taking under a testamentary disposition or on an intestacy or partial intestacy, whether he takes beneficially or as trustee, and a person taking under a donatio mortis causa shall be treated (except for the purposes of paragraph 20 above) as a legatee and his acquisition as made at the time of the donor's death.

(3) For the purposes of the definition of "legatee" above, and of any reference in this Ordinance to a person acquiring an asset "as legatee", property taken under a testamentary disposition or on an intestacy or partial intestacy includes any asset appropriated by the personal representatives in or towards satisfaction of a pecuniary legacy or any other interest or share in the property devolving under the disposition or intestacy.

Insolvents' assets.

22.—(1) In relation to assets held by a person as trustee or assignee in bankruptcy or under a deed of arrangement—

(a) this Chapter shall apply as if the assets were vested in, and the acts of the trustee or assignee in relation to the assets were the acts of, the bankrupt or debtor (acquisitions from or disposals to him by the bankrupt or debtor being disregarded accordingly), and

(b) tax in respect of any chargeable gains which accrue to any such trustee or assignee shall be assessable on and recoverable from him.

(2) Assets held by a trustee or assignee in bankruptcy or under a deed of arrangement at the death of the bankrupt or debtor shall for the purposes of this Chapter be regarded as held by a personal representative of the deceased and—

(a) sub-paragraph (1) above shall not apply after the death, and

(b) paragraph 20(1) shall apply as if any assets held by a trustee or assignee in bankruptcy or under a deed of arrangement at the death of the bankrupt or debtor were assets of which the deceased was competent to dispose and which then devolved on the trustee or assignee as if he were a personal representative.

(3) Assets vesting in a trustee in bankruptcy after the death of the bankrupt or debtor shall for the purposes of this Chapter be regarded as held by a personal representative of the deceased, and sub-paragraph (1) above shall not apply.

(4) In this paragraph "deed of arrangement" means a deed of arrangement to which the Deeds of Arrangement Act 1914 applies.

49. The following Schedule shall be inserted immediately after Schedule 2—

SCHEDULE 2A
TERRITORIAL EXTENSION OF CHARGE TO TAX: SUPPLEMENTARY PROVISIONS

General

1.—(1) In this Schedule any reference to a licence is a reference to a petroleum licence and, in relation to a licensee, any such reference is a reference to the licence by virtue of which he is a licensee and is a reference to the whole of that licence (not merely his share or interest in the licence or in other assets).

(2) For the purposes of this Schedule, profits or gains are profits or gains in respect of which any licence was the basis for the assessment if those profits or gains fall within paragraph 3(1)(a) or (b) by reference to that licence.

Power of Commissioner to obtain information from licensees

2.—(1) A licensee shall, if required to do so by a notice served on him by the Commissioner, give to the Commissioner within the time limited by the notice (which shall not be less than 30 days) such particulars as may be required by the notice of—

(a) transactions in connection with activities authorised by the licence as a result of which any person who is not resident in the

Falkland Islands is or might be liable to tax; and

(b) emoluments or other payments paid or payable in respect of duties or services performed in an area in which those activities may be carried on under the licence and the persons to whom they were paid or are payable.

(2) Without prejudice to sub-paragraph (3) below, a licensee shall take all reasonable steps to obtain the information necessary to enable him to comply with the notice, including imposing requirements on other persons to provide him with the information.

(3) The Commissioner may by notice require a licensee to keep records of transactions within sub-paragraph (1)(a) above and emuluments and other payments within sub-paragraph (1)(b) above in accordance with the notice, and records kept in accordance with a notice under this sub-paragraph shall—

(a) be kept for a period of 6 years from the end of the chargeable period to which they refer, and

(b) shall be kept in the Falkland Islands and shall be open to inspection at all reasonable times by an officer of the Income Tax Office specifically authorised in that behalf by the Commissioner and on production (if so required) of his authority.

(4) A licensee who without reasonable excuse fails to comply with a notice under this sub-paragraph or with the requirements of sub-paragraph (3) above shall be guilty of an offence and liable to a fine not exceeding level 7 on the standard scale.

Recovery of unpaid tax from licensees

3.—(1) Subject to the following provisions of this Schedule, the Commissioner may serve a notice under this paragraph on a licensee requiring the licensee to pay an amount of tax which has been assessed on a person not resident in the Falkland Islands in respect of —

(a) profits or gains from activities authorised, or carried on in connection with activities authorised, by the licence, or

(b) profits or gains from, or chargeable gains accruing on the disposal of, exploration or exploitation rights,

if the tax remains unpaid later than 30 days after it has become due and payable.

(2) An amount of unpaid tax may not be included in a notice under this paragraph if the tax—

(a) was assessed in respect of profits or gains arising or accruing to a person as respects whom a certificate has been issued under paragraph 5 below ("an exempt person") at a time when such a certificate is in force as respects that person, or

(b) is payable by an exempt person and became due at a time when a certificate under paragraph 5 below is in force as respects that person, or

(c) was assessed in respect of the emoluments of any employment;

and such fair and reasonable apportionments of unpaid tax shall be made as may be necessary to give effect this paragraph.

(3) The licensee shall pay the amount of unpaid tax stated in the notice, together with any interest due thereon under this Ordinance, within 30 days of the service of the

notice.

(4) A notice under this paragraph shall state particulars of the assessment, the amount remaining unpaid, the date when it became payable and the amount of interest due, and where sub-paragraph (2) above or paragraph 4 below applies the notice shall include particulars of the manner in which the amount required to be paid was determined.

(5) Any amount which a licensee is required to pay by a notice under this paragraph may be recovered from him as if it were tax due and duly demanded from him; and he may recover any such amount paid by him from the person on whom the assessment was made.

(6) A payment in pursuance of a notice under this paragraph shall not be allowed as a deduction in computing any income, profits or losses for any tax purposes.

(7) Where more than one licensee may be given a notice under this paragraph in respect of the same amount of unpaid tax, the liability of the licensees to pay the amount specified in the notice shall be joint and several.

4. Where tax is assessed on any person not resident in the Falkland Islands as mentioned in paragraph 3(1)(a) or (b) but more than one licence is the basis for the assessment, then the amount the licensee may be required to pay by a notice under that paragraph shall be such amount of the tax remaining unpaid under the assessment as on a just and reasonable apportionment can be attributed to the profits or gains in respect of which the licence was the basis for the assessment, together with a corresponding proportion of any interest due as mentioned in paragraph 3.

5.—(1) Where, on an application made by a person who will or might become liable to tax which, if remaining unpaid, could be recovered under paragraph 3 above from a licensee, the Commissioner is satisfied that the applicant will comply with any obligations imposed on him by this Ordinance, he may issue a certificate to the licensee exempting him from the provisions of that paragraph with respect to any tax payable by the applicant.

(2) The Commissioner may, by notice in writing to the holder of a certificate issued under this paragraph, cancel the certificate from such date, not earlier than 30 days after the service of the notice, as may be specified in the notice.

SCHEDULE 2
MINOR AMENDMENTS TO THE TAXES ORDINANCE 1994

1. The Taxes Ordinance 1994 shall have effect subject to the following provisions of this Schedule, and the amendments made by this Schedule shall be deemed always to have had effect.

2. In section 21(6) for "(2)" there shall be substituted "(3)".

3. In section 23(2) for "21" there shall be substituted "20".

4. In section 34(4) for "46(2)" there shall be substituted "46(3)".

5. In section 59(3) for "aggregates" there shall be substituted "the aggregate".

6. In section 80(3) for "exceeds" there shall be substituted "exceed".

7. In section 89(1)(d) for "(4)" there shall be substituted "(2)".

8. In section 98(6)(a) for "it" there shall be substituted "is".

9. In section 113(2)(c) for "112(5)" there shall be substituted "111(5)".

10. In section 124(4) for "the last preceding proclamation" there shall be substituted "in force for the chargeable period in which the assessment is issued".

11. In section 132(2) for "part of the Commonwealth" (in both places) there shall be substituted "territory".

12. In section 139(1)(b) after "respect to" there shall be inserted "that".

13. In section 141(11) for "income tax" there shall be substituted "tax".

14. In section 144(4) for "136(3)" there shall be substituted "141(3)".

15. In section 159(2) for "J9" there shall be substituted "158".

16. In Schedule 1—

(a) in paragraph 1(8) for "section" there shall be substituted "paragraph";

(b) in paragraph 6(3) for "J9" there shall be substituted "158".

17. In Schedule 2, in paragraph 19(1) for "12" there shall be substituted "18".

Passed by the Legislature of the Falkland Islands this 26th day of April 1996.

C. ANDERSON,
Clerk of Councils.

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.

C. ANDERSON,
Clerk of Councils.

SUBSIDIARY LEGISLATION

CURRENCY

The Coins (70th Birthday of Her Majesty The Queen) Order 1996

(S. R. & O. No. 15 of 1996)

Made: 15 May 1996
Published: 7 June 1996
Coming into operation: 1st January 1996

IN EXERCISE of my powers under section 22 of the Currency Ordinance 1987(a) and of all other powers enabling me in that behalf, I make the following Order—

Citation and commencement

1. This Order may be cited as the Coins (70th Birthday of Her Majesty The Queen) Order 1996 and shall be deemed to have come into operation on 1st January 1996..

New Coins

2.(1) To commemorate the seventieth anniversary of the birth of Her Majesty The Queen the minting and issue of coins as described and specified in the Schedule to this Order is hereby authorised.

(2) The Schedule to this Order shall have effect so as to specify the denomination, fineness, weight, diameter, quality, shape, edge, and number of the coins authorised by paragraph (1) of this Article, the tolerance or remedy which may be permitted in respect of variations from the standard weight, diameter and fineness of any of the coins and the design of the obverse and reverse of each of those coins.

(a) No. 14 of 1987

THE SCHEDULE

Specifications of coins authorised

		Silver Crown	Cupro-nickel Crown
1.	Denomination	50p	50p
2.	Fineness	0.925	75% Copper 25% Nickel
3.	Weight (grams)	28.28	28.28
4.	Diameter (mm)	38.61	38.61
5.	Quality	Frosted Proof Relief, Brilliant Polished Background	Brilliant Uncirculated
6.	Shape	Round	Round
7.	Edge	Milled	Milled
8.	Edition limit	12,500	Unlimited

9. Tolerance or Remedy — Variations from the standard weight, diameter and fineness specified above to be allowed of the amount permitted by the Royal Mint

10. Designs — Obverse: Uncouped portrait of Her Majesty The Queen by Raphael Maklouf surrounded by the inscription "QUEEN ELIZABETH II FALKLAND ISLANDS"

Reverse: To depict Her Majesty The Queen greeting His Royal Highness The Duke of York on the return of HMS Invincible from the Falkland Islands surrounded by the inscription "1926 VIVAT REGINA ELIZABETHA 1996 50 PENCE"

Made the 15th day of May 1996.

R. P. RALPH,
Governor.

SUBSIDIARY LEGISLATION

CURRENCY

The Coins (50th Anniversary of the End of the Second World War) Order 1996

(S. R. & O. No. 16 of 1996)

Made: 15 May 1996
Published: 7 June 1996
Coming into operation: 8th May 1995

IN EXERCISE of my powers under section 22 of the Currency Ordinance 1987(a) and of all other powers enabling me in that behalf, I make the following Order—

Citation and commencement

1. This Order may be cited as the Coins (50th Anniversary of the End of the Second World War) Order 1996 and shall be deemed to have come into operation on 8th May 1995.

New Coins

2.(1) The minting and issue of coins as described and specified in the Schedule to this Order is hereby authorised.

(2) The Schedule to this Order shall have effect so as to specify the denomination, fineness, weight, diameter, quality, shape, edge, and number of the coins authorised by paragraph (1) of this Article, the tolerance or remedy which may be permitted in respect of variations from the standard weight, diameter and fineness of any of those coins and the design of the obverse and reverse of each of those coins.

(a) No. 14 of 1987

THE SCHEDULE

Specifications of coins authorised

		Gold "Pattern" Crown	Silver "Piedfort" Crown	Silver Crown	Cupro-nickel Crown
1.	Denomination	50p	50p	50p	50p
2.	Fineness	0.916	0.925	0.925	75% copper 25% nickel
3.	Weight (grams)	47.54	56.56	28.28	28.28
4.	Diameter (mm)	38.61	38.61	38.61	38.61
5.	Quality	Proof	Proof	Proof	Brilliant Uncirculated
6.	Shape	Round	Round	Round	Round
7.	Edge	Milled	Milled	Milled	Milled
8.	Edition limit	100	750	10,000	Unlimited

9. Tolerance or Remedy — Variations from the standard weight, diameter and fineness specified above to be allowed of the amount permitted by the Royal Mint

10. Designs — Obverse: Uncouped portrait of Her Majesty The Queen by Raphael Maklouf surrounded by the inscription "QUEEN ELIZABETH THE SECOND"

Reverse: The flags of the Allied Nations - The United Kingdom, France, the Soviet Union and the United States of America - with the flag of the Falkland Islands in the foreground. Within the "V" formed by the flags of the Allied Nations shall be the numerals "50" to represent both the denomination of 50 pence and the 50th Anniversary of the End of the Second World War. Above the numerals shall be depicted a dove with an olive branch in its beak to symbolise peace. The date "1995" shall appear below the flag of the Falkland Islands. The design shall be surrounded by the inscription: "V.E.-DAY ANNIVERSARY FALKLAND ISLANDS"

Made the 15th day of May 1996.

R. P. RALPH,
Governor.

Printed by the Government Printer, Printing Office, Stanley, Falkland Islands.
Price: Fifteen Pounds.

THE FALKLAND ISLANDS GAZETTE Supplement

PUBLISHED BY AUTHORITY

Vol. 7 *June 13th 1996* *No. 13*

The following are published in this Supplement -

The C & PH Chalmers (Tax Exemptions) Order 1996, (S.R. & O. No. 17 of 1996);

The Stanley Growers Limited (Special Exemption) Order 1996, (S.R. & O. No. 18 of 1996);

The SSVC (Employees) Exemption Order 1996, (S.R. & O. No. 20 of 1996);

The Bristow Helicopters Limited (Employees) Exemption Order 1996, (S.R. & O. No. 21 of 1996);

SUBSIDIARY LEGISLATION

TAXES

The C & P H Chalmers (Tax Exemptions) Order 1996

(S. R. & O. No. 17 of 1996)

Made: 3 June 1996
Published: 13 June 1996
Coming into force: 1 August 1988

On the advice of the Standing Finance Committee and IN EXERCISE of my powers under section 3(1) of the Taxes and Duties (Special Exemptions) Ordinance 1987 **(a)**, I make the following Order-

Citation

1. This Order may be cited as the C & P H Chalmers (Taxes Exemption) Order 1996.

Commencement and duration

2. This Order shall be deemed to have come into effect on 1 August 1988 and shall be deemed to have had effect until 31 December 1990.

Exemption

3. C & P H Chalmers is exempted from liability to pay income tax referable to the profits of that business earned by it in respect of its activities during the period this Order has effect by virtue of paragraph 2 above.

Made this 3rd day of June 1996.

R. P. RALPH,
Governor.

(a) No. 26 of 1987

SUBSIDIARY LEGISLATION

TAXES

The Stanley Growers Limited (Special Exemption) Order 1996

(S. R. & O. No. 18 of 1996)

Made: 3 June 1996
Published: 13 June 1996
Coming into force: 1 July 1990

On the advice of the Standing Finance Committee and IN EXERCISE of my powers under section 3(1) of the Taxes and Duties (Special Exemptions) Ordinance 1987 **(a)**, I make the following Order—

Citation

1. This Order may be cited as the Stanley Growers Limited (Special Exemption) Order 1996.

Commencement and duration

2. This Order shall be deemed to have come into effect upon 1 July 1990 and shall be deemed to have had effect until 30 June 1995.

Exemption

3. Stanley Growers Limited is exempted from liability to pay income tax referable to the profits of that company earned by it in respect of its activities during the period this Order has effect by virtue of paragraph 2 above.

Made this 3rd day of June 1996.

R. P. RALPH,
Governor.

(a) No. 26 of 1987

SUBSIDIARY LEGISLATION

TAXES

The SSVC (Employees) Exemption Order 1996

(S. R. & O. No. 20 of 1996)

Made: 5 June 1996
Published: 13 June 1996
Coming into force: 1 January 1989

On the advice of the Standing Finance Committee and IN EXERCISE of my powers under section 9A(1) of the Taxes and Duties (Special Exemptions) Ordinance 1987 **(a)**, I make the following Order-

Citation, commencement and duration

1. This Order may be cited as the SSVC (Employees) Exemption Order 1996 and shall be deemed to have come into force on 1st January 1989. Unless extended by further Order, it shall cease to have effect on 21st October 1996.

Interpretation

2. In this Order-

"the company" means the Services Sound and Vision Corporation, a company limited by guarantee and registered in England under Registered Number 407270 and having its registered office at Chalfont Grove, Gerrards Cross, Buckinghamshire, SL9 8TN in England;

"old age pensions contributions" means contributions payable by an employee under the Old Age Pensions Ordinance 1952 **(b)**;

"relevant employee" means an employee of the company who is-

(a) present in the Falkland Islands in the course of relevant employment; and

(b) is entitled to be accommodated upon land which for the purposes of the defence of the Falkland Islands is in the occupation of Her Majesty in right of Her Government of the United Kingdom;

(a) No. 8 of 1996
(b) No. 3 of 1952 (as amended)

"relevant employment" means-

(a) employment by the company which is only for the purpose of providing services in the Falkland Islands to Her Majesty's regular armed forces or in the Falkland Islands to the Ministry of Defence of Her Majesty's Government in the United Kingdom; or

(b) employment only for the purpose of providing services to persons who are themselves in relevant employment by virtue of paragraph (a) of this definition or by virtue of this paragraph;

"relevant income" means income arising from relevant employment; and

"taxes" means taxes payable under the provisions of the Taxes Ordinance 1994(c).

Exemptions

3. Relevant employees of the company are exempt from any liability to pay taxes in respect of their relevant income and are also exempt from any liability to pay old age pensions contributions arising by virtue of relevant employment or residence in the Falkland Islands so long as that residence is for the purpose only of relevant employment.

Made this 5th day of June 1996.

R. P. Ralph,
Governor.

(c) No. 17 of 1994

EXPLANATORY NOTE
(not forming part of the above Order)

The effect of this Order is to grant limited exemption to the employees of SSVC from liability to pay income tax and old age pensions contributions.

The exemption from liability to pay income tax is limited to income arising from "defence related" employment by SSVC, and does not extend to any other income. It only remains valid so long as the persons concerned are entitled to be accommodated on land in the occupation of the Ministry of Defence. The exemption from liability to pay old age pensions contributions is limited to the liability arising from that employment and residence in the Falkland Islands for the purposes of that employment.

SUBSIDIARY LEGISLATION

TAXES

The Bristow Helicopters Limited (Employees) Exemption Order 1996

(S. R. & O. No. 21 of 1996)

Made: 5 June 1996
Published: 13 June 1996
Coming into force: 1January 1989

On the advice of the Standing Finance Committee and IN EXERCISE of my powers under section 9A(1) of the Taxes and Duties (Special Exemptions) Ordinance 1987 **(a)**, I make the following Order-

Citation, commencement and duration

1. This Order may be cited as the Bristow Helicopters Limited (Employees) Exemption Order 1996 and shall be deemed to have come into force on 1st January 1989. Unless extended by further Order, it shall cease to have effect on 21st October 1996.

Interpretation

2. In this Order-

"the company" means Bristow Helicopters Limited, a company registered in England under Registered Number 551102 and having its registered office at Redhill Aerodrome, Redhill, Surrey, RH1 5JZ in England;

"old age pensions contributions" means contributions payable by an employee under the Old Age Pensions Ordinance 1952 **(b)**;

"relevant employee" means an employee of the company who is-

(a) present in the Falkland Islands in the course of relevant employment; and

(b) is entitled to be accommodated upon land which for the purposes of the defence of the Falkland Islands is in the occupation of Her Majesty in right of Her Government of the United Kingdom;

(a) No. 8 of 1996
(b) No. 3 of 1952 (as amended)

"relevant employment" means-

(a) employment by the company which is only for the purpose of providing services in the Falkland Islands to Her Majesty's regular armed forces or in the Falkland Islands to the Ministry of Defence of Her Majesty's Government in the United Kingdom; or

(b) employment only for the purpose of providing services to persons who are themselves in relevant employment by virtue of paragraph (a) of this definition or by virtue of this paragraph;

"relevant income" means income arising from relevant employment; and

"taxes" means taxes payable under the provisions of the Taxes Ordinance 1994(c).

Exemptions

3. Relevant employees of the company are exempt from any liability to pay taxes in respect of their relevant income and are also exempt from any liability to pay old age pensions contributions arising by virtue of relevant employment or residence in the Falkland Islands so long as that residence is for the purpose only of relevant employment.

Made this 5th day of June 1996.

R. P. Ralph,
Governor.

(c) No. 17 of 1994

EXPLANATORY NOTE
(not forming part of the above Order)

The effect of this Order is to grant limited exemption to the employees of Bristow Helicopters Limited from liability to pay income tax and old age pensions contributions.

The exemption from liability to pay income tax is limited to income arising from "defence related" employment by Bristow Helicopters Limited, and does not extend to any other income. It only remains valid so long as the persons concerned are entitled to be accommodated on land in the occupation of the Ministry of Defence. The exemption from liability to pay old age pensions contributions is limited to the liability arising from that employment and residence in the Falkland Islands for the purposes of that employment.

Printed by the Government Printer, Printing Office, Stanley, Falkland Islands.
Price: Three Pounds.

THE FALKLAND ISLANDS GAZETTE Supplement

PUBLISHED BY AUTHORITY

Vol. 7 *June 21st 1996* *No. 14*

The following are published in this Supplement -

The Jury Ordinance 1996;

The Appropriation Ordinance 1996;

The Finance Ordinance 1996;

The Supplementary Appropriation (1995-1996) (No. 3) Ordinance 1996;

The Family Allowances (Amendment) Ordinance 1996;

The Taxes (Pensions Schemes) Ordinance 1996;

The Employers' Liability (Compulsory Insurance) Ordinance 1996;

The Marriage Ordinance 1996.

ELIZABETH II

Colony of the Falkland Islands

RICHARD PETER RALPH, C.V.O.,
Governor.

The Jury Ordinance 1996

(No. 3 of 1996)

ARRANGEMENT OF PROVISIONS

Section

Introductory

ELIZABETH II

Colony of the Falkland Islands

RICHARD PETER RALPH, C.V.O.,
Governor.

The Jury Ordinance 1996

(No. 3 of 1996)

(assented to: 13 June 1996)
(commencement: in accordance with section 1)
(published: 21 June 1996)

An Ordinance

To repeal and replace the provisions of the Administration of Justice Ordinance relating to juries and trials by jury.

ENACTED by the Legislature of the Falkland Islands as follows—

Introductory

Short title and commencement

1. This Ordinance may be cited as the Jury Ordinance 1996 and shall come into operation on the first day of the month following that in which it is first published in the *Gazette* except that it shall have no effect in relation to any trial which commenced before that date.

Interpretation

2. In this Ordinance, except where the context otherwise requires —

"appropriate officer" means the Registrar and any officer of the court acting under the direction of the Registrar;

"civil proceedings" does not include proceedings before the Coroner;

"judge" means the Chief Justice or an acting judge of the Supreme Court;

"Registrar" means the Registrar of the Supreme Court.

Jury service

Qualification for jury service *(1974 c.23 s.1)*

3.(1) Subject to the provisions of this Ordinance, every person shall be qualified to serve as a juror in the Supreme Court and be liable accordingly to attend for jury service when summoned under this Ordinance, if—

(a) he is for the time being registered as a voter under the Electoral Ordinance 1988 and is not less than eighteen and not more than sixty-five years of age; and

(b) he has been ordinarily resident in the Falkland Islands for any period of five years since attaining the age of thirteen,

but not if he is disqualified or ineligible for jury service, and the persons who are ineligible, and those who are disqualified, are those respectively listed in Parts I and II of the Schedule to this Ordinance, and additionally, those to whom subsection (3) of this section applies are disqualified for jury service for so long as that subsection applies to them.

(2) A person who is on bail in criminal proceedings is not qualified to serve as a juror (and for the purposes of this section "bail in criminal proceedings" has the same meaning as it has for the purposes of the Criminal Justice Ordinance 1989).

Summoning

4.(1) Subject to the provisions of this Ordinance, the Registrar shall be responsible, in accordance with such general or special directions as may from time to time be given by the Chief Justice, for the summoning of jurors to attend for service in the Supreme Court, and for determining the occasions on which they are to attend when so summoned, and the number to be summoned.

(2) In making arrangements to discharge his duty under subsection (1), the Registrar shall have regard to the convenience of persons summoned and their respective places of residence, and in particular of selecting jurors within convenient travelling distance of the place at which they are to attend.

(3) Subject to the provisions of this Ordinance, jurors shall be summoned by notice in writing sent by post, or delivered by hand.

(4) Any notice sent to a juror shall be regarded as properly addressed to him if addressed to him at the address in respect of which his name appears in the electoral register, and a notice so addressed, and delivered by hand to that address, shall be deemed to have been delivered personally to the person to whom it is addressed unless the contrary is proved.

(5) A written summons sent or delivered to any person under subsection (4) shall be accompanied by a notice informing him—

(a) of the effect of sections 3, 12(1), 13 and 26 (5) of this Ordinance;

(b) that he may make representations to the Registrar with a view to obtaining the withdrawal of the summons, if for any reason he is not qualified for jury service, or wishes or is entitled to be excused,

and where a person is summoned under subsection (4) of this section or under section 7 of this Ordinance, the Registrar may at any time put or cause to be put to him such questions as he thinks fit in order to establish whether or not the person is qualified for jury service.

(6) A certificate signed by the Registrar or any other public officer employed in the office of the court and stating that a written statement under this Ordinance, properly addressed and prepaid, was posted by him, shall be admissible as evidence in any proceedings, and shall be so admissible without proof of his signature.

Electoral register as basis of jury selection

5. Every registration officer under the Electoral Ordinance 1988 shall as soon as practicable after the publication of any register of electors for his area deliver to the Registrar such number of copies of the register as the Registrar may require for the purpose of summoning jurors, and on each copy there shall be indicated those persons on the register whom the registration officer has ascertained to be, or to have been on a date also indicated on the copy, less than eighteen or more than sixty-five years of age.

Withdrawal or alteration of summons

6. If it appears to the Registrar, at any time before the day on which any person summoned under section 4 of this Ordinance is first to attend, that his attendance is unnecessary the Registrar may withdraw or alter the summons by notice served in the same way as a notice of summons.

Panels

7.(1) The arrangements to be made by the Registrar under this Ordinance shall include the preparation, in accordance with such general or special directions as may from time to time be given by the Chief Justice, of lists (hereafter called "panels") of persons summoned as jurors, and the information to be included in panels, the court sittings for which they are prepared, and the enlargement or amendment of panels.

(2) A person committed for trial by the Supreme Court on indictment, the Attorney General and any person acting on behalf of such a person or on behalf of the Attorney General, shall be entitled to all reasonable facilities for inspecting the panel from which the jurors are or will be drawn.

(3) The right conferred by subsection (2) shall not be exercisable after the close of the trial by jury (or after it is no longer possible for there to be a trial by jury).

(4) A judge may, if he thinks fit, at any time afford to any person facilities for inspecting the panel, although not given the right by subsection (2).

Talesmen

8.(1) If it appears to a judge that a jury to try any indictment will be, or probably will be, incomplete, or if a judge is satisfied that for any reason it has not been practicable to summon jurors under section 4 of this Ordinance, he may require any persons who are in, or in the vicinity of, the court, to be summoned (without any written notice) for jury service up to the number needed (after allowing for any who may not be qualified under section 3 of this Ordinance, and for excusals and challenges) to make up a full jury.

(2) The names of the persons so summoned shall be added to, or constitute, the panel and where those names are added to the panel the court shall proceed as if those so summoned had been included in the panel in the first instance.

(3) Where a trial is to take place in Stanley, any place within Stanley shall, for the purposes of this section, be regarded as being within the vicinity of the court.

Attendance and service

9. Subject to the provisions of this Ordinance, a person summoned under this Ordinance shall attend as may be directed by the summons or by the appropriate officer, and shall be liable to serve on any jury at the place to which he is summoned.

Excusal for previous jury service

10.(1) If a person summoned under this Ordinance shows to the satisfaction of the appropriate officer, or of the court to which he is summoned—

(a) that he has served on a jury, or duly attended to serve on a jury, in the two years ending with the service of the summons on him,

(b) that the Supreme Court has excused him from jury service for a period which has not terminated,

the officer of the court shall excuse him from attending, or further attending, in pursuance of the summons.

(2) "Served on a jury" in subsection (1) does not include service on a jury in a coroner's court.

Excusal for certain persons and discretionary refusal

11.(1) A person summoned under this Ordinance shall be entitled, if he so wishes, to be excused from jury service if he is among the persons listed in Part III of the Schedule to this Ordinance but, except as provided by that Part of the Schedule in respect of members of the forces, a person shall not by this section be exempt from his obligation to attend if summoned unless he is excused from attending under subsection (2) of this section.

(2) If any person summoned under this Ordinance shows to the satisfaction of the appropriate officer that there is good reason why he should be excused from attending in pursuance of the summons, the appropriate officer may excuse him from so attending and shall do so if the reason shown is that the person is entitled under subsection (1) of this section to excusal.

(3) Without prejudice to the foregoing provisions of this section, the Supreme Court may excuse a person summoned under this Ordinance from attending.

Discharge of summonses to disabled persons only if incapable of acting effectively as juror

12.(1) Where it appears to the Registrar, in the case of a person attending in pursuance of a summons under this Ordinance, that on account of physical disability there is doubt as to his capacity to act effectively as a juror, the person may be brought before a judge.

(2) The judge shall determine whether or not the person should act as a juror; but he shall affirm the summons unless he is of the opinion that the person will not on account of his disability, be capable of acting effectively as a juror, in which case he shall discharge the summons.

Discharge of summonses in cases of doubt as to capacity to act effectively as a juror

13. Where it appears to the appropriate officer, in the case of a person attending in pursuance of a summons under this Ordinance, that on account of insufficient knowledge of English, there is doubt as to his capacity to act effectively as a juror, the person may be brought before a judge, who shall determine whether or not he should act as a juror and, if not, shall discharge the summons.

The ballot and swearing of jurors

14.(1) The jury to try an issue before the Supreme Court shall be selected by ballot in open court from the panel, or part of the panel, of jurors summoned to attend at the time and place in question.

(2) The power of summoning jurors under section 8 of this Ordinance may be exercised after balloting has begun, as well as earlier, and if exercised after balloting has begun the court may dispense with balloting for persons summoned under that section.

(3) No two or more members of a jury to try an issue in the Supreme Court shall be sworn together.

(4) Subject to subsection (5) of this section, the jury selected by any one ballot shall try only one issue (but any juror shall be liable to be selected on more than one ballot).

(5) Subsection (4) of this section shall not prevent—

(a) the trial of two or more issues by the same jury if the trial of the second or last issue begins within 24 hours from the time when the jury is constituted;

(b) the trial of fitness to plead by the same jury as that by whom the accused is being tried, if that is so directed by the court under section 4(4)(b) of the Criminal Procedure (Insanity) Act 1964 in its application to the Falkland Islands;

(c) in a case beginning with a special plea, the trial of the accused on the general issue by the jury trying the special plea.

(6) In the cases within subsection (5)(a), (b) and (c) of this section the court may, on the trial of the second or any subsequent issue, instead of proceeding with the same jury in its entirety, order any juror to withdraw, if the court considers he could be challenged or excused, or if the parties to the proceedings consent, and the juror to replace him shall, subject to subsection (2) of this subsection, be selected by ballot in open court.

(7) The foregoing provisions of this section have effect subject to the provisions of section 16 of this Ordinance (right of defendant to elect to be tried by judge alone without a jury).

Abolition of trial jury in civil proceedings

Trial by jury in civil proceedings

15. The trial by a jury of any issue in civil proceedings is hereby abolished.

Defendant's right to choose mode of trial in respect of indictable offences

Right to choose trial by jury or by judge in respect of indictable offences

16.(1) Subject to subsection (2), a person who has been indicted with an offence in respect of which he is to be tried on indictment ("the accused") has a right, in accordance with this Ordinance, to be tried in respect of that offence in the Supreme Court before a judge and a jury or, if he so wishes, by a judge alone.

(2) Where an indictment contains more than one count in respect of the same accused, not including any counts which the trial judge has ordered shall be separately tried, the accused's right is to be tried in the Supreme Court before a judge and jury in respect of all of those counts or, if he so wishes, by a judge alone in respect of all of those counts.

(3) Where more than one person is to be tried on the same indictment and one or more of those persons chooses to tried before a judge and jury and another or others of those persons chooses or choose to be tried by a judge alone, the trial of the person or persons who choose to be tried by a judge alone shall not commence until after the return of a verdict in respect of all counts in relation to the persons who have chosen to be tried before a judge and jury.

(4) An accused shall personally state his choice under this section of the mode of his trial.

Supplementary to section 16

17.(1) Immediately after the accused has pleaded to all of the counts of the indictment on which he is to be tried on indictment on that occasion the trial judge shall, in open court, explain to the accused in ordinary language—

(a) the respective roles of the judge and jury in a trial upon indictment;

(b) the different role of a judge sitting alone to try an indictment;

(c) the accused's right to choose whether he shall be tried before a judge and jury;

(d) where the circumstances render it appropriate, the effect of section 16(2);

(e) where the circumstances render it appropriate, the effect of section 16(3);

(f) the effect of subsection (2) of this section; and

(g) the effect of section 18(1)(a),

and he shall then call upon the accused to make his choice.

(2) The choice of an accused shall be irrevocable, unless otherwise permitted by the trial judge, and in any case shall be irrevocable once any member of the jury has been sworn or any witness has been called to give evidence.

(3) Where an accused is unable, or refuses, to answer as to whether he wishes to be tried before a judge with a jury or by a judge sitting alone, he shall be deemed to have answered that he wishes to be tried before a judge sitting with a jury.

Judgments: stay and reversal

18.(1) No judgment after verdict in any trial by jury shall be stayed or reversed by reason—

(a) of any alleged impossibility or difficulty in the circumstances of the Falkland Islands or of the particular case in obtaining a fair trial by jury in the Falkland Islands of the accused in respect of the offence in question (it being open to any accused who apprehends any such impossibility or difficulty to elect trial by a judge sitting without a jury);

(b) that the provisions of this Ordinance about the summoning or empanelling of juries or the selection of jurors by ballot, have not been complied with;

(c) that a juror was not qualified in accordance with section 3 of this Ordinance;

(d) that any juror was misnamed or misdescribed;

(e) that any juror was unfit to serve.

(2) Subsection (1) (b) shall not apply to any irregularity if objection is taken at, or as soon as practicable after, the time it occurs, and the irregularity is not corrected.

(3) Nothing in subsection (1) shall apply to any objection to a verdict on the ground of personation.

Challenge

19.(1) In proceedings for the trial of any person for an offence on indictment—

(a) that person or the prosecution may challenge all or any of the jurors for cause,

(b) any challenge for cause shall be tried by the judge before whom the person is to be tried.

(2) A challenge to a juror shall be made after his name has been drawn by ballot (unless the court, pursuant to section 14(2) of this Ordinance has dispensed with balloting for him) and before he is sworn.

(3) The fact that a person summoned to serve on a jury is not qualified to serve shall be a ground of challenge for cause.

(4) The right of peremptory challenge of a juror, whether by the Crown or by the accused, is abolished.

(5) The right of challenge to the array, that is to say the right of challenge on the ground that the person responsible for summoning the jurors in question is biased or has acted improperly, is not affected by any of the foregoing provisions of this section.

(6) The powers of the court to order the exclusion of the public from any proceedings include power for a judge to order that the hearing of a challenge for cause shall be in camera or in chambers.

Size and composition of juries

20.(1) Any person who has elected to be tried before a judge and jury who is indicted with the crime of treason or murder shall be tried before a jury of twelve persons.

(2) Any person who has elected to be tried before a judge and jury and to whom subsection (1) does not apply shall be tried before a jury of seven persons.

(3) Subsections (1) and (2) have effect without prejudice to section 23 (continuation of trial on death or discharge of a juror) and section 24 (majority verdicts).

Separation

21. If on the trial of any person for an offence on indictment, the court thinks fit, it may at that time (whether before or after the jury have been directed to consider their verdict) permit the jury to separate.

Refreshment

22. Juries, after being sworn, may in the discretion of the court, be allowed reasonable refreshment at their own expense.

Continuation of criminal trial on death or discharge of a juror

23.(1) Where in the course of a trial of any person for an offence on indictment any member of the jury dies or is discharged by the court whether as being through illness incapable of continuing to act or for any other reason, but the number of jurors is not—

(a) in the case of a trial for treason or murder reduced below ten;

(b) in the case of any trial not falling within (a), reduced below six,

the jury shall nevertheless (subject to subsections (2) and (3)) be considered as remaining for all the purposes of that trial properly constituted and the trial shall proceed and a verdict may be given accordingly.

(2) Notwithstanding subsection (1), on the death or discharge of a member of the jury in the course of the trial of any person for an offence on indictment the court may discharge the jury in any case where the court sees fit to do so.

Majority verdicts

24.(1) Subject to subsections (2) and (3), the verdict of a jury need not be unanimous—

(a) in a trial of an offence of murder or treason, if at least ten jurors agree on the verdict; and

(b) in any other trial, if at least six jurors agree on the verdict.

(2) A verdict of guilty by virtue of subsection (1) above shall not be accepted by the trial judge unless the foreman of the jury has stated in open court the number of the jurors who respectively agreed to and dissented from the verdict.

(3) The trial judge shall not accept a verdict by virtue of subsection (1) unless it appears to him that the jury have had such period of time for deliberation as he considers reasonable having regard to the nature and complexity of the case; and the trial judge shall not in any event accept such a verdict unless it appears to him that the jury have had at least two hours for deliberation.

Payment for jury service

25. The powers to make rules under section 68 of the Administration of Justice Ordinance shall be construed as including power to make rules providing that a person who serves as a juror shall be entitled, in respect of his attendance at court for the purpose of performing jury service, to receive payment at such rates and subject to such conditions as may be specified by such rules, by way of allowance—

(a) for travelling and subsistence;

(b) for financial loss, where in consequence of his attendance for that purpose he has incurred any expenditure (otherwise than on travelling and subsistence) to which he would not otherwise be subject or he has suffered any loss of earnings, which he would otherwise have made or received.

Offences

26.(1) Subject to the provisions of subsections (2) to (4) of this section—

(a) if a person duly summoned under this Ordinance fails to attend in compliance with the summons; or

(b) if a person, after attending in pursuance of a summons, is not available when called to serve as a jury, or is unfit for service by reason of drink or drugs,

he commits an offence and is liable on conviction of that offence to a fine not exceeding the maximum of level 3 on the standard scale.

(2) An offence under subsection (1) shall be punishable either on summary conviction or as if it were criminal contempt of court committed in the face of the court.

(3) Subsection (1)(a) of this section shall not apply to a person summoned, otherwise than under section 8 of this Ordinance, unless the summons was duly served on him on a day not later than fourteen days before the date fixed by the summons for his first attendance.

(4) A person shall not be liable to be punished under the preceding provisions of this section if he can show some reasonable cause for his failure to comply with the summons, or for not being available when called upon to serve, and those provisions have effect subject to the provisions of this Ordinance about the withdrawal or alteration of a summons and about the granting of any excusal.

(5) If any person—

(a) having been summoned under this Ordinance makes or causes to be made on his behalf, any false representation to the appropriate officer with the intention of evading jury service;

(b) makes or causes to be made on behalf of another person who has been so summoned any false representation to that officer with the intention of enabling the other to avoid jury service;

(c) when any question is put to him in pursuance of section 4(5) of this Ordinance, refuses without reasonable excuse to answer, or gives an answer which he knows to be false in a material particular; or

(d) knowing that he is not qualified for jury service by reason of section 3(3) of this Ordinance, serves on a jury,

he commits an offence and is liable on conviction of that offence to a fine not exceeding the maximum of level 5 on the standard scale.

Supplemental, repeal and savings

27.(1) Subject to the provisions of this Ordinance, all enactments and rules of law relating to trials of criminal cases by jury and juries and jurors in such cases shall continue in force.

(2) Sections 13 to 27 of the Administration of Justice Ordinance are repealed

(3) Without prejudice to the provisions of the Interpretation and General Clauses Ordinance 1977, it is hereby declared that any instrument or document, made served or given and any other thing done under the provisions repealed by subsection (2) of this section shall have effect as if made, served, given or done under the corresponding provisions of this Ordinance.

SCHEDULE

INELIGIBILITY AND DISQUALIFICATION FOR AND EXCUSAL FROM JURY SERVICE

PART I

PERSONS INELIGIBLE

GROUP A

The Governor and the Legislative Council

The Governor

Members of the Legislative Council

The Clerk to the Councils

Any person employed in the Governor's Office

GROUP B

The judiciary and the courts

The President and Justices of the Court of Appeal

The Chief Justice

The Senior Magistrate

The Registrar General

The Registrar of the Supreme Court

The Clerk to the Magistrate's Court

The Clerk to the Summary Court

Justices of the Peace

GROUP C

Others concerned with the administration of justice

Any person authorised by the Legal Practitioners Ordinance 1989 to practice as a legal practitioner in the Falkland Islands, whether or not in actual practice as such

Any person employed in or about his practice by a legal practitioner in actual practice as such or employed in the Department of Justice of the Falkland Islands Government and not included in Group B

Any member of the Board of Visitors of prisons

Probation officers

Any member or reserve member of the Royal Falkland Islands Police Force

Any prison officer

Any civilian employed by the Government of the Falkland Islands and whose personal emoluments are wholly or partly paid out of the head of expenditure relating to the Royal Falkland Islands Police Force

A person who at any time within the last two years has been a person falling within any description specified above in this Group

GROUP D

The clergy, etc.

A person in holy orders; a regular minister of any religious denomination

A vowed member of any religious order living in a monastery, convent or other religious community

GROUP E

Mentally disordered persons

A person who suffers or who has suffered from mental illness, psychopathic disorder, mental handicap or severe mental handicap and on account of that condition either—

(a) is resident in a hospital or similar institution; or

(b) regularly attends for treatment by a medical practitioner

A person who has been determined by the Supreme Court to be incapable, by reason of mental disorder, of managing and administering his property and affairs.

(In this Group—

(a) "mental handicap" means a state of arrested or incomplete development of mind (not amounting to severe mental handicap) which includes significant impairment of intelligence and social functioning;

(b) "severe mental handicap" means a state of arrested or incomplete development of mind which includes severe impairment of intelligence and social functioning;

(c) other expressions are to be construed in accordance with the Mental Health Act 1983).

PART II

PERSONS DISQUALIFIED

A person who has at any time been sentenced in the Falkland Islands—

(a) to imprisonment for life, custody for life or to imprisonment or youth custody of five years or more;

(b) to be detained at Her Majesty's pleasure.

A person who at any time during the last ten years has in the Falkland Islands—

(a) served any part of a sentence of imprisonment, youth custody or detention;

(b) had passed on him (or as the case may be) made in respect of him a suspended sentence of imprisonment or order for detention

PART III
PERSONS EXCUSABLE AS OF RIGHT

General

Persons more than sixty-five years of age or less than eighteen years of age.

The Forces

Full-time serving members of any of Her Majesty's naval, military or air forces

(A person excusable under this head shall be under no obligation to attend in pursuance of a summons for jury service if his commanding officer certifies to the officer issuing the summons that it would be prejudicial to the efficiency of the service if the person were required to be absent from duty).

Medical and other similar professions

The following if actually practising their profession and registered under any enactment of the lFalkland Islands requiring them to be so registered—

medical practitioners;

dentists;

nurses;

midwives;

veterinary surgeons and veterinary practitioners;

pharmaceutical chemists.

Members of certain religious bodies

A practising member of a religious society or order the tenets or beliefs of which are incompatible with jury service.

Passed by the Legislature of the Falkland Islands this 4th day of June 1996.

C. ANDERSON,
Clerk of Councils.

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.

C. ANDERSON,
Clerk of Councils.

ELIZABETH II

Colony of the Falkland Islands

RICHARD PETER RALPH, C.V.O.,
Governor.

The Appropriation Ordinance 1996

(No. 4 of 1996)

ARRANGEMENT OF PROVISIONS

Section

ELIZABETH II

Colony of the Falkland Islands

RICHARD PETER RALPH, C.V.O.,
Governor.

The Appropriation Ordinance 1996

(No. 4 of 1996)

(assented to: 13 June 1996)
(commencement: on publication)
(published: 21 June 1996)

An Ordinance

To provide for the service of the financial year commencing on 1 July 1996 and ending on 30 June 1997.

ENACTED by the Legislature of the Falkland Islands as follows.

Short title

1. This Ordinance may be cited as the Appropriation Ordinance 1996.

Appropriation of £46,493,340 for the service of the year 1996/1997

2. The Financial Secretary may cause to be issued out of the Consolidated Fund and applied to the service of the year commencing on 1 July 1996 and ending on 30 June 1997 ("the financial year"), sums not exceeding in aggregate the sum of FORTY SIX MILLION FOUR HUNDRED AND NINETY-THREE THOUSAND THREE HUNDRED AND FORTY POUNDS (£46,493,340) which sum is granted and shall be appropriated for the purposes and to defray the charges of the several services expressed and particularly mentioned in the Schedule hereto and which will come in course of payment during the financial year.

SCHEDULE

NUMBER	HEAD OF SERVICE	£
PART I OPERATING BUDGET		
100	Aviation	1,850,620
150	Posts and Telecommunications	328,710
200	Health and Social Services	2,833,890
250	Education and Training	2,280,870
300	Customs and Immigration	156,380
320	Fisheries	5,140,810
350	Public Works Department	5,560,750
390	Fox Bay Village	74,140
400	Agriculture	668,530
450	Justice	548,610
500	Falkland Islands Defence Force	222,680
551	Police and Prisons	468,800
552	Fire and Rescue Service	183,820
600	Central Administration	2,621,260
620	Oil Department	361,880
650	Pensions and Gratuities	360,330
750	The Governor	132,750
800	Legislature	243,720
850	Falkland Islands Government Office - London	325,390
TOTAL OPERATING BUDGET		24,363,940
PART II CAPITAL BUDGET		
950	Expenditure	22,129,400
TOTAL EXPENDITURE		46,493,340

Passed by the Legislature of the Falkland Islands this 4th day of June 1996.

C. ANDERSON,
Clerk of Councils.

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.

C. ANDERSON,
Clerk of Councils.

ELIZABETH II

Colony of the Falkland Islands

RICHARD PETER RALPH, C.V.O.,
Governor.

The Finance Ordinance 1996

(No. 5 of 1996)

ARRANGEMENT OF PROVISIONS

Section

ELIZABETH II

Colony of the Falkland Islands

RICHARD PETER RALPH, C.V.O.,
Governor.

The Finance Ordinance 1996

(No. 5 of 1996)

(assented to: 13 June 1996)
(commencement: 1 July 1996)
(published: 21 June 1996)

An Ordinance

To amend the Taxes Ordinance 1994 and a number of Ordinances in relation to sums payable by the Government of the Falkland Islands thereunder.

ENACTED by the Legislature of the Falkland Islands as follows—

Short title and commencement

1. This Ordinance may be cited as the Finance Ordinance 1996 and comes into force on 1st July 1996.

Amendment of Ordinances

2. The Ordinances specified in the Schedule to this Ordinance are amended in the manner there mentioned in respect of them.

SCHEDULE
Amendment of various Ordinances

Old Age Pensions Ordinance 1952

1. With effect from 1st July 1996, the Old Age Pensions Ordinance 1952 is amended in the Schedule—

(a) by replacing "£97" (weekly pension of married man) with "£103";

(b) by replacing "£62" (weekly pension of single man) with "£66";

(c) by replacing "£62" (weekly pension of widow during widowhood) with "£66"; and

(d) by replacing "£62" (weekly pension of unmarried female contributor and of a married female contributor not living with or being maintained by her husband) with "£66".

Non-contributory Old Age Pensions Ordinance 1961

2. With effect from 1st July 1996, the non-contributory Old Age Pensions Ordinance 1961 is amended in the Schedule—

(a) by replacing "£92" (non-contributory weekly pension of married man) with "£103";

(b) by replacing "£59" (non-contributory weekly pension of unmarried person) with "£66"; and

(c) by replacing "£59" (non-contributory weekly pension of man or woman living apart from his or her spouse) with "£66".

Family Allowances Ordinance 1960

3. With effect from 1st January 1997, the Family Allowances Ordinance 1960 is amended—

(a) in section 3(2) by replacing "£43.50" (child allowance) with "£46"; and

(b) in section 3(3) by replacing "£36" (single parent's allowance) with "£38".

Taxes Ordinance 1994

4. In relation to the charge to income tax for years of assessment beginning on or after 1st January 1997 the Taxes Ordinance 1994 is amended—

(a) in section 9(a) by replacing "£20,000" (first chargeable income band) with "£22,000";

(b) in section 15(1) by replacing "£5,000" (personal allowance) with "£5,500";

(c) in section 15(2) by replacing "£1,300" (dependant relative allowance) with "£1,500";

(d) in section 15(3) by replacing "£1,300" (dependant relative allowance) with "£1,500";

(e) in section 16(1) by replacing "£2,250" (married man's allowance) with "£2,450";

(f) in section 16(2) by replacing "£5,000" (wife's earnings relief) with "£5,500"; and

(g) in section 18(2) by replacing "£1,300" (additional allowance in respect of children) where it appears in sub-paragraphs (a) and (b) of section 18(2) with "£1,500".

Passed by the Legislature of the Falkland Islands this 4th day of June 1996.

C. ANDERSON,
Clerk of Councils.

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.

C. ANDERSON,
Clerk of Councils.

ELIZABETH II

Colony of the Falkland Islands

RICHARD PETER RALPH, C.V.O.,
Governor.

The Supplementary Appropriation (1995-1996)(No. 3) Ordinance 1996

(No. 6 of 1996)

ARRANGEMENT OF PROVISIONS

ELIZABETH II

Colony of the Falkland Islands

RICHARD PETER RALPH, C.V.O.,
Governor.

The Supplementary Appropriation (1995-1996)(No. 3) Ordinance 1996

(No. 6 of 1996)

(assented to: 13 June 1996)
(commencement: on publication)
(published: 21 June 1996)

An Ordinance

To appropriate and authorise the withdrawal from the Consolidated Fund of additional sums totalling £2,136,250 for the service of the financial year ending 30 June 1996.

ENACTED by the Legislature of the Falkland Islands as follows—

Short title

1. This Ordinance may be cited as the Supplementary Appropriation (1995-1996) (No. 3) Ordinance 1996.

Appropriation of further sums

2. The Financial Secretary may cause to be issued out of the Consolidated Fund and applied to the service of the year commencing on 1 July 1995 and ending on 30 June 1996 ("the financial year").

(a) the sum of £84,850 which sum is granted and shall be appropriated to replenish the Contingencies Fund in respect of advances authorised to be issued therefrom during the financial year for the purposes of the Heads of Service mentioned in the First Schedule hereto; and

(b) a further sum of £2,051,400 which sum is granted and shall be appropriated for the purposes of the Heads of Service mentioned in the Second Schedule hereto and which will come into course of payment during the financial year.

FIRST SCHEDULE

HEAD OF SERVICE

PART I OPERATING BUDGET	£
0550 Police, Fire & Rescue Service	9,550
0600 Secretariat, Treasury etc.	36,000
0850 Falkland Islands Government Office - London	32,600
TOTAL OPERATING BUDGET	78,150
PART II CAPITAL BUDGET	
0950 Expenditure	6,700
TOTAL SUPPLEMENTARY EXPENDITURE	£84,850

SECOND SCHEDULE

HEAD OF SERVICE

PART I OPERATING BUDGET	£
0150 Posts & Telecommunications	35,000
0600 Secretariat, Treasury etc.	8,400
TOTAL OPERATING BUDGET	43,400
PART II CAPITAL BUDGET	
0950 Expenditure	2,008,000
TOTAL SUPPLEMENTARY EXPENDITURE	£2,051,400

Passed by the Legislature of the Falkland Islands this 4th day of June 1996.

C. ANDERSON,
Clerk of Councils.

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.

C. ANDERSON,
Clerk of Councils.

ELIZABETH II

Colony of the Falkland Islands

RICHARD PETER RALPH, C.V.O.,
Governor.

The Family Allowances (Amendment) Ordinance 1996

(No. 7 of 1996)

ARRANGEMENT OF PROVISIONS

Section

ELIZABETH II

Colony of the Falkland Islands

RICHARD PETER RALPH, C.V.O.,
Governor.

The Family Allowances (Amendment) Ordinance 1996

(No. 7 of 1996)

An Ordinance

(assented to: 13 June 1996)
(commencement: 1 July 1995)
(published: 21 June 1996)

To amend the Family Allowances Ordinance 1960.

ENACTED by the Legislature of the Falkland Islands as follows—

Short title and commencement

1. This Ordinance may be cited as the Family Allowances (Amendment) Ordinance 1996 and shall be deemed to have come into force on 1st July 1995.

Amendment of section 3 of the Family Allowances Ordinance 1960

2. Section 3 of the Family Allowances Ordinance 1960 is amended by the repeal of subsection (4) and by replacing that subsection with the following subsections—

" (4) Subject to the following provisions of this section, no allowance shall be payable under the foregoing provisions of this section in respect of any child who has not been ordinarily resident in the Falkland Islands during the six months immediately preceding the payment in question.

(5) For the purposes of subsection (4)—

(a) a child born in the Falkland Islands shall be deemed to have been ordinarily resident in the Falkland Islands for the period of six months immediately preceding his birth; and

(b) a child born outside the Falkland Islands shall be deemed to have been ordinarily resident in the Falkland Islands for the period of six months immediately preceding his birth if at the time of his birth his mother was ordinarily resident in the Falkland Islands.

(6) Where, in respect of any child, an allowance is by reason only of subsection (4) not payable in relation to any period, an allowance shall be payable in respect of that period as soon as the child has been ordinarily resident in the Falkland Islands for six months.

(7) Notwithstanding any foregoing provision of this section, for so long as a person is by reason of a provision of any law of the Falkland Islands, other than by relation to the amount of his income, exempted from liability to pay Falkland Islands income tax, no allowance shall be payable under this section in respect of a child of that person unless the Governor otherwise directs."

Passed by the Legislature of the Falkland Islands this 4th day of June 1996.

C. ANDERSON,
Clerk of Councils.

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.

C. ANDERSON,
Clerk of Councils.

ELIZABETH II

Colony of the Falkland Islands

RICHARD PETER RALPH, C.V.O.,
Governor.

The Taxes (Pensions Schemes) Ordinance 1996

(No. 8 of 1996)

ARRANGEMENT OF PROVISIONS

Section

ELIZABETH II

Colony of the Falkland Islands

RICHARD PETER RALPH, C.V.O.,
Governor.

The Taxes (Pensions Schemes) Ordinance 1996

(No. 8 of 1996)

An Ordinance

(assented to: 13 June 1996)
(commencement: 1 January 1997)
(published: 21 June 1996)

To amend the law relating to the approval of personal pensions arrangements for tax purposes and the tax treatment of contributions made under such arrangements.

ENACTED by the Legislature of the Falkland Islands as follows—

Short title and commencement

1. This Ordinance may be cited as the Taxes (Pensions Schemes) Ordinance 1996 and shall apply in relation to the charge to income tax for years for assessment beginning on or after 1st January 1997 and for the charge to corporation tax for corporation tax years beginning on or after 1st January 1997.

Amendments to Part III of the Taxes Ordinance 1994

2.(1) Part III of the Taxes Ordinance 1994 shall have effect subject to the following provisions of this section.

(2) For section 61(2) there shall be substituted—

" (2) For the purposes of subsection (1) above, the maximum permitted deduction, in relation to any contributions paid by an individual in a year means the lesser of—

(a) £10,000, or

(b) an amount equal to 20 per cent of his relevant earnings in that year,

less an amount equal to the aggregate of any contributions made by his employer (or employers) in that year, or such greater sum as the Commissioner may agree in writing with the individual for that year."

(3) For section 61(5) there shall be substituted—

"(5) Without prejudice to subsection (1)(b) above, where a person makes contributions under an approved retirement benefits scheme or schemes and under approved personal pension arrangements in any year, the aggregate of the amounts he may deduct under this section and section 60 in respect of those contributions shall not exceed an amount equal to A minus B where—

A is equal to 20 per cent of his relevant earnings in that year (calculated for the purposes of this section) or such greater amount as the Commissioner may have agreed, and

B is the aggregate amount of any contributions made by his employer (or employers) in that year under approved personal pension arrangements."

(4) Section 62(2) shall cease to have effect.

(5) In section 74—

(a) subsections (1), (2) and (3) shall cease to have effect; and

(b) in subsection (5)(a) for the words from "50 per cent" to the end there shall be substituted "the lesser of—

(i) £10,000, or

(ii) an amount equal to 20 per cent of the employee's relevant earnings in that year,

or such greater sum as the Commissioner may agree in writing with the employee for that year, and"

(6) Sections 75 and 78 shall cease to have effect.

Savings for existing contracts

3. If the Commissioner so directs in relation to any particular approved personal pension arrangements which were approved before this Ordinance was published in the Gazette, Part III of the Taxes Ordinance 1994 shall apply in relation to those arrangements as if section 2(2), (3) and (5)(b) above had not been enacted.

Passed by the Legislature of the Falkland Islands this 4th day of June 1996.

C. ANDERSON,
Clerk of Councils.

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.

C. ANDERSON,
Clerk of Councils.

ELIZABETH II

Colony of the Falkland Islands

RICHARD PETER RALPH, C.V.O.,
Governor.

The Employers' Liability (Compulsory Insurance) Ordinance 1996

(No. 9 of 1996)

ARRANGEMENT OF PROVISIONS

Section

ELIZABETH II

Colony of the Falkland Islands

RICHARD PETER RALPH, C.V.O.,
Governor.

The Employers' Liability (Compulsory Insurance) Ordinance 1996

(No. 9 of 1996)

An Ordinance

(assented to: 13 June 1996)
(commencement: in accordance with section 1)
(published: 21 June 1996)

To adopt as law of the Falkland Islands, subject to modifications, the Employers' Liability (Compulsory Insurance) Act 1969 which requires employers to insure against their liability for personal injury to their employees; and for purposes connected with the foregoing

ENACTED by the Legislature of the Falkland Islands as follows:

Short title and commencement

1. This Ordinance may be cited as the Employers' Liability (Compulsory Insurance) Ordinance 1996 and shall come into force on such date as is notified by the Governor by notice published in the *Gazette.*

Application of Employers' Liability (Compulsory Insurance) Act 1969

2. The Employers' Liability (Compulsory Insurance) Act 1969 shall apply as law of the Falkland Islands with the modifications and subject to the exceptions specified in the Schedule to this Ordinance.

THE SCHEDULE

General

1. Every reference in the Act to "Great Britain" is replaced by a reference to the Falkland Islands.

Modification of section 3

2. Paragraphs (a) and (b) of section 3(1) and section 3(2) shall not apply in the Falkland Islands.

Modification of section 6

3. Section 6 is modified in its application to the Falkland Islands:

(a) in subsection (1) and (2), by replacing the words "the Secretary of State" with the words "the Governor";

(b) in subsection (1), by omitting the words "by statutory instruments", by replacing the words "any such statutory instrument" with the words "any such regulations" and by replacing the words "either House of Parliament" by the words "the Legislative Council".

Modification of section 7

4. Section 7(2) and (3) are omitted.

Passed by the Legislature of the Falkland Islands this 4th day of June 1996.

C. ANDERSON,
Clerk of Councils.

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.

C. ANDERSON,
Clerk of Councils.

ELIZABETH II

Colony of the Falkland Islands

RICHARD PETER RALPH, C.V.O.,
Governor.

The Marriage Ordinance 1996

(No. 10 of 1996)

ARRANGEMENT OF PROVISIONS

Section

PART III
MARRIAGES UNDER REGISTRAR GENERAL'S LICENCE

PART IV
SPECIAL LICENCE AND EXTRAORDINARY LICENCES

PART V
GENERAL

ELIZABETH II

Colony of the Falkland Islands

RICHARD PETER RALPH, C.V.O.,
Governor.

The Marriage Ordinance 1996

(No. 10 of 1996)

An Ordinance

(assented to: 13 June 1996)
(commencement: in accordance with section 1)
(published: 21 June 1996)

To repeal the Marriage Ordinance and the Marriage (Enabling) Ordinance 1966, to make new provision in relation to the solemnisation of marriages in the Falkland Islands and for connected purposes.

ENACTED by the Legislature of the Falkland Islands as follows—

PART I

INTRODUCTORY

Short title and commencement

1. This Ordinance may be cited as the Marriage Ordinance 1996 and shall come into force on such date as may be notified by the Governor by notice published in the *Gazette.*

Interpretation

2. (1) In this Ordinance, and unless the context otherwise requires—

"brother" includes brother of the half blood;

"child of the family", in relation to any person, means a person under the age of eighteen who has lived in the same household as that person and has been treated by that person as a child of his family;

"court of competent jurisdiction" means a court of the Falkland Islands having, under the law of the Falkland Islands for the time being in force, jurisdiction in relation to the matter in question and any court in any country or territory outside the Falkland Islands which under the law of England for the time being in force would be regarded as being a court of competent jurisdiction in relation to the matter in question;

"extraordinary licence" means a licence granted under section 24 of this Ordinance;

"marriage notice book" means the book in which notices of marriage are by section 8(3) of this Ordinance required to be entered;

"minister of religion" and "minister" mean a person registered, or deemed to be registered, under section 26 of this Ordinance;

"prescribed" means prescribed by regulations made under this Ordinance;

"Registrar" means a registrar of marriages, and includes the Registrar General;

"the repealed Ordinance" means the Marriage Ordinance;

"sister" includes sister of the half blood;

"special licence" means a licence granted under section 21 of this Ordinance.

Valid marriages

3.(1) The following provisions of this section shall be deemed to have had effect in place of section 3 of the repealed Ordinance from 31st December 1949 (the date of the commencement of the repealed Ordinance) and shall continue to have effect.

(2) Subject to this section, every marriage solemnised in the Falkland Islands which—

(a) was solemnised prior to 31st December 1902 in conformity with the law of England in force at the time of the marriage;

(b) was solemnised prior to 31st December 1902 by a minister of religion or by a Registrar appointed under the Registration Ordinance 1853; or

(c) was or is solemnised in accordance with the law of the Falkland Islands in force at the time of the celebration of the marriage,

shall be deemed to be a valid marriage unless or until a competent court in relation to the marriage in question has declared or declares to the contrary.

(3) No marriage contracted after 31st October 1966 (that is to say the day before the coming into force of the Marriage (Enabling) Ordinance 1966) (whether in or out of the Falkland Islands) between a man and a woman who is the sister, aunt or niece of a former wife of his (whether living or not) or was formerly the wife of his brother, uncle or nephew (whether living or not) shall by reason of that relationship be void or voidable under any enactment or rule of law applying in the Falkland Islands as a marriage between persons within the prohibited degrees of affinity.

(4) In subsection (3) words of kinship apply equally to kin of the whole or the half blood.

(5) Subsections (3) and (4) of this section do not validate a marriage, if either party to it is at the time of the marriage domiciled in a country outside the Falkland Islands, and under the laws of that country there cannot be a valid marriage between the parties.

(6) A marriage solemnised in the Falkland Islands before the commencement of this Ordinance which would otherwise have been valid under the law in force at the time the marriage was solemnised shall not, after the commencement of this Ordinance be declared to be or be found invalid—

(a) if solemnised by a Registrar, because it was solemnised in a place other than the office of the Registrar or a place specified in the licence;

(b) if solemnised by a minister, because it was solemnised—

(i) by a minister who had not been notified in the prescribed manner as a minister approved by the Governor as a minister for the purpose of the solemnisation of marriages; or

(ii) in a building which was not a registered building,

and for the purposes of this subsection, "minister" means any person ordained under the rites of any constituent member of the Anglican Communion, or of the Church of Scotland or of the Roman Catholic Church and any person declared by an Order by the Governor under and for the purposes of this subsection to have been at the relevant time a minister.

(7) A marriage solemnised outside the Falkland Islands shall for the purposes of Falkland Islands law be recognised as a valid marriage if, at the time the question falls to be considered, it would under the law of England in force at that time be recognised as a valid marriage.

(8) A marriage which, under any of the preceding provisions of this section, is deemed to be or is recognised as a valid marriage shall be deemed to subsist until the happening of the earliest to occur of the following events—

(a) that marriage being declared to be null or invalid by a decree or order of a court of competent jurisdiction;

(b) that marriage being dissolved by a decree or order of a court of competent jurisdiction;

(c) the death of one of the parties to the marriage.

Marriages in the Falkland Islands to be solemnised in accordance with this Ordinance

4. Every marriage solemnised in the Falkland Islands after the commencement of this Ordinance shall be solemnised in accordance with this Ordinance.

PART II

RESTRICTIONS ON MARRIAGE

Marriage within prohibited degrees *(12,13, & 14 Geo 6 c.76, s.1)*

5.(1) A marriage is void which is solemnised—

(a) between a man and any of the persons mentioned in the first column of Part 1 of Schedule 1 to this Ordinance; or

(b) between a woman and any of the persons mentioned in the second column of Part 1 of Schedule to this Ordinance.

(2) Subject to subsection (3), a marriage is void which is solemnised—

(a) between a man and any of the persons mentioned in the first column of Part 2 of Schedule 1 to this Ordinance; or

(b) between a woman and any of the persons mentioned in the second column of Part 2 of Schedule 1 to this Ordinance.

(3) Any such marriage as is mentioned in subsection (2) is not void by reason only of affinity if—

(a) both the parties to the marriage have attained the age of twenty-one at the time of the marriage; and

(b) the younger party has not at any time been a child of the family in relation to the other party.

(4) Subject to subsection (5), a marriage is void which is solemnised—

(a) between a man and any of the persons mentioned in the first column of Part 3 of Schedule 1 to this Ordinance; or

(b) between a woman and any of the persons mentioned in the second column of Part 3 of Schedule 1 to this Ordinance.

(5) Any such marriage as is mentioned in subsection (4) is not void by reason only of affinity if both of the parties to the marriage have attained the age of twenty-one at the time of the marriage and the marriage is solemnised—

(a) in the case of a marriage between a man and the mother of a former wife of his, after the death of both the former wife and the father of the former wife;

(b) in the case of a marriage between a man and the former wife of his son, after the death of both his son and the mother of his son;

(c) in the case of a marriage between a woman and the father of a former husband of hers, after the death of both the former husband and the mother of the former husband;

(d) in the case of a marriage between a woman and a former husband of her daughter, after the death of both her daughter and the father of her daughter.

Marriage of persons under sixteen *(12,13 &14 Geo.6 c.76, s.2)*

6. A marriage is void which is solemnised between persons either of whom is under the age of sixteen.

Marriage of persons under eighteen *(12, 13 & 14 Geo.6 c.76 s.3)*

7.(1) Where the marriage of a person under the age of eighteen, not being a widower or widow, is intended to be solemnised on the authority of a licence issued by the Registrar General, the consent of the persons specified in subsection (2) of this section is required: provided that—

(a) if the Registrar General is satisfied that the consent of any person whose consent is so required cannot be obtained by reason of absence or inaccessibility or by reason of his being under any disability, the Registrar General shall dispense with the necessity for the consent of that person, if there is any other person whose consent is also required; and if the consent of no other person is required, the Registrar General may dispense with the necessity of obtaining any consent, or the court may, on application being made, consent to the marriage, and the consent of the court so given shall have the same effect as if it had been given by the person whose consent cannot be so obtained;

(b) if any person whose consent is required refuses his consent, the court may, on application being made, consent to the marriage, and the consent of the court so given shall have the same effect as if it had been given by the person whose consent is refused.

(2) The consents are—

(a) subject to paragraphs (b) to (d) of this subsection , the consent of—

(i) each parent (if any) of the person under the age of eighteen who has parental responsibility for him; and

(ii) each guardian (if any) of the person under the age of eighteen;

(b) where a residence order is in force with respect to the child, the consent of the person or persons with whom he lives, or is to live, as a result of the order (in substitution for the consents mentioned in paragraph (a) of this subsection);

(c) where a care order is in force with respect to the child, the consent of the Crown (in addition to the consents mentioned in paragraph (a) of this subsection);

(d) where neither paragraph (b) nor (c) of this subsection applies but a residence order was in force with respect to the child immediately before he reached the age of sixteen, the consent of the person or persons with whom he lived, or was to live, as a result of the order (in substitution for the consents mentioned in paragraph (a) of this subsection).

(3) In this section "guardian of a child", "parental responsibility", "residence order" and "care order" have the same meaning as in the Children Ordinance 1994.

(4) For the purposes of this section, "the court" means the Supreme Court, the Magistrate's Court or the Summary Court and the rules of court having effect in relation to applications under section 3 of the Marriage Act 1949 to the courts in England corresponding to the courts mentioned in this section shall have effect in relation to applications under this section to courts in the Falkland Islands, with such modifications only as the court concerned may direct.

PART III

MARRIAGES UNDER REGISTRAR GENERAL'S LICENCE

Marriages which may be solemnised on the authority of the Registrar General's licence

8.(1) Subject to the provisions of this Part of this Ordinance, the following marriages may be solemnised on the authority of a licence granted by the Registrar General—

(a) a marriage by a minister of religion;

(b) a marriage by a Registrar;

(c) a marriage conducted by any person in the sight and hearing of a Registrar.

(2) Subject to the provisions of this Part of this Ordinance, a marriage which may be solemnised on the authority of a licence issued by the Registrar General may be so solemnised at any time of day, on any day and at any place in the Falkland Islands.

Notice of marriage

9.(1) Where a marriage is intended to be solemnised on the authority of a licence granted by the Registrar General, notice of marriage in the prescribed form shall be given to him.

(2) A notice of marriage shall state the name and surname, marital status, occupation and place of residence (which must be within the Falkland Islands) of each of the persons to be married and shall state the period, not being less than seven days during which each of the parties has resided in his or her place of residence. Where either of the parties has resided in the place stated in the notice for more than one month, the notice may state that he or she has resided there for more than one month.

(3) The Registrar General shall file all notices of marriage and keep them with the records of his office and shall, subject to section 9, also forthwith enter the particulars given in every such notice, together with the date of the notice and the name of the person by whom the notice was given, in the marriage notice book which shall be open for inspection free of charge at all reasonable hours.

(4) If the persons to be married wish to be married—

(a) by a minister of religion, they shall at the time when notice of marriage is given, notify the Registrar General of the name and address and religion or religious denomination of the minister; or

(b) by or in the presence of a Registrar they shall at the time when notice of marriage is given to the Registrar General under this section give notice to him of the intended date, time and place of the marriage.

(5) Only a person who is an intended party to the marriage may give notice of the marriage under this section and that person shall on giving such notice pay the fee prescribed in relation thereto to the Registrar General.

(6) The Registrar General may grant a licence under this section not earlier than twenty-one days, nor later than three months after, the receipt by him of notice of the marriage given to him under subsection (1) of this section.

Provisions relating to section 5(3) marriages *(12,13 & 14 Geo.6 c.76, s.27B)*

10.(1) This section applies in relation to any marriage mentioned in section 5(2) of this Ordinance which is intended to be solemnised on the authority of a licence granted by the Registrar General.

(2) The Registrar General shall not enter notice of the marriage in the marriage notice book unless—

(a) he is satisfied by the production of evidence that both the persons to be married have attained the age of twenty-one; and

(b) he has received a declaration in the prescribed form by each of those persons, each declaration having been signed and attested in the prescribed manner, specifying their affinal relationship and declaring that the younger of those persons has not at any time before attaining the age of eighteen been a child of the family in relation to the other.

(3) The fact that the Registrar General has received a declaration under subsection (2) of this section shall be entered in the marriage notice book together with the particulars given in the notice of marriage and any such declaration shall be filed and kept with the records of the office of the Registrar General.

(4) Where the Registrar General receives from some person other than the persons to be married a written statement signed by that person which alleges that the declaration made under subsection (2) of this section is false in a material particular, the Registrar General shall not grant a licence unless a declaration is obtained from the Supreme Court under subsection (5) of this section.

(5) Either of the persons to be married may, whether or not any statement has been received by the Registrar General under subsection (4) of this section, apply to the Supreme Court for a declaration that, both those persons having attained the age of twenty-one years and the younger of those persons not having at any time before attaining the age of eighteen been a child of the family in relation to the other, there is no impediment of affinity to the solemnisation of the marriage; and where such a declaration is obtained the Registrar General may enter notice of the marriage in the marriage notice book and may issue a licence, whether or not any declaration has been made under subsection (2) of this section.

(6) Section 12 of this Ordinance shall not apply in relation to a marriage to which this section applies, except so far as a caveat against the issue of a licence for the marriage is entered under that section on a ground other than the relationship of the persons to be married.

Provisions relating to section 5(5) marriages *(12,13 & 14 Geo.6 c.76 s.27C)*

11. In the case of a marriage mentioned in section 5(4) which by virtue of section 5(5) is valid only if at the time of the marriage both the parties to the marriage have attained the age of twenty-one and the death has taken place of two other persons related to those parties in the manner mentioned in section 5(5), the Registrar General shall not enter notice of the marriage in the marriage notice book unless satisfied by the production of evidence—

(a) that both the parties to the marriage have attained the age of twenty-one, and

(b) that both those other persons are dead.

Declaration to accompany notice of marriage *(12, 13 & 14 Geo.6 c.76, s.28)*

12.(1) No licence for marriage shall be granted by the Registrar General unless the notice of marriage is accompanied by a solemn declaration in writing, in the body or at the foot of the notice, made and signed at the time of the giving of the notice by the person by whom the notice is given and attested as is mentioned in subsection (2) of this section—

(a) that he or she believes that there is no impediment of kindred or alliance or other lawful hindrance to the marriage;

(b) that both of the persons to be married have for the period of seven days immediately before the giving of the notice had their usual places of residence within the Falkland Islands;

(c) where one of the persons to be married is under the age of eighteen and is not a widower or widow, that the consent of the person or persons whose consent to the marriage is required under section 7 of this Ordinance has been obtained, that the necessity of obtaining any such consent has been dispensed with under that section, that the court has consented to the marriage under that section, or that there is no person whose consent to the marriage is so required.

(2) Any declaration as aforesaid shall be signed by the person giving the notice of marriage in the presence of the Registrar General, some assistant of the Registrar General, or of a person whose name appears upon the electoral register, and the Registrar General, the assistant, or the person whose name appears on the electoral register, as the case may be, shall attest the declaration by adding thereto his name and description, and in the case of a person other than the Registrar General or an assistant of the Registrar General, his address.

Caveat against grant of licence *(12,13 &14 Geo.6 c.76, s.29)*

13.(1) Any person may enter a caveat with the Registrar General against the grant of a licence for the marriage of any person named therein.

(2) If any caveat is entered as aforesaid, the caveat having been signed by or on behalf of the person by whom it was entered, no licence shall be issued until the Registrar General has examined into the matter of the caveat and is satisfied that it ought not to obstruct the grant of the licence, or until the caveat has been withdrawn by the person who entered it, and if the Registrar General is doubtful whether to issue a certificate he may refer the matter of the caveat to the Attorney General.

(3) Where the Registrar General refuses, by reason of any such caveat as aforesaid, to grant a licence, the person applying therefor may appeal to the Attorney General who shall either confirm the refusal or direct that a licence shall be issued.

(4) Any person who enters a caveat against the issue of a licence on grounds which the Attorney General declares to be frivolous and such that they ought not to obstruct the grant of a licence, shall be liable for the costs of the proceedings before the

Attorney General and for damages recoverable by the person against whose marriage the caveat was entered.

(5) For the purposes of enabling any person to recover any such costs and damages a copy of the declaration purporting to be certified as a true copy under the signature of the Attorney General shall be evidence that the Attorney General has declared the caveat to be entered on grounds which are frivolous and such that they ought not to obstruct the issue of the certificate or licence.

Forbidding grant of licence

14.(1) Any person whose consent to a marriage intended to be solemnised on the authority of a licence is required under section 7 of this Ordinance may forbid the issue of a licence, at any time before the issue of the licence, by writing the word "forbidden" opposite to the entry of notice of marriage in the marriage notice book, and by subscribing thereto his name and place of residence and the capacity, in relation to either of the persons to be married, in which he forbids the grant of the licence; and where the issue of the licence has been so forbidden, the notice of marriage and all proceedings thereon shall be void:

Provided that where, by virtue of paragraph (b) of the proviso to section 7(1), the court has consented to the marriage and the consent has the same effect as if it had been given by a person whose consent has been refused, that person shall not be entitled to forbid the grant of a licence for that marriage under this section, and the notice of marriage and the proceedings thereon shall not be void by virtue of this section.

Public notice of marriage prior to grant of licence: grant of licence

15.(1) When notice of a marriage has been given to the Registrar General and has been entered in the marriage notice book, he shall suspend or affix in some conspicuous place in, or immediately outside, his office for twenty-one successive days next after the date on which the notice was entered in the marriage book, the notice of marriage, or an exact copy signed by him of the particulars thereof as entered in the marriage notice book.

(2) At the expiration of the period of twenty-one days, the Registrar General shall grant the licence unless—

(a) any lawful impediment to the issue of the licence has been shown to the satisfaction of the Registrar General; or

(b) the grant of the licence has been forbidden under section 14 by any person authorised in that behalf.

(3) Except as may be authorised by a special licence or by an extraordinary licence, no marriage shall be solemnised until after the expiration of twenty-one days after the date on which notice of the marriage was entered in the marriage notice book.

(4) Where the marriage is to be conducted other than by the Registrar General or a minister of religion, the Registrar General shall at the time of grant of the licence hand or send to the person to whom it is issued printed instructions in the prescribed form for the due solemnisation of the marriage.

(5) The prescribed fee shall be paid to the Registrar General on the grant of a licence under this section.

Period of validity of licence

16.(1) A marriage may be solemnised on the authority of a licence granted by the Registrar General at any time within three months from the day on which the notice of the marriage was entered in the marriage notice book.

(2) If the marriage is not solemnised within the said period of three months, the notice of marriage, and any licence which may have been granted thereon, shall be void, and no person shall solemnise the marriage on the authority thereof.

Solemnisation of marriage

17.(1) Subject to this section, where a notice of marriage and licence issued by the Registrar General states that a marriage between the persons named therein is to be solemnised by a minister for religion, the marriage may be solemnised according to such form and ceremony as the minister of religion sees fit to adopt.

(2) A marriage solemnised other than by a minister of religion must be solemnised by or in the sight and hearing of a Registrar.

(3) Every marriage must be solemnised in the presence of two or more witnesses and if solemnised in a building, with open doors.

(4) Save as provided in this subsection, each of the persons contracting the marriage shall, in some part of the ceremony and in the presence of the witnesses—

(a) make the following declaration—

"I solemnly declare that I do not know of any lawful impediment why I, *AB*, may not be joined in matrimony to *CD*"

(b) say to the other—

"I, *AB*, take you, *CD*, to be my lawful wedded wife" [*or* husband];

Provided that if the marriage is solemnised—

(i) by a minister of religion, the forms prescribed in the Book of Common Prayer or the Alternative Service Book (in respect of the Church of England) or in use in the Catholic Archdiocese of Westminster or the form of any religion or religious denomination declared by regulations made under this Ordinance to be an authorised form for the purposes of this section may be used instead of the forms above appearing;

(ii) by another person in the presence of a Registrar, the words appearing at (b) shall be replaced by the words —

" I call upon these persons here present to witness that I, *AB,* take you, *CD*, to be my wedded wife [*or* husband]".

(5) No religious service shall be used at any marriage solemnised by a Registrar.

(6) If any person is unable to speak anything he is required to say by subsection (3) or (4) of this section, he may signify anything thereby required in another manner (for example by signs or writing).

Proof of certain matters not necessary to validity of marriages

18. Where any marriage has been solemnised under the provisions of this Part of this Ordinance it shall not be necessary in support of the marriage to give any proof—

(a) that before the marriage either of the parties resided, or resided for any period, in the Falkland Islands; or

(b) that any person whose consent was required by section 7 of this Ordinance had given his consent,

nor shall evidence be given to the contrary in any proceedings touching the validity of the marriage.

Void marriages

19. If any persons—

(a) intermarry without having given due notice of the marriage to the Registrar General; or

(b) other than by authority of a special licence, intermarry without a licence for the marriage having been duly granted by the Registrar General; or

(c) knowingly and wilfully consent to the solemnisation of the marriage, other than in the presence of a Registrar, by a person who is himself neither a minister of religion authorised under this Ordinance to solemnise marriages nor a Registrar,

the marriage shall be void.

Fees for registrars for conducting or attending marriages

20. Such fees as may be prescribed shall be paid to the Registrar General —

(a) for the solemnisation by a Registrar of a marriage;

(b) for the attendance of a Registrar at the solemnisation of a marriage by a person who is not a minister of religion; and

(c) for any absence exceeding one hour or journey exceeding three miles by a Registrar from his usual address for either of the purposes mentioned above.

PART IV

SPECIAL LICENCES AND EXTRAORDINARY LICENCES

Grant of special licences by the Governor

21.(1) Subject to the provisions of this section, the Governor may grant a special licence to the persons named in the special licence authorising the solemnisation of a marriage between them.

(2) The Governor shall not grant a special licence which, if granted, would have the effect of authorising the solemnisation of a marriage—

(a) to which any provision of section 5 relates (marriages within prohibited degrees); or

(b) where either of the parties is under the age of eighteen;

and shall not grant a special licence unless he is satisfied that the requirements of section 22 have been complied with.

Application for a special licence granted by the Governor

22.(1) Any person of or over the age of eighteen years and who is free to marry may apply for a special licence under section 21 authorising the solemnisation in the Falkland Islands of a marriage between the applicant and another person named in the application over the age of eighteen years who is free to marry.

(2) An application for such a licence—

(a) shall be in writing, signed by the applicant;

(b) shall be sent or delivered to the Registrar General;

(c) shall be accompanied by—

(i) a statutory declaration, made before any person authorised under the law of the Falkland Islands or the place it is made to administer oaths, having the contents required by subsection (3) of this section; and

(ii) the prescribed fee.

(3) The contents of the statutory declaration to which subsection (2)(c)(i) of this section refers shall be—

(a) a statement of the full name of the applicant and of the other party to the proposed marriage ("the other party") and of any other name by which either of them has ever been known;

(b) the addresses at which the applicant and the other party respectively ordinarily reside (which need not be within the Falkland Islands) and if either of them has been resident at the address so stated in respect of him or her less than three months, any other address at which he or she has ordinarily resided within that period of three months;

(c) the date, place and country of birth of the applicant and of the other party;

(d) a statement either—

(i) that there is no affinal relationship (relationship by blood or by virtue of marriage or adoption) between the applicant and the other party; or

(ii) a statement of any such relationship that exists between the applicant and the other party;

(e) particulars of any previous marriage of either of the parties and the manner in which it came to an end.

(4) The Registrar General may make such enquiries, consistent with dealing with the application with expedition, as he thinks advisable to make in the circumstances of the case, and subject thereto and the Registrar General having no reason to believe that the marriage to which the application relates would be void, the Registrar General shall forward the application to the Governor with a recommendation that it be granted.

(5) Section 13 (caveat against issue of licence) of this Ordinance shall have effect in relation to the grant of a special licence as it does in respect of a licence granted by the Registrar General.

(6) Subject to section 21(2) of this Ordinance, the Governor acting in his discretion may grant or refuse an application for a special licence as he sees fit.

Supplementary to sections 21 and 22

23.(1) A special licence shall have effect to authorise the solemnisation of a marriage between the persons named therein at any place within the Falkland Islands during the three months following the date of issue of the licence.

(2) A marriage by authority of a special licence shall be solemnised by a minister of religion, a Registrar or a person in the sight and hearing of a Registrar, but may be solemnised on any day of the week and at any time of day.

(3) Sections 17, 18 and 20 of this Ordinance shall apply in respect of marriages solemnised by authority of a special licence.

Extraordinary licences by the Registrar General

24.(1) Subject to this section, the Registrar General may grant an extraordinary licence authorising the solemnisation in the Falkland Islands of the marriage between the persons named in that licence.

(2) The Registrar General shall only grant an extraordinary licence if he is satisfied that one or both of the parties to the proposed marriage to which the licence relates is in imminent danger of death.

(3) Subject to subsection (4), sections 9 to 14, and 16 to 20 of this Ordinance apply in respect of marriages solemnised or intended to be solemnised by authority of an extraordinary licence.

(4) A person applying for the grant of an extraordinary licence shall give notice of marriage as required by section 9 of this Ordinance, incorporating the declaration required by section 10, but instead of giving notice of the intended time and place of the marriage under section 9(3)(b) where the marriage is to be solemnised by or in the presence of a Registrar may state that the marriage is desired to be authorised by an extraordinary licence.

(5) Where notice of marriage has already been given under section 9, with the intention that it shall be solemnised under the authority of a licence granted by the Registrar General under section 15, either of the parties to the proposed marriage may request the Registrar General to grant an extraordinary licence under this section and subject to subsection (6) the Registrar General if he is satisfied that one or both of the parties is in imminent danger of death may grant that licence.

(6) An extraordinary licence may not be granted under this section—

(a) if the Registrar General believes that there is any lawful impediment to the marriage; or

(b) if the marriage has been and continues to be forbidden pursuant to section 14 of this Ordinance.

(7) A marriage may not be solemnised under the authority of a licence granted under this section after the expiration of fourteen days from the date of the grant of the licence.

PART V

GENERAL

Appointment of Registrars

25.(1) The Governor may by writing under his hand appoint any person to be a Registrar, either generally or for the purposes of a particular marriage or marriages, and every such appointment shall be notified in the *Gazette*.

(2) The Registrar General shall be deemed to have been appointed a Registrar generally for the purposes of this Ordinance.

Registration of ministers

26.(1) Every minister of religion the tenets of which permit only monogamous marriage, who is recognised as a minister by such religion or the denomination of that religion to which he belongs, who is ordinarily resident in the Falkland Islands and who ordinarily officiates as such a minister in a building in the Falkland Islands principally used for religious worship shall be deemed to be a minister registered for the solemnisation of marriages.

(2) The head of any religion or religious denomination in the Falkland Islands the tenets of which permit only monogamous marriage may apply to the Governor for registration of himself or any person of his religion or religious denomination as a minister for the solemnisation of marriages and the Governor, acting in his discretion, by writing under the Public Seal may grant, and may if he sees fit at any time revoke, a certificate of such registration.

(3) Every person who, immediately before the commencement of this Ordinance, was registered as a minister under section 5 of the repealed Ordinance shall, until his registration is revoked, be deemed to have been registered as minister for the solemnisation of marriages under this section.

Minister of religion's right to refuse to solemnise a marriage

27.(1) A minister is not obliged to solemnise any marriage, even though a licence has been granted under this Ordinance in respect of it, and may refuse to do so unless such conditions not contrary to this Ordinance are performed or observed in relation to the solemnisation of the marriage.

(2) Without prejudice to the generality of subsection (1), a minister may refuse to solemnise a marriage—

(a) which it would be contrary to his conscience or principles or the tenets or rules of the religion or denomination to which he belongs for him to solemnise; or

(b) unless—

(i) such banns of marriage as he may require are first read on the occasions and at the place or places he stipulates;

(ii) the marriage is solemnised in such church or other building as he stipulates.

Duty to refuse to solemnise marriage in certain circumstances

28. Without prejudice to any other reason by relation to which a person may refuse to solemnise a marriage, he shall refuse to solemnise it if—

(a) he reasonably believes that either of the parties is, at the time in question, incapable for any reason of understanding the nature of the ceremony or of consenting to marriage to the other party; or

(b) he reasonably believes that either of the parties' consent thereto is obtained by duress.

Offences relating to the solemnisation of marriages

29.(1) A person who solemnises a marriage knowing that he is not authorised to do so commits an offence.

(2) Without prejudice to the generality of the application of subsection (1), it applies in the following situations—

(a) where the person concerned is neither a Registrar nor a minister authorised to solemnise marriages under this Ordinance;

(b) where no licence authorising the solemnisation of the marriage has been issued under this Ordinance;

(c) where the period during which a marriage may lawfully be solemnised under a licence has expired.

Regulations

30. The Governor may make regulations—

(a) prescribing the duties of the Registrar General, Registrars and others under this Ordinance; and

(b) prescribing anything which by this Ordinance is to be prescribed.

Repeals and savings

31.(1) The Marriage Ordinance and the Marriage (Enabling) Ordinance 1966 are hereby repealed.

(2) For the sake of avoidance of doubt, it is hereby declared that any banns published, licence or certificate issued, notice, consent, authorisation or direction given, Order, declaration, return, appointment or entry made, registration effected, caveat entered or other thing done under any enactment repealed by this Ordinance, or ceasing to have effect by virtue of this Ordinance, shall, if in force at the commencement of this Ordinance, continue in force, and have effect as if published, issued, given, made, effected, entered or done under the corresponding provision of this Ordinance.

(3) Where a period of time specified in any enactment repealed by, or ceasing to have effect by virtue of this Ordinance, is current at the commencement of this Ordinance, it shall have effect as if the corresponding provision thereof had been in force when that period began to run.

(4) Any document referring to an enactment repealed or ceasing to have effect by virtue of this Ordinance shall be construed as referring to the corresponding provision of this Ordinance.

(5) Nothing in this Ordinance shall adversely affect the validity of any marriage solemnised before the commencement of this Ordinance.

SCHEDULE

KINDRED AND AFFINITY

PART I

Prohibited degrees of relationship

Mother	Father
Adoptive mother or former adoptive mother	Adoptive father or former adoptive father
Daughter	Son
Adoptive daughter or former adoptive daughter	Adoptive son or former adoptive son
Father's mother	Father's father
Mother's mother	Mother's father
Son's daughter	Son's son
Daughter's daughter	Daughter's son
Sister	Brother
Father's sister	Father's brother
Mother's sister	Mother's brother
Brother's daughter	Brother's son
Sister's daughter	Sister's son

PART II

Degrees of affinity referred to in section 5(2) and 5(3) of this Ordinance

Daughter of former wife
Former wife of father
Former wife of father's father
Former wife of mother's father
Daughter of son of former wife
Daughter of daughter of former wife
Son of former husband
Former husband of mother
Former husband of father's mother
Former husband of mother's mother
Son of son of former husband
Son of daughter of former husband

PART III

Degrees of affinity referred to in section 5(4) and 5(5) of this Ordinance

Mother of former wife
Former wife of son
Father of former husband
Former husband of daughter

Passed by the Legislature of the Falkland Islands this 4th day of June 1996.

C. ANDERSON,
Clerk of Councils.

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.

C. ANDERSON,
Clerk of Councils.

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THE FALKLAND ISLANDS GAZETTE Supplement

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The following are published in this Supplement -

The Contempt of Court Ordinance 1996;

The Evidence (Amendment) Ordinance 1996;

The Criminal Law (Amendment) Ordinance 1996;

The Consumer Contracts (Unfair Terms) Ordinance 1996;

The Administration of Justice (Amendment) Ordinance 1996;

The Trade Marks Ordinance 1996;

The Supplementary Appropriation (1995-1996) (No. 4) Ordinance 1996;

The Administration of Estates (Amendment) Ordinance 1996.

ELIZABETH II

Colony of the Falkland Islands

RICHARD PETER RALPH, C.V.O.,
Governor.

The Contempt of Court Ordinance 1996

(No. 11 of 1996)

ARRANGEMENT OF PROVISIONS

Section

ELIZABETH II

Colony of the Falkland Islands

RICHARD PETER RALPH, C.V.O.,
Governor.

The Contempt of Court Ordinance 1996

(No. 11 of 1996)

An Ordinance

(assented to: 13 June 1996)
(commencement: in accordance with section 1)
(published: 28 June 1996)

To amend the law relating to contempt of court and related matters and in particular so as to bring the law of contempt into line with articles 6 and 10 of the Convention on the Protection of Human Rights and Fundamental Freedoms, signed in Rome on 4 November 1950, and for that purpose to apply the provisions of the Contempt of Court Act 1981 to the Falkland Islands.

ENACTED by the Legislature of the Falkland Islands as follows -

Short title and commencement

1. This Ordinance may be cited as the Contempt of Court Ordinance 1996 and shall come into force on the expiration of one month afters its publication in the Gazette.

Application of Contempt of Court Act 1981 ***(1981 c.49)***

2. The Contempt of Court Act 1981 shall apply to the Falkland Islands with the exceptions, and subject to the modifications, specified in the Schedule to this Ordinance.

SCHEDULE
General

1. In this Schedule -

(a) "the Act" means the Contempt of Court Act 1981;

(b) unless the context otherwise requires, any reference to a section shall be construed as a reference to a section of the Act.

Application of Act

2. Sections 13, 15, 18 and 20 of the Act shall not apply in the Falkland Islands.

Modifications

3. Any reference in the Act to any provision of the Magistrates' Court Act 1980 shall be construed as a reference to that provision in its application to the Falkland Islands under section 6K and 7D of Schedule 1 to the Administration of Justice Ordinance.

4. Section 2 in its application to the Falkland Islands is modified -

(a) in subsection (1), by replacing the words "programme included in a service" with the word "broadcast"; and

(b) by omitting subsection (5).

5. Section 7 and section 8(3) are modified by the omission of the words "(other than Scottish proceedings)".

6. Section 12 is modified -

(a) by replacing the words "magistrates' court", where they appear in subsections (1) and (4) with the words "court of summary jurisdiction";

(b) —

(i) by inserting in subsection (1) the words "Senior Magistrate", immediately before the word "justice" in paragraph (a) of subsection (1); and

(ii) by replacing the words "solicitor or counsel" with the words "legal practitioner";

(c) by replacing the "£1,000" in subsection (2) with the words "not exceeding the maximum of level 7 on the standard scale";

(d) by replacing subsection (5) with the following subsection -

"(5) The following provisions of the Magistrates' Courts Act 1980 apply in relation to an order under this section as they apply in relation to a sentence on conviction or finding of guilty of an offence, namely sections 75 to 88 (enforcement) section 136 (overnight detention in default of payment) and section 142(1) (power to rectify mistakes)."

(e) by adding the following subsection —

"(6) The provisions of this section apply in both criminal and civil proceedings in a court of summary jurisdiction"

7. Section 14 is modified by omitting subsections (2A) and (4) and the first of its subsections numbered (4A).

8. Section 16 is replaced by the following section -

"16.(1) Payment of a fine for contempt of court imposed by a superior court may be enforced upon the order of the court -

(a) in like manner as a judgment of the Supreme Court for payment of a sum of money; or

(b) in like manner as a fine imposed by the Magistrate's Court.

(2) Where payment of a fine imposed by any court falls to be enforced as mentioned in paragraph (a) of subsection (1) -

(a) the court shall, if the fine is not paid in full forthwith or within such time as the court may allow, certify to the Attorney General the sum payable;

(b) the Attorney General shall thereupon proceed to enforce payment of the sum as if it were due to him as a judgment debt.

(3) Where payment of a fine imposed by any court falls to be enforced as mentioned in paragraph (b) of subsection (1), the provisions of section 42 of the Criminal Justice Ordinance 1989 shall apply as they apply to a fine imposed by the Magistrate's Court.

(4) Subsection (1) of this section does not apply to fines imposed in relation to contempt of court by the Court of Appeal other than in civil proceedings or as a result of a decision of the Judicial Committee of Her Majesty's Privy Council on appeal from the Court of Appeal other than in civil proceedings.

(5) The Fines Act 1833 in its application to the Falkland Islands does not apply to a fine to which subsection (1) of this section applies."

9. Section 17 is modified in subsection (1) by replacing the words "magistrates' court" with the words "court of summary jurisdiction".

10. Section 19 is modified -

(a) by omitting the definition of "Scottish proceedings"; and

(b) by replacing the definition of "superior court" with the following definition -

""superior court" means the Court of Appeal and the Supreme Court and any other court exercising in relation to its proceedings powers equivalent to those of the Supreme Court.".

11. Schedule 1 is modified -

(a) by omitting the words "England and Wales and Northern Ireland" and "in England and Wales or Northern Ireland" wherever they appear in that Schedule;

(b) by omitting every provision and part of a provision which has reference only to Scotland or Northern Ireland;

(c) by omitting all words appearing in paragraph 6 after the words "deferment of sentence";

(d) by omitting sub-paragraph (aa) of paragraph 7;

(e) by omitting paragraph 8; and

(f) by omitting paragraph 9A and 10(b);

12. Schedule 2 is omitted, but without prejudice to any effect it may otherwise than by reason of this Ordinance have to amend any enactment in its application to the Falkland Islands.

13. Schedule 3 is modified in paragraph 1 by omission of the application of section 121(1) and (3)(a) of the Magistrates' Courts Act 1980.

14. Schedule 4 is omitted.

Passed by the Legislature of the Falkland Islands this 4th day of June 1996.

C. ANDERSON,
Clerk of Councils.

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.

C. ANDERSON,
Clerk of Councils.

ELIZABETH II

Colony of the Falkland Islands

RICHARD PETER RALPH, C.V.O.,
Governor.

The Evidence (Amendment) Ordinance 1996

(No. 12 of 1996)

ARRANGEMENT OF PROVISIONS

Section

ELIZABETH II

Colony of the Falkland Islands

RICHARD PETER RALPH, C.V.O.,
Governor.

The Evidence (Amendment) Ordinance 1996

(No. 12 of 1996)

An Ordinance

(assented to: 13 June 1996)
(commencement: 1 January 1995)
(published: 28 June 1996)

To amend the Evidence Ordinance 1994

ENACTED by the Legislature of the Falkland Islands as follows—

Short title and commencement

1. This Ordinance may be cited as the Evidence (Amendment) Ordinance 1996 and shall be deemed to have come into force on 1st January 1995.

Amendment of Evidence Ordinance 1994

2. The Evidence Ordinance 1994 is amended—

(a) in section 5(2), by the insertion immediately after the words "the application" of the words "prior to the commencement of this Ordinance";

(b) by the insertion immediately after section 5(2) of the following subsection—

"(3) Sections 9 and 10 of the Criminal Justice Act 1967 shall be deemed from their commencement in England and until the commencement of this Ordinance (that is to say, 1st January 1995) to have applied as part of the law of the Falkland Islands as if they had appeared among the provisions of the Administration of Justice Ordinance with the like modifications as are specified in relation to them by paragraph 1A of the Schedule to this Ordinance, and, after the said date, shall apply by virtue of subsection (1) of this section and the Schedule to this Ordinance."

(c) in the Schedule by the insertion of the following paragraph immediately after paragraph 1—

"1A Sections 9 and 10 of the Criminal Justice Act 1967 are adopted as law of the Falkland Islands subject to the following modifications—

(a) in section 9(5)—

(i) the replacement of the words "a magistrate's court" with the words "the Summary Court"; and

(ii) the replacement of the words "a puisne judge of the High Court, a Circuit judge or Recorder sitting alone" with the words "in the case of the Supreme Court, by the Chief Justice or an acting judge of that court, and in the case of the Magistrate's Court by the Senior Magistrate;"

(b) in section 9(8)—

(i) the replacement of the word "solicitor" in paragraphs (b) and (c) with the words "legal practitioner"; and

(ii) the omission of the words "or by the recorded delivery service" in paragraphs (c) and (d); and

(c) in section 10(2) (d) and (e), the replacement of the words "counsel or solicitor" with the words "legal practitioner".

Passed by the Legislature of the Falkland Islands this 4th day of June 1996.

C. ANDERSON,
Clerk of Councils.

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.

C. ANDERSON,
Clerk of Councils.

ELIZABETH II

Colony of the Falkland Islands

RICHARD PETER RALPH, C.V.O.,
Governor.

The Criminal Law (Amendment) Ordinance 1996

(No. 13 of 1996)

ARRANGEMENT OF PROVISIONS

Section

PART I
INTRODUCTORY

ELIZABETH II

Colony of the Falkland Islands

RICHARD PETER RALPH, C.V.O.,
Governor.

The Criminal Law (Amendment) Ordinance 1996

(No. 13 of 1996)

An Ordinance

(assented to: 13 June 1996)
(commencement: in accordance with section 1)
(published: 28 June 1996)

To amend the Criminal Justice Ordinance 1989 in relation to children and young persons, the need for corroboration and the granting of bail and the Crimes Ordinance 1989 as to the intimidation of witnesses jurors and others, and for purposes connected with the foregoing purposes.

ENACTED by the Legislature of the Falkland Islands as follows—

PART I
INTRODUCTORY

Short title and commencement

1. This Ordinance may be cited as the Criminal Law (Amendment) Ordinance 1996 and shall come into force on such date as the Governor may appoint by notice published in the *Gazette.*

Amendment of section 2 of the Criminal Justice Ordinance 1989

2. Section 2(1) of the Criminal Justice Ordinance 1989 is amended—

(a) by replacing the definition of "child" with the following definition—

""child" means a person under the age of fourteen years; "; and

(b) by inserting the following definition immediately after the definition of "vessel"—

""young person" means a person of the age of fourteen years or over but under the age of eighteen years.".

PART II

CHILDREN AND YOUNG PERSONS

Insertion of new Part IIIC in Criminal Justice Ordinance 1989

3. The following new Part IIIC is inserted in the Criminal Justice Ordinance 1989 immediately after section 70.O—

"PART IIIC

CHILDREN AND YOUNG PERSONS

Provisions relating to evidence

Evidence given by children

70P. (1) A child's evidence in criminal proceedings shall be given unsworn.

(2) A deposition of a child's unsworn evidence may be taken for the purposes of criminal proceedings as if that evidence had been given on oath.

(3) If any child wilfully gives false evidence in such circumstances that he would, if the evidence had been given on oath, have committed perjury, he commits an offence and may be dealt with in respect of that offence in the same way as he could be dealt with if he had committed perjury contrary to the Perjury Act 1911.

Power to clear court while child or young person is giving evidence in certain cases

70Q. (1) Where, in any proceedings in relation to an offence against, or any conduct contrary to, decency or morality, a person who, in the opinion of the court is a child or young person is called as a witness, the court may direct that all or any persons, not being members or officers of the court or parties to the case, their legal practitioners, or persons otherwise directly concerned with the case, be excluded from the court during the taking of the evidence of that witness.

(2) Nothing in subsection (1) of this section extends to enable the court to direct that a representative of a newspaper, news agency, sound or television broadcasting service shall leave the court.

(3) The powers of the court under subsection (1) are in addition and without prejudice to any other powers of the court to hear proceedings in camera.

Restrictions on reports of proceedings in which children or young persons are concerned *(23 Geo 5 Cap 12 s.49 as replaced by 1994 c.33 s.49)*

70R.(1) The following restrictions apply (subject to subsection (5)) in relation to any proceedings to which this subsection applies, that is to say-

(a) no report shall be published which reveals the name, address or school of any child or young person concerned in the proceedings or includes any particulars likely to lead to the identification of any child or young person concerned in the proceedings;

(b) no picture shall be published or included in a programme service as being or including a picture of any child or young person concerned in the proceedings.

(2) The proceedings to which this section applies are-

(a) proceedings in a youth court;

(b) proceedings on appeal from a youth court (including proceedings by way of case stated);

(c) proceedings under section 70ZG or 70ZH (proceedings for varying or revoking supervision orders); and

(d) proceedings on appeal from a court of summary jurisdiction arising out of proceedings under section 70ZG or 70ZH.

(3) The reports to which this section applies are reports in a newspaper and reports included in a programme service; and similarly as respects pictures.

(4) For the purposes of this section a child or young person is "concerned" in any proceedings whether as being the person against or in respect of whom the proceedings are taken or as being a witness in the proceedings.

(5) Subject to subsection (7), a court may, in relation to proceedings before it to which this section applies, by order dispense to any specified extent with the requirements of this section in relation to a child or young person who is concerned in the proceedings if it is satisfied—

(a) that it is appropriate to do so for the purpose of avoiding injustice to the child or young person; or

(b) that, as respects a child or young person to whom this paragraph applies who is unlawfully at large it is necessary to dispense with those requirements for the purpose of apprehending him and bringing him before a court or returning him to the place in which he was in custody.

(6) Paragraph (b) of subsection (5) applies to any child or young person to whom this paragraph applies who is charged with or has been convicted of-

(a) a violent offence;

(b) a sexual offence; or

(c) an offence punishable in the case of a person aged twenty-one years or over with imprisonment for fourteen years or more.

(7) The court shall not exercise its power under subsection (5)(b) above-

(a) except in pursuance of an application by or on behalf of the Attorney General; and

(b) unless notice of the application has been given by the Attorney General to any legal practitioner acting on behalf of the child or young person.

(8) The court's power under subsection (5) of this section may be exercised by a single justice.

(9) If a report or picture is published or included in a programme service in contravention of subsection (1), the following persons, that is to say-

(a) in the case of publication of a written report or a picture as part of a newspaper, any proprietor, editor or publisher of the newspaper;

(b) in the case of the inclusion of a report or picture in a programme service, any body corporate which provides the service and any person having functions in relation to the programme corresponding to those of the editor of a newspaper,

commit an offence and are liable on conviction of that offence to a fine not exceeding the maximum of level 5 on the standard scale.

(10) In this section "programme service" means any of the following-

(a) any television broadcasting service or other television programme service to which, if it were in the United Kingdom, Part I of the Broadcasting Act 1990 would apply;

(b) any sound broadcasting service or licensable sound programme to which, if it were in the United Kingdom, Part III of the Broadcasting Act 1990 would apply;

(c) any other service to which, if it were in the United Kingdom, paragraph (c) of section 201(1) of the Broadcasting Act 1990 would apply.

(11) Any reference in any written law to section 49 of the Children and Young Persons Act 1933 shall be replaced by a reference to this section.

Supplementary to sections 70P to 70R

70S. The foregoing provisions of this Part have effect without prejudice to any other enactment having effect in relation to evidence given by children.

General provisions as to children in relation to proceedings in court

Prohibition against children being present in court during trial of other persons *(23 Geo.5 Cap. 12 s.36)*

70T. No person under the age of fourteen years (other than an infant in arms) shall be permitted to be present in court during the trial of any other person charged with an offence, or during any proceedings preliminary thereto, except during such time as his presence is required as a witness or otherwise for the purposes of justice; and any child present in court contrary to this subsection shall be ordered to be removed.

Attendance at court of parent or guardian *(23 Geo.5 Cap. 12 s. 34A inserted by 1991 c.53 s.56)*

70U. Where a child or young person is charged with an offence or is for any other reason brought before a court, the court-

(a) may in any case; and

(b) shall in the case of a child or young person who is under the age of sixteen years,

require a person who is a parent or guardian of his to attend at the court during all the stages of the proceedings, unless and to the extent that the court is satisfied that it would be unreasonable to require such attendance, having regard to the circumstances of the case.

Proceedings in connection with children and young persons

Provisions in relation to offences committed by children or young persons

70V.(1) In any proceedings for an offence committed or alleged to have been committed by a person of or over the age of twenty-one years, any offence of which he was found guilty while under the age of fourteen years shall be disregarded for the purpose of any evidence relating to his previous convictions; and he shall not be asked, and if asked shall not be required to answer, any question relating to such an offence, notwithstanding that the question would otherwise be admissible under section 1 of the Criminal Evidence Act 1898 in its application to the Falkland Islands.

(2) Where proceedings in respect of a young person are begun for an offence and he attains the age of eighteen years before the conclusion of the proceedings, the court may deal with the case and make any order which it could have made if he had not attained that age.

(3) Criminal proceedings against a child shall not be commenced except by or with the consent of the Attorney General.

Presumption and determination of age

70W.(1) Subsection (2) has effect except where any provision of this Ordinance or any other enactment provides to the contrary and has effect without prejudice to the application of section 99 of the Children and Young Persons Act 1933 in relation to any offence under that Act or in any relation to any of the offences mentioned in the First Schedule to that Act.

(2) Subject to subsection (1), where a person, whether charged with an offence or not, is brought before any court otherwise than for the purpose of giving evidence, and it appears to the court that he is a child or young person, the court shall make due inquiry as to the age of that person, and for that purpose shall take such evidence as may be forthcoming at the hearing of the case, but an order or judgment of the court shall not be invalidated by any subsequent proof that the age of that person has not been correctly stated to the court, and the age presumed or declared by the court to be the age of the person so brought before it shall, for the

purposes of this Ordinance, be deemed to be the true age of that person, and, where it appears to the court that the person so brought before it has attained the age of eighteen years, that person shall for the purposes of this Ordinance be deemed not to be a child or young person.

Supervision orders

General power to make a supervision order in respect of child or young person

70X.(1) Subject to any provision of this Ordinance or any other enactment requiring cases to be remitted to youth courts and to section 27A of this Ordinance (grave offences by children and young persons), where a child or a young person is found guilty of any offence by or before any court, that court or the court to which the case is remitted shall have power to make a supervision order in respect of him.

(2) For the purposes of subsection (1) and the subsequent provisions of this Part relating to supervision orders a supervision order is an order placing a child or young person under the supervision of a probation officer, public officer or other person named in the order and "supervised person" and "supervisor" shall be construed accordingly.

(3) A court may appoint the holder of a named public office to be the supervisor of a person under a supervision order and, if the court does so, the holder for the time being of that public office shall be the supervisor under that order.

Power to include requirements in supervision orders

70Y.(1) A supervision order may require the supervised person to reside with an individual named in the order who agrees to the requirement, but a requirement imposed by a supervision order in pursuance of this subsection shall be subject to any such requirement of the order as is authorised by the following provisions of this section or by sections 70Z, 70ZA or 70ZB.

(2) A supervision order may require the supervised person to comply with any directions given from time to time by the supervisor and requiring him to do all or any of the following things—

(a) to live at a place or places specified in the direction for a period or periods so specified;

(b) to present himself to a person or persons specified in the directions at a place or places and on a day or days so specified;

(c) to participate in activities specified in the directions on a day or days so specified;

but it shall be for the supervisor to decide whether and to what extent he exercises any power to give directions conferred on him by virtue of this subsection and to decide the form of any directions; and a requirement imposed by a supervision order in pursuance of this subsection shall be subject to any such requirement of the order as is authorised by section 70ZA(1).

(3) The total number of days in respect of which a supervised person may be required to comply with directions given by virtue of paragraph (a), (b) or (c) of subsection (2) in pursuance of a supervision order shall not exceed ninety or such lesser number, if any, as the order may specify for the purposes of this subsection; and for the purpose of calculating the total number of days in respect of which such directions may be given the supervisor shall be entitled to disregard any day in respect of which directions were previously given in pursuance of the order and on which the directions were not complied with.

Young offenders

70Z.(1) This section applies to any supervision order made under section 70X(1) unless it requires the supervised person to comply with directions given by the supervisor under section 70Y(2).

(2) Subject to the following provisions of this section and to section 70ZK(1), a supervision order to which subsection (1) of this section applies may require a supervised person—

(a) to do anything that by virtue of section 70Y(2) a supervisor has power, or would but for section 70ZK(1) have power, to direct a supervised person to do;

(b) to remain for specified periods between 6 p.m. and 6 a.m.—

(i) at a place specified in the order; or

(ii) at one of several places so specified;

(c) to refrain from participating in activities specified in the order-

(i) on a specified day or days during the period for which the supervision order is in force; or

(ii) during the whole of that period or a specified portion of it.

(3) Any power to include a requirement in a supervision order which is exercisable in relation to a person by virtue of this section or the following provisions of this Part may be exercised in relation to him whether or not any other such power is exercised.

(4) The total number of days in respect of which a supervised person may be subject to requirements imposed by virtue of subsection (2)(a) or (b) shall not exceed ninety.

(5) The court shall not include requirements under subsection (2) in a supervision order unless—

(a) it has first consulted the supervisor as to—

(i) the offender's circumstances; and

(ii) the feasibility of securing compliance with the requirements,

and is satisfied, having regard to the supervisor's report, that it is feasible to secure compliance with them;

(b) having regard to the circumstances of the case, it considers the requirements necessary for securing the good conduct of the supervised person or for preventing a repetition by him of the same offence or the commission of other offences; and

(c) the supervised person or, if he is a child, his parent or guardian, consents to their inclusion.

(6) The court shall not include in such an order by virtue of subsection (2)—

(a) any requirement that would involve the co-operation of a person other than the supervisor and the supervised person unless that other person consents to its inclusion;

(b) any requirement requiring the supervised person to live with a specified individual; or

(c) such a requirement as is mentioned in section 70ZA(1).

(7) The place, or one of the places specified in a requirement under subsection (2)(b) above ("a night restriction") shall be the place where the supervised person lives.

(8) A night restriction shall not require the supervised person to remain at a place for longer than ten hours on any one night.

(9) A night restriction shall not be imposed in respect of any day which falls outside the period of three months beginning with the date on which the supervision order is made.

(10) A night restriction shall not be imposed in respect of more than thirty days in all.

(11) A supervised person who is required by a night restriction to remain at a place may leave if he is accompanied—

(a) by his parent or guardian;

(b) by his supervisor; or

(c) by some other person specified in the supervision order.

(12) A night restriction order imposed in respect of a period of time beginning in the evening and ending in the morning shall be treated as imposed only in respect of the day upon which the period began.

Requirement for young offender to live in accommodation provided by Crown

70ZA.(1) Where the conditions mentioned in subsection (6) are satisfied, a supervision order may impose a requirement ("a residence requirement") that a child or young person shall live for a specified period in accommodation provided by the Crown.

(2) In subsection (1) "accommodation provided by the Crown" means accommodation provided to the child or young person by the Crown itself or by any other person either free of charge or at the cost of the Crown.

(3) The court shall not impose a residence requirement that a child or young person shall live for a specified period in accommodation provided by the Crown unless the Chief Executive, Financial Secretary or Attorney General has in writing consented on behalf of the Crown to it being imposed in the particular case.

(4) A residence requirement may stipulate that the child or young person shall not live with a named person.

(5) The maximum period which may be specified in a residence requirement is six months.

(6) The conditions are—

(a) that a supervision order has previously been made in respect of the child or young person;

(b) that order imposed

(i) a requirement under section 70Z(2); or

(ii) a residence requirement;

(c) he is found guilty of an offence which—

(i) was committed while that order was in force;

(ii) if it had been committed by a person of or over the age of twenty-one years of age, would have been punishable by imprisonment; and

(iii) is in the opinion of the court serious; and

(d) the court is satisfied that the behaviour which constituted the offence was due, to a significant extent, to the circumstances in which he was living,

except that the condition in paragraph (d) of this section does not apply where the condition in paragraph (b)(ii) is satisfied.

(7) A court shall not include a residence requirement in respect of a child or young person who is not legally represented at the relevant time in that court unless-

(a) he has applied for legal aid for the purposes of the proceedings and the application was refused on the ground that it did not appear that his resources were such that he required assistance; or

(b) he has been informed of his right to apply for legal aid for the purposes of the proceedings and has had the opportunity to do so, but nevertheless refused or failed to apply, or

(c) he is represented by a person who, although not a legal practitioner, is a person who has been permitted by the court to represent him for the purposes of the proceedings, and who, in the opinion of the court, is competent to represent him in the proceedings.

(8) In subsection (7)—

(a) "the relevant time" means the time when the court is considering whether or not to impose the requirement; and

(b) "the proceedings" means-

(i) the whole proceedings; or

(ii) the part of the proceedings relating to the imposition of the requirement.

(9) A supervision order imposing a residence requirement may also impose any of the requirements mentioned in sections 70Y, 70Z, 70ZA or 70ZC.

Requirements as to mental treatment

70ZB.(1) Where a court which proposes to make a supervision order is satisfied, on the evidence of a medical practitioner, that the mental condition of a supervised person is such as requires and may be susceptible to treatment but is not such as to warrant his detention pursuant to the Mental Health Ordinance 1987, the court may include in the supervision order a requirement that the supervised person shall, for the period specified in the order, submit to treatment of a kind specified in the order.

(2) A requirement shall not be included in a supervision order in pursuance of subsection (1)—

(a) in any case, unless the court is satisfied that arrangements have been or can be made for the treatment in question;

(b) in the case of an order made or to be made in respect of a person who has attained the age of fourteen years, unless he consents to its inclusion;

and a requirement so included shall not in any case continue in force after the supervised person attains the age of eighteen years.

Requirements as to education

70ZC.(1) Subject to subsection (3) a supervision order to which section 70Z applies may require a supervised person, if he is of compulsory school age, to comply, for so long as he is of that age and the order remains in force, with such arrangements for his education as may from time to time be made by his parents, being arrangements for the time being approved by the Director of Education.

(2) The court shall not include such a requirement in a supervision order unless it has consulted the Director of Education and is satisfied that in the view of the

Director of Education arrangements exist for the child or young person to whom the supervision order will relate to receive efficient full-time education suitable to his age, ability and aptitude and to any special educational needs he may have.

(3) The court may not include a requirement under subsection (1) unless it has first consulted the supervisor as to the offender's circumstances of the case, it considers the requirement necessary for securing the good conduct of the supervised person or for preventing a repetition by him of the same offence or the commission of other offences.

Duty of court to state in certain circumstances that requirement in place of custodial sentence

70ZD.(1) Where—

(a) in pursuance of section 70Z(2)(a) a court includes a requirement in a supervision order directing the supervised person to participate in specified activities; and

(b) it would have imposed a custodial sentence if it had not made a supervision order including such a requirement;

it shall state in open court—

(i) that it is making the order instead of a custodial sentence;

(ii) that it is satisfied that—

(a) the offence of which he has been convicted, or the combination of that offence and any other offence or offences of which he is convicted on the same occasion, are serious enough to warrant the making of a supervision order containing such a requirement; or

(b) that the offence was a violent or sexual offence or one occasioning danger, or risk of danger, to the public, and warrants the making of a supervision order containing such a requirement in order to protect the public from serious harm from him.

Selection of supervisor

70ZE.(1) A court shall not designate a public officer, other than a probation officer, as the supervisor by a provision of a supervision order without the consent of the officer and of his head of department.

(2) In subsection (1), "head of department", in relation to a public officer, means the public officer who under the provisions of the Finance and Audit Ordinance 1988 is the accounting officer in respect of the personal emoluments vote out of which the officer's emoluments are ordinarily paid, except that where the public officer is himself such head of department it means the Chief Executive.

(3) Nothing in this section shall be construed as preventing a person who is not a public officer, and who consents to such appointment, from being appointed as the supervisor.

Duty of supervisor

70ZF. While a supervision order is in force it shall be the duty of the supervisor to advise, assist and befriend the supervised person.

Variation and discharge of supervision orders

70ZG.(1) If while a supervision order is in force in respect of a supervised person it appears to a relevant court on the application of the supervisor or the supervised person that it is appropriate to make an order under this subsection, the court may make an order discharging the supervision order or varying it-

(a) by cancelling any requirement included in it in pursuance of section 70Y, 70Z, 70ZA, 70ZB, 70ZC or 70ZJ(2); or

(b) by inserting in it (either in addition to or in substitution for any of its provisions) any provision which could have been included in the order if the court had then had power to make it and were exercising the power.

(2) The powers of variation conferred by subsection (1) do not include power—

(a) to insert in the supervision order, after the expiration of three months beginning with the date when the order was originally made, a requirement in pursuance of section 70ZB(1), unless it is in substitution for a requirement already included in the order; or

(b) to insert in the supervision order a requirement in pursuance of section 70Z(2)(b) in respect of any day which falls outside the period of three months beginning when the order was originally made.

(3) If while a supervision order made under section 70X(1) is in force in respect of a person it is proved to the satisfaction of a relevant court, on the application of the supervisor, that the supervised person has failed to comply with any requirement included in the supervision order in pursuance of section 70Y, 70Z, 70ZA, 70ZB or 70ZC, the court—

(a) whether or not it also makes an order under subsection (1) of this section, may order him to pay a fine of an amount not exceeding £1000;

(b) in the case of a person who has attained the age of eighteen, may (if it also discharges the supervision order) make an order imposing on him any punishment, including a sentence of detention in a young offender institution, which it could have imposed on him if it—

(i) had then had power to try him for the offence in consequence of which the supervision order was made; and

(ii) had convicted him in exercise of that power.

(4) If while a supervision order is in force in respect of a person it is proved to the court under subsection (3) that the supervised person has failed to comply with any requirement included in the supervision order in pursuance of section 70Z(2)(a) directing the person to participate in specified activities, the court may, if it also discharges the supervision order, make an order imposing on him any punishment, including a sentence of detention in a young offender institution, which it could have imposed on him if it—

(a) had then had power to try him for the offence in consequence of which the supervision order was made; and

(b) had convicted him in the exercise of that power.

(5) In dealing with a supervised person under subsection (3) or (4), the court shall take into account the extent to which that person has complied with the requirements of a supervision order.

(6) If a medical practitioner by whom or under whose direction a supervised person is being treated for his mental condition in pursuance of a requirement contained in a supervision order by virtue of section 70ZB(1) is unwilling to continue to treat or direct the treatment of the supervised person or is of the opinion—

(a) that the treatment should be continued beyond the period specified in that behalf in the order; or

(b) that the supervised person needs different treatment; or

(c) that he is not susceptible to treatment; or

(d) that he does not require further treatment,

the practitioner shall make a report in writing to that effect to the supervisor.

(7) On receiving a report under subsection (6), the supervisor shall refer it to the relevant court; and on such a reference, the court may make an order cancelling or varying the requirement.

(8) In this section "relevant court" means—

(a) in the case of a supervised person who has not attained the age of eighteen years, a youth court;

(b) in the case of a supervised person who has attained that age, a court of summary jurisdiction other than a youth court.

Provisions supplementary to section 70ZG

70ZH.(1) Where a supervisor makes an application or reference under the preceding section to a court he may bring the supervised person before the court, and subject to subsection (3) of this section a court shall not make an order under that section unless the supervised person is before the court.

(2) Without prejudice to any power to issue a summons or warrant apart from this subsection, a justice may issue a summons or warrant for the purpose of securing the attendance of a supervised person before the court to which any application or reference in respect of him is made under the preceding section; but subsections (3) and (4) of section 55 of the Magistrates' Courts Act 1980 in its application under the Administration of Justice Ordinance to the Falkland Islands (which among other things restrict the circumstances in which a warrant may be issued) shall apply with the necessary modifications to a warrant under this subsection as they apply to a warrant under that section and as if in subsection (3) of that section after the word "summons" there were inserted the words "cannot be served or".

(3) A court may make an order under the preceding section in the absence of the supervised person if the effect of the order is one or more of the following—

(a) discharging the supervision order;

(b) cancelling a provision included in the supervision order in pursuance of section 70Y, 70Z, 70ZA, 70ZB or 70ZC or section 70ZJ(2);

(c) reducing the duration of the supervision order or any provision included in it in pursuance of the said section 70Y, 70Z, 70ZA, 70ZB or 70ZC; or

(d) changing the supervisor.

(4) A youth court shall not—

(a) exercise its powers under subsection (1) of the preceding section to make an order discharging a supervision order or inserting in it a requirement authorised by section 70Y, 70Z, 70ZA 70ZB or 70ZC or varying or cancelling such a requirement except in a case where the court is satisfied that the supervised person either is unlikely to receive the care or control he needs unless the court makes the order or is likely to receive it notwithstanding the order;

(b) exercise its powers to make an order under subsection (7) of the preceding section except in such a case as is mentioned in paragraph (a) of this subsection;

(c) exercise its powers under the said subsection (1) to make a requirement authorised by section 70ZB(1) in a supervision order unless the court is satisfied as is mentioned in the said section 70ZB(1) on such evidence as is there mentioned.

(5) Where the supervised person has attained the age of fourteen years, then except with his consent a court shall not make an order under the preceding section containing provisions which insert in the supervision order a requirement authorised by section 70ZB(1) or which alter such a requirement already included in the supervision order otherwise than by removing it or reducing its duration.

(6) The supervised person may appeal to the Supreme Court against—

(a) any order made under the preceding section, except an order made or which could have been made in the absence of the supervised person and an order containing only such provisions to which he consented in pursuance of subsection (5) of this section;

(b) the dismissal of an application under that section to discharge a supervision order.

(7) Where an application under the preceding section for the discharge of a supervision order is dismissed, no further application for its discharge shall be made under that section by any person during the period of three months beginning with the date of the dismissal except with the consent of the Senior Magistrate.

(8) If while an application to a youth court in pursuance of the preceding section is pending the supervised person to whom it relates attains the age of eighteen years the court shall deal with the application as if he had not attained that age.

Termination of supervision

70ZI. A supervision order shall, unless it has been previously discharged, cease to have effect on the expiration of the period of three years or such shorter period as may be specified in the order, beginning with the date on which the order was originally made.

Supplementary provisions in relation to supervision orders

70ZJ.(1) A court shall not make a supervision order unless it is satisfied that the supervised person ordinarily resides in the Falkland Islands.

(2) A supervision order may contain such prescribed provisions as the court considers appropriate for facilitating the performance by the supervisor of his functions under section 70ZF, including any prescribed provisions for requiring visits to be made by the supervised person to the supervisor, and in this subsection "prescribed" means prescribed by rules made under section 144 of the Magistrates Courts Act 1980 in relation to supervision orders made under the corresponding provisions of the Childrens Act 1969 so far as those rules are reasonably applicable in the circumstances of the Falkland Islands, or prescribed by rules made under any Ordinance replacing the provisions of those rules in relation to supervision orders made under this Ordinance.

(3) A court which makes a supervision order or an order varying or discharging a supervision order shall forthwith send a copy of its order—

(a) to the supervised person and, if the supervised person is a child, to his parent or guardian; and

(b) to the supervisor and any person who has ceased to be the supervisor by virtue of the order; and

(c) where the supervised person is required by the order, or was required by the supervision order before it was varied or discharged, to reside with an individual or to undergo treatment by or under the direction of an individual or at any place, to the individual or person in charge of that place.

Supplementary provisions in relation to requirements under section 70Z(2)

70ZK.(1) Subject to subsection (2), a supervision order may not by virtue of section 70Z(2) include—

(a) any requirement which would involve the supervised person in absence from home

(i) for more than two consecutive nights; or

(ii) for more than two nights in any week; or

(b) if the supervised person is of compulsory school age, any requirement to participate in activities during normal school hours.

(2) Subsection (1)(b) does not apply to activities carried out in accordance with arrangements made or approved by the Director of Education."

Disapplication of certain statutory provisions

4.(1) On the coming into force of this section-

(a) sections 34,34A,36,37,38,39,49, 55 and 59 of the Children and Young Persons Act 1933; and

(b) sections 4, 7(7) and (8), 9,11,12,12A,12AA,12B,12C,12D,13,14,15, 16,16A,17,18,19,23 of the Children and Young Persons Act 1969, in so far as they may immediately prior to such coming into force have applied to the Falkland Islands by reason of any provision of Part XI of the Interpretation and General Clauses Ordinance 1977,

cease to have effect as part of the law of the Falkland Islands.

(2) Notwithstanding subsection (1), any order made or thing done under any or the provisions mentioned in subsection (1) and which could have been made or done under any corresponding provision of Part IIIB of the Criminal Justice Ordinance 1989 (which was inserted in the said Ordinance by the preceding section of this Ordinance) shall continue to have effect after the commencement of subsection (1) to the extent that it would have had effect if made or done under the said corresponding provision and as if the said corresponding provision had been in force on the day the order was made or the thing was done.

PART III

CORROBORATION AND INTIMIDATION

Abolition of corroboration rules

5. The Crimes Ordinance 1989 is amended by the insertion of the following cross-headings and sections immediately after section 40C-

"Corroboration

Abolition of corroboration rules *(1994 c.33 s.32(1), (3) and (4))*

40D.(1) Any requirement whereby at a trial on indictment it is obligatory for the court to give the jury a warning about convicting the accused on the uncorroborated evidence of a person merely because that person is-

(a) an alleged accomplice of the accused, or

(b) where the offence charged is a sexual offence, the person in respect of whom it is alleged to have been committed,

is hereby abrogated.

(2) Any requirement that—

(a) is applicable at the summary trial of a person for an offence, and

(b) corresponds to the requirement mentioned in subsection (1) of this section or that mentioned in section 34(2) of the Criminal Justice Act 1988 in its application to the Falkland Islands,

is hereby abrogated.

(3) Nothing in this section applies in relation to-

(a) any trial, or

(b) any proceedings before a court of summary jurisdiction as examining justices,

which began before the commencement of this section.

Intimidation, etc., of witnesses, jurors and others

Intimidation, etc., of witnesses, jurors and others *(1994 c.33 s.51)*

40E.(1) A person who does to another person—

(a) an act which intimidates, and is intended to intimidate, that other person;

(b) knowing or believing that the other person is assisting in the investigation of an offence or is a witness or potential witness or a juror or potential juror in proceedings for an offence; and
(c) intending thereby to cause the investigation or the course of justice to be obstructed, perverted or interfered with,

commits an offence.

(2) A person who does or threatens to do to another person-

(a) an act which harms or would harm, and is intended to harm, that other person;
(b) knowing or believing that the other person, or some other person, has assisted in an investigation into an offence or has given evidence or particular evidence in proceedings for an offence, or has acted as a juror or concurred in a particular verdict in proceedings for an offence; and

(c) does or threatens to do the act because of what (within paragraph (b)) he knows or believes,

commits an offence.

(3) A person does an act "to" another person with the intention of intimidating, or (as the case may be) harming, that other person not only where the act is done in the presence of that other and directed at him directly but also where the act is done to a third person and is intended, in the circumstances, to intimidate or (as the case may be) harm the person at whom the act is directed.

(4) The harm that may be done or threatened may be financial as well as physical (whether to the person or a person's property) and similarly as respects an intimidatory act which consists of threats.

(5) The intention required by subsection (1)(c) and the motive required by subsection (2)(c) of this section need not be the only or the predominating intention or motive with which the act is done or, in the case of subsection (2), threatened.

(6) A person convicted of an offence under this section is liable to imprisonment for a term not exceeding five years and to a fine not exceeding the maximum of level 10 on the standard scale.

(7) If, in proceedings against a person for an offence under subsection (1) of this section, it is proved that he did an act falling within paragraph (a) with the knowledge or belief required by paragraph (b), he shall be presumed, unless the

contrary is proved, to have done the act with the intention required by paragraph (c) of that subsection.

(8) If, in proceedings against a person for an offence under subsection (2), it is proved that he did or threatened to do an act falling within paragraph (a) within the relevant period with the knowledge or belief required by paragraph (b), he shall be presumed, unless the contrary is proved, to have done the act with the motive required by paragraph (c) of that subsection.

(9) In this section—

"investigation into an offence" means such an investigation by the police or other person charged with the duty of investigating offences or charging offenders;

"offence" includes an alleged or suspected offence;

"potential", in relation to a juror, means a person who has been summoned for jury service at the court at which proceedings for the offence are pending; and

"the relevant period"—

(a) in relation to a witness or a juror in any proceedings for an offence, means the period beginning with the institution of the proceedings and ending with the first anniversary of the conclusion of the trial, or if there is an appeal, of the conclusion of the appeal;

(b) in relation to a person who has, or is believed by the accused to have, assisted in an investigation into an offence, but was not also a witness in proceedings for an offence, means the period of one year beginning with any act of his, or any act believed by the accused to be an act of his, assisting in the investigation; and

(c) in relation to a person who both has, or is believed by the accused to have, assisted in the investigation into an offence and was a witness in proceedings for the offence, means the period beginning with any act of his, or any act believed by the accused to be an act of his, assisting in the investigation and ending with the anniversary mentioned in paragraph (a) of this definition.

(10) For the purposes of the definition of the relevant period in subsection (9)-

(a) proceedings for an offence are instituted at the earliest of the following times—

(i) when a justice of the peace issues a summons or warrant under section 1 of the Magistrates' Courts Act 1980 in its application under the Administration of Justice Ordinance to the Falkland Islands;
(ii) when a person is charged with the offence after having been taken into custody without a warrant;

(iii) when a bill of indictment is preferred by virtue of section 2(2)(b) of the Administration of Justice Act 1933 in its application to the Falkland Islands;

(b) proceedings at a trial of an offence are concluded with the occurrence of any of the following, the discontinuance of the prosecution, the discharge of the jury without a finding, the acquittal of the accused or the sentencing or other dealing with the accused for the offence of which he was convicted; and

(c) proceedings on an appeal are concluded on the determination of the appeal or the abandonment of the appeal.

(11) This section is in addition to, and not in derogation of, any offence subsisting at common law."

PART IV

BAIL

No right to bail for persons accused of committing an offence while on bail *(1994 c.33 s.26)*

6. Part I of Schedule 3 to the Criminal Justice Ordinance 1989 (exceptions to right to bail for imprisonable offences) is amended-

(a) by the insertion of the following paragraph immediately after paragraph 2-

"2A. The defendant need not be granted bail if-

(a) the offence is one punishable on conviction by imprisonment for two years or more; and

(b) it appears to the court that he was on bail in criminal proceedings on the date of the offence."; and

(b) by the insertion in paragraph 9 of the words "or 2A" immediately after the words "paragraph 2".

Power for police to grant conditional bail to persons charged *(1994 c.33 s.27)*

7.(1) Section 99 of the Criminal Justice Ordinance 1989 (bail after arrest) is amended-

(a) in subsection (1), by replacing the words "with Part V above" with the words "sections 80, 80A and 82 as they apply to bail granted by a police officer";

(b) by inserting the following subsection immediately after subsection (1)-

"(1A) The normal powers to impose conditions of bail shall be available to him where the responsible officer orders the release of a person on bail under section 90(1) (including that subsection as applied by section 92(10)) but not in any other cases.

In this subsection, "the normal powers to impose conditions of bail" has the meaning given in section 80(6)."

(2) Section 80 of the Criminal Justice Ordinance 1989 (incidents including conditions of bail in criminal proceedings) is amended as follows-

(a) the words "(but only by a court)" in subsection (6) are deleted;

(b) the following words are inserted at the end of subsection (6)—

"and, in any Ordinance, "the normal powers to impose conditions of bail" means the powers to impose conditions under paragraph (a), (b) or (c) of this subsection"; and

(c) the following subsection is inserted immediately after subsection (9)—

"(10) This section is subject, in its application to bail granted by a police officer, to section 80A.".

(3) The following section is inserted immediately after section 80 of the Criminal Justice Ordinance 1989—

"Conditions of bail in case of police bail *(1976 c.63 s.3A)*

80A. (1) Section 80 applies, in relation to bail granted by order of the responsible officer under Part VI of this Ordinance in cases where the normal powers to impose conditions of bail are available to him, subject to the modifications required by the following subsections of this section.

(2) Section 80(6) shall not, in relation to such bail, authorise the imposition of a requirement to reside at any particular address or any requirement under section 80(6)(d).

(3) Section 80(8) is, in relation to such bail, replaced by the following subsection-

"(8) Where a responsible officer has ordered the grant of bail in criminal proceedings he or another responsible officer may, at the request of the person to whom the bail was granted, order that the conditions of bail be varied; and in doing so he may order that conditions be imposed or that more onerous conditions be imposed."

(4) Where a police officer grants bail to a person no conditions shall be imposed under section 80(4), (5), (6) or (7) unless a responsible officer has required him to impose those conditions for the purpose of preventing the person to whom bail is granted—

(a) from failing to surrender to custody;

(b) from committing an offence while on bail;

(c) from interfering with witnesses or otherwise obstructing the course of justice, whether in relation to himself or any other person.

(5) Subsection (4) of this section also applies on any request to a responsible officer under section 80(8) (in the form it has under subsection (3) of this section) to vary the conditions of bail."

Reconsideration of decisions granting bail

8. The following section is inserted in the Criminal Justice Ordinance 1989 immediately after section 82—

"Reconsideration of decisions granting bail *(1976 c.63 s.5B)*

82A.(1) Where a court of summary jurisdiction has granted bail in criminal proceedings in connection with an offence, or proceedings for an offence, to which this section applies or a police officer has granted bail in criminal proceedings in connection with proceedings for such an offence, that court may, on application by the Attorney General or a person authorised by him for that decision to be reconsidered—

(a) vary the conditions of bail;

(b) impose conditions in respect of bail which has been granted unconditionally; or

(c) withhold bail.

(2) The offences to which this section applies are offences punishable on conviction by imprisonment for two years or more.

(3) No application for the reconsideration of a decision under this section shall be made unless it is based on information which was not available to the court or the police officer when the decision was taken.

(4) Whether or not the person to whom the application relates appears before it, the court of summary jurisdiction shall take the decision in accordance with section 81(1) (and Schedule 3) of this Ordinance.

(5) Where the decision of the court on a reconsideration under this section is to withhold bail from the person to whom it was originally granted the court shall-

(a) if that person is before the court, remand him in custody; and

(b) if that person is not before the court, order him to surrender himself forthwith into the custody of the court.

(6) Where a person surrenders himself into the custody of the court in compliance with an order under subsection (5) above, the court shall remand him in custody.

(7) A person who has been ordered to surrender to custody under subsection (5) of this section may be arrested without warrant by a police officer if he fails without reasonable cause to surrender to custody in accordance with the order.

(8) A person arrested in pursuance of subsection (7) shall be brought as soon as practicable, and in any case within twenty-four hours of his arrest, before a justice of the peace and the justice shall remand him in custody.

In reckoning for the purposes of this subsection any period of twenty-four hours, no account shall be taken of Christmas Day, Good Friday or any Sunday."

Passed by the Legislature of the Falkland Islands this 4th day of June 1996.

C. ANDERSON,
Clerk of Councils.

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.

C. ANDERSON,
Clerk of Councils.

ELIZABETH II

Colony of the Falkland Islands

RICHARD PETER RALPH, C.V.O.,
Governor.

The Consumer Contracts (Unfair Terms) Ordinance 1996

(No. 14 of 1996)

ARRANGEMENT OF PROVISIONS

Section

ELIZABETH II

Colony of the Falkland Islands

RICHARD PETER RALPH, C.V.O.,
Governor.

The Consumer Contracts (Unfair Terms) Ordinance 1996

(No. 14 of 1996)

An Ordinance

(assented to: 13 June 1996)
(commencement: in accordance with section 1)
(published: 28 June 1996)

To make further provision in relation to unfair terms in consumer contracts.

ENACTED by the Legislature of the Falkland Islands as follows—

Short title

1. This Ordinance may be cited as the Consumer Contracts (Unfair Terms) Ordinance 1996 and shall come into force on such date as may be appointed by the Governor by notice published in the Gazette.

Interpretation

2. In this Ordinance—

"business" includes a trade or profession and the activities of any government department or public authority;

"consumer" means a natural person who, in making a contract to which this Ordinance applies, is acting for purposes which are outside his business;

"court" means the Supreme Court;

"seller" means a person who sells goods and who, in making a contract to which this Ordinance applies, is acting for purposes relating to his business; and

"supplier" means a person who supplies goods or any service and who, in making a contract to which this Ordinance applies, is acting for purposes relating to his business.

Terms to which this Ordinance applies

3.(1) Subject to the provisions of Schedule 1, this Ordinance applies to any term in a contract concluded between a seller or supplier in the Falkland Islands and a consumer where that term has not been individually negotiated.

(2) In so far as it is in plain, intelligible language, no assessment shall be made of the fairness of any term which—

(a) defines the main subject matter of the contract, or

(b) concerns the adequacy of the price or remuneration, as against the goods or services sold or supplied.

(3) For the purposes of this Ordinance, a term shall always be regarded as not having been individually negotiated where it has been drafted in advance and the consumer has not been able to influence the substance of the term.

(4) Notwithstanding that a specific term or certain aspects of it in a contract has been individually negotiated, this Ordinance shall apply to the rest of a contract if an overall assessment of the contract indicates that it is a pre-formulated standard contract.

(5) It shall be for any seller or supplier who claims that a term was individually negotiated to show that it was.

Unfair terms

4.(1) In this Ordinance, subject to subsections (2) and (3) below, "unfair term" means any term which contrary to the requirement of good faith causes a significant imbalance in the parties' rights and obligations under the contract to the detriment of the consumer.

(2) An assessment of the unfair nature of a term shall be made taking into account the nature of the goods or service for which the contract was concluded and referring, as at the time of conclusion of the contract, to all circumstances attending the conclusion of the contract and to all the other terms of the contract or of another contract on which it is dependent.

(3) In determining whether a term satisfies the requirement of good faith, regard shall be had in particular to the matters specified in Schedule 2 to this Ordinance.

(4) Schedule 3 to this Ordinance contains an indicative and non-exhaustive list of the terms which may be regarded as unfair.

Consequence of inclusion of unfair terms in contracts

5.(1) An unfair term in a contract concluded with a consumer by a seller or supplier shall not be binding on the consumer.

(2) The contract shall continue to bind the parties if it is capable of continuing in existence without the unfair term.

Contracts to be in plain language

6. A seller or supplier shall ensure that any written term of a contract is expressed in plain, intelligible language, and if there is doubt about the meaning of a written term, the interpretation most favourable to the consumer shall prevail.

Choice of law clauses

7. (If the contract has a close connection with the Falkland Islands). This Ordinance shall apply notwithstanding any contract term which applies or purports to apply the law of another country.

Prevention of continued use of unfair terms

8.(1) It shall be the duty of the Attorney General to consider any complaint made to him that any contract term drawn up for general use is unfair, unless the complaint appears to the Attorney General to be frivolous or vexatious.

(2) If having considered a complaint about any contract term pursuant to paragraph (1) above the Attorney General considers that the contract term is unfair he may, if he considers it appropriate to do so, bring proceedings for an injunction (in which proceedings he may also apply for an interlocutory injunction) against any person appearing to him to be using or recommending use of such a term in contracts concluded with consumers.

(3) The Attorney General may, if he considers it appropriate to do so, have regard to any undertakings given to him by or on behalf of any person as to the continued use of such term in contracts concluded with consumers.

(4) The Attorney General shall give reasons for his decision to apply or not to apply, as the case may be, for an injunction in relation to any complaint which this Ordinance requires him to consider.

(5) The court on an application by the Attorney General may grant an injunction on such terms as it thinks fit.

(6) An injunction may relate not only to use of a particular contract term drawn up for general use but to any similar term, or a term having like effect, used or recommended for use by any party to the proceedings.

(7) The Attorney General may arrange for the dissemination in such form and manner as he considers appropriate of such information and advice concerning the operation of this Ordinance as may appear to him to be expedient to give to the public and to all persons likely to be affected by this Ordinance.

SCHEDULE 1 section 3(1)

CONTRACTS AND PARTICULAR TERMS EXCLUDED FROM THE SCOPE OF THIS ORDINANCE

This Ordinance does not apply to—

(a) any contract relating to employment;

(b) any contract relating to succession rights;

(c) any contract relating to rights under family law;

(d) any contract relating to the incorporation and organisation of companies or partnerships; and

(e) any term incorporated in order to comply with or which reflects—

(i) statutory or regulatory provisions of the Falkland Islands; or

(ii) the provisions or principles of international conventions which apply to the Falkland Islands

SCHEDULE 2 section 4(3)

ASSESSMENT OF GOOD FAITH

In making an assessment of good faith, regard shall be had in particular to—

(a) the strength of the bargaining positions of the parties;

(b) whether the consumer had an inducement to agree to the term;

(c) whether the goods or services were sold or supplied to the special order of the consumer, and

(d) the extent to which the seller or supplier has dealt fairly and equitably with the consumer.

SCHEDULE 3 section 4(4)

INDICATIVE AND ILLUSTRATIVE LIST OF TERMS WHICH MAY BE REGARDED AS UNFAIR

1. Terms which have the object or effect of—

(a) excluding or limiting the legal liability of a seller or supplier in the event of the death of a consumer or personal injury to the latter resulting from an act or omission of that seller or supplier;

(b) inappropriately excluding or limiting the legal rights of the consumer vis-à-vis the seller or supplier or another party in the event of total or partial non-performance or inadequate performance by the seller or supplier of any of the contractual obligations, including the option of offsetting a debt owed to the seller or supplier against any claim which the consumer may have against him;

(c) making an agreement binding on the consumer whereas provision of services by the seller or supplier is subject to a condition whose realisation depends on his own will alone;

(d) permitting the seller or supplier to retain sums paid by the consumer where the latter decides not to conclude or perform the contract, without providing for the consumer to receive compensation of an equivalent amount from the seller or supplier where the latter is the party cancelling the contract;

(e) requiring any consumer who fails to fulfil his obligation to pay a disproportionately high sum in compensation;

(f) authorising the seller or supplier to dissolve the contract on a discretionary basis where the same facility is not granted to the consumer, or permitting the seller or supplier to retain the sums paid for services not yet supplied by him where it is the seller or supplier himself who dissolves the contract;

(g) enabling the seller or supplier to terminate a contract of indeterminate duration without reasonable notice except where there are serious grounds for doing so;

(h) automatically extending a contract of fixed duration where the consumer does not indicate otherwise, when the deadline fixed for the consumer to express this desire not to extend the contract is unreasonably early;

(i) irrevocably binding the consumer to terms with which he had no real opportunity of becoming acquainted before the conclusion of the contract;

(j) enabling the seller or supplier to alter the terms of the contract unilaterally without a valid reason which is specified in the contract;

(k) enabling the seller or supplier to alter unilaterally without a valid reason any characteristics of the product or service to be provided;

(l) providing for the price of goods to be determined at the time of delivery or allowing a seller of goods or supplier of services to increase their price without in both cases giving the consumer the corresponding right to cancel the contract if the final price is too high in relation to the price agreed when the contract was concluded;

(m) giving the seller or supplier the right to determine whether the goods or services supplied are in conformity with the contract, or giving him the exclusive right to interpret any term of the contract;

(n) limiting the seller's or supplier's obligation to respect commitments undertaken by his agents or making his commitments subject to compliance with a particular formality;

(o) obliging the consumer to fulfil all his obligations where the seller or supplier does not perform his;

(p) giving the seller or supplier the possibility of transferring his rights and obligations under the contract, where this may serve to reduce the guarantees for the consumer, without the latter's agreement;

(q) excluding or hindering the consumer's right to take legal action or exercise any other legal remedy, particularly by requiring the consumer to take disputes exclusively to arbitration not covered by legal provisions, unduly restricting the evidence available to him or imposing on him a burden of proof which, according to the applicable law, should lie with another party to the contract.

2. Scope of subparagraphs 1(g), (j) and (l)—

(a) Subparagraph 1(g) is without hindrance to terms by which a supplier of financial services reserves the right to terminate unilaterally a contract of indeterminate duration without notice where there is a valid reason, provided that the supplier is required to inform the other contracting party or parties thereof immediately.

(b) Subparagraph 1(j) is without hindrance to terms under which a supplier of financial services reserves the right to alter the rate of interest payable by the consumer or due to the latter, or the amount of other charges for financial services without notice where there is a valid reason, provided that the supplier is required to inform the other contracting party or parties thereof at the earliest opportunity and that the latter are free to dissolve the contract immediately.

Subparagraph 1(j) is also without hindrance to terms under which a seller or supplier reserves the right to alter unilaterally the conditions of contract of indeterminate duration, provided that he is required to inform the consumer with reasonable notice and that the consumer is free to dissolve the contract.

(c) Subparagraphs 1(g), (j) and (l) do not apply to:

— transactions in transferable securities, financial instruments and other products or services where the price is linked to fluctuations in a stock exchange quotation or index or a financial market rate that the seller or supplier does not control;

— contracts for the purchase or sale of foreign currency, traveller's cheques or international money orders denominated in foreign currency;

(d) Subparagraph 1(l) is without hindrance to price indexation clauses, where lawful, provided that the method by which prices vary is explicitly described.

Passed by the Legislature of the Falkland Islands this 4th day of June 1996.

C. ANDERSON,
Clerk of Councils.

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.

C. ANDERSON,
Clerk of Councils.

ELIZABETH II

Colony of the Falkland Islands

RICHARD PETER RALPH, C.V.O.,
Governor.

The Administration of Justice (Amendment) Ordinance 1996

(No. 15 of 1996)

ARRANGEMENT OF PROVISIONS

Section

ELIZABETH II

Colony of the Falkland Islands

RICHARD PETER RALPH, C.V.O.,
Governor.

The Administration of Justice (Amendment) Ordinance 1996

(No. 15 of 1996)

An Ordinance

(assented to: 13 June 1996)
(commencement: on publication)
(published: 28 June 1996)

To amend the Administration of Justice Ordinance.

ENACTED by the Legislature of the Falkland Islands as follows—

Short title

1. This Ordinance may be cited as the Administration of Justice (Amendment) Ordinance 1996.

Amendment of the Administration of Justice Ordinance

2. Section 7C(4) of the principal Ordinance is amended by inserting, immediately after the words "in respect of that offence", the words, "including, where the offence in question is one under an adopted imperial enactment, any manner available in England only if the offender is convicted on indictment in respect of that offence,".

Passed by the Legislature of the Falkland Islands this 4th day of June 1996.

C. ANDERSON,
Clerk of Councils.

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.

C. ANDERSON,
Clerk of Councils.

ELIZABETH II

Colony of the Falkland Islands

RICHARD PETER RALPH, C.V.O.,
Governor.

The Trade Marks Ordinance 1996

(No. 16 of 1996)

ARRANGEMENT OF PROVISIONS

Section

ELIZABETH II

Colony of the Falkland Islands

RICHARD PETER RALPH, C.V.O.,
Governor.

The Trade Marks Ordinance 1996

(No. 16 of 1996)

An Ordinance

(assented to: 13 June 1996)
(commencement: in accordance with section 1)
(published: 28 June 1996)

To repeal the Registration of United Kingdom Trade Marks Ordinance, to provide that trade marks which have effect in the United Kingdom shall have effect in the Falkland Islands and for connected purposes.

ENACTED by the Legislature of the Falkland Islands as follows—

Short title and commencement

1. This Ordinance may be cited as the Trade Marks Ordinance 1996 and shall come into force on such date as may be fixed by the Governor by notice published in the *Gazette*.

Repeal and saving

2.(1) The Registration of United Kingdom Trade Marks Ordinance and the Registration of United Kingdom Trade Marks (Extension to Service Marks) Ordinance 1987 (hereinafter in this Ordinance together called "the repealed Ordinances") are hereby repealed.

(2) Notwithstanding subsection (1) but subject to subsection (3) of this section, the registration of any trade mark registered under the repealed Ordinances which had effect immediately before the commencement of this Ordinance shall continue to have effect as if the Ordinances had not been repealed.

(3) Where, by virtue of subsection (2) of this section, the registration of a trade mark continues to have effect, in respect of that trade mark section 9 of the Registration of United Kingdom Trade Marks Ordinance (power of the Supreme Court to declare that rights and privileges obtained by registration have not been acquired) shall continue to have effect as if that section had not been repealed, but without prejudice to the operation of section 3 of this Ordinance in respect of the trade mark in question.

Extension to the Falkland Islands of protection for certain trade marks

3.(1) The proprietor of a trade mark which is in the United Kingdom a registered trade mark for the purposes of the Trade Marks Act 1994 ("the 1994 Act") has exclusive rights in the Falkland Islands in that trade mark which are infringed by use of that trade mark in the Falkland Islands without his consent.

The acts amounting to infringement, if done without the consent of the proprietor, are those specified in section 10 of the 1994 Act, substituting "Falkland Islands" for "United Kingdom" in that section, but a trade mark is not infringed by anything declared by sections 11 and 12 of the 1994 Act not to amount to infringement of it.

(2) Sections 14 to 19, 21 and 100 of the 1994 Act shall have effect in the Falkland Islands in and in relation to proceedings for infringement of a registered trade mark and so as to confer the like jurisdiction upon the Supreme Court as by virtue of those sections is in England enjoyed by the High Court.

(3) Sections 28 and 31 of the 1994 Act (licensing) shall have effect in the Falkland Islands in relation to all trade marks to which subsection (1) of this section relates.

(4) The provisions of the 1994 Act mentioned in the foregoing provisions of this section shall also have effect in the Falkland Islands—

(a) in relation to collective marks, subject to any modifications required by the provisions of Schedule I to the 1994 Act; and

(b) in relation to certification marks, subject to any modifications required by the provisions of Schedule II to the 1994 Act.

(5) Sections 92, 95, 97 and 99 of the 1994 Act shall apply in the Falkland Islands—

(a) with the substitution in section 92(4)(b) of the words "Falkland Islands" for the words "United Kingdom";

(b) with the substitution of the following subsection for section 92(6)—

" (6) A person who is convicted of an offence under this section is liable to a fine not exceeding the maximum level 10 on the standard scale or imprisonment for a term not exceeding ten years."

(c) with the substitution of the words "the Falkland Islands" for the words "England and Wales or Northern Ireland" in section 97(1);

(d) with the substitution of the words "court of summary jurisdiction" for the words "magistrates' court" in section 97(2)(b);

(e) with the substitution of the following subsection for section 97(5)—

" (5) Any person aggrieved by an order under this section by a court of summary jurisdiction, or by a decision of such a court not to make such an order may appeal against that order or decision to the Supreme Court; and an order made by a court of summary jurisdiction under this section may contain such provision as appears to the court to be appropriate pending the making and determination of any appeal."

(f) in section 97(8), by omission of the reference to the Trade Descriptions Act 1968.

(6) In this section, and in application by this section to the Falkland Islands of any provision of the 1994 Act—

"certification mark" has the meaning given by section 50(1) of the 1994 Act;

"collective mark" has the meaning given by section 49(1) of the 1994 Act; and

"registered trade mark" means a trade mark (within the meaning given by section 1 of the 1994 Act) which is a registered trade mark for the purposes of the 1994 Act.

Passed by the Legislature of the Falkland Islands this 4th day of June 1996.

C. ANDERSON,
Clerk of Councils.

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.

C. ANDERSON,
Clerk of Councils.

ELIZABETH II

Colony of the Falkland Islands

RICHARD PETER RALPH, C.V.O.,
Governor.

The Supplementary Appropriation (1995-1996)(No. 4) Ordinance 1996

(No: 17 of 1996)

ARRANGEMENT OF PROVISIONS

ELIZABETH II

Colony of the Falkland Islands

RICHARD PETER RALPH, C.V.O.,
Governor.

The Supplementary Appropriation (1995-1996)(No. 4) Ordinance 1996

(No. 17 of 1996)

An Ordinance

(assented to: 13 June 1996)
(commencement: on publication)
(published: 28 June 1996)

to appropriate and authorise the withdrawal from the Consolidation Fund of additional sums totalling £1,430,710 for the service of the financial year ending 30 June 1996.

ENACTED by the Legislature of the Falkland Islands as follows:

Short title

1. This Ordinance may be cited as the Supplementary Appropriation (1995-1996) (No. 4) Ordinance 1996.

Appropriation of further sums

2. The Financial Secretary may cause to be issued out of the Consolidation Fund and applied to the service of the year commencing on 1 July 1995 and ending on 30 June 1996 ("the financial year").

(a) the sum of FOUR HUNDRED AND SEVENTY THOUSAND SEVEN HUNDRED AND TEN POUNDS which sum is granted and shall be appropriated for replenishing the Contingencies Fund in respect of advances authorised to be issued therefrom for the purposes of the Heads of Service mentioned in the First Schedule hereto and which will come into course of payment during the Financial Year; and

(b) the further sum of NINE HUNDRED AND SIXTY THOUSAND POUNDS which sum is granted and shall be appropriated for the purposes of the Head of Service mentioned in the Second Schedule hereto and which will come in course of payment during the Financial Year.

FIRST SCHEDULE

Number	Head of Service	£
PART I OPERATING BUDGET		
320	Fisheries	34,300
350	Public Works	31,700
550	Police, Fire and Rescue Service	20,000
600	Secretariat, Treasury etc	61,520
750	The Governor	6,040
800	Legislature	9,150
TOTAL OPERATING EXPENDITURE		162,710
PART II CAPITAL BUDGET		
950	Capital Expenditure	308,000
TOTAL SUPPLEMENTARY EXPENDITURE		470,710

SECOND SCHEDULE

Number	Head of Service	£
PART I OPERATING BUDGET		
320	Fisheries	100,000
350	Public Works	20,000
TOTAL OPERATING EXPENDITURE		120,000
PART II CAPITAL BUDGET		
950	Capital Expenditure	840,000
TOTAL SUPPLEMENTARY EXPENDITURE		960,000

Passed by the Legislature of the Falkland Islands this 4th day of June 1996.

C. ANDERSON,
Clerk of Councils.

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.

C. ANDERSON,
Clerk of Councils.

ELIZABETH II

Colony of the Falkland Islands

RICHARD PETER RALPH, C.V.O.,
Governor.

The Administration of Estates (Amendment) Ordinance 1996

(No. 18 of 1996)

ARRANGEMENT OF PROVISIONS

Section

ELIZABETH II

Colony of the Falkland Islands

RICHARD PETER RALPH, C.V.O.,
Governor.

The Administration of Estates (Amendment) Ordinance 1996

(No. 18 of 1996)

An Ordinance

(assented to: 13 June 1996)
(commencement: 27 May 1996)
(published: 28 June 1996)

To make discretionary the requirement that any applicant for a Grant of Probate or Letters of Administration enters into an administration bond.

ENACTED by the Legislature of the Falkland Islands as follows—

Short title and commencement

1. This Ordinance may be cited as the Administration of Estates (Amendment) Ordinance 1996 and shall be deemed to have come into force on 27 May 1996.

Amendment

2. Section 5(1) of the Administration of Estates Ordinance is deleted and replaced with the following:

> "5(1) The Judge may require any applicant for a Grant of Probate or Letters of Administration to enter into a bond approved by the Judge, with or without sureties, not exceeding two, as the Judge may decide. The penalty of the bond shall be in such amount (not exceeding double the amount or value of the estate) as the Judge sees fit."

Passed by the Legislature of the Falkland Islands this 4th day of June 1996.

C. ANDERSON,
Clerk of Councils.

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.

C. ANDERSON,
Clerk of Councils.

SUBSIDIARY LEGISLATION

ADMINISTRATION OF ESTATES

The Administration of Estates (Amendment) Rules 1996

(S. R. & O. No. 19 of 1996)

Made: 13 June 1996
Published: 28 June 1996
Coming into force: 27 May 1996

IN EXERCISE of my powers under section 22 of the Administration of Estates Ordinance **(a)** I make the following Rules—

Citation and commencement

1. These Rules may be cited as the Administration of Estates (Amendment) Rules 1996 and shall be deemed to have come into force on 27 May 1996

Amendment of Administration of Estates Rules

2. The Administration of Estates Rules are amended by deleting the final sentence of Rule 3.

Made this 13th day of June 1996.

R. P. RALPH,
Governor.

(a) Cap. 1 Laws of the Falkland Islands (1950 Edition)

Printed by the Government Printer, Printing Office, Stanley, Falkland Islands.
Price: Nine Pounds.

THE FALKLAND ISLANDS GAZETTE Supplement

PUBLISHED BY AUTHORITY

Vol. 7 *August 23rd 1996* *No. 16*

The following are published in this Supplement -

The Carriage by Air (Sterling Equivalents) (Falkland Islands) Order 1996, (S.R. & O. No. 22 of 1996);

The Off-licence (Court Fees) Regulations 1996, (S.R. & O. No. 23 of 1996);

The Philomel Street Waiting Regulations (Amendment) Order 1996, (S.R. & O. No. 24 of 1996);

The Stanley Street Parking (Prohibited Vehicles) Regulations Order 1996, (S.R. & O. No. 25 of 1996);

The Moss Side Sanctuary Order 1996, (S.R. & O. No. 26 of 1996);

The GEC Marconi Communications Limited (Employees) Exemption Order 1996, (S.R. & O. No. 27 of 1996).

SUBSIDIARY LEGISLATION

CIVIL AVIATION

The Carriage by Air (Sterling Equivalents)(Falkland Islands) Order 1996

S. R. & O. No. 22 of 1996

Made: 31 July 1996
Published: 23 August 1996
Coming into force: on publication

IN EXERCISE of my powers under section 4(4) of the Carriage by Air Act 1961(a) in its application to the Falkland Islands by virtue of article 4 of the Carriage by Air (Overseas Territories) Order 1967(b) and article 7 of the Carriage by Air Acts (Overseas Territories)(Application of Provisions) Order 1967(c) and of all other powers enabling me in that behalf, I make the following Order—

Citation and commencement

1. This Order may be cited as the Carriage by Air (Sterling Equivalents)(Falkland Islands) Order 1996 and shall come into force when it is first published in the *Gazette*.

New sterling equivalents of francs

2. The amounts shown in column 2 of the following Table are hereby specified as amounts to be taken, for the purposes of article 22 in the First Schedule to the Carriage by Air Act 1961 and that article as applied by article 5 of the Carriage by Air Acts (Application of Provisions)(Overseas Territories) Order 1967 as equivalent to the sums respectively expressed in francs in column 1 of that Table—

TABLE

Column 1 *Amount in francs*	*Column 2* *Sterling equivalent*
250	15.89
5,000	317.71
125,000	7,942.79
250,000	15,885.58

(a) 1967 c.27
(b) SI 1967/809
(c) SI 1967/810 to which there are amendments not relevant to this Order

Made this 31st day of July 1996

R P Ralph
Governor

EXPLANATORY NOTE
(not forming part of the above Order)

This Order is the Falkland Islands equivalent of the Carriage by Air (Sterling Equivalents) Order 1996 (SI 1996 No. 244) in the United Kingdom. It specifies the sterling equivalents of amounts, expressed in gold francs as the limit of the air carrier's liability under the Warsaw Convention on 1929, and under that Convention as amended by the Hague Protocol of 1955, as well as under corresponding provisions applying to international carriage by air to which the Convention and Protocol do not apply.

The sterling equivalents have been calculated by reference to the Special Drawing Right (SDR) value of a gold franc converted into sterling at the average market rate for the month ending 25th January 1996. The new sterling figures are approximately 16.53 per cent greater than those previously having effect. The SDR is based on a basket of 5 major world currencies.

SUBSIDIARY LEGISLATION

LICENSING

The Off-licence (Court Fees) Regulations 1996

S. R. & O. No. 23 of 1996

Made: 5 August 1996
Published: 23 August 1996
Coming into force: on publication

IN EXERCISE of my powers under section 92 of the Licensing Ordinance 1994(a), I make the following Regulations—

Citation and commencement

1. These Regulations may be cited as the Off-licence (Court Fees) Regulations 1996 and shall come into force when first published in the *Gazette*.

Amendment of Schedule 3 to the Licensing Ordinance 1994

2. Paragraph 4 of Schedule 3 to the Licensing Ordinance 1994 is amended by replacing the sum "£150" appearing therein with the word "nil".

Made this 5th day of August 1996

R P Ralph
Governor

(a) No 18 of 1994

EXPLANATORY NOTE
(not forming part of the above Order)

Section 92 of the Licensing Ordinance 1994 enables any fee specified in any Schedule to the Ordinance to be varied by Regulations made under that section. The above Regulations reduce to nil the court fees payable on the grant or transfer of a justices' off-licence.

SUBSIDIARY LEGISLATION

ROAD TRAFFIC

The Philomel Street Waiting Regulations (Amendment) Order 1996

S. R. & O. No. 24 of 1996

Made: 7 August 1996
Published: 23 August 1996
Coming into force: on publication

IN EXERCISE of my powers under section 18 of the Road Traffic Ordinance(a), I make the following Order—

Citation and commencement

1. This Order may be cited as the Philomel Street Waiting Regulations (Amendment) Order 1996 and shall come into force upon the date of its first publication in the *Gazette*.

Principal Order

2. In this Order, "the Principal Order" means the Philomel Street Waiting Regulations Order 1994.

Amendment of Principal Order

3. The Principal Order is amended by the deletion of Regulation 4(c) and its replacement by the following—

> "(c) for so long as is reasonably necessary to effect from or to the motor vehicle a delivery of goods or materials of any kind to or from premises adjoining or nearby to Philomel Street where the goods and materials are of a kind or quantity and the other circumstances are such that the delivery cannot reasonably be effected other than from a motor vehicle which is waiting in the relevant length of road: or"

Made this 7th day of August 1996

R P Ralph
Governor

(a) Cap. 60 Laws of the Falkland Islands 1950 Edition

SUBSIDIARY LEGISLATION

ROAD TRAFFIC

The Stanley Street Parking (Prohibited Vehicles) Regulations Order 1996

S. R. & O. No. 25 of 1996

Made: 13 August 1996
Published: 23 August 1996
Coming into force: 1st September 1996

IN EXERCISE of my powers under section 18 of the Road Traffic Ordinance(a) , I make the following Order—

Citation and commencement

1. This Order may be cited as the Stanley Street Parking (Prohibited Vehicles) Regulations Order 1996 and shall come into force on 1st September 1996.

Interpretation

2.(1) In this Order—

"articulated vehicle" means a motor vehicle with a trailer so attached to it as to be partially superimposed upon it;

"agricultural or forestry tractor" means any motor vehicle, fitted with wheels or endless tracks, having at least two axles, the main function of which lies in its tractive power and which is designed to tow, push or carry or power tools, machinery or trailers intended for agricultural or forestry use and whether or not it is designed to carry a load or passengers and having a design speed not exceeding 25 kilometres per hour;

"goods tractor" means any motor vehicle, not being an agricultural or forestry tractor and whether or not part of an articulated vehicle, the main function of which lies in its tractive power and not the carriage of its driver and passengers, which is designed to tow or push trailers and which has a design speed exceeding 25 kilometres per hour;

(a) Cap. 60 Laws of the Falkland Islands, 1950 Edition

"heavy vehicle" means any vehicle which has an unladen weight exceeding 3,400 kilograms;

"the Ordinance" means the Road Traffic Ordinance;

"park" means to cause or permit to remain at rest;

"prohibited vehicle" means any vehicle of one or more of the following descriptions—

(a) a vehicle which is a motor vehicle which is required to be registered pursuant to section 3(1) of the Ordinance and is not so registered;

(b) a vehicle which is a motor vehicle or trailer which is not for the time being licensed pursuant to section 4 of the Ordinance (that is to say duty has not been paid pursuant to that section in respect of the motor vehicle or trailer for the period which is for the time being current);

(c) a heavy vehicle;

(d) a goods tractor;

(e) a trailer exceeding 3,400 kilograms in unladen weight or four metres in overall length, whether or not it is coupled to a tractor;

"road" means any highway within Stanley to which the public has access.

(2) A location, place or road is within Stanley for the purposes of this Ordinance if it is within the boundaries of Stanley set out in the First Schedule to the Stanley Rates Ordinance 1973.

(3) For the purposes of this Order, a motor vehicle does not cease to be a motor vehicle by reason of the malfunction or removal of its engine or other device for providing motor power or by reason of the malfunction or removal of any of the other components of the vehicle.

Prohibited vehicles not to be left on roads in Stanley

3. (1) Except as provided by these Regulations a person commits an offence if, within Stanley, he causes or permits a prohibited vehicle to park wholly or partly within—

(a) a road;

(b) on the verge of a road; or

(c) on a footway.

(2) A person shall not be convicted of an offence under paragraph (1) in respect of a vehicle if he proves to the satisfaction of the court—

(a) that it was parked in accordance with permission given by a police officer in uniform;

(b) that it was parked in contravention of the paragraph for the purpose of fighting fire, saving life or meeting any other like emergency;

(c) that it was parked in contravention of the paragraph for the purpose of carrying out construction or engineering works in respect of a building or land adjoining or in close proximity to the road, verge or footpath and—

(i) that the construction or engineering works could not reasonably or economically otherwise be carried out; and

(ii) that the vehicle did not remain parked for longer than was reasonably necessary for those purposes;

(d) that it was parked in contravention of the paragraph but the conditions specified in paragraph (3) were satisfied; or

(e) that it was parked in contravention of the paragraph but the conditions specified in paragraph (4) were satisfied.

(3) The conditions mentioned in paragraph (2)(d) are—

(a) that the vehicle was parked for the purpose of loading or unloading;

(b) that the loading or unloading of the vehicle could not have been satisfactorily performed if it had not been parked in contravention of the prohibition contained in paragraph (1); and

(c) that the vehicle had not remained parked for longer than was reasonably necessary for the purpose of loading or unloading.

(4) The conditions mentioned in paragraph (2)(e) are—

(a) that the vehicle was owned or operated by the Crown or Cable and Wireless or by a contractor to the Crown or Cable and Wireless;

(b) that the vehicle was parked in contravention of the prohibition contained in paragraph (1) in connection with the carrying out by or on behalf of the Crown or Cable and Wireless of any of the following, that is—

(i) the cleansing, maintenance or improvement of the road, the verge or the footway;

(ii) the maintenance or alteration of any structure, apparatus or other work situated in, or very close to, the road, the verge or the footway; or

(iii) the collection of domestic, commercial or industrial refuse.

Penalty

4. A person convicted of an offence under paragraph 3(1) is liable to a fine not exceeding £200.

Made this 13th day of August 1996

R P Ralph
Governor

EXPLANATORY NOTE
(not forming part of the above Order)

This Order prohibits, subject to exceptions specified in it, the parking of heavy vehicles and trailers of various kinds upon "roads" (as defined in the Order - this definition is a narrower one than that contained in the Road Traffic Ordinance) and the verges of roads and footpaths within the boundaries of Stanley. The prohibition on parking also applies to unregistered vehicles and to vehicles which are not currently taxed.

SUBSIDIARY LEGISLATION

NATURE CONSERVATION

The Moss Side Sanctuary Order 1996

S. R. & O. No. 26 of 1996

Made: 16 August 1996
Published: 23 August 1996
Coming into force: one month after publication

IN EXERCISE of my powers under section 4 of the Wild Animals and Birds Protection Ordinance 1964(a), I make the following Order—

Citation and commencement

1. This Order may be cited as the Moss Side Sanctuary Order 1996 and shall come into force one month after it is first published in the *Gazette*.

Interpretation

2. In this Order—

"the lessees" means Mr Michael and Mrs Donna Minnell of Moss Side Farm, Port San Carlos, East Falkland;

"the Map" means the map identifying the boundaries of the Sanctuary which is reproduced in the Schedule to this Order;

"the Ordinance" means the Wild Animals and Birds Protection Ordinance 1964;

"the Sanctuary" means the area of land shown on the plan reproduced in the Schedule to this Order and being generally described as Top Side of Sandgrass Camp and Sorrel Pond Camp, Moss Side Farm, Port San Carlos, East Falkland.

(a) No. 15 of 1964

Declaration of sanctuary

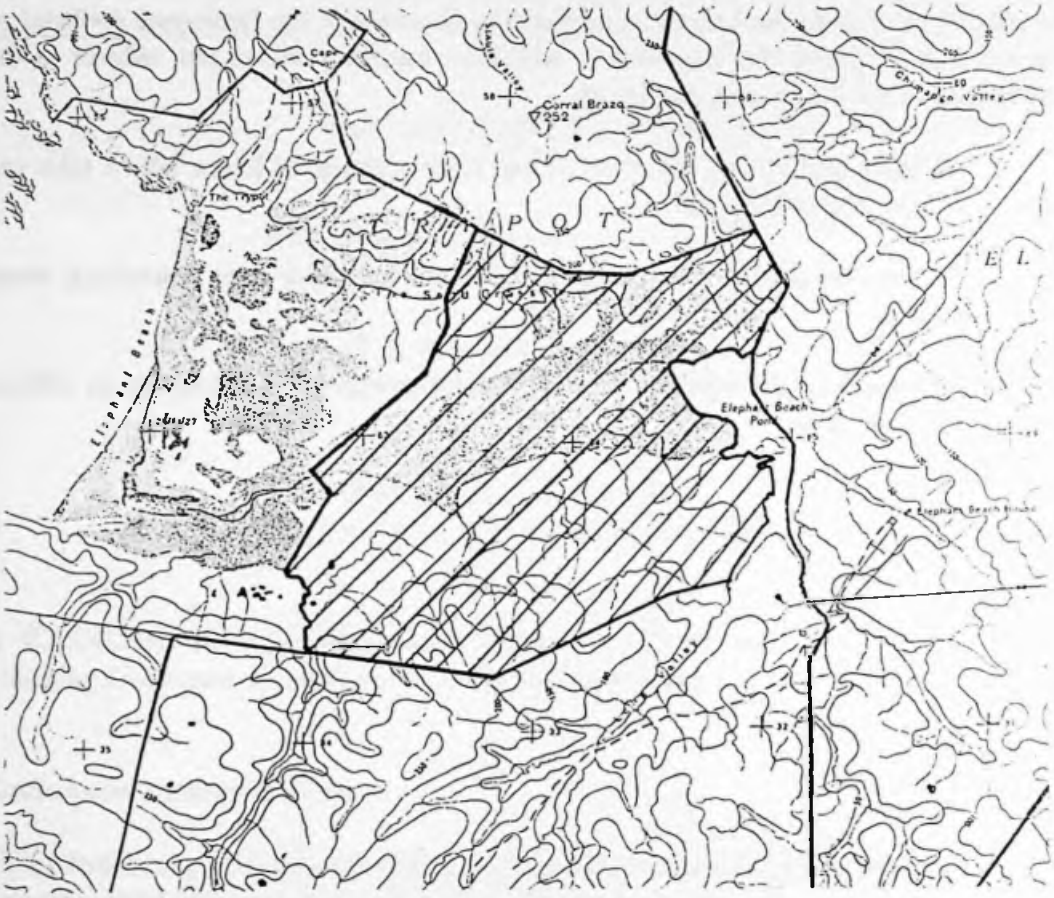
3. (1) With the consent and at the request of the lessees who are prospective purchasers from the Crown of the freehold of the land concerned, the Sanctuary, which at present belongs to the Crown, is pursuant to section 4 of the Ordinance declared to be a wild animal and bird sanctuary in which the following things are, subject to the provisions of the Ordinance, prohibited—

(a) the wilful killing, injury or taking, or attempting to injure kill or take any wild animal or bird; and

(b) the introduction of any carnivorous animal, other than a working sheep dog.

(2) Any person who does anything prohibited by paragraph (1) commits an offence against the Ordinance.

SCHEDULE



Made this 16th day of August 1996

R P Ralph
Governor

EXPLANATORY NOTE
(not forming part of the above Order)

This Order declares Top Side of Sandgrass Camp and Sorrel Pond Camp, including Sorrel Pond itself, to be a sanctuary under the Wild Animals and Birds Protection Ordinance 1964 with the effect that, subject to the Ordinance, doing any of the things mentioned in article 3 of the Order is prohibited and is a criminal offence.

SUBSIDIARY LEGISLATION

TAXES

The GEC Marconi Communications Limited (Employees) Exemption Order 1996

S. R. & O. No. 27 of 1996

Made: 20 August 1996
Published: 23 August 1996
Coming into force: on publication

On the advice of the Standing Finance Committee IN EXERCISE of my powers under section 9A(1) of the Taxes and Duties (Special Exemptions) Ordinance 1987(a), I make the following Order—

Citation, commencement and duration

1. This Order may be cited as the GEC Marconi Communications Limited (Employees) Exemption Order 1996, shall come into force on its publication in the *Gazette*, shall apply in relation to all years of assessment commencing after the coming into force of the Taxes and Duties (Special Exemptions) Ordinance 1987 but unless extended by further Order shall not apply in relation to any period falling on or after 21st October 1996.

Interpretation

2. In this Order—

"the company" means GEC Marconi Communications Limited;

"old age pensions contributions" means contributions payable by an employee under the Old Age Pensions Ordinance 1952(b);

"relevant employee" means an employee of the company who is—

(a) present in the Falkland Islands in the course of relevant employment; and

(b) is entitled to be accommodated on land which for the purposes of the defence of the Falkland Islands is in the occupation of Her Majesty in right of Her Government of the United Kingdom;

(a) No. 26 of 1987 (as amended)
(b) No. 3 of 1952 (as amended)

"relevant employment" means—

(a) employment by the company which is only for the purpose of providing services in the Falkland Islands to Her Majesty's regular armed forces or in the Falkland Islands to the Ministry of Defence of Her Majesty's Government in the United Kingdom; or

(b) employment only for the purpose of providing services to persons who themselves are in relevant employment by virtue of paragraph (a) of this definition or by virtue of this paragraph;

"relevant income" means income from relevant employment; and

"taxes" means taxes payable under the provisions of the Taxes Ordinance 1994(c).

Exemptions

3. Relevant employees of the company are exempt from any liability to pay taxes in respect of their relevant income and are also exempt from any liability to pay old age pensions contributions arising by virtue of relevant employment or residence in the Falkland Islands so long as that residence is for the purpose only of relevant employment.

Made this 20th day of August 1996

R P Ralph
Governor

(c) No. 17 of 1994

EXPLANATORY NOTE
(not forming part of the above Order)

The effect of this Order is to grant limited (and back-dated) exemption to the employees of GEC Marconi Communications Limited from liability to pay income tax and old age pensions contributions. The Order will not, unless extended, have effect in relation to any period falling on or after 21st October 1996.

The exemption from liability to pay income tax is limited to income arising from "defence related" employment by GEC Marconi Communications Limited and does not extend to any other income. It applies only to persons who are entitled to be accommodated on land in the occupation of the Ministry of Defence. The exemption from liability to pay old age pensions contributions is limited to the liability arising from that employment and residence in the Falkland Islands for the purposes of that employment.

Printed by the Government Printer, Printing Office, Stanley, Falkland Islands.
Price: Four Pounds & Thirty-Five Pence.

THE FALKLAND ISLANDS GAZETTE

PUBLISHED BY AUTHORITY

Vol.CV | *30th August 1996* | *No. 12*

Appointments

Michael John Southcott, Pilot, Falkland Islands Government Air Service, 6.8.96.

Colin Michael Buckland, Carpenter, Public Works Department, 8.8.96.

Miss Emma Jane Elizabeth Alesworth, Fisheries Observer, Fisheries Department, 9.8.96.

St John Payne, Fisheries Protection Officer, Fisheries Department, 19.8.96.

Acting Appointments

Fraser Wallace, Acting Assistant Secretary, Secretariat, 12.6.96. - 2.8.96.

Miss Tracey Clare Saunders, Acting Senior Clerk, Falkland Islands Government Air Service, 13.7.96.-27.8.96.

Robert Mark Titterington, Acting Attorney General, 25.7.96. - 27.8.96.

Confirmation of Appointments

Andrew Alazia, Mechanic, Plant & Vehicles Workshop, Public Works Department, 1.7.96.

Miss Priscilla Morrison-Betts, Clerk, Public Service, 1.7.96.

Mrs. Althea Maria Biggs, School Secretary, Education Department, 1.7.96.

Mrs. Elaine Jaffray, Librarian, Education Department, 1.7.96.

David Anthony Roberts, Leading Constable, Royal Falkland Islands Police Force, 1.7.96.

Miss Tracey Clare Saunders, Observer, Falkland Islands Government Air Service, 1.7.96.

David William McGill, Foreman, Power & Electrical Section, Public Works Department, 3.7.96.

John Jaffray, Agricultural Assistant, Department of Agriculture, 16.7.96.

Miss Gillian Carol Phillips, Agricultural Assistant, Department of Agriculture, 25.7.96.

Jason Alan Plumb, Plumber, Public Works Department, 1.8.96.

Resignation

Miss Rhiannon Elinore Didlick, Auxiliary Nurse, Medical Department, 14.8.96.

NOTICES

No. 31 30 June 1996.

In accordance with Section 9(3) of the Media Trust Ordinance 1989, the Accounts of the Media Trust for the year ended 30 June 1995 are published for general information.

K. Clarke
Secretary
Media Trust

MEDIA TRUST (PENGUIN NEWS)
BALANCE SHEET AS AT 30 JUNE 1995

		1995		1994
	£	£	£	£
FIXED ASSETS				
Tangible assets		999		1,118
CURRENT ASSETS				
Debtors	3,561		5,136	
Cash at bank and in hand	12,370		5,376	
	15,931		10,512	
CREDITORS				
Amounts falling due within one year	(5,871)		(6,253)	
NET CURRENT ASSETS		10,060		4,259
NET ASSETS		11,059		5,377
CAPITAL				
Capital account		11,059		5,377
		11,059		5,377

Approved by the Trustees on 29 January 1996

A Heathman

TRUSTEES

M Rendell

MEDIA TRUST (PENGUIN NEWS)
PROFIT AND LOSS ACCOUNT - YEAR ENDED 30 JUNE 1995

		1995		1994
	£	£	£	£
TURNOVER		47,643		46,236
Distribution costs	4,311		4,370	
Administrative expenses	64,650		65,641	
		68,961		70,011
		(21,318)		(23,775)
Other operating income		27,000		33,435
RETAINED SURPLUS FOR THE YEAR		5,682		9,660

All amounts relate to continuining operations.

The Trust has no recognised gains or losses other than the surplus for the year.

MEDIA TRUST ACCOUNT FOR THE YEAR ENDED 30 JUNE 1995

AUDITOR'S REPORT TO THE TRUSTEES OF MEDIA TRUST

I have audited the financial statements which have been prepared under the accounting policies adopted by the Trust as follows:

1 **Accounting convention**
These financial statements are prepared under the historical cost convention.

2 **Turnover**
Turnover represents income from sales of the Penguin News and advertising revenue.

3 **Tangible fixed assets and depreciation**
Depreciation is calculated to write off the cost less residual value of tangible fixed assets on the following bases:

Fixtures and fittings	15%	Straight line
Equipment	25%	Straight line

4 **Government subsidies**
The Falkland Islands Government provides financial support by way of subsidies which are credited to profit and loss account on receipt. As a result of this, the accounts are prepared on a going concern basis.

Respective responsibilities of Trustees and the Principal Auditor
The Trustees are responsible for the preparation of financial statements. It is my responsibility to form an independent opinion, based on my audit, on those statements and to report my opinion to you.

Basis of opinion
I conducted my audit in accordance with Auditing Standards. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Trustees circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion
In my opinion the financial statements give a true and fair view of the state of affairs of the Trust as at 30 June 1995 and of its surplus for the year then ended and have been properly prepared in accordance with the Finance and Audit Ordinance 1988 and the Media Trust Ordinance 1989.

Peter J Campbell
Principal Auditor
Falkland Islands Government

Aberdeen
29 February 1996

No. 32 2nd August 1996.

The Companies and Private Partnership Ordinance (Cap. 13)

COMPANIES ACT 1948

NOTICE IS HEREBY GIVEN pursuant to section 2 of the Companies and Private Partnership Ordinance and section 353 of the Companies Act 1948 in its application to the Falkland Islands that with effect from the publication of this Notice the name of **DETECT SEA ENTERPRISES (FALKLANDS) LIMITED** is struck off the register and the company is dissolved subject to the proviso to sub-section (5) of section 353 aforesaid.

Dated this 2nd day of August 1996.

B. Greenland,
Registrar of Companies.

No. 33 2nd August 1996

The Companies and Private Partnership Ordinance (Cap. 13)

COMPANIES ACT 1948

NOTICE IS HEREBY GIVEN pursuant to section 2 of the Companies and Private Partnership Ordinance and section 353 of the Companies Act 1948 in its application to the Falkland Islands that with effect from the publication of this Notice the name of **ISLAND RESOURCES LIMITED** is struck off the register and the company is dissolved subject to the proviso to sub-section (5) of section 353 aforesaid.

Dated this 2nd day of August 1996.

B. Greenland,
Registrar of Companies.

No. 34 2nd August 1996.

The Companies and Private Partnership Ordinance (Cap. 13)

COMPANIES ACT 1948

NOTICE IS HEREBY GIVEN pursuant to section 2 of the Companies and Private Partnership Ordinance and section 353 of the Companies Act 1948 in its application to the Falkland Islands that with effect from the publication of this Notice the name of **SWB HOTELS LIMITED** is struck off the register and the company is dissolved subject to the proviso to sub-section (5) of section 353 aforesaid.

Dated this 2nd day of August 1996.

B. Greenland,
Registrar of Companies.

SUPREME COURT OF THE FALKLAND ISLANDS

Notice under the Administration of Estates Ordinance (Cap. 1)

TAKE NOTICE THAT Alexander Spinks, deceased, of Stanley died at Stanley on the 23rd day of November 1995 Intestate.

WHEREAS Mrs Marilyn Hall, Attorney for James Roy Spinks, brother of the deceased, has applied for Letters of Administration to administer the estate of the said deceased in the Colony.

NOTICE IS HEREBY GIVEN pursuant to Section 4 of the Administration of Estates Ordinance to all persons resident in the Colony who may have prior claim to such grant that the prayer of the Petitioners will be granted provided no caveat be entered in the Supreme Court within 21 days of the publication hereof.

B. Greenland,
Registrar, Supreme Court.

Stanley, Falkland Islands,
31st July 1996.
Ref: PRO/4/1996.

SUPREME COURT OF THE FALKLAND ISLANDS

Notice under the Administration of Estates Ordinance (Cap. 1)

TAKE NOTICE THAT Ruth Mills, of Stanley, died at 43 Callaghan Road on the 21st day of July 1996 Intestate.

WHEREAS Terence Kenneth Mills, Widower of the deceased, has applied for Letters of Administration to administer the estate of the said deceased in the Colony.

NOTICE IS HEREBY GIVEN pursuant to Section 4 of the Administration of Estates Ordinance to all persons resident in the Colony who may have prior claim to such grant that the prayer of the Petitioners will be granted provided no caveat be entered in the Supreme Court within 21 days of the publication hereof.

B. Greenland,
Registrar, Supreme Court.

Stanley, Falkland Islands,
5th August 1996.
Ref: PRO/15/1996.

Printed by the Government Printer, Printing Office, Stanley, Falkland Islands.
Price: Two Pounds.

THE FALKLAND ISLANDS GAZETTE Supplement

PUBLISHED BY AUTHORITY

Vol. 7 *September 3rd 1996* *No. 17*

The following is published in this Supplement -

The Fishing Licences (Applications and Fees) Regulations Order 1996, (S.R. & O. No. 28 of 1996);

The General Development (Amendment) Order 1996, (S.R. & O. No. 29 of 1996).

SUBSIDIARY LEGISLATION

FISHERIES

THE FISHERIES (CONSERVATION AND MANAGEMENT) ORDINANCE 1986

The Fishing Licences (Applications and Fees) Regulations Order 1996

(S.R.& O. No. 28 of 1996)

Made: 3rd September 1996
Published: 3rd September 1996
Coming into operation: on publication

IN EXERCISE, of my powers under section 20 of the Fisheries (Conservation and Management) Ordinance 1986 (a) I make the following Order -

Commencement and citation

1. (1) This Order may be cited as the Fishing Licences (Applications and Fees) Regulations Order 1996 and shall come into operation on the date it is first published in the Gazette and cease to have effect on 30th June 1997.

(2) This Order is hereinafter called "these Regulations" and any paragraph of this Order may be cited as (and is hereafter described as) a regulation bearing the same number as that paragraph and every subparagraph of a paragraph of this Order may be cited as (and is hereafter described as) a paragraph of the same number of the regulation in which it appears.

2. Nothing in these Regulations applies to licences for exploratory or scientific purposes or to fishing within the territorial sea or internal waters.

Application

3. In these Regulations -

"exploratory or scientific purposes" means purposes related to the assessment of the commercial or practical viability of fishing for fish generally or for a particular species of fish or to the assessment or quantification of stocks of any species of fish or fish of any age, stage of maturity or size of a species of fish or the locations in which they or any species of fish or fish of any age, stage of maturity or size may be found;

"FICZ" means the interim conservation and management zone as defined in section 2 of the

(a) No. 11 of 1986

Fisheries (Conservation and Management) Ordinance 1986;

"FOCZ" means the outer conservation zone as defined in Proclamation 2 of 1990 as varied by Proclamation 1 of 1994;

"fishing licence" means a licence to catch or take fish within the fishing waters;

"combination vessel" means a fishing boat which is equipped so as to be able to catch or take fish both by jigging machines and by trawl or trawls;

"jigger" means a fishing boat which is equipped so as to be able to catch or take fish by means of jigging machines;

"trawler" means a fishing boat which is equipped so as to be able to catch or take fish by means of a trawl or trawls;

"southern area" means those areas of the FICZ which lie to the South of latitude 51°15' South and to the East of longitude 60° West and South of latitude 52°00 South and to the West of Longitude 60° West;

"northern area" means those areas of the FICZ which lie to the North of latitude 51°15' South, and to the East of longitude 60° West and North of latitude 52° South and to the West of longitude 60° West;

"the fishing season" means -

(a) in relation to an 'A' licence, the period commencing on 1st January 1997 and ending on 30th June 1997;

(b) in relation to a 'B' licence, the period commencing on 15th February 1997 and ending on 15th June 1997;

(c) in relation to a 'C' licence, the period commencing on 1st February 1997 and ending on 31st May 1997;

(d) in relation to a 'W' licence, the period commencing on 1st January 1997 and ending on 30th June 1997;

(e) in relation to an 'F' licence, the period commencing on 1st January 1997 and ending on 30th June 1997;

(f) in relation to a 'G' licence, the period commencing on 1st March 1997 and ending on 31st May 1997;

"principal regulations" means the Fishing Regulations Order 1987

4. For so long as these Regulations are in force such of the provisions of the principal Regulations as are inconsistent with these Regulations shall not be in force, but except as

aforesaid the provisions of the principal Regulations remain in force and shall be complied with in addition to those of these Regulations.

Types of Licence

5. (1) For the purpose of these Regulations there shall be the following categories of licence -

(a) an 'A' licence;

(b) a 'B' licence ;

(c) a 'C' licence;

(d) an 'F' licence;

(e) a 'W' licence; and

(f) a 'G' licence

(2) An 'A' licence issued under these Regulations shall permit the catching or taking of any finfish, that is to say vertebrate fish having a dorsal fin, a ventral or pectoral fin and not in any case include Toothfish (*Dissostichus eleginoides*), Skate (*Rajidae)* or squid of any kind.

(3) A 'B' licence issued under these Regulations shall authorise the catching or taking within the northern area and the FOCZ of *Illex argentinus* and *Martialia hyadesi.*

(4) A 'C' licence issued under these Regulations shall authorise the catching or taking within the southern area of squid of the species *Loligo gahi.*

(5) An 'F' licence issued under these Regulations shall permit the catching or taking of all species of the family Skate (*Rajidae)* and shall not permit the taking of other species of finfish or squid of any kind.

(6) A 'W' licence issued under these Regulations shall permit the catching or taking of any finfish except Hake (*Merluccius spp.*), Toothfish (*Dissostichus eleginoides*) or Skate (*Rajidae*) that is to say a vertebrate fish having a dorsal fin, a ventral or pectoral fin and not in any case including Hake (*Merluccius spp.*), Toothfish (*Dissostichus eleginoides*), Skate (*Rajidae*) or squid of any kind.

(7) A 'G' licence issued under these Regulations shall authorise the catching or taking of *Illex argentinus* and *Martialia hyadesi* and any finfish except Hake (*Merluccius spp.*), Toothfish (*Dissostichus eleginoides*) or Skate (*Rajidae*) that is to say a vertebrate fish having a dorsal fin, a ventral or pectoral fin and not in any case including Hake (*Merluccius spp.*), Toothfish (*Dissostichus eleginoides*) or Skate (*Rajidae*).

Provided that a "by-catch" which, in the reasonable opinion of the Director of Fisheries could not reasonably be avoided, shall not be deemed to have been caught or taken without the authority of a licence.

Applications for Licences

6. (1) Applications for licences in respect of the whole or any part of any fishing season shall be made to the Director of Fisheries at the Falkland Islands Fisheries Department, P.O. Box 122, Stanley, Falkland Islands.

(2) Any application to which paragraph (1) of this regulation relates shall be accompanied by an application fee of £200 (which shall not be returnable whether or not the application is granted) and shall be made so as to be received there by Monday, 30th September 1996.

(3) The Director of Fisheries in his discretion may consider an application lodged after the date mentioned in paragraph (2) of this regulation but shall not be bound to do so.

The Schedule and its Tables

7. (1) Table 1 of the Schedule to these Regulations applies in respect of the fees payable for type 'A' licences.

(2) Table 2 of the Schedule to these Regulations applies in respect of the fees payable for type 'B' licences granted to any jigger.

(3) Table 3 of the Schedule to these Regulations applies in respect of the fees payable for type 'B' licences granted to any trawler or combination vessel.

(4) Table 4 of the Schedule to these Regulations applies in respect of the fees payable for type 'C' licences.

(5) Table 5 of the Schedule to these Regulations applies in respect of the fees payable for type 'F' licences.

(6) Table 6 of the Schedule to these Regulations applies in respect of the fees payable for type 'W' licences.

(7) Table 7 of the Schedule to these Regulations applies in respect of the fees payable for type 'G' licences.

(8) All fees payable under this regulation shall be paid in pounds Sterling and in accordance with the principal Regulations.

(9) The explanatory notes at the commencement of each Table in the Schedule to these Regulations are for guidance only and shall not have legislative effect.

Licences in rotation

8. (1) The Director of Fisheries may, if he thinks fit, grant a licence in respect of one or more vessels in rotation for one another.

(2) Where a licence is granted under paragraph (1) the Director of Fisheries shall impose such conditions in the licence as are necessary to make clear and ensure

(a) that only one vessel is permitted to fish within the fishing waters at any one time;

(b) that proper and adequate notice is given to him of the intention to substitute one vessel for another and that any vessel previously permitted to fish in the fishing waters has ceased to do so before another vessel is permitted to commence fishing;

(c) that all and any other conditions specially necessary to promote the proper conservation and management of fish within the fishing waters appear therein.

(3) The Director of Fisheries may require -

(a) that, where appropriate so as to take into consideration the overall fishing capacity of vessels as they are rotating for one another, a special licence fee calculated by reference to a formula approved by the Governor and published in the Gazette shall be paid in respect of a rotating licence; and

(b) that an administration fee of such amounts as he may fix in the circumstances of the case shall be paid before one vessel is substituted for another under a rotating licence.

(4) A rotating licence is not transferrable except as expressly permitted thereby.

9. (1) The Director of Fisheries may, if he thinks fit, grant a 'B' licence for such period within the fishing season as he thinks fit.

(2) Where a licence is granted under paragraph (1) a special fee, calculated by reference to a formula approved by the Governor and published in the Gazette, shall be paid.

10. The fees for transhipment or transhipment and export licences for the period 1st January 1997 to 30th June 1997 shall be £1500 per transhipment operation.

THE SCHEDULE

Provision as to fishing licences in respect of the fishing season

TABLE 1

Finfish only - Type 'A' Licences

(Explanatory notes :

1. These notes are <u>not</u> of legislative effect but are for guidance only.

2. Fees calculated by the Formula set out in this Table apply to trawlers licensed to take all finfish except Toothfish (*Dissostichus eleginoides*) and Skate (*Rajidae*).

3. The season for this type of licence commences on 1st January 1997 and ends on 30th June 1997 and will be subject to a closed area and provisions of The Fishing (Nets and Supplementary Equipment) Regulations Order 1990.

4. Fees calculated by the Formula set out in this Table are payable in respect of the number of months for which the licence is valid.)

Effective text (of legislative effect)

A. In the following Formula, "GT" means the gross tonnage as shown in a Tonnage Certificate issued in accordance with the International Tonnage Measurement Rules in respect of the vessel to be licensed;

B. A licence is not transferable.

FORMULA

Fee payable per licensed month of fishing is calculated by adding £5,000 to the relevant Finfish (Species Restricted) type 'W' licence fee, taking account of the GT of the vessel.

TABLE 2

Jiggers - Squid North - Type 'B' Licences

(Explanatory notes :

1. These notes are <u>not</u> of legislative effect but are for guidance only.

2. Fees calculated by the Formula set out in this Table apply to jiggers licensed to take squid in the FICZ northern area and FOCZ and not to trawlers or combination vessels..

3. The season for this type of licence commences on 15th February 1997 and ends on 15th June 1997.

4. Fees calculated by the Formula set out in this Table are for the full season.)

Effective text (of legislative effect)

A. In the following Formula, "GT" means the gross tonnage as shown in a Tonnage Certificate issued in accordance with the International Tonnage Measurement Rules in respect of the jigger to be licensed; 'D' means the number of double jigging machines located upon the jigger to which the licence relates and 'S' means the number of single jigging machines located upon the jigger to which the licence relates.

B. A licence is not transferable.

FORMULA

Whichever of the following is applicable -

I. Where the vessel held and utlised a comparable licence in respect of the First Season of 1996

Fee payable is the result of

£(0.613 * GT * (S+1.5D)) + 96370

II. In any case to which Formula I does not apply -

£(0.852 * GT * (S+1.5D)) + 110521

TABLE 3

Trawlers - Squid North - Type 'B' Licences

(Explanatory notes :

1. These notes are <u>not</u> of legislative effect but are for guidance only.

2. Fees calculated by the Formula set out in this Table apply to trawlers and combination vessels licensed to take squid in the northern area and FOCZ and not to jiggers..

3. The season for this type of licence commences on 15th February 1997 and ends on 15th June 1997. (Note: Vessels fishing under a Type 'B' licence using a bottom or demersal trawl are subject to The Fishing (Nets and Supplementary Net Equipment) Regulations Order 1990, but vessels

fishing under such a licence using any other kind of trawl have until 15th June 1997 been exempted by the Director of Fisheries from the provisions of that Order).

4. Fees calculated by the Formula set out in this Table are for the full season.)

Effective text (of legislative effect)

A. In the following Formula, "GT" means gross tonnage as shown in a Tonnage Certificate issued in accordance with the International Tonnage Measurement Rules in respect of the vessel to be licensed;

B. A licence is not transferable.

FORMULA

Whichever of the following is applicable -

I. Where the vessel has a GT of less than 1501

Fee payable is the result of

£(5.18 * GT) + 69015

II. Where the vessel has a GT of 1501 or greater

Fee payable is the result of

£(3.17 * GT) + 90975

TABLE 4

Trawlers - Squid South - Type 'C' Licences

(Explanatory notes :

1. These notes are <u>not</u> of legislative effect but are for guidance only.

2. Fees calculated by the Formula set out in this Table apply to trawlers licensed to take squid in the southern area.

3. The season for this type of licence commences on 1st February 1997 and ends on 31st May 1997 and is exempt from the provisions of The Fishing (Nets and Supplementary Equipment) Regulations Order 1990 within the shaded (valid) area.

4. Fees calculated by the Formula set out in this Table are for the full season.)

Effective text (of legislative effect)

A. In the following Formula, "GT" means gross tonnage as shown in a Tonnage Certificate issued in accordance with the International Tonnage Measurement Rules in respect of the vessel to be licensed;

B. A licence is not transferable.

FORMULA

Fee payable is the result of

£(88.78 * GT) + 101572

TABLE 5

Skate Only - Type 'F' Licences

(Explanatory notes :

1. These notes are <u>not</u> of legislative effect but are for guidance only.

2. Fees calculated by the Formula set out in this Table apply to trawlers licensed to take Skate (*Rajidae*) only.

3. The season for this type of licence commences on 1st January 1997 and ends on 30th June 1997 and will be subject to a closed area and the provisions of The Fishing (Nets and Supplementary Net Equipment) Regulations Order 1990.

4. Fees calculated by the Formula set out in this Table are payable in respect of the number of months for which the licence is valid.)

Effective text (of legislative effect)

A. In the following Formula, "GT" means gross tonnage as shown in a Tonnage Certificate issued in accordance with the International Tonnage Measurement Rules in respect of the vessel to be licensed;

B. A licence is not transferable.

FORMULA

Fees payable per licensed month of fishing is the result of

£(2.911 * GT) + 23514

TABLE 6

Finfish Only - Species Restricted - Type 'W' Licences

(Explanatory notes :

1. These notes are <u>not</u> of legislative effect but are for guidance only.

2. Fees calculated by the Formula set out in this Table apply to trawlers licensed to take all finfish species with the exception of Hake (*Merluccius spp.*), Toothfish (*Dissostichus eleginoides*) and Skate (Rajidae) or squid.

3. The season for this type of licence commences on 1st January 1997 and ends on 30th June 1997 and will be subject to closed areas and the provisions of The Fishing (Nets and Supplementary Net Equipment) Regulations Order 1990.

4. Fees calculated by the Formula set out in this Table are payable in respect of the number of months for which the licence is valid.)

Effective text (of legislative effect)

A. In the following Formula, "GT" means gross tonnage as shown in a Tonnage Certificate issued in accordance with the International Tonnage Measurement Rules in respect of the vessel to be licensed;

B. A licence is not transferable.

FORMULA

Fees payable per licensed month of fishing is the result of whichever of the following is applicable:

I. Where the vessel has a GT of 1400 or less;

£(0.473 * GT) + 11850

II. Where the vessel has a GT of more than 1400 but less than 2200;

£(20.495 * GT) - 16181

III. Where the vessel has a GT of 2200 or greater but less than 3500;

£(16.447 * GT) - 7277

IV. Where the vessel has a GT of 3500 or greater but less than 4000;

£(86.806 * GT) - 253531

V. Where the vessel has a GT of 4000 or greater;

£(26.33 * GT) - 11645

TABLE 7

Squid and Finfish (Species Restricted) - Type 'G' Licences

(Explanatory notes :

1. These notes are <u>not</u> of legislative effect but are for guidance only.

2. Fees calculated by the Formula set out in this Table apply to trawlers licensed to take *Illex argentinus* and *Martialia hyadesi* and any finfish except Hake (*Merluccius spp.*), Toothfish (*Dissostichus eleginoides*) or Skate (Rajidae).

3. The season for this type of licence commences on 1st March 1997 and ends on 31st May 1997 and will be subject to a closed area and the provisions of The Fishing (Nets and Supplementary Net Equipment) Regulations Order 1990. Applications for this licence type must be in respect of vessels which will engage in fishing using bottom or demersal trawls.

4. Fees calculated by the Formula set out in this Table are payable in respect of the season.)

Effective text (of legislative effect)

A. In the following Formula, "GT" means gross tonnage as shown in a Tonnage Certificate issued in accordance with the International Tonnage Measurement Rules in respect of the vessel to be licensed;

B. A licence is not transferable.

FORMULA

Fees payable is the result of:

£(20.85 * GT) + 18106

Made this 3rd day of September 1996.

R Ralph
Governor

SUBSIDIARY LEGISLATION

PLANNING AND BUILDING

The General Development (Amendment) Order 1996

(S. R. & O. No. 29 of 1996)

Made: 2 September 1996
Published: 3 September 1996
Coming into operation: on publication

IN EXERCISE of my powers under sections 26(2)f and 28 of the Planning Ordinance 1991(a) and of all other powers me enabling in that behalf, I make the following Order—

Citation and commencement

1. This Order may be cited as the General Development (Amendment) Order 1996 and shall come into operation upon its publication in the *Gazette*.

Amendment of the General Development Order 1991

2. The General Development Order 1991(b), is amended in the manner specified in the Schedule to this Order.

SCHEDULE

Introductory

1. In this Schedule, a reference to a paragraph, followed by a number is to be construed, unless the context otherwise requires, to the paragraph of that number of the General Development Order 1991 (hereinafter called "the Order").

Amendment of paragraph 4

2. Sub-paragraph 4(4)(i) is amended by the deletion of the fullstop appearing at the end thereof.

3. Paragraph 4(4) is amended by the addition of the following sub-paragraph after sub-paragraph 4(4)(i)—

"(j) for the deposit of refuse or waste materials of any kind."

(a) No. 7 of 1991
(b) S.R.&O. No. of 1991

Amendment of paragraph 5

4. Paragraph 5 is amended by the addition of the following sub-paragraph after sub-paragraph (9)—

"(10) Schedule 2 below does not, except in so far as the same falls within Class A, E or N of Part 1 or Class A, D or N in Part 2 of that Schedule, grant permission for the use of any land or building for the deposit of refuse or waste materials of any kind or any works associated with any such use."

Amendment of Schedule 2

5. Paragraph (2) of Class A in Part 1 of Schedule 2 is amended by the addition of the following sub-paragraphs after sub-paragraph (b)—

"(c) no part of that building or enclosure would be or as altered would be within a distance of 10 metres from any dwelling house not within the same curtilage;

(d) the floor area (as ascertained by external measurements) of such building or enclosure does not exceed 25 square metres."

6. After paragraph (4) of Class A in Part 1 of Schedule 2 there is added the following paragraph—

"(5) The erection, installation or alteration of a satellite antenna so long as:-

(a) the size does not exceed the prescribed size (as defined below);

(b) no part of the satellite antenna lies within 5 metres from any boundary of the curtilage with a public road;

(c) there is no other satellite antenna existing within the same curtilage;

(d) in the case of a satellite antenna which is to be attached to a dwelling house or other building within the curtilage of a dwelling house, the antenna does not project above the roof of the dwelling house or other building.

(and for the purposes of this paragraph, "prescribed size" means:-

(i) in relation to a satellite antenna attached to or intended to be attached to a dwelling house or other building within the curtilage of a dwelling house, if any dimension of the antenna measured in any direction, excluding any bracket or mounting to which it is attached or to which it is intended to be attached, exceeds or would exceed 1 metre; and

(ii) in relation to any other satellite antenna, if any dimension, measured in any direction, of the antenna, including as part of the antenna for this purpose anything to which the antenna is attached or intended to be attached and any plinth or base

above ground level on which it is mounted or intended to be mounted, exceeds or would exceed 3 metres.)"

Made this 2nd day of September 1996

R P Ralph
Governor

EXPLANATORY NOTE
(not forming part of the above Order)

The effect of the above Order is to amend the General Development Order 1991 so as to introduce further control upon development within the curtilage of dwelling houses in Stanley and to control the erection of satellite dishes on buildings in Stanley. The Order also has the effect of controlling the use of land for the deposit of refuse or waste materials of any kind.

Printed by the Government Printer, Printing Office, Stanley, Falkland Islands.
Price: Four Pounds & Sixty Pence

THE FALKLAND ISLANDS GAZETTE Supplement

PUBLISHED BY AUTHORITY

Vol. 7 *September 24th 1996* *No. 18*

The following are published in this Supplement -

The Employers' Liability (Compulsory Insurance) Exemption Regulations 1996, (S.R. & O. No. 31 of 1996);

The Employers' Liability (Compulsory Insurance) General Regulations 1996, (S.R. & O. No. 32 of 1996);

Workmen's Compensation (Compulsory Insurance) Order 1996, (S.R. & O. No. 33 of 1996).

SUBSIDIARY LEGISLATION

EMPLOYMENT

The Employers' Liability (Compulsory Insurance) Exemption Regulations 1996

(S. R. & O. No. 31 of 1996)

Made: 9th September 1996
Published: 24th September 1996
Coming into force: 1 January 1997

IN EXERCISE of my powers under section 6 of the Employers' Liability (Compulsory Insurance) Act 1969(a) in its application to the Falkland Islands under section 2 of the Employers' Liability (Compulsory Insurance) Ordinance 1996(b), I make the following Regulations—

Citation and commencement

1. These Regulations may be cited as the Employers' Liability (Compulsory Insurance) Exemption Regulations 1996 and shall come into operation on 1 January 1997.

Interpretation

2. In these Regulations, "the Act" means the Employers' Liability (Compulsory Insurance) Act 1969 in its application to the Falkland Islands under section 2 of the Employers' Liability (Compulsory Insurance) Ordinance 1996.

Exemptions

3. The following employers are exempted from the requirement of the Act to insure and maintain insurance—

(a) Her Majesty's Government in the United Kingdom;

(b) the Government of any foreign state or Commonwealth country;

(c) any inter-governmental organisation which by virtue of any law having effect in the Falkland Islands has the legal capacities of a body corporate;

(a) 1969 c.57
(b) No.9 of 1996

(d) any employer who is a member of a mutual insurance association of shipowners or of shipowners and others, in respect of any liability to an employee of a kind mentioned in section 1(1) of the Act against which the employer is insured for the time being with that association for an amount not less than that required by the Act and Regulations thereunder, being an employer who holds a certificate issued by that association to the effect that he is so insured in relation to that employee.

Made this 9th day of September 1996

R P Ralph
Governor

EXPLANATORY NOTE
(not forming part of the above Regulations)

These Regulations confer exemptions from the requirement upon employers under the Act in its application to the Falkland Islands to effect insurance against liabilities in respect of personal injuries to employees.

SUBSIDIARY LEGISLATION

EMPLOYMENT

The Employers' Liability (Compulsory Insurance) General Regulations 1996

(S. R. & O. No. 32 of 1996)

Made: 9th September 1996
Published: 24th September 1996
Coming into operation: in accordance with regulation 1

IN EXERCISE of my powers under section 6 of the Employers' Liability (Compulsory Insurance) Act 1969(a) in its application to the Falkland Islands under section 2 of the Employers' Liability (Compulsory Insurance) Ordinance 1996(b), I make the following Regulations—

Citation and commencement

1. These Regulations may be cited as the Employers' Liability (Compulsory Insurance) General Regulations 1996 and shall come into operation—

(a) except as to regulations 7 and 8, on 1 January 1997; and

(b) as to regulations 7 and 8, on 1 January 1998.

Interpretation

2. In these Regulations "the Act" means the Employers' Liability (Compulsory Insurance) Act 1969 in its application to the Falkland Islands under section 2 of the Employers' Liability (Compulsory Insurance) Ordinance 1996.

Prohibition of certain conditions in policies of insurance

3. (1) Any condition in a policy of insurance issued or renewed in accordance with the requirements of the Act which provides (in whatever terms) that no liability (either generally or in respect of a particular claim) shall arise under the policy, or that any such liability so arising shall cease—

(a) in the event of some specified thing being done after the happening of the event giving rise to a claim under the policy;

(a) 1969 c.57
(b) No.9 of 1996

(b) unless the policy holder takes reasonable care to protect his employees against the risk of bodily injury or disease in the course of their employment;

(c) unless the policy holder complies with the requirements of any enactment for the protection of employees against the risk of bodily injury or disease in the course of their employment;

(d) unless the policy holder keeps specified records or provides the insurer with or makes available to him information therefrom.

is prohibited for the purposes of the Act.

Limit of the amount of compulsory insurance

4. (1) Subject to subparagraph (2), the amount for which an employee is required by the Act to insure and maintain insurance is two million pounds in respect of claims arising out of any one occurrence.

(2) In the case of a company with subsidiaries, it and its subsidiaries shall be deemed to have satisfied the requirements in respect of the limit of the amount of compulsory insurance prescribed in paragraph (1) of this regulation if it insures and maintains insurance (where required) for itself and on behalf of its subsidiaries for the amount mentioned in that paragraph in respect of claims relating to any one or more of its own employees and to any one or more employees of its subsidiaries arising out of any one occurrence.

Employees not ordinarily resident in the Falkland Islands

5. The requirements of the Act and Regulations under the Act made in the Falkland Islands in the application of section 6 of the Act to the Falkland Islands shall apply in respect of employees not ordinarily resident in the Falkland Islands who are present in the Falkland Islands in the course of employment there for a continuous period of not less than fourteen days as they apply in respect of employees ordinarily resident in the Falkland Islands.

Issue of certificates of insurance

6. (1) Every employer entering into a contract of insurance in accordance with the requirements of the Act shall be issued by the insurer with whom the contract, in respect of the insurance expressing the contract, has been made with a certificate of insurance in the form and containing the particulars specified in the Schedule to these Regulations.

(2) Every such certificate of insurance shall be issued not later than thirty days after the date on which the insurance commences or is renewed.

Display of copies of certificates of insurance

7. (1) Where a certificate of insurance has been issued to an employer in accordance with the requirements of regulation 6, he shall display a copy or copies of that certificate at his place of business or, where he has more than one place of business, at each place of business at which he employs any person whose claims may be the subject of indemnity under the policy of insurance to which that certificate of insurance relates.

(2) Copies of any certificate of insurance issued in accordance with regulation 6 shall be displayed in such numbers and characters and in such positions as to be easily seen and read by every person whose claims may the subject of indemnity under the policy of insurance to which that certificate relates and, where displayed in the open, shall be protected from the weather.

(3) Copies of any certificate issued in accordance with regulation 6 shall be kept displayed until the expiration of the period of insurance to which the insurance relates expires, or until the insurance is cancelled before that time and, in either case, shall not be displayed after that time.

Production of certificate of insurance

8. Where an employer is served with a notice issued on behalf of the Governor requiring him to do so, he shall produce or send to such person as is specified in the notice, at the address and within the time specified therein, the original or a copy of every certificate of insurance issued to him in accordance with regulation 6, which relates to a period of insurance current at the date of the notice.

Inspection of policies of insurance

9. An employer who has entered into a contract of insurance in accordance with the requirements of the Act shall during the currency of the insurance permit the policy of insurance expressing the contract or a copy of the policy to be inspected by any person duly authorised by the Governor for the purpose either (in the case of a company) at the registered office of the company or (in any case) at a place of business of the employer as the person inspecting requires and at a time when the person inspecting requires it to be produced for inspection, being a time of which reasonable notice has been given.

Production by inspectors of evidence of authority

10. Any person duly authorised by the Governor for the purposes of the Act shall, if so required when visiting any premises for those purposes, produce to an employer or his agent a document showing that he is so authorised.

SCHEDULE

regulation 6

Certificate of employers' liability insurance

[A copy or copies of this certificate must be displayed at each place of business at which the policy holder employs persons covered by the policy]

1. Name of policy holder

2. Date of commencement of insurance

3. Date of expiry of insurance

Signed on behalf of *[authorised insurer]*

..... *[signature]*

Date .....

Made this 9th day of September 1996

R P Ralph
Governor

EXPLANATORY NOTE
(not forming part of the above Regulations)

These Regulations prohibit certain conditions being imposed by policies of insurance effected for the purposes of the Act, set the amount of compulsory insurance required to be maintained at £2 million in respect of claims relating to any one or more of the employer's employees arising out of any one occurrence, extend the requirement to insure so as to extend to employees temporarily resident in the Falkland Islands for a continuous period of not less than 14 days, require the display by employers at each place of business of copies of certificates of insurance and the production of such certificates.

SUBSIDIARY LEGISLATION

EMPLOYMENT

Workmen's Compensation (Compulsory Insurance) Order 1996

(S.R. & O. No. 33 of 1996)

Made: 9th September 1996
Published: 24th September 1996
Coming into force: 1st January 1997

IN EXERCISE of my powers under section 35(1) of the Workmen's Compensation Ordinance 1960 **(a)**, I make the following Order—

Citation and commencement

1. This Order may be cited as the Workmen's Compensation (Compulsory Insurance) Order 1996 and shall come into force on 1st January 1997.

Interpretation

2. In this Order—

"approved insurer" means—

(a) a person or body of persons lawfully carrying on in the United Kingdom insurance business of a class specified in Schedule 1 or 2 to the Insurance Companies Act 1982; or

(b) being an insurance company the head office of which is in a member State of the European Union, lawfully carrying on in a member State other than the United Kingdom insurance business of a corresponding class;

and, in either case, issuing the policy or policies in the course of that insurance business;

"employer" has the meaning given to that expression in section 2(1) of the Ordinance; and

"exempt employer" means an employer exempted by regulation 3 of the Employers' Liability (Compulsory Insurance) Exemption Regulations 1996**(b)** from the requirement to insure imposed by the Employers' Liability Compulsory Insurance Ordinance 1996**(c)**.

(a) No.1 of 1960 ; (b) S. R. & O. No. 31 of 1996; (c) No. 9 of 1996.

Compulsory Insurance

3. (1) Except as provided in paragraph (2) of this article, every employer shall keep himself insured with an approved insurer in respect of any liability the employer may incur under the Ordinance to any workman or seaman employed by him.

(2) The requirement to insure imposed by paragraph (1) of this article does not apply—

(a) to exempted employers; or

(b) to any employer who would otherwise be required by that paragraph to insure and who has deposited a sum of money as security for, or otherwise furnished security pursuant to section 35(2) of the Ordinance for, the discharge of his liabilities under the Ordinance to his employees.

Made this 9th day of September 1996

R P Ralph
Governor

EXPLANATORY NOTE

(not forming part of the above Order)

The effect of this Order is to make insurance against liabilities under the Workmen's Compensation Ordinance 1960 compulsory for all but exempted employers of workmen and seamen and those employers who deposit money or give security for the meeting of their liabilities under the Ordinance. "Workmen" has the meaning given under section 2(1) of the Ordinance. The liabilities under the Ordinance are to pay compensation to a workman or seaman for injuries received at work or for the benefit his family in respect of the death of a workman or seaman, whether or not the injuries were occasioned by the employer's negligence and regardless of any contributory negligence of the workman or seaman unless it amounted to serious and wilful misconduct or wilful self injury. Under separate legislation, the Employers' Liability (Compulsory Insurance) Ordinance 1996 and the regulations made under it, employers are required to insure themselves against liability to any employee or his personal representatives in respect of death or personal injury arising out of negligence of the employer to his employee during the course of his employment. Where an employer is

liable by reason of his negligence, the amount of his liability is likely to exceed that under the Workmen's Compensation Ordinance 1960, but an employee who has already recovered compensation under that Ordinance must, if he claims further compensation on the basis that the employer was liable by reason of his negligence, give credit for the compensation already received. In practice, employers' liability policies may well, in a single policy, indemnify the employer against liabilities both under the Workmen's Compensation Ordinance 1960 and in negligence.

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THE FALKLAND ISLANDS GAZETTE
Supplement

PUBLISHED BY AUTHORITY

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The following are published in this Supplement -

The Retirement Pensions Bill 1996, Explanatory Memorandum;

The Retirement Pensions Bill 1996.

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FALKLAND ISLANDS

THE RETIREMENT PENSIONS BILL 1996

EXPLANATORY MEMORANDUM

LESLEY FURLONGER
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13 August 1996

THE RETIREMENT PENSIONS BILL 1996

EXPLANATORY MEMORANDUM

INTRODUCTION

This Bill gives effect to the decision of the Executive Council to make new provision with respect to pensions payable on retirement or on widowhood. There are three main purposes behind the new legislation: first, to equate the positions of men and women so far as possible; secondly, to replace the limited, flat-rate pension scheme provided for under the Old Age Pensions Ordinance 1952 ("the 1952 Ordinance") with a graduated pension scheme; and thirdly, overall to ensure that more individuals have their own entitlement to a pension in their later years.

The main changes which will bring about more equality between the sexes are the decision to allow women, whether married or not, to make contributions in their own right so as to earn a pension for themselves, and the introduction of a new widower's pension. In addition, the provision under which a woman's pension ceases to be payable on marriage or remarriage is not reproduced.

At present the 1952 Ordinance does not allow certain categories of people to contribute towards any retirement or old age pension payable under that Ordinance, with the consequence that they may, on reaching their 64th birthday (retirement age in the Falkland Islands), find themselves without any pension entitlement of their own. In general the new Bill will change this so that many more adults in the Islands will be able to make contributions, or to have contributions made on their behalf, towards their own retirement pension.

The new Bill contains transitional provisions to ensure that no one will be disadvantaged by these changes in the Falkland Islands pension law.

A number of figures, most importantly the amount of the standard weekly rate of pension and the amount of the contributions payable, do not appear on the face of the Bill but will be set by regulations made by the Governor. These regulations will be subject to the approval of the Legislative Council which means that, under section 35 of the Interpretation and General Clauses Ordinance, the Legislative Council may amend any provision of the regulations and the regulations may not come into force unless they are approved by the Council.

Criminal offences are created by clauses 9(4), 14(4), 22 and 23(5) which impose maximum fines on conviction at levels 5 and 7 on the standard scale. In the notes on those provisions later in this Memorandum the current *[June 1996]* figures are given for those levels. These figures were set in 1989 and may be altered in the future.

CLAUSE 1

This clause sets out the short title to the Bill ("the Retirement Pensions Ordinance 1996") and enables the Governor to bring it into force by an appointed day order. It is expected that the new regime will start at the beginning of 1997 but the appointed day procedure will ensure that all the backup and supplementary orders and regulations are in place before the commencement order is made.

CLAUSE 2

This clause contains the main interpretation provisions for the new Bill.

"Employee", "employer" and "self-employed person" are largely unchanged in meaning from the 1952 Ordinance, but employment on the Falkland Islands continental shelf is brought within the scope of the Bill. In addition, it is made clear in the Bill that an office-holder is to be treated as an employee. There is special provision to ensure that where a person is both an employee and self-employed, he is to be treated as an employee except that, for the purpose of determining his earnings, his income from both his employments will be aggregated: see clauses 2(2) and 10(4).

"Regulations" are defined as meaning regulations made by the Governor. The Board will not make any statutory instruments under the Bill but may determine the forms which are to be used for claims, notices and other matters under the Bill.

CLAUSE 3

Clause 3 gives the responsibility for carrying out the new pension scheme to the Board of Management, the same Board which is responsible for the administration of the present pensions scheme but with the addition of one extra member. The terms and conditions of appointment will be decided by the Governor. The quorum for meetings of the Board is set at 2 but apart from that the Board will be free to decide its own procedures.

CLAUSE 4

Clause 4 is the basic 'entitlement to pension' provision. Under the 1952 Ordinance a person must have contributed for 14 years to be entitled to a pension and that entitlement is to a full pension no matter how many more contributions he or she may have made. This flat-rate pension is abolished under the Bill which introduces a graduated pension scheme. However anyone in receipt of a pension now will continue to receive the same pension after the new Bill comes into force.

The actual amount of any pension is calculated under *Clause 5*.

Under *subsection (1)* of *Clause 4*, subject to the later provisions of the Bill, any person who has made contributions in respect of at least 250 weeks under the Bill

or under the 1952 Ordinance and who is 64 years or more, will be entitled to a pension.

Under *subsection (2)*, any widow or widower who is 60 years or more and who or whose deceased spouse has made contributions in respect of at least 250 weeks will be entitled to a widow's or widower's pension.

Under *subsection (3)*, any person who is in receipt of a pension under the 1952 Ordinance immediately before the day the Bill comes into force will be entitled to a full pension at the standard weekly rate. The general rule will be that a pension will only be payable to a person who has made a claim but in the case of a pensioner under the 1952 Ordinance no claim will be required as the Board will already have details of the pensioner. The Board will decide what form a claim will take and what information is to be included with claims.

Subsection (4) ensures that entitlement to a pension in payment is not affected by the place of residence of the pensioner or whether he or she is in work or not.

Subsection (5) will prevent a person from receiving two pensions under this clause. A person who is otherwise entitled to a pension under subsections (1) and (2) will be entitled to only one and, where the pensions would be of different amounts, will be paid the higher of the two pensions.

The provision made by this clause is similar to the comparable provisions of the 1952 Ordinance. Under that Ordinance, the potential pensioner, once a contributor, must continue to contribute until pensionable age, and that position is continued under the new Bill. But the new Bill does not repeat the different requirements for widows according to their age when widowed: these are no longer necessary.

CLAUSE 5

This clause provides for the calculation of the weekly rates of the pensions payable under clause 4. They are expected to be broadly similar to the amounts which would have been applicable for the purposes of the 1952 Ordinance.

Under *subsection (1)* the standard weekly rate of pension will be set by regulations which will be subject to the approval of the Legislative Council. The same amount will be set for the retirement pension and for the widow's and widower's pension.

Subsection (2) sets out the formula which is to be used to calculate the amount of a person's pension. The pension will be payable at a weekly rate equal to the standard weekly rate multiplied by the number of weeks in respect of which the person has made contributions (up to a maximum of 2200) divided by 2200. The maximum pension payable therefore will be payable at the standard weekly rate. For lower rates of contributions, there will be graduated pensions. The lowest pension payable will be equal to 5/44ths of the maximum pension (slightly more than one-eleventh) and will require contributions to have been made in respect of 250 weeks.

For example—

Mr Smith makes contributions under the new Bill for 40 years. When he retires in 2037 the standard weekly rate is £100. His pension entitlement will be calculated as follows—

2080 weeks divided by 2200 equals 0.9455,
0.9455 multiplied by 100 equals 94.55.
Thus Mr Smith is entitled to a pension payable at the weekly rate of £94.55. This is equal to an annual pension of £4916.36.

Mr Jones makes contributions under the new Bill for 10 years. When he retires in 2007 the standard weekly rate is £90. His pension entitlement will be calculated as follows—

520 weeks divided by 2200 equals 0.2363,
0.2363 multiplied by 90 equals 21.27.
Thus Mr Jones is entitled to a pension payable at the weekly rate of £21.27. This is equal to an annual pension of £1105.88.

The pension payable to a widow or widower over 60 years and to a person over 64 years is calculated in the same way but in the case of a widow's or widower's pension, the amount will be calculated by reference to the number of weeks in respect of which the pensioner or his or her deceased spouse has made contributions, whichever of them made the greater number of contributions.

For example, Mr Brown makes contributions under the new Bill for 25 years and Mrs Brown contributes for 12 years. When he dies in 2022, Mrs Brown is 50 so she becomes entitled to a widow's pension in 2032 on reaching 60 years of age when the standard weekly rate is £100. Her pension entitlement will be calculated on her husband's contributions as they are greater than her own, as follows—

1300 weeks divided by 2200 equals 0.5909,
0.5909 multiplied by 100 equals 59.09.
Thus Mrs Brown is entitled to a widow's pension payable at the weekly rate of £59.09. This is equal to an annual pension of £3072.72.
On her own contributions she would have been entitled to a weekly pension of only £28.36.

CLAUSE 6

Clause 6 makes provision for the payment of a married couple's supplement in certain cases. Under the new Bill, in the future, each person will be able to make contributions or have contributions made in their behalf so that, when they reach retirement age, each person will have his or her own entitlement to a pension. This will apply to women including married women, as well as men, but full entitlement may not be possible for some married couples one or both of whom are existing contributors. Where this happens, the married couple's supplement will be payable so that the couple will be as well off as they would have been under the 1952 Ordinance.

Accordingly, *Clause 6* allows for a married couple's supplement to be paid in cases where at least one of the couple has made contributions under the 1952

Ordinance but their combined entitlement under *Clause 5* (disregarding *Clause 6*) is less than the aggregate of the standard weekly rate of pension and the supplement.

A supplement under *Clause 6* will not be paid to a married couple unless the Board is satisfied that one of them is maintaining the other.

The amount of the supplement will be set by regulations made by the Governor subject to approval of the Legislative Council.

As the supplement is only payable to couples who have contributed under the 1952 Ordinance it will eventually cease to be payable. It will not be necessary for any couple who have only contributed under the new Bill to have a married couple's supplement as the new Bill will allow each of them to ensure his or her own full entitlement to a pension. And it will not be needed for couples who fall within *Clause 7(5)* as the enhancement under that provision will be greater than the married couple's supplement.

CLAUSE 7

This clause contains other transitional provisions which will ensure that contributors under the 1952 Ordinance are not prejudiced by the introduction of the new pensions regime.

Subsection (1) provides that in relation to the cases complying with the requirements of any of subsections (4) to (8), the amount of the pensions will be found in accordance with that subsection instead of clause 5. Contributors who do not comply with the requirements of this clause will still be able to claim a pension calculated under clause 5 but the resulting pension will be lower than if the contributor had complied with this clause.

Subsection (2) ensures that the weeks in respect of which contributions have been made and which will count for the purpose of this clause do not include any falling after the pension entitlement has arisen.

Subsection (3) makes it clear that the clause does not apply in relation to anyone who has already reached the age of 64 whether or not they are in receipt of a pension.

Subsection (4) ensures that anyone who contributes for at least 14 years will be entitled to a pension payable at the standard weekly rate, that is to say, the maximum pension payable. This retains the present rule under the 1952 Ordinance that contributions made for 14 years will entitle the contributor to a full pension. But in order to receive a pension under this provision the contributor must continue to contribute under the new Bill until he becomes 64, or in the case of a widow or widower until he or she is widowed.

Subsection (5) applies to married women. In the case of a woman, who on the coming into force of the new Bill is married and maintained by her husband, a pension will be payable to her at the maximum rate provided that—

(a) her husband has made contributions under the 1952 Ordinance since the marriage, and
(b) she continues to contribute under the new Bill until she is 64, and
(c) the combined total of weeks in respect of which they have both made contributions under the 1952 Ordinance and this new Bill (including any the wife made before her marriage) is at least 728 or 14 years.

This provision is intended to ensure that the majority of married couples will each be entitled to a full pension so that the married couple's supplement payable under clause 6 will only be paid to a minority of couples. This is different from the general rule under the 1952 Ordinance where a married woman cannot earn her own pension but must be content for her husband to receive a pension payable at the married man's rate, higher than, but less than double, the single man's rate.

Subsection (6) applies to women who are divorced on or before the appointed day after reaching 50. Women in this class will not have been able to make any contributions under the 1952 Ordinance since they married and any they made before marriage will have been refunded to them, so they will not have built up any entitlement to a pension in their own right before the new Bill comes into force. If such a woman makes contributions under the new Bill in respect of every week beginning on or after the coming into force of the Bill until she is 64, she will be entitled to a full pension, however few the years are during which she does make contributions.

Subsection (7) provides that a person who first came to live in the Falkland Islands before the new Bill comes into force but after reaching the age of 50 (so that he or she could not make any contributions under the 1952 Ordinance) will become entitled to a pension if he or she makes contributions in respect of every week during which he or she is ordinarily resident in the Falkland Islands, from the coming into force of the new Bill until he reaches 64.

In the case of a married man, under *subsection (8)* his wife will acquire a similar entitlement based on her husband's contributions.

Subsection (9) allows contributions made on behalf of a person to count for the purposes of this clause. This means that if, for example, a person makes contributions for all the weeks between the coming into force of the Bill and his 64th birthday except for one year during which contributions were made for him under *Clause 13*, he will still be able to comply with the requirements of this section.

CLAUSE 8

Under the 1952 Ordinance in certain cases contributions could be refunded. For example, if a woman married, contributions made by her before marriage would be refunded. And a person leaving the Falkland Islands could have his contributions repaid if he desired.

Subsection (1) will prevent refunded contributions from being taken into account under the new Bill.

Subsection (2) preserves the effectiveness of contributions made by a woman before her marriage and subsequently refunded on account of her marriage.

Subsection (3) will allow contributors to repay refunded contributions, with interest, and where that is done the contributions will count as if there had been no refund. This provision will allow persons for whom it is advantageous to 'buy back' their old contributions to do so in order to improve their contribution record.

Subsection (4) will prevent repayments of refunds being made by persons who are not, at the time the repayment is made, ordinarily resident in the Falkland Islands and will require them to be made not later than 2 years after their return to the Falkland Islands and becoming ordinarily resident there.

CLAUSE 9

This clause contains provision for the maintenance of a register of contributors by the Board. The register maintained for the purposes of the 1952 Ordinance will be the first register for the purposes of this clause which will be updated from time to time as new notifications are received. The register enables the Board to know who has made or ought to be making contributions at any time.

Subsection (1) gives the responsibility of maintaining the register to the Board.

Subsection (2) requires employers of employees between the ages of 17 and 64 years to give the Board relevant information about the employees. This provision will enable the Board to know which employers should be contributing under *Clause 11* and also to keep the register up-to-date.

Subsection (3) requires employees and self-employed persons who are liable to make contributions under *Clause 10* to notify the Board that they are so liable unless the Board has already been notified to that effect. This will mean that employees and self-employed persons will have to register only once, and employees whose first employer gives the necessary notice under subsection (2) will not have to register at all under this subsection.

Subsection (4) makes failure to comply with subsection (2) or (3) a criminal offence. Conviction may result in a fine of up to £2,000.

CLAUSE 10

This clause requires contributions to be made in certain cases. Contributions under this clause are referred to as "compulsory contributions".

Subsection (1) requires contributors falling within *subsection (3)* to make contributions at a rate to be set by regulations in respect of each week during

which he is within *subsection (3)*. The rates will be similar to those specified under the 1952 Ordinance.

Subsection (2) allows different rates to be set for different classes of contributor. For example a self-employed person may be required to pay contributions at a different (higher) rate from that set for employees to take account of the fact that there are no employers' contributions attributable to the self-employed.

Under *subsection (3)* the following will have to make contributions:—

(a) employees and self-employed persons between the ages of 17 and 64;

(b) retired people under the age of 64 who have been contributors as employees or self-employed persons.

An exception is made for employees of HMG who are not ordinarily resident in the Falkland Islands.

Subsection (4) allows regulations to be made prescribing a threshold for earnings and where a person does not earn as much as the threshold, he or she will not have to make contributions under this clause. He or she will if they wish be able to make contributions voluntarily under *Clause 12*.

Subsection (5) ensures that a person who is in receipt of a widow's or widower's pension may not make contributions under this clause.

Subsection (6) will allow regulations to be made specifying what amounts are to be taken into account as earnings for the purposes of the clause, and *subsection (7)* also allows regulations to determine whether or not a person shall be taken to have retired. In the absence of regulations defining earnings, they will be calculated as for tax purposes (whether or not the contributor is liable to tax on those earnings).

CLAUSE 11

This clause deals with employers' contributions.

Subsection (1) allows regulations to be made requiring contributions to be made by employers of employees who have to make compulsory contributions under *Clause 10*. Such regulations will set a rate to be applied to the amount paid by the employer to his employees subject to an upper limit. It is not compulsory for regulations under this clause to be made.

Subsection (2) makes such regulations, if made, subject to the approval of the Legislative Council.

Subsection (3) will allow regulations to be made specifying what amounts are to be taken into account as earnings for the purposes of the clause. In the absence of regulations defining earnings, they will be calculated as for tax purposes (whether or not the final recipients are liable to tax on the earnings).

CLAUSE 12

This clause allows certain people in certain cases to make voluntary contributions when they are not required to make compulsory contributions. This will enable contributors to maintain their contribution record so as to maximise their pension entitlement.

Under *subsection (1)* contributors who have, at any time, ceased to be liable to make compulsory contributions under the Bill or under the 1952 Ordinance may make voluntary contributions if they give notice to the Board before the end of the year following that time. This provision does not apply if they are in receipt of a widow's or widower's pension.

Under *subsection (2)* a person who has reached retirement age can still increase his pension entitlement by making voluntary contributions provided that he has not been granted a pension under *Clause 4* or under the 1952 Ordinance. This means in effect that a person can defer his pension in order to increase it up to the maximum of the standard weekly rate.

Subsection (3) allows restrictions to be imposed by regulations on the periods for which voluntary contributions may be made, so that for example, a limit could be put on the period which may elapse before a contribution is made in respect of it, or on the years in respect of which a person can make contributions under *subsection (2)*.

Subsection (4) allows the regulations to specify one rate of contribution to be paid by persons in respect of periods during which they are ordinarily resident in the Falkland Islands and another for those paying in respect of periods of non-residence.

Regulations under this clause will also be subject to approval by the Legislative Council: *subsection (5)*.

CLAUSE 13

This clause makes provision for assisted contributions to be made in certain circumstances in respect of those who are not in paid employment of any kind. The purpose of this provision is to ensure that those who are genuinely unable to make contributions for themselves are still able to earn a substantial pension entitlement for their retirement.

Subsection (1) allows any person within the following provisions of the clause to require the government to make contributions on his or her behalf. The rate of the contributions will be set by regulations which will be subject to the approval of the Legislative Council. The clause does not apply to any person who is making voluntary contributions or who has reached retirement age or to a person who is not ordinarily resident in the Falkland Islands.

A person is within *subsection (2)* if he or she is in receipt of family allowance or is looking after another person receiving attendance allowance, and, in either

case, is not required to make compulsory contributions under *Clause 10*. This provision will in particular protect the position of parents who remain at home to look after their children.

A person is within *subsection (3)* if the Board is satisfied that he or she is unable to work by reason of ill-health, is not being paid sick pay or similar, and was before becoming ill a contributor under *Clause 10*. Periods of ill-health of less than a week are excluded from this provision.

A person is within subsection (4) if the Board is satisfied that he or she is not working but is actively seeking work or following a prescribed course of education or training. This provision will protect the position of young students who could otherwise lose their first few contribution years.

Subsection (5) will ensure that contributions made under this clause will be treated for all purposes (except tax deductibility) as having been made by the person on whose behalf they are made.

Subsection (6) franks the payment of assisted contributions out of the Consolidated Fund.

CLAUSE 14

This clause makes provision with respect to the payment and collection of contributions. Under the 1952 Ordinance and regulations made under it, contributions are made by the purchase of stamps or, in the case of employees, by their employers on their behalf. The latter system will remain but stamps will not be used for other contributors under the new system.

Subsection (1) places the responsibility for the payment of employees contributions on employers. Regulations will determine when and how the contributions are to be paid.

Subsection (2) will allow the employer to recover the contributions from his employees by way of deduction from earnings but not otherwise and *subsection (3)* prevents the employer from trying to recover any amount paid by way of employer's contribution under *Clause 13*.

Regulations under *subsection (5)* will determine how and when other contributions are to be paid. It is intended that self-employed persons should be able to pay over their contributions when they pay their annual income tax.

Subsections (4) and *(6)* impose criminal sanctions for failure to comply with the clause or specified provisions of the regulations. In the case of a breach of subsection (3) the maximum penalty will be a fine of £2,000 and in the case of the regulations, a fine of £10,000.

CLAUSE 15

This clause makes new provision with respect to the late payment of contributions. In order to encourage the prompt payment of contributions interest will be payable on any contribution paid more than 6 months after the end of the year in which it was due at the rate of 5 per cent per annum. The provision applies to contributions due under the 1952 Ordinance but interest will not be payable in respect of any period falling before the appointed day.

CLAUSE 16

This clause allows contributions paid by individuals and employers to be deducted from their chargeable income for tax purposes. This is similar to the provision already made in the 1952 Ordinance.

CLAUSE 17

This clause allows the Governor to pay ex gratia pensions in certain circumstances. The provision is broadly similar to that made by section 26 of the 1952 Ordinance except the requirement that the recipient must be 70 years old or more. That requirement repeats the limitation set out in section 4 of the Non-Contributory Old Age Pensions Ordinance 1961.

Subsection (1) gives the Governor power to grant a pension under the clause on the advice of the Executive Council to any person who is not entitled to a pension under any other provision of the Bill.

Subsection (2) imposes limits on pensions payable under subsection (1). They must not be exceed the standard weekly rate of a pension (under clause 5), cannot be paid to anyone younger than 70, are not paid as of right, and may be terminated at any time by the Governor again acting on the advice of the Executive Council.

Ex gratia pensions are paid out of the Consolidated Fund: *subsection (3)*.

CLAUSE 18

Clause 18 is concerned with the destination of contributions and the funding of pensions payable under *clause 4*.

Subsection (1) continues the existence of the Pensions Equalisation Fund set up under the 1952 Ordinance. It remains within the charge of the Financial Secretary.

Subsection (2) provides for the payment into the Fund of all contributions under the Bill together with interest and penalties.

Subsection (3) provides for the payment out of the Fund of all pensions under the Bill except ex gratia pensions.

Subsection (4) makes provision for the protection and investment of the monies in the Fund.

CLAUSE 19

This clause makes provision for the review every 5 years of the operation of the Bill by the Government Actuary to ensure that the Fund is not being over- or under-funded. This provision is also in the 1952 Ordinance.

CLAUSE 20

Clause 20 provides for all administrative expenses to be met out of the Fund.

CLAUSE 21

Subsection (1) provides for pensions to be paid in accordance with regulations. *Subsection (2)* provides for all claims to pensions to be determined by the Board and *subsection (3)* provides for appeals against determinations of the Board to be heard by the Governor in accordance with regulations.

CLAUSE 22

This clause deals with pensions paid or obtained wrongfully or by mistake and generally follows the precedent of the 1952 Ordinance.

Subsection (1) makes it a criminal offence to obtain a pension by knowingly making a false statement or representation. The maximum punishment is 6 months imprisonment or a fine of £10,000 (or both).

Subsection (2) makes provision for the recovery of sums paid over by way of pension to any person who, for any reason, was not entitled to receive them. The sums are recoverable by the government at any time. Instead of issuing proceedings, the Board may deduct the sums due from any other sums which the person is entitled to receive under the Bill.

CLAUSE 23

Clause 23 makes provision for the investigation of matters arising under the Bill. Under this clause the Governor may appoint such inspectors as he considers necessary to enforce the provisions of the Bill and of regulations under the Bill.

Under *subsection (2)* the inspectors are given a right of entry into premises to check that the provisions of the Bill are being complied with. They may in particular ask questions of employers and employees.

Under *subsection (3)* occupiers are required to give the inspector all such information as he may require and produce such documents as he reasonably requires to see in order to check that all contributions which ought to be paid, have been paid.

Subsection (4) preserves the right of an individual not to incriminate himself when being questioned by an inspector.

Subsection (5) makes it a criminal offence for a person to delay or obstruct an inspector or to refuse to answer a question or to produce a document, punishable if it is a first offence with a fine up to £2,000 and on subsequent offences with a fine up to £10,000.

Subsection (6) requires the inspector to be given a certificate of his appointment and he may lawfully be refused entry if he does not produce it when required.

Subsection (7) limits the kinds of premises which may be entered in pursuance of the clause to business premises broadly speaking. Houses and other domestic premises are not within the category of premises to which the clause applies unless a business is being carried on there by or with the permission of the occupier.

CLAUSE 24

This clause prevents pensions or a person's entitlement to a pension from being transferred to another person. And the value of a pension is not taken into account in determining a person's income for the purposes of section 5 of the Debtors Act 1869 (power to commit for wilful non-payment of debts).

CLAUSE 25

This clause makes new provision for the disclosure of information obtained for the purposes of the Taxes Ordinance 1994 to the Board. This power is taken in the expectation that it will not often be used but it will provide a means of determining in difficult cases matters relating to employers and employees. Information which may be disclosed is limited to the identity of employers and contributors and the amount of any earnings payable by or to any person. There is a prohibition on further disclosure except for the purposes of the Ordinance, including proceedings under it.

CLAUSE 26

This clause contains provision, similar to that in the 1952 Ordinance, under which the Governor is empowered to make regulations for the purposes of the Bill. The regulations may in particular make provision for allowing pensions to be paid after the claim has been made but before the Board has finally determined the claimant's entitlement. Also regulations may allow one person to act for the purposes of the Bill for another who is incapacitated for any reason. And provision may be made for payment of pensions when the pensioner dies.

CLAUSE 27

This clause makes consequential amendments in general terms to other Ordinances and other documents so that references to pensions payable under the 1952 Ordinance are changed to the new pensions under this Bill. The clause also repeals the legislation which the Bill replaces, that is, the 1952 Ordinance and the Non-Contributory Old Age Pensions Ordinance 1961.

FALKLAND ISLANDS

THE RETIREMENT PENSIONS BILL 1996

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13 August 1996

THE RETIREMENT PENSIONS BILL 1996

(No. of 1996)

ARRANGEMENT OF PROVISIONS

GENERAL PROVISIONS

ENTITLEMENT TO PENSIONS

CONTRIBUTORS AND CONTRIBUTIONS

DISCRETIONARY PENSIONS

FINANCIAL PROVISIONS

SUPPLEMENTARY PROVISIONS

THE RETIREMENT PENSIONS BILL 1996

(No. of 1996)

A draft of

An Ordinance

To make fresh provisions relating to pensions payable on retirement or to widows and widowers and for connected matters.

(assented to:	*1996)*
(commencement:	*in accordance with section 1)*
(published:	*1996)*

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

GENERAL PROVISIONS

Short title and commencement.

1. This Ordinance may be cited as the Retirement Pensions Ordinance 1996 and shall come into force on such date as the Governor may by Order appoint.

Interpretation 1952 c.3

2.—(1) In this Ordinance unless the context otherwise requires—

"the 1952 Ordinance" means the Old Age Pensions Ordinance 1952;

"appointed day" means the day appointed under section 1;

"the Board" means the Board of Management appointed in accordance with section 3;

"contract of service" means any contract of service whether written or oral and whether express or implied;

"contributor" means any person as respects whom contributions under this Ordinance are payable but does not include an employer;

"designated area" has the meaning given by Proclamation No.1

of 1991;

"employee" means any person over the age of 17 years and gainfully occupied in the Falkland Islands under a contract of service or as an office-holder;

"employer" includes the Government and any person acting as agent or manager for an employer;

"employment" includes any trade, profession, office or vocation;

"prescribed" means prescribed by regulations under this Ordinance;

"regulations" means regulations made by the Governor in Council;

"self-employed person" means an individual over the age of 17 years gainfully occupied in the Falkland Islands otherwise than as an employee (but this definition is subject to subsection (2) below);

"standard weekly rate", in relation to a pension, has the meaning given by section 5, and in relation to the married couples' supplement, has the meaning given by section 6;

"temporary absence" means absence from the Falkland Islands for any purpose other than the purpose of residing permanently outside the Falkland Islands;

"week" means any period of 7 days commencing with a Monday.

(2) Where a person is both an employee and a self-employed person during any period, he shall be taken for the purposes of this Ordinance to be an employee and, subject to section 10(4), not as a self-employed person during that period.

(3) A person shall not cease to be an employee or a self-employed person for the purposes of this Ordinance by reason only of a period of temporary absence from the Falkland Islands

(4) For the purposes of calculating the amount of any pension, any contribution made under this Ordinance or the 1952 Ordinance after the date on which it was due shall, if it is made before the pension is granted, be regarded as having been made in accordance with this Ordinance or the 1952 Ordinance, as the case may be.

(5) For the purposes of this Ordinance, the time when a person reaches any age shall be taken to be the beginning of the week in which he reaches that age.

(6) In this Ordinance any reference to the Falkland Islands includes a reference to a designated area.

The Board of Management.

3.—(1) Subject to subsection (2) below, the Board of Management ("the Board") established under section 3 of the 1952 Ordinance shall be responsible for the carrying out of provisions of this Ordinance and of any regulations under this Ordinance.

(2) The Board shall consist of the Financial Secretary who shall be the chairman and 3 other persons who shall be appointed by the Governor on such

terms and conditions as the Governor may determine.

(3) The quorum for a meeting of the Board shall be the chairman and at least one other member of the Board but subject to that the Board shall have power to determine its own procedure.

ENTITLEMENT TO PENSIONS

Retirement pensions, widow's pensions and widower's pensions.

4.—(1) Subject to the provisions of this Ordinance, every person—

(a) who has made or who is deemed to have made contributions in respect of 250 weeks or more in accordance with this Ordinance or the 1952 Ordinance, and

(b) who has reached the age of 64 years,

shall, on making a claim, in such form as the Board may require, be entitled to a retirement pension payable at a weekly rate calculated in accordance with section 5.

(2) Subject to the provisions of this Ordinance, every person who is a widow or a widower, and—

(a) who has or is deemed to have made, or whose spouse has or is deemed to have made, contributions in respect of 250 weeks or more in accordance with this Ordinance or the 1952 Ordinance, and

(b) has reached the age of 60 years,

shall, on making a claim, in such form as the Board may require, be entitled to a widow's pension or, as the case may be, a widower's pension payable at a weekly rate calculated in accordance with section 5.

(3) A person who immediately before the appointed day is in receipt of a pension under the 1952 Ordinance (other than a pension under section 26) shall be entitled to a pension under this section payable at the standard weekly rate without the making of a claim.

(4) A person shall be entitled to a pension under this section notwithstanding that—

(a) he or she is gainfully employed in the Falkland Islands, whether as an employee, office-holder or self-employed person;

(b) he or she is not resident or ordinarily resident in the Falkland Islands.

(5) A person who, apart from this subsection, is entitled to a pension under subsection (1) and also to a pension under subsection (2), shall not be entitled to both pensions but shall instead be entitled to only one of them and where the weekly rates of the two pensions differ, shall be entitled to whichever has the higher rate of payment.

Amount of pension.

5.—(1) The standard weekly rate of a pension shall be such amount as may be specified by regulations which shall be subject to approval by the Legislative Council.

(2) Subject to the provisions of this Ordinance, the weekly rate of a pension under section 4 shall be equal to—

$$A\left(\frac{B}{2200}\right)$$

where A is the standard weekly rate of pension, and
B is the number of weeks, not exceeding 2200, in respect of which contributions under this Ordinance or the 1952 Ordinance have been made—
(i) by or in respect of the pensioner, or
(ii) in a case of a widow's or widower's pension, by or in respect of the deceased spouse if that produces the greater pension for the survivor.

Married couples' supplement.

6.—(1) Subject to subsections (2) and (3) below, a married couple one of whom is entitled to a retirement pension shall be entitled to a supplement to the pension or, if both are so entitled, to one of their pensions.

(2) The standard weekly rate of the married couple's supplement shall be such amount as may be specified by regulations which shall be subject to approval by the Legislative Council.

(3) Where the married couple are each entitled to a retirement pension, the weekly rate of the supplement payable under subsection (1) above shall be reduced by the amount (if any) by which A exceeds B + C, where—
A is the aggregate of the weekly rates of their two pensions,
B is the weekly standard rate of pension, and
C is the standard weekly rate of the married couple's supplement,
and if that excess is equal to or greater than C, the supplement shall cease to be payable to that couple.

(4) Subsection (1) does not apply unless—
(a) at least one of the married couple paid contributions under the 1952 Ordinance, and
(b) it is shown to the satisfaction of the Board that one of the married couple is maintaining the other.

Transitional provisions for existing contributors and others

7.—(1) The following provisions of this section shall have effect, in relation to a person falling within any of subsections (4) to (8) below who becomes entitled to a pension under section 4 on or after the appointed day, for the purpose of calculating the weekly rate at which that pension should be paid.

(2) In this section a "relevant week"—
(a) in relation to a retirement pension, means a week during which the person entitled to the pension was over the age of 17 years and under the age of 64 years, and
(b) in relation to a widow's or widower's pension, means a week during which the person entitled to the pension was between the ages of 17 and 64 years and not entitled to a widow's or widower's pension.

(3) The following provisions of this section do not apply in relation to any person who had reached the age of 64 years before the appointed day.

(4) A person who—
(a) made contributions in respect of any week under the 1952 Ordinance (including any falling within section 8(2)), and
(b) makes contributions in accordance with this Ordinance in

respect of every relevant week beginning on or after the appointed day,

shall, if the weeks in respect of which those contributions were made amount in aggregate to at least 728 weeks (14 years), be entitled to a pension payable at the standard weekly rate.

(5) In any case where a woman, on the appointed day, is married to (and maintained by) a person then if—

(a) her husband made contributions under the 1952 Ordinance in respect of any week beginning after their marriage, and

(b) she makes contributions in accordance with this Ordinance in respect of every relevant week beginning on or after the appointed day, and

(c) the weeks in respect of which those contributions were made by her and her husband, together with any made by her which fall within section 8(2), amount in aggregate to at least 728 weeks (14 years),

she shall be entitled to a pension payable at the standard weekly rate.

(6) A divorced woman—

(a) whose husband had made contributions under the 1952 Ordinance in respect of any week beginning after their marriage, and

(b) whose divorce was obtained after she reached the age of 50 years on or before the appointed day, and

(c) who makes contributions in accordance with this Ordinance in respect of every relevant week beginning on or after the appointed day,

shall be entitled to a pension payable at the standard weekly rate.

(7) A person who—

(a) first became resident in the Falkland Islands after reaching the age of 50 years but before the appointed day, and

(b) was an employee or self-employed person from his arrival in the Falkland Islands until the appointed day but did not make any contribution under the 1952 Ordinance because of his age, and

(c) is resident in the Falkland Islands on the appointed day, and

(d) makes contributions in accordance with this Ordinance in respect of every relevant week beginning on or after the appointed day,

shall be deemed to have made contributions in accordance with this Ordinance in respect of every relevant week beginning before the appointed day during which he was ordinarily resident in the Falkland Islands.

(8) The wife of a person who is deemed to have made contributions by virtue of subsection (7) above in respect of any week shall be deemed to have made contributions for the same week.

(9) Any reference in this section to a contribution made by any person does not include a reference to a contribution made by an employer otherwise than on behalf of an employee, but does include a reference to any contribution deemed to have been made by that person.

Refunds of contributions under 1952 Ordinance

8.—(1) Subject to subsections (2) to (4) below, where a refund of any amount was made to a person in respect of any contribution made or deemed to have been made in respect of any week by that person under the 1952 Ordinance, then for the purposes of this Ordinance—

(a) that contribution shall be deemed not to have been made, and

(b) a contribution shall not be deemed to have been made, by virtue of section 7 or otherwise, by that person in respect of the same week.

(2) Subsection (1) above does not apply in relation to any refund of a contribution made on account of a person's marriage or remarriage, and any such contribution may be taken into account under this Ordinance as if it had not been refunded.

(3) In any case where a refund within subsection (1) above has been made and a payment is made to the Board of an amount equal to the aggregate of—

(a) the amount of that refund, and

(b) compound interest at the annual rate of 5 per cent. on the amount of the refund from the date of the refund,

by a person who received such a refund, then, as from the date of that payment, subsection (1) shall cease to apply in relation to any contribution in respect of which the refund was made.

(4) Subsection (3) above does not apply unless—

(a) at the time the payment required to be made under subsection (3) is made, that person is ordinarily resident in the Falkland Islands, and

(b) that time falls before the expiry of the period of two years beginning with the date on which he first became ordinarily resident in the Falkland Islands after the refund was made to him.

CONTRIBUTORS AND CONTRIBUTIONS

The register of contributors.

9.—(1) The Board shall keep a register of contributors and shall allot each contributor a registration number.

(2) The employer of a person who is liable to make contributions under section 10 shall notify the Board that he is employing that person within 14 days of the commencement of the employment and shall give the Board such information relating to the employee and the employment as the Board may require.

(3) Every person who is liable to make contributions under section 10, except any person as respects whom the Board has been notified under subsection (2) above, shall register with the Board, in such form as the Board may require, within 60 days of first becoming liable to make such contributions and shall produce such evidence of his date of birth as the Board may require.

(4) Any person who fails to comply with subsection (2) or (3) above shall be guilty of an offence and liable on conviction to a fine not exceeding level 5 on the standard scale.

Compulsory contributions.

10.—(1) Every contributor shall make a contribution in respect of each week during the whole or part of which he is a contributor at the prescribed weekly rate.

(2) Regulations under subsection (1) may specify different rates for different classes of contributor and shall be subject to approval by the Legislative Council.

(3) Subject to subsections (4) and (5) below, for the purposes of subsection (1) above "contributor" means—

(a) every employee who is between 17 and 64 years of age;

(b) every self-employed person who is between 17and 64 years of age;

(c) every retired person under the age of 64 years who has been a contributor under this section or the 1952 Ordinance at any time either as an employee or a self-employed person;

but does not include any person who is ordinarily resident outside the Falkland Islands and is an employee of Her Majesty's Government in the United Kingdom.

(4) Regulations under subsection (1) may provide that a person shall not be liable to make a contribution under this section in respect of any week for which his earnings do not exceed such amount as may be prescribed, and for the purposes of this subsection and regulations made under it, where section 2(2) applies to a person in respect of any week, his earnings for that week shall be taken to be the aggregate of his earnings as an employee and as a self-employed person for that week.

(5) Subsection (1) above shall not apply in relation to a person as respects any period during which that person is entitled to a widow's or widower's pension under section 4.

(6) Regulations may provide for the calculation of a person's earnings over any period for the purposes of this section, and may in particular make provision for—

(a) disregarding certain amounts;

(b) taking into account pensions, redundancy payments and other compensation for loss of employment or payments in lieu of notice of termination of employment, holiday pay and other amounts;

(c) taking into account benefits received otherwise than in cash;

(d) aggregating earnings where a person has more than one employer;

(e) where paragraph (d) above applies, for requiring the contribution to be made by one of the employers;

but, subject to such regulations, a person's earnings for any period shall be taken to be his earned income for that period computed in accordance with the Taxes Ordinance 1994 (whether or not any of his income is subject to income tax).

(7) Regulations may make provision determining when a person is to be taken to have retired for the purposes of this section.

Contributions by employers.

11.—(1) Regulations may provide that contributions shall be made by employers in respect of each week during the whole or part of which they employ any person who is between 17 and 64 years of age, but a contribution shall not be payable by an employer under this section in respect of so much of the earnings payable by the employer in respect of any week as exceeds the prescribed maximum.

(2) Regulations specifying a rate by reference to which an employer's

contribution is to be calculated or prescribing a maximum for the purposes of this section shall be subject to approval by the Legislative Council

(3) Regulations may be made determining how earnings over any period are to be calculated for the purposes of this section, and such regulations may in particular make provision for—

(a) disregarding certain amounts;

(b) taking into account such amounts as the Board thinks fit;

(c) taking into account benefits received otherwise than in cash;

but, subject to such regulations, the amount of earnings paid or payable by an employer for any period shall be taken to be the aggregate amount paid or payable by him to his employees for that period which is or is part of their earned income for that period computed in accordance with the Taxes Ordinance 1994 (whether or not any of that amount is subject to income tax in the hands of the employees).

Voluntary contributions.

12.—(1) Any person under the age of 64 years who—

(a) has been, but is no longer, required to make contributions under section 10 or under the 1952 Ordinance as an employee or a self-employed person or retired person in respect of any period ("the compulsory contribution period"), and

(b) has not been granted a widow's or widower's pension under section 4, and

(c) has given notice to the Board, in such form as the Board may require, before the expiry of the period of 12 months beginning with the day immediately following the end of the compulsory contribution period that he wishes to make contributions under this subsection,

may make voluntary contributions at the prescribed rate in respect of any period beginning after the end of the compulsory contribution period.

(2) A person over the age of 64 years who—

(a) has made contributions under this Ordinance or the 1952 Ordinance in respect of any period ("the compulsory contribution period"), and

(b) has given notice to the Board, in such form as the Board may require, that he wishes to make contributions under this subsection, and

(c) has not been granted a pension under this Ordinance or the 1952 Ordinance,

may make voluntary contributions at the prescribed rate in respect of any period beginning after the end of the compulsory contribution period, irrespective of whether he has retired or is still gainfully employed.

(3) Regulations may provide that contributions under subsection (1) or (2) above in respect of any period may not be made after such time as may be prescribed has elapsed after the end of that period, and different periods may be prescribed for different classes of contributions.

(4) Regulations under subsection (1) above may prescribe different rates of contributions in respect of periods during which a person is not ordinarily resident in the Falkland Islands and in respect of periods during which a person is so resident.

(5) Regulations under subsection (1) or (2) above shall be subject to the

approval of the Legislative Council.

Assisted contributions.

13.—(1) A person to whom this subsection applies during any period shall, on a claim being made, in such form as the Board may require, have contributions made at the prescribed rate in respect of that period in his behalf by the Government; but a contribution shall not be made under this subsection—

(a) in respect of any person and any period as respects which a contribution is made under section 12(1); or

(b) in respect of any person who has reached the age of 64 years.

(2) Subsection (1) above applies to any person ordinarily resident in the Falkland Islands during any period when that person—

(a) is not required to make contributions under section 10 as an employee, a self-employed person or a retired person, and

(b) either—

(i) is in receipt of family allowance, or

(ii) shows to the satisfaction of the Board that he or she is looking after another person who is in receipt of attendance allowance.

(3) Subsection (1) above applies to any person ordinarily resident in the Falkland Islands during any period as respects which the Board is satisfied that he—

(a) is unable to work by reason of ill-health, and is not in receipt of any remuneration, and

(b) immediately before the commencement of that period was an employee or a self-employed person and a contributor for the purposes of section 10(1),

but a contribution shall not be payable by virtue of this subsection in respect of the first 7 days of any such period of ill-health.

(4) Subsection (1) above applies to any person ordinarily resident in the Falkland Islands during any period when that person—

(a) is neither an employee nor self-employed, but shows to the satisfaction of the Board that he or she is actively seeking employment during that period; or

(b) shows to the satisfaction of the Board that he or she is following a prescribed course of education or training.

(5) A contribution made in respect of any person under this section shall for all purposes of this Ordinance (except section 16) be deemed to have been made by that person.

(6) Contributions made by the Government under this section shall be paid out of and charged upon the Consolidated Fund.

(7) Regulations prescribing a rate for the purposes of subsection (1) above shall be subject to approval by the Legislative Council.

Payment and collection of contributions

14.—(1) Subject to regulations, any contribution payable by an employee under section 10 shall in the first instance be payable by the employer on behalf of and to the exclusion of the employee, and for the purposes of this Ordinance any contribution paid by the employer under this section shall be deemed to be a contribution paid by the employee.

(2) Subject to regulations, an employer shall be entitled to recover from the employee the amount of any contribution paid by the employer under this section, and, notwithstanding the provisions of the Labour Minimum Wage Ordinance, regulations shall provide for the employer to recover any such amount by deduction from earnings and not in any other way.

(3) An employer shall not deduct from a person's earnings or any other sum, or otherwise seek to recover from a person, any amount in respect of any contribution payable by the employer under section 11, and any provision of a contract, agreement or arrangement to the contrary shall be void and unenforceable.

(4) Any person who acts in breach of subsection (3) above commits an offence and shall be liable on conviction to a fine not exceeding level 5 on the standard scale.

(5) Subject to subsections (1) to (4) above, contributions under this Ordinance shall be paid and collected in the prescribed manner, and different provision may be made in respect of different cases or different classes of cases.

(6) Regulations under this section may provide that a breach of any specified requirement of the regulations by an employer or a self-employed person is an offence punishable on conviction with a fine not exceeding level 7 on the standard scale.

Contributions not paid when due.

15.—(1) Where a contribution payable under this Ordinance, whether a compulsory or voluntary contribution, is paid after the 30th June next following the end of the pension year in which week fell in respect of which the contribution was payable, the person liable or eligible to pay the contribution shall be liable to pay compound interest on the contribution at the rate of 5 per cent. per annum.

(2) In this section a pension year is any period of 12 months ending on 31st December.

(3) This section applies in relation to any contribution payable under the 1952 Ordinance which is not or has not been paid when due as it applies to contributions under this Ordinance, but interest shall not be due under this section in respect of any period falling before the appointed day.

(4) A contribution which is not paid when it is due may be recovered in a court of competent jurisdiction by the Board as a civil debt.

(5) The Limitation Act 1980 in its application to the Falkland Islands shall not apply to proceedings for the recovery of any contribution payable under this Ordinance.

Tax relief for contributions

16. In computing for the purposes of the Taxes Ordinance 1994 a person's chargeable income for any period, a deduction may be made equal to the amount of any contributions made by that person or that person's wife during that period under this Ordinance.

DISCRETIONARY PENSIONS

Ex gratia pensions

17.—(1) Where the Governor is advised by the Executive Council that it considers that it would be desirable so to do having regard—

(a) to the facts of the particular case; and

(b) by the personal circumstances of the person concerned,

he may, subject to subsection (2) below, by writing authorise the payment of a pension to a person who is not entitled to any pension under the foregoing provisions of this Ordinance of such amount or on such basis of calculation and from such date as he thinks fit ("an ex gratia pension").

(2) The weekly rate of an ex gratia pension—

(a) shall not exceed an amount equal to the standard weekly rate of pension; and

(b) shall not be payable to any person under 70 years of age; and

(c) shall not be payable as of right; and

(d) may be brought to an end at any time by the Governor on the advice of the Executive Council revoking the authority for such payment.

(3) An ex gratia pension shall be paid out of and charged upon the Consolidated Fund.

FINANCIAL PROVISIONS

Pensions Equalisation Fund.

18.—(1) The Pensions Equalisation Fund ("the Fund") established under section 8 of the Old Age Pensions Ordinance 1952 shall continue to be maintained by the Financial Secretary.

(2) All contributions paid under this Ordinance and all sums paid under section 8(2) shall be paid into the Fund together with all interest and penalties paid under this Ordinance.

(3) All pensions payable under this Ordinance except ex gratia pensions paid under section 17, shall be paid out of the Fund.

(4) Any moneys forming part of the Fund shall not be applied in any way to the purposes of the Falkland Islands but, except for such sums as in the opinion of the Financial Secretary are required to be kept in hand for the purposes of this Ordinance, shall be invested on behalf of the Board under the direction of the Financial Secretary in such securities, or be employed at interest in such manner, as shall be approved from time to time by the Governor in Council, and the interest arising from such investment shall be from time to time paid to the credit of the Fund.

Reports by Government Actuary.

19.—(1) The Government Actuary shall review the operation of this Ordinance during the period from the appointed day and ending with 31st December 2001and thereafter during the period ending with 31st December in every fifth year and, on each such review, make a report to the Governor on the financial condition of the Pensions Equalisation Fund and the adequacy or otherwise of the contributions payable under this Ordinance to support the pensions payable under this Ordinance out of the Fund.

(2) The Governor may at any time direct that the period to be covered by a review and report under subsection (1) shall be reduced, and the making of that

and subsequent reviews shall be accelerated accordingly.

(3) Any function of the Government Actuary under this section may be exercised by the Deputy Government Actuary.

Administrative expenses.

20. Any expenses incurred in the administration of this Ordinance shall be paid out of the Pensions Equalisation Fund.

SUPPLEMENTARY PROVISIONS

Payment of pension, determination of claims and appeals.

21.—(1) A pension under section 4 shall be paid at such times, in such manner and subject to such conditions as to identification or otherwise as may be prescribed.

(2) All claims for pensions shall be considered and determined by the Board.

(3) Any person who is aggrieved by a decision of the Board under this Ordinance may appeal in the prescribed manner to the Governor whose decision shall be final.

Penalties for false statements etc. and repayment of pension where recipient not entitled to payment.

22.—(1) If for the purpose of obtaining or continuing a pension under section 4, either for himself or for any other person, any person knowingly makes any false statement or false representation, he shall be liable on conviction to imprisonment for a term not exceeding six months or to a fine not exceeding level 7 on the standard scale or to both such fine and imprisonment.

(2) Where any sum is paid by way of a pension under section 4 to any person and that person was not entitled to the pension or to a pension of that amount, he or, in the case of his death, his personal representative shall be liable to repay the Government any such sums, and the amount of those sums may be recovered at any time as a debt due to the Government.

(3) Where any person who is in receipt of a pension under section 4 is liable to repay to the Government any sum under this section, the Board shall be entitled, without prejudice to any other means of recovering such sum, to direct the deduction of such sum from any sums to which that person becomes entitled on account of a pension under section 4, but in the case of a personal representative the deduction shall only be made from any sums to which that person becomes entitled, or which he could claim, as such personal representative.

Inspectors

23.—(1) For the purposes of this Ordinance the Governor may appoint such inspectors as he may consider necessary.

(2) An inspector appointed under this Ordinance shall, for the purposes of the execution thereof, have power to do all or any of the following things, namely—

(a) to enter at all reasonable times any premises or place liable to inspection under this section;

(b) to make such examination and inquiry as may be necessary for ascertaining whether the provisions of this Ordinance are being or have been complied with in any such premises or

place;

(c) to examine, either alone or in the presence of any other person, as he thinks fit, with respect to any matters under this Ordinance on which he may reasonably require information, any person whom he has reasonable cause to believe to be or to have been an employed person or an employer;

(d) to exercise such other powers as may be necessary for carrying this Ordinance into effect.

(3) Subject to subsection (4) below, the occupier of any premises or place liable to inspection under this section, and any person who is or has been employing any person, and the servants and agents of any such occupier or other person, and any employed person, shall furnish to an inspector all such information and produce for inspection all such documents as the inspector may reasonably require for the purpose of ascertaining whether contributions are or have been payable, or have been duly paid, by or in respect of any person.

(4) A person shall not be required under this section to answer any question or give any evidence tending to incriminate himself.

(5) If any person—

(a) wilfully delays or obstructs an inspector in the exercise of any power under this section; or

(b) refuses or neglects to answer any question or to furnish any information or to produce any document when required to do so under this section;

he shall be liable on summary conviction in the case of a first offence under this subsection to a fine not exceeding level 5 on the standard scale and in the case of a second or subsequent offence to a fine not exceeding level 7 on the standard scale.

(6) Every inspector shall be furnished with a certificate of his appointment, and on applying for admission to any premises or place for the purposes of this Ordinance shall, if so required, produce that certificate.

(7) The premises and places liable to inspection under this section are any premises or places where an inspector appointed under this Ordinance has reasonable ground for supposing that any persons liable to contribute under this Ordinance are employed, except that they do not include any private dwelling house not used by or by permission of the occupier for the purposes of trade or business.

Inalienability of pensions

24.—(1) Every assignment of or charge on and every agreement to assign or charge a pension under section 4 shall be void and, on the bankruptcy of a person entitled to such a pension, the pension shall not pass to any trustee or other person acting on behalf of the creditors.

(2) Any sums received by any person by way a pension under section 4 shall not be included in calculating his means for the purposes section 5 of the Debtors Act 1869.

Disclosure of information by Commissioner of Taxation.

25.—(1) No obligation as to secrecy imposed by statute or otherwise shall prevent the disclosure of information obtained for the purposes of the Taxes Ordinance 1994 from being disclosed to the Board but information shall not be disclosed under this section without the agreement of the Commissioner of Taxation.

(2) Information shall not be disclosed in pursuance of subsection (1) unless it is an aid to identifying any employer or contributor or to establishing the amount of any earnings payable by or to any person.

(3) Information disclosed in pursuance of subsection (1) shall not be further disclosed except in so far as it may be necessary for the purposes of this Ordinance or any regulations made under this Ordinance, including any civil or criminal proceedings arising out of this Ordinance or any such regulations.

Regulations

26. The Governor in Council may make regulations generally for carrying this Ordinance into effect, and in particular—

(a) for authorising the payment of any sum by way of pension during any period intervening between the making of a claim and its final determination;

(b) for enabling a person to be appointed to exercise, on behalf of any claimant or person entitled to or in receipt of a pension who is, by reason of any mental or other incapacity, unable to act, any right to which that claimant or person may be entitled under this Ordinance, and to authorise any person so appointed to receive any pension on behalf and for the benefit of the claimant or person;

(c) for providing that—

(i) in the case of the death of a person who was in receipt of a pension under this Ordinance, payment may be made of any sum which became payable on account of the pension within 3 months before the date of his death, but has not been paid;

(ii) in the case of the death of a person who was entitled to a pension under this Ordinance, payment may be made of any sum which, if a claim had been made, or, if made, had been allowed, immediately before his death, would have been payable on account of the pension up to the date of his death;

(d) for providing that probate or other proof of the title of the personal representative of the deceased person may be dispensed with in the case of any such sum as is mentioned in paragraph (d) above, and that any such sum may be paid or distributed to or among the persons appearing to the Board to be entitled to receive the same or any part thereof, either as being persons beneficially entitled thereto under a will or as next of kin, or as being creditors of the deceased person, or to or among any one or more of such persons exclusive of the others, or, in the case of the illegitimacy of the deceased person or any child of his, to or among such persons as to the Board may seem just;

(e) for prescribing the procedure upon appeals from decisions of

the Board.

Consequential amendments and repeals.
1952 c.3
1961 c.7

27.—(1) Subject to any contrary intention, any reference, however expressed, in any Ordinance, statutory instrument or other document passed or made before the coming into force of this Ordinance to the Falkland Islands contributory old age pension at the married man's rate shall be construed as a reference to the aggregate of the standard weekly rate of pension and the standard weekly rate of the married couples' supplement.

(2) Subject to any contrary intention, any reference, however expressed, in any Ordinance, statutory instrument or other document passed or made before the coming into force of this Ordinance to the Falkland Islands contributory old age pension at the single man's rate shall be construed as a reference to the standard weekly rate of pension.

(3) The following enactments are hereby repealed—

(a) the Old Age Pensions Ordinance 1952; and

(b) the Non-Contributory Pensions Ordinance 1961.

Printed by the Government Printer, Printing Office, Stanley, Falkland Islands.
Price: Six Pounds & Thirty Pence.

THE FALKLAND ISLANDS GAZETTE Supplement

PUBLISHED BY AUTHORITY

Vol. 7 | *October 23rd 1996* | *No. 20*

The following is published in this Supplement -

The Eliza Crescent (Plots 32 to 36) Direction 1996, (S.R. & O. No. 30 of 1996).

SUBSIDIARY LEGISLATION

PLANNING AND BUILDING

The Eliza Crescent (Plots 32 to 36) Direction 1996

(S. R. & O. No. 30 of 1996)

Made: 19 September 1996
Published: 23 October 1996
Coming into force: as provided by paragraph 6(3) of the General Development Order 1992

IN EXERCISE of my powers under paragraph 6(1) of the General Development Order 1991(a), I give the following Direction—

Citation

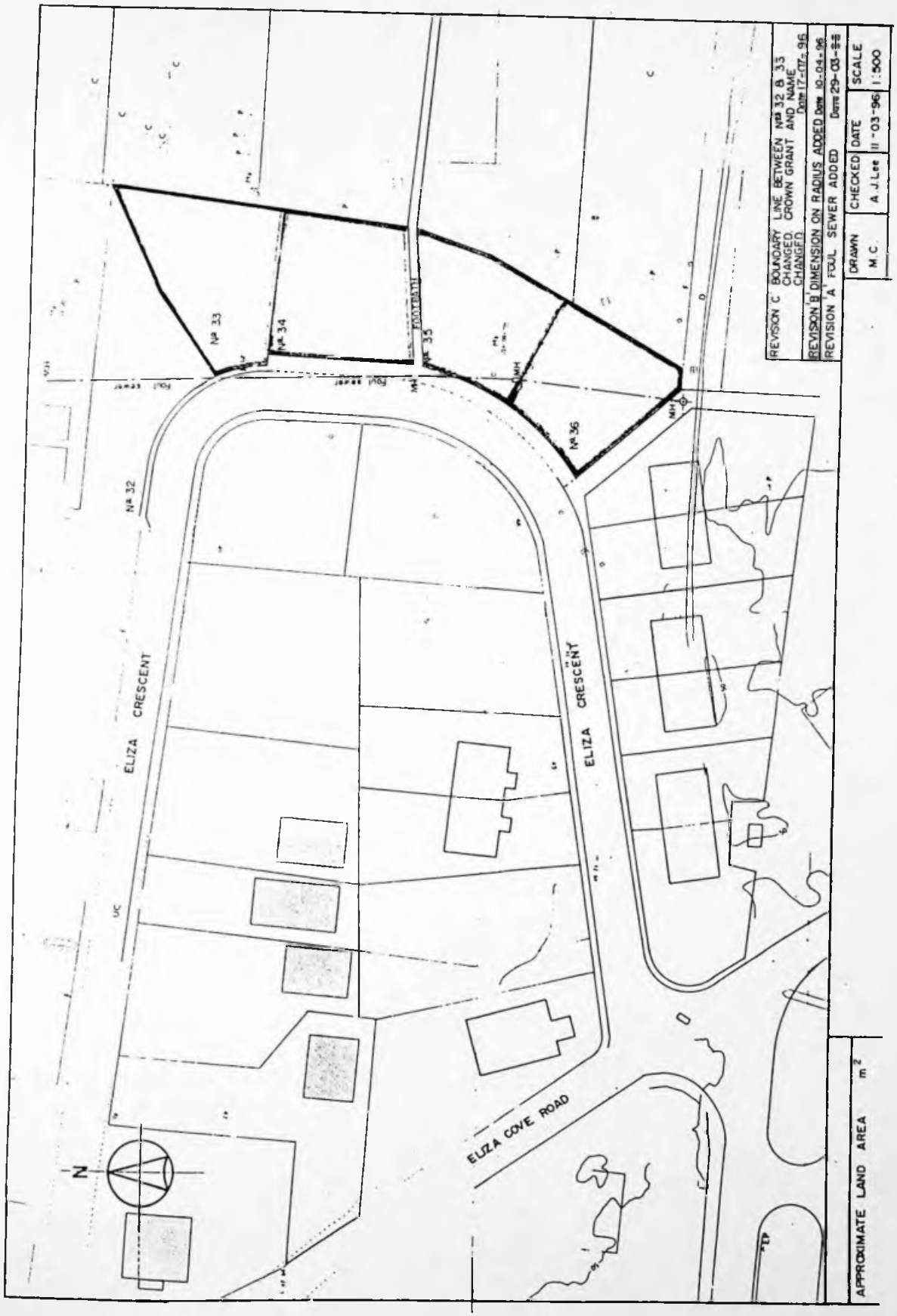
1. This Direction may be cited as the Eliza Crescent (Plots 32 to 36) Direction 1996 and applies to Plots 32 to 36 Eliza Crescent Stanley, which are shown for the purpose of identification in the plan appearing as the Schedule to this Direction.

Direction

2. Where this Direction applies, the permission granted by paragraph 5 of the General Development Order 1991 shall not apply in respect of development described in any Class or paragraph of Part 1 of Schedule 2 to that Order (other than development falling within Class N in that Part (development undertaken by or on behalf of the Secretary of State for Defence)).

(a) S R & O No. 6 of 1991

SCHEDULE


ELIZA CRESCENT
ELIZA CRESCENT
ELIZA COVE ROAD
FOOTPATH
Nº 32
Nº 33
Nº 34
Nº 35
Nº 36
N
REVISION C BOUNDARY LINE BETWEEN Nos 32 & 33 CHANGED. CROWN GRANT AND NAME CHANGED. Date 17-07-96
REVISION B DIMENSION ON RADIUS ADDED Date 10-04-96
REVISION A FOUL SEWER ADDED Date 29-03-96
DRAWN M.C.
CHECKED A.J.Lee
DATE 11-03-96
SCALE 1:500
APPROXIMATE LAND AREA m²

GIVEN this 19th day of September 1996

R P Ralph
Governor

EXPLANATORY NOTE
(not forming part of the above Order)

Paragraph 5 of the General Development Order 1991 grants automatic planning permission for various classes of minor development which would otherwise require a specific application for, and grant of, planning permission. However, a Direction under paragraph 6 of the Order may exclude the application of paragraph 5, in whole or in part, in relation to the land comprised in the Direction. This Direction applies to Plots 32 to 36 Eliza Crescent Stanley and requires the specific grant of planning permission for development within those plots in respect of matters (eg erection of sheds) which would otherwise have the benefit of an automatic grant of planning permission (ie would otherwise be "permitted development"). The reason for the Direction is the small size of the plots and the need to control development within them which might be objectionable to the owners and occupiers of neighbouring land and buildings.

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THE FALKLAND ISLANDS GAZETTE Supplement

PUBLISHED BY AUTHORITY

Vol. 7 *November 15th 1996* *No. 21*

The following is published in this Supplement -

The Supplementary Appropriation (1995-1996) Ordinance 1996.

ELIZABETH II

Colony of the Falkland Islands

RICHARD PETER RALPH, C.V.O.,
Governor.

The Supplementary Appropriation (1995-1996) Ordinance 1996

(No. 19 of 1996)

ARRANGEMENT OF PROVISIONS

Section

ELIZABETH II

Colony of the Falkland Islands

RICHARD PETER RALPH, C.V.O.,
Governor.

The Supplementary Appropriation (1995-1996) Ordinance 1996

(No.19 of 1996)

An Ordinance

(assented to: 29 October 1996)
(commencement: on publication)
(published: 15 November 1996)

To appropriate and authorise the withdrawal from the Consolidated Fund of additional sums totalling £513,870 for the service of the financial year ending 30th June 1996.

ENACTED by the Legislature of the Falkland Islands as follows—

Short title

1. This Ordinance may be cited as the Supplementary Appropriation (1995-1996) Ordinance 1996.

Appropriation of further sums

2. The Financial Secretary may cause to be issued out of the Consolidated Fund and applied to the service of the year commencing on 1st July 1995 and ending on 30th June 1996 ("the financial year")—

(a) the sum of £353,870 which sum is granted and shall be appropriated to replenish the Contingencies Fund in respect of advances authorised to be issued therefrom during the financial year for the purposes of the Heads of Service mentioned in the Schedule hereto; and

(b) a further sum of £160,000 which sum is granted and shall be appropriated for the purpose of the Head of Service 0950 (capital expenditure) and which will come into course of payment during the financial year.

SCHEDULE

HEAD OF SERVICE	£
PART I OPERATING BUDGET	
0100 Aviation	49,600
0200 Medical and Dental	4,570
0500 Falkland Islands Defence Force	4,400
0600 Secretariat, Treasury etc	13,200
0800 Legislature	2,000
0850 Falkland Islands Government Office	7,700
TOTAL OPERATING BUDGET	81,470
PART II CAPITAL BUDGET	
0950 Expenditure	272,400
TOTAL SUPPLEMENTARY EXPENDITURE	£353,870

Passed by the Legislature of the Falkland Islands this 23rd day of February 1996.

C. ANDERSON,
Clerk of Councils.

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.

C. ANDERSON,
Clerk of Councils.

Printed by the Government Printer, Printing Office, Stanley, Falkland Islands.
Price: One Pound & Fifty Pence.

THE FALKLAND ISLANDS GAZETTE Supplement

PUBLISHED BY AUTHORITY

Vol. 7 *November 18th 1996* *No. 22*

The following are published in this Supplement -

Welfare of Animals (Code of Practice) Bill 1996;
Administration of Justice (Miscellaneous Provisions) Bill 1996;
Road Traffic (Amendment) Bill 1996;
Land Charges Bill 1996;
Banking (Amendment) Bill 1996;
Falkland Islands Defence Force (Amendment) Bill 1996;
The Supplementary Appropriation (1996-1997) Bill 1996.

Welfare of Animals (Code of Practice) Bill 1996

(No: of 1996)

ARRANGEMENT OF PROVISIONS

Clause

WELFARE OF ANIMALS (CODES OF PRACTICE) BILL 1996

(No. of 1996)

A BILL

for

AN ORDINANCE

(assented to: 1996)
(commencement: 1st January 1997)
(published: 1996)

To authorise the preparation and publication of Codes of Practice in relation to the treatment of animals and for contraventions of the guidance given in such Codes of Practice to be taken into account in prosecutions of persons for offences under section 1 of the Protection of Animals Act 1911 and to amend the Crimes Ordinance 1989 accordingly.

BE IT ENACTED by the Legislature of the Falkland Islands as follows—

Short title

1. This Ordinance may be cited as the Welfare of Animals (Codes of Practice) Ordinance 1996 and shall come into force on 1st January 1997.

Amendment of Crimes Ordinance 1989

2 . Schedule 1 to the Crimes Ordinance 1989 is amended in respect of the application of provisions of English Acts relating to animals (that is to say, in the portion of that Schedule immediately following the cross-heading "***Animals***") by replacing the entry headed "**PROTECTION OF WILD ANIMALS ACT 1911**" with the following—

"PROTECTION OF ANIMALS ACT 1911
(1 & 2 Geo., c.27)

Extent of application

The whole Act, except sections 1(7), 4, 5(1) and 6

Modifications

1. Throughout the Act, substitute the words "police officer" for the words "police constable" and "constable" wherever they appear.

2. Insert the following section immediately after section 1—

"Codes of practice

1A. (1) The Governor may from time to time, after consultation with such organisation as appears to him to represent the interests concerned and such other bodies and persons, if any, as he considers appropriate in the circumstances of the case—

(a) prepare and issue Codes of Practice for the purpose of providing guidance in the treatment and care of animals; and

(b) revise any such Code by revoking, varying, amending or adding to the provisions of the Code.

(2) A Code prepared in pursuance of this section and any alterations proposed to be made on a revision of such a Code shall be laid before the Legislative Council, and the Governor shall not issue the Code or revised Code, until the Code has been approved by a Resolution of the Legislative Council.

(3) The Governor shall cause any Code issued or revised under this section to be printed and distributed, and may make such arrangements as he thinks fit for its distribution, including causing copies of it to be put on sale to the public at such reasonable price as the Governor may determine.

(4) A failure on the part of any person to follow any guidance contained in a Code issued under this section shall not of itself render that person liable to proceedings of any kind.

(5) If, in proceedings against any person for an offence under section 1 of this Act consisting of the contravention of any provision of that section, it is shown that, at any material time, that person failed to follow any guidance contained in a Code issued under this section, being guidance which was relevant to the provision concerned, that

failure may be relied upon by the prosecution as tending to establish his guilt.

3. In section 14, substitute the words "Supreme Court" for the words "Crown Court"."

OBJECTS AND REASONS
(not forming part of the above Bill)

The principal purpose of this Bill is stated in the Long Title. The Bill also corrects a clerical error in the Crimes Ordinance 1989 which inadvertently mis-states the title of the Protection of Animals Act 1911.

Administration of Justice (Miscellaneous Provisions) Bill 1996

(No: of 1996)

ARRANGEMENT OF PROVISIONS

Clause

Schedule 1

Schedule 2

Schedule 3

ADMINISTRATION OF JUSTICE (MISCELLANEOUS PROVISIONS) BILL 1996

(No. of 1996)

A BILL

for

AN ORDINANCE

(assented to: 1996)
(commencement: in accordance with section 1)
(published: 1996)

To make further and better provision for the application in the Falkland Islands of certain provisions of the Supreme Court Act 1981 and of the County Courts Act 1984, to enact provisions in relation to the office and functions of bailiff in the Falkland Islands, to apply certain provisions of the Administration of Justice Act 1982, the Administration of Justice Act 1985 and the Insolvency Act 1986, to amend the law in relation to administration orders in respect of debtors and to make provision connected with the foregoing purposes.

BE IT ENACTED by the Legislature of the Falkland Islands as follows—

Short title and commencement

1. This Ordinance may be cited as the Administration of Justice (Miscellaneous Provisions) Ordinance 1996 and shall come into force on such date as the Governor may appoint by Notice published in the *Gazette*.

Interpretation

2. In this Ordinance—

"administration order" means an order under section 9 of this Ordinance; and

"the principal Ordinance" means the Administration of Justice Ordinance.

Application of certain provisions of the Supreme Court Act 1981 *(1981 c. 54)*

3. (1) Without prejudice to the operation prior to the commencement of this section of the provisions of section 9 of the principal Ordinance or of any other enactment of the Falkland Islands so as to apply as law of the Falkland Islands any of the provisions to which this section relates, it is hereby declared that the provisions of the Supreme Court Act 1981 mentioned in Schedule 1 to this Ordinance apply in the Falkland Islands, but subject from such commencement to the exceptions and modifications specified in that Schedule.

(2) Nothing in subsection (1) shall be construed as having the effect of excluding from application as part of the law of the Falkland Islands, by virtue of any enactment of the Falkland Islands other than this section, of any provision of the Supreme Court Act 1981 not specified in Schedule 1 to this Ordinance as being excepted from application by virtue of subsection (1) of this section, but any provision of that Act so specified shall, from the commencement of this section, be deemed not to apply as part of the law of the Falkland Islands.

Amendment of the Administration of Justice Ordinance *(Cap. 3 Laws of the Falkland Islands, 1950 Edition)*

4. The principal Ordinance is amended —

(a) by the insertion of the following section immediately after section 69—

"Enforcement of judgments and orders

70. Schedule 3 to this Ordinance shall have effect."; and

(b) by the addition, after Schedule 2 to that Ordinance, of the Schedule 3 set out in Schedule 2 to this Ordinance.

Application of sections 1, 2 and 5 of the Administration of Justice Act 1982 *(1982 c.53)*

5. For the sake of avoidance of doubt, it is hereby declared that sections 1, 2 and 5 of the Administration of Justice Act 1982 apply as law of the Falkland Islands with the substitution of the words "the law of the Falkland Islands" for the words "the law of England and Wales or the law of Northern Ireland" wherever they appear in those provisions.

Power of Supreme Court to make judgments binding on persons who are not parties *(1985 c.61 s.47)*

6. The rules of court made pursuant to section 47(2) of the Administration of Justice Act 1985 (that is to say Order 15, rule 13A of the Rules of the Supreme Court of England and Wales) enabling a judgment given in certain actions to be made binding

on persons who are not parties to the action in which the judgment is given shall have effect in relation to actions of the same description in the Supreme Court of the Falkland Islands subject to such modifications as the court may in any particular instance direct.

Application of sections 48, 49 and 50 of the Administration of Justice Act 1985 *(1985 c.61)*

7. (1) Sections 48, 49 and 50 of the Administration of Justice Act 1985 shall have effect in the Falkland Islands subject to the replacement in section 48(1)(b) of all words appearing after the words "an opinion in writing given" with the words "a person approved by the court for the purpose, and whether before or after such opinion was given."

(2) In their application to the Falkland Islands, the provisions applied by subsection (1) of this section shall be construed as if, except in section 48(1) (b), every reference to the High Court were replaced by a reference to the Supreme Court.

Application of sections 183, 184 and 346 of the Insolvency Act 1986 *(1986 c.45)*

8. Sections 183, 184 and 346 of the Insolvency Act 1986 shall apply in the Falkland Islands subject to the modifications and with the exceptions specified in Schedule 3 to this Ordinance.

Administration orders

9. (1) Where a debtor is unable to pay forthwith the amount of a debt owed by him, the Magistrate's Court may make an order providing for the administration of his estate.

(2) The order may be made—

(a) on the application of the debtor (whether or not a judgment has been obtained against the debtor in respect of the debt or any of his debts);

(b) on the application of any creditor under a judgment obtained against the debtor; or

(c) of the court's own motion during the course of, or on the determination of, any enforcement or other proceedings.

(3) Before an administration order is made, the court shall send to every person whose name the debtor has notified to the court as being a creditor of his, a notice that that person's name has been so notified.

(4) Subject to section 10 of this Ordinance, so long as an administration order is in force, a creditor whose name is included in the schedule to the order shall not, without the leave of the court, be entitled to present, or join in, a bankruptcy petition against the debtor unless—

(a) his name was so notified; and

(b) the debt by virtue of which he presents, or joins in, the petition, exceeds £2,500; and

(c) the notice given under subsection (3) was received by the creditor within 28 days immediately preceding the day on which the petition is presented.

(5) An administration order may provide for the payment of the debts of the debtor by instalments or otherwise, and either in full or to such extent as appears practicable to the court in the circumstances of the case, and subject to any conditions as to his future earnings or income which the court may think just.

(6) An administration order shall cease to have effect—

(a) at the end of the period of three year beginning on the date on which it is made; or

(b) on such earlier date as is specified in the order.

Further powers of the court in relation to administration orders

10. (1) Where the court is satisfied—

(a) that it has power to make the administration order with respect to the debtor concerned; but

(b) that an order restricting enforcement would be a more satisfactory way of dealing with the case,

it may make such an order instead of making an administration order.

(2) Where an order restricting enforcement is made, no creditor specified in the order shall without the leave of the court have any remedy against the person or property of the debtor in respect of any debt so specified.

(3) Subsection (4) applies to any creditor—

(a) who is named in the schedule to an administration order or in an order restricting enforcement; and

(b) who provides the debtor with electricity or water for the debtor's own domestic purposes.

(4) While the order has effect, the creditor may not stop providing the debtor with electricity or water for the debtor's own domestic purposes; unless the reason for doing so relates to the non-payment of charges incurred by the debtor after the making of the order or is unconnected with non-payment by him of any charges.

(5) An order under subsection (1) shall have effect for such period not exceeding twelve months as is specified in the order, and may be revoked if the court on the application of a creditor sees fit to do so.

Administration orders with composition provisions

11. (1) Where the Magistrate's Court is satisfied —

(a) that it has power to make an administration order with respect to the debtor concerned; and

(b) that the addition of a composition provision would be a more satisfactory way of dealing with the case,

it may make an administration order subject to such a provision.

(2) Where, at any time while an administration order is in force—

(a) the debtor has not discharged the debts to which that order relates; and

(b) the court considers that he is unlikely to be able to discharge them,

the court may add a composition provision to the order.

(3) A composition provision shall specify an amount to which the debtor's total indebtedness in respect of debts owed to creditors scheduled ton the administration order is to be reduced.

(4) The amount of the debt owed to each of the creditors so scheduled shall be reduced in proportion to the reduction in his total indebtedness specified by the composition provision.

(5) Where a composition provision is added to an administration order after the order is made, section 113(a) of the County Courts Act 1984 in its application to the Falkland Islands shall apply as if the addition of the composition provision amounted to the making of a new order.

SCHEDULE 1

(section 3)

Application by section 3(1) of this Ordinance, subject to modifications and exceptions, of certain provisions the Supreme Court Act 1981

Provisions applied as law of the Falkland Islands

1. Sections 29, 30, 31, 32, 32A, 33, 34, 35, 35A, 37, 38, 39, 40, 40A, 41, 42, 43A, 49, 50, 51, 67 and 72 of the Supreme Court Act 1981 (in subsequent paragraphs of this Schedule described as "the Act") are applied as law of the Falkland Islands with the exceptions and subject to the modifications specified in this Schedule.

General modifications

2. Except as may be specifically provided to the contrary in this Schedule, any reference in the provisions of the Supreme Court Act 1981 specified in paragraph 2 of this Schedule—

(a) to the High Court, shall be construed as if it were a reference to the Supreme Court of the Falkland Islands;

(b) to the Crown, shall be construed as if it were a reference to the Crown in right and title of the Falkland Islands;

(c) to the Court of Appeal, shall be construed as if it were a reference to the Court of Appeal of the Falkland Islands;

(d) to the sheriff, shall be construed as if it were a reference to the bailiff;

(e) to the London Gazette, shall be construed as if it were a reference to the Falkland Islands Gazette;

(f) to a magistrates' court shall be construed as if it were a reference to the Summary Court and any reference to the Crown Court shall be construed as if it were a reference to the Magistrate's Court.

Section 29

3. (1) Section 29(1) of the Act is modified so that in its application to the Falkland Islands it shall be construed as if it read—

"(1) The Supreme Court of the Falkland Islands shall have power to make orders of mandamus, prohibition and certiorari in those classes of cases in which the High Court in England had power to do so immediately before the commencement of this Act."

(2) Section 29(3) of the Act shall not apply in the Falkland Islands.

(3) The reference in section 29(4) of the Act to a county court shall, in the application of the provision to the Falkland Islands, be construed as if it were a reference to the Magistrate's Court of the Falkland Islands.

Section 37

4. Section 37(4) of the Act (which refers to section 1 of the Charging Orders Act 1979) and section 37(5) of the Act (which refers to section 6 of the Land Charges Act 1972) respectively shall not apply in the Falkland Islands until such time as there is in Falkland Islands law provision corresponding to the relevant English provision mentioned, when the reference in question shall be construed in the Falkland Islands as a reference to the corresponding provision of Falkland Islands law and sections 37(4)

and (5) of the Act, whichever in the circumstances is relevant, shall then have effect in the Falkland Islands accordingly.

Section 40

5. (1) The references in section 40 to a deposit-taking institution shall be construed as a reference to any institution which is a financial institution for the purposes of the Banking Ordinance 1987 and section 40(6) shall not apply in the Falkland Islands..

(2) Section 40(5) shall not be construed as enabling any person holding office in the Falkland Islands to make any order of the kind mentioned in the provision but as applying to the Falkland Islands, so far as in the circumstances it may be applicable, any order made by the Lord Chancellor under that provision.

Section 41(2A)

6. The reference in section 41(2A) of the Act to section 105 of the Children Act 1989 shall, in the application of section 41(2A) to the Falkland Islands, be construed as if it were a reference to section 2(1) of the Children Ordinance 1994.

Section 51

7. Section 51(1)(a) of the Act in its application to the Falkland Islands shall be construed as if it read "the Court of Appeal of the Falkland Islands in any civil action, cause or matter".

SCHEDULE 2

(section 4)

New Schedule 3 to the Administration of Justice Ordinance—

"SCHEDULE 3

(section 70)

Part I
Bailiffs

Interpretation

1. (1) In this Part of this Schedule—

"Bailiff", except in relation to the Registrar, means a bailiff appointed to assist the Registrar in his capacity as High Bailiff;

"court" means the Supreme Court or the Magistrate's Court, whichever is appropriate in the context;

"order" includes a warrant;

"personally financially liable" means personally liable to pay a sum of money in full or part satisfaction of any sum ordered by a court to be paid to a person aggrieved by any act or default of the Registrar in his capacity as High Bailiff or, as the case may be, by an act or default of a bailiff assisting the Registrar;

"Registrar" means the Registrar of the Supreme Court and any person for the time being acting as Registrar of the Supreme Court;

(2) For the purposes of this Part of this Schedule, a thing shall be treated as done or omitted or done in good faith if it is in fact done honestly whether it is done negligently or not.

High Bailiff

2. (1) The Registrar shall be the High Bailiff and, subject to and in accordance with the following provisions of this Schedule, shall be responsible for his own acts and defaults in that capacity and the acts and defaults of bailiffs appointed to assist him in that capacity.

(2) The Registrar shall not be personally financially liable in respect of any act or default of his own in his capacity as High Bailiff or the act or default of any bailiff unless the court pursuant to a complaint under the subsequent provisions of this Part of this Schedule in respect of such an act or default brought by an aggrieved person finds a lack of good faith on the part of the Registrar and that it is just and equitable in all the circumstances of the case that the Registrar shall be personally financially liable in respect thereof.

(3) At any time when any person is acting in the office of Registrar during any time when that office is vacant or the Registrar is outside the Falkland Islands or otherwise unavailable or unable to perform the duties of his office, that person shall have and shall discharge the functions of the Registrar as High Bailiff.

(4) The Registrar and any other person having for the time being, by virtue of subparagraph (3), the functions of High Bailiff shall, in relation to those functions, be an officer of the court.

(5) The Registrar shall not be required personally to attend at any premises or place for the purpose of enforcing any judgment or order or be liable in respect of the non-availability, or non-attendance at any premises or place, of a bailiff to enforce a judgment or order except when the non-availability or non-attendance is shown to be caused by an improper instruction given by the Registrar or a negligent failure on his part to give a proper instruction.

Bailiffs

3. (1) The Governor may, after consulting the Chief Justice or such person as is nominated by the Chief Justice for the purpose, appoint any person to be a bailiff, and may remove any person from office as such. Any such appointment, and any such removal, shall be notified in the *Gazette*.

(2) Bailiffs shall be officers of the court and the Supreme Court shall have in relation to them, and may exercise, all the powers which the High Court in England may exercise in relation to the conduct duties and behaviour of officers of the court in England.

(3) In relation to any functions a bailiff may have in relation to the enforcement of any judgment or order of the Magistrate's court in civil proceedings, that court shall have and may exercise the like jurisdiction in respect of the bailiff as the Supreme Court might exercise under subparagraph (2) in respect of the bailiff.

(4) In the performance of their duties, and subject to any order or applicable rules of a court, bailiffs shall act in accordance with instructions given to them by the Registrar.

(5) A bailiff shall not be personally financially liable in respect of any act or default of his in his capacity as bailiff unless the court pursuant to a complaint under the subsequent provisions of this Part of this Schedule in respect of such an act or default brought by an aggrieved person finds a lack of good faith on the part of the bailiff in respect of the act or default and that it is just and equitable in all the circumstances of the case that the bailiff shall be personally financially liable in respect thereof.

Powers of High Bailiff and Bailiffs and practice and procedure

4. (1) Subject to the provisions of this Part of this Schedule, the Registrar in his capacity as High Bailiff shall, in relation the enforcement or execution of judgments or orders of the Supreme Court in civil proceedings, have all the powers and duties that a Sheriff of a county appointed under section 3(1) of the Sheriffs Act 1887 has in that county in relation to judgments or orders of the High Court in England in civil proceedings.

(2) The Registrar shall have no power to appoint an Under Sheriff or Sheriff's officers and the functions of Sheriff's officers shall be performed by bailiffs.

(3) Subject to the provisions of this Part of this Schedule, the Registrar in his capacity as High Bailiff and bailiffs shall, in relation to the enforcement or execution of judgments of the Magistrate's Court in

civil proceedings, have all the powers and duties that the district judge in his capacity as bailiff and bailiffs respectively have in relation to enforcement or execution of judgments or orders of a county court in England.

(4) Subject to the provisions of this Schedule and the foregoing provisions of this Ordinance—

(a) the practice and procedure of the High Court in England in relation to execution by the Sheriff and his officers shall apply in relation to the execution by the Registrar as High Bailiff and by bailiffs of any judgment or order of the Supreme Court; and

(b) the practice and procedure of county courts in England in relation to the execution by bailiffs shall apply in relation to the execution by the Registrar as High Bailiff and by bailiffs of any judgment or order of the Magistrate's Court.

(5) In this paragraph, any reference to a judgment or order of the Supreme Court, or as the case may be, the Magistrate's Court, includes a reference to any judgment or order of any court outside the Falkland Islands, made in civil proceedings, which is registered in the first-mentioned court for the purpose of enforcement.

Proceedings against bailiffs

5. (1) Any person aggrieved by any neglect, connivance or omission of the Registrar in his capacity as High Bailiff or of any bailiff in his capacity as such may complain to the judge of the court.

(2) Subject to the foregoing provisions of this Part of this Schedule, on any such complaint the judge, if the neglect, connivance or omission is proved to his satisfaction, shall order the Registrar, or, as the case may be, the bailiff, to pay such damages as it appears that the complainant has sustained by reason of it, not exceeding in any case the sum for which the execution issued or, in the case of a warrant for possession, the value of the property to which the warrant related, and the costs reasonably incurred by the complainant in relation to the complaint.

(3) In any case where, but for the provisions of paragraph 2(2) or paragraph 4(5), the judge would have made an order in favour of the complainant under subparagraph (2) of this paragraph, the judge shall order the Crown to pay the sum he would otherwise have ordered the Registrar or bailiff to pay.

(4) The Attorney General shall be notified of any complaint under subparagraph (1) of this paragraph and shall be entitled to be heard at the hearing of any such complaint.

(5) In this paragraph "judge of the court"—

(a) in relation to the Supreme Court, means the Chief Justice, and

(b) in relation to the Magistrate's Court, means the Senior Magistrate,

but in relation to the hearing of the complaint includes an acting judge of the relevant court.

Actions against bailiffs acting under warrants

6. (1) No action shall be commenced against any bailiff for anything done in obedience to a warrant issued by the Registrar, unless—

(a) a demand for inspection of the warrant and for a copy of it is made or left at the court office by the party intending to bring the action or by his legal practitioner; and

(b) the bailiff refuses or neglects to comply with the demand within six days after it is made.

(2) The demand must be in writing and signed by the person making it.

(3) If an action is commenced against a bailiff in a case where such a demand has been made and not complied with, judgment shall be given for the Registrar or for the bailiff, as the case may be, if the warrant is produced or proved at the trial, notwithstanding any defect of jurisdiction or other irregularity in the warrant, except that, if the Registrar issued the warrant, he may be joined in the action, and if he is so joined and judgment is given against him, the costs to be recovered by the plaintiff against the Registrar shall include such costs as the plaintiff is liable to pay to the bailiff.

(4) In this paragraph (except in sub-sub-paragraph (1)(a)) "bailiff" includes any person acting by the order and in aid of a bailiff.

Warrants evidence of authority

7. In any action against a person for anything done in or towards the execution of a warrant of a court, the production of the warrant shall be deemed to be sufficient proof of the authority of the court prior to the issue of the warrant.

Fees, poundage or other costs of execution of writs of fieri facias

8. Where a writ of *fieri facias* to enforce a judgment or order is issued by a court in such form as authorises the bailiff to levy any fees

poundage or other costs of execution, any sum recovered by such levy from the defendant or other person upon whom the writ is executed shall be paid into the Consolidated Fund and shall not be retained by either of the Registrar and the bailiff for his own account.

Part II

Application of certain provisions of the County Courts Act 1984

Application of provisions of the County Courts Act 1984

9. Subject to the exceptions and modifications specified in subsequent paragraphs of this Part of this Schedule, sections 70 to 73(1), sections 83 and 84, Part V (sections 85 to 111) sections 113 to 119, sections 121, 125, 129, 133, and sections 135 to 138 of the County Courts Act 1984 (in this Part of this Schedule called "the adopted provisions") shall have effect in relation to judgments and orders in, and civil proceedings in, the Magistrate's Court.

General modifications

10. In the application to the Falkland Islands of the adopted provisions every reference—

(a) to the High Court shall be construed as a reference to the Supreme Court;

(b) to a county court shall be construed as a reference to the Magistrate's Court;

(c) to the registrar or to the district judge shall, except in an instance in respect of which provision to the contrary is made by a subsequent provision of this Part of this Schedule, be construed as a reference to the Registrar;

(d) to a constable shall be construed as a reference to a police officer;

(e) to county court rules shall be construed as a reference to the rules made under the preceding provisions of this Ordinance or, to the extent that provision has not been made by such rules, to the English County Court Rules to the extent that they have effect by virtue of the provisions of this Ordinance (including this Schedule);

(f) to the judge shall be construed as a reference to the Senior Magistrate.

Modification of section 85

11. Section 85 (1) in its application to the Falkland Islands shall be construed as if all words appearing before the words "a sum of money" were omitted.

Omission of section 86(2)

12. Section 86(2) shall not apply in the Falkland Islands.

Modification of section 95

13. Every reference to the registrar or the district judge in section 95 shall be construed in its application to the Falkland Islands as if it were a reference to the Senior Magistrate.

Modification of section 97

14. "£20" in the application of section 97(1) to the Falkland islands shall be construed as if it read "£100".

Omission of section 103

15. Section 103 shall not apply in the Falkland Islands.

Modification of application of section 107(1)

16. Section 107(3) of the Act (which refers to section 1 of the Charging Orders Act 1979 and to section 6 of the Land Charges Act 1972) shall not apply in the Falkland Islands until such time as there is in Falkland Islands law provision corresponding to both of the relevant English provisions mentioned, when the references in question shall be construed in the Falkland Islands as references to the corresponding provision of Falkland Islands law and section 107(3) of the Act shall then have effect in the Falkland Islands accordingly.

Modification of section 108

17 (1) The references in section 108 to a deposit-taking institution shall be construed as a reference to any institution which is a financial institution for the purposes of the Banking Ordinance 1987.

(2) Section 108(4) shall not be construed as enabling any person holding office in the Falkland Islands to make any order of the kind mentioned in the provision but as applying to the Falkland Islands, so far as in the circumstances it may be applicable, any order made by the Lord Chancellor under that provision.

Modification of section 115

18. Section 115 in its application to the Falkland Islands shall be construed as if the sum of £150 were substituted for the words "the minimum amount" and as if subsection (1A) did not appear therein."

SCHEDULE 3

(section 8)

Modifications of sections 183, 184 and 346 of the Insolvency Act 1986 in their application to the Falkland Islands

Section 183

1. Section 183 of the Insolvency Act 1986 in its application to the Falkland Islands shall be construed—

(a) as if, until a provision corresponding to section 1 of the Charging Orders Act 1979 is enacted in the Falkland Islands, the reference to that provision did not appear in subsection (3) and, after such enactment, as if the reference to that provision were a reference to the corresponding provision of the law of the Falkland Islands; and

(b) as if subsection (5) were omitted.

Section 184

2. Section 184 of the Insolvency Act 1986 in its application to the Falkland Islands shall be construed—

(a) as if all references in the section to the sheriff were a reference to the bailiff who took the goods in execution; and

(b) as if subsections (7) and (8) did not appear.

Section 346

3. Section 346 of the Insolvency Act 1986 in its application to the Falkland Islands shall be construed—

(a) as if the reference in subsection (1) to section 285 of that Act were a reference to section 59 of the Bankruptcy Act 1914;

(b) as if, until a provision corresponding to section 1 of the Charging Orders Act 1979 is enacted in the Falkland Islands, subsection (5)(a) did not appear, and, after such enactment, as if the reference in subsection 5(a) to section 1 of the Charging Orders Act 1979 were a reference to the corresponding provision of the law of the Falkland Islands.

Road Traffic (Amendment) Bill 1996

(No: of 1996)

ARRANGEMENT OF PROVISIONS

Clause

ROAD TRAFFIC (AMENDMENT) BILL 1996

(No. of 1996)

A BILL

for

AN ORDINANCE

(assented to: 1996)
(commencement: 1996)
(published: 1996)

To amend the Road Traffic Ordinance

BE IT ENACTED by the Legislature of the Falkland Islands as follows—

Short title

1. This Ordinance may be cited as the Road Traffic (Amendment) Ordinance 1996.

Amendment of section 9N of the Road Traffic Ordinance

2. Paragraph (a) of section 9(1)(a) of the Road Traffic Ordinance is amended by adding at the end of the paragraph, immediately after the words "twenty-five miles per hour", the words "or greater than such lower speed as the Governor may by Order in Council prescribe for that road".

OBJECTS AND REASONS
(not forming part of the above Bill)

The purpose of this Bill is to enable a speed of less than 25 miles per hour to be prescribed, where necessary, in relations to a road in Stanley. In relation to a road outside Stanley, power to do so already exists under section 9N(1)(b) of the Road Traffic Ordinance.

Land Charges Bill 1996

(No: of 1996)

ARRANGEMENT OF PROVISIONS

Clause

LAND CHARGES BILL 1996

(No. of 1996)

A BILL

for

AN ORDINANCE

(assented to: 1996)
(commencement: 1996)
(published: 1996)

To provide for the registration of land charges and other instruments and matters affecting land in the Falkland Islands

BE IT ENACTED by the Legislature of the Falkland Islands as follows—

Preliminary

Short title and commencement

1. This Ordinance may be cited as the Land Charges Ordinance 1996 and shall come into force on the same date as the Mortgages and Property Ordinance 1996 comes into force.

Interpretation

2. In this Ordinance, unless the context otherwise requires,

"conveyance", "estate owner", "hereditament", "land", "legal estate" and "trust for sale" have the same meanings as they have under section 2(1) of the Mortgages and Property Ordinance 1996;

"court" means the Magistrate's Court, or the Supreme Court on appeal from that court;

"deed of arrangement" has the same meaning as in the Deeds of Arrangement Act 1914 in its application to the Falkland Islands;

"pending land action" means any action or proceeding pending in court relating to land or any interest in or change of land;

"purchaser" means any person (including a mortgagee or lessee) who, for valuable consideration, takes any estate or interest in land or a charge on land, and "purchase" has a corresponding meaning;

"registrar" means the Registrar General;

"registry" means the office of the Registrar General.

The registers and the index

3. (1) The registrar shall keep at the registry in the prescribed manner the following registers

(a) a register of land charges;

(b) a register of pending actions;

(c) a register of writs and orders affecting land; and

(d) a register of deeds of arrangement affecting land,

and shall keep there an index whereby all entries made in any of those registers can readily be traced.

(2) Every application to register shall be in the prescribed form and contain the prescribed particulars.

(3) Where any charge or other matter is registrable in more than one of the registers kept under this Ordinance, it shall be sufficient if it is registered in one such register, and if it is so registered the person entitled to the benefit of it shall not be prejudicially affected by any provision of this Ordinance as to the effect of non-registration in any other such register.

(4) An office copy of an entry in any register kept under this section shall be admissible in evidence in all proceedings and between all parties to the same extent as the original would be admissible.

(5) Subject to the provisions of this Ordinance, registration may be vacated pursuant to an order of the court.

(6) In this section "index" includes any device or combination of devices serving the purpose of an index.

Registration in register of land charges

The register of land charges

4. (1) If a charge on or obligation affecting land falls into one of the classes described in this section, it may be registered in the register of land charges as a land charge of that class.

(2) A Class I land charge is any of the following—

(a) a mortgage;

(b) a general equitable charge;

(c) an estate contract;

and for this purpose—

(i) a mortgage is a legal mortgage whether or not that mortgage is purported to be protected by a deposit of documents relating to the legal estate affected;

(ii) a general equitable charge is any equitable charge which—

(a) does not arise or affect an interest arising under a trust for sale or a settlement;

(b) is not a charge given by way of indemnity against rents equitably apportioned or charged exclusively on land in exoneration of other land and against the breach or non observance of covenants and conditions; and

(c) is not included in any other class of land charges;

(iii) an estate contract is a contract by an estate owner or by a person entitled at the date of the contract to have a legal estate conveyed to him to convey or create a legal estate, including a contract conferring either expressly or by statutory implication a valid option to purchase a right of pre-emption or any other like right.

(3) A Class II land charge is any of the following—

(a) a Tax Charge;

(b) a restrictive covenant;

(c) an equitable easement;

and for this purpose—

(i) a Tax Charge is a charge on land, being a charge acquired by the Crown or the Commissioner of Tax under and Ordinance of the Falkland Islands relating to tax;

(ii) a restrictive covenant is a covenant or agreement (other than a covenant or agreement between a lessor and a lessee) restrictive of the user of land and entered into after the coming into force of this Ordinance;

(iii) an equitable easement is an easement, right or privilege over or affecting land created or arising after the coming into force of this Ordinance, and being merely an equitable interest.

(4) A charge or obligation created before the coming into force of this Ordinance can only be registered as a Class I land charge if it is acquired under a conveyance made on or after the date on which this Ordinance comes into force.

(5) Registration of a charge which, by virtue of this section, is a registrable charge shall, subject to this Ordinance, constitute actual notice of the charge to every person of the existence of the charge, whether or not a search has been made pursuant to this Ordinance by the person in question.

Registration of land charges

5. (1) A land charge shall be registered in the name of the estate owner whose estate is affected.

(2) A mortgage created before the date on which this Ordinance comes into force may be registered as a land charge before any transfer of the mortgage is made.

(3) The expenses incurred by a person entitled to the charge in registering a land charge of Class I (other than an estate contract) or by the Commissioner of Tax in registering a Tax Charge shall be deemed to form part of the land charge, and shall be recoverable accordingly on the day for payment of any part of the land charge next after such expenses are incurred.

(4) In the case of a land charge for securing money created by a company as a floating charge, registration under section 95 of the Companies Act 1948 in its application to the Falkland Islands shall be sufficient in place of registration under this Ordinance, and shall have effect as if the land charge had been registered under this Ordinance.

Effect of land charges and protection of purchasers

6. (1) Subject to subsection (3) of this section, a land charge of Class I (other than an estate contract) created or arising after the coming into force of this Ordinance shall be void as against a purchaser of land charged with it, or any interest in such land, unless the land charge is registered in the appropriate register before the completion of the purchase.

(2) Subject to subsection (3) of this section, an estate contract and a land charge of Class II created or entered into after the coming into force of this Ordinance shall be

void as against a purchaser for money or money's worth of a legal estate in the land charged with it, unless the land charge is registered in the appropriate register before the completion of the purchase.

(3) Subsections (1) and (2) have effect subject to section 12 (official searches) and section 13 (date of effective registration and priority notices).

Registration of registers of pending actions, writs and orders and deeds of arrangement

The register of pending actions

7. (1) There may be registered in the register of pending actions—

(a) a pending land action;

(b) a petition in bankruptcy filed after the coming into force of this Ordinance

(2) Subject to general rules under section 17 of this Ordinance, every application for registration under this section shall contain particulars of the title of the proceedings and the name, address and description of the estate owner or other person whose estate or interest is intended to be affected.

(3) An application for registration shall also state—

(a) if it relates to a pending land action, the court in which and the day on which the action was commenced; and

(b) if it relates to a petition in bankruptcy, the court in which and the day on which the petition was filed.

(4) The registrar shall forthwith enter the particulars in the register, in the name of the estate owner or other person whose estate or interest is intended to be affected.

(5) An application to register a petition in bankruptcy against a firm shall state the names and addresses of the partners, and the registration shall be effected against each partner as well as against the firm.

(6) No fee shall be charged for the registration of a petition in bankruptcy if the application is made by the registrar of the court in which the petition is filed.

(7) A pending land action shall not bind a purchaser without express notice of it unless it is for the time being registered under this section.

(8) A petition in bankruptcy shall not bind a purchaser of a legal estate in good faith, for money or money's worth, unless it is for the time being registered under this section.

(9) The court, if it thinks fit, may upon the determination of the proceedings, or during the pendency of the proceedings if satisfied that they are not prosecuted in good faith,

make an order vacating a registration under this section, and direct the party on whose behalf it was made to pay all or any of the costs and expenses occasioned by the registration and its vacation.

The register of writs and orders affecting land

8. (1) There may be registered in the register of writs and orders affecting land—

(a) any writ or order affecting land issued or made by any court for the purpose of enforcing a judgment or recognisance;

(b) any order appointing a receiver or sequestrator of land;

(c) any bankruptcy order, whether or not the bankrupt's estate is known to include land.

(2) Every entry made pursuant to this section shall be made in the name of the estate owner or other person whose land, if any, is affected by the writ or order registered.

(3) No fee shall be charged for the registration of a bankruptcy order if the application for registration is made by an official receiver.

(4) Except as provided by subsection (5) of this section and by section 37(5) of the Supreme Court Act 1981 and section 107(3) of the County Courts Act 1984 (which make special provision as to receiving orders in respect of the land of judgment debtors) in the application of those provisions to the Falkland Islands under the provisions of the Administration of Justice Ordinance, every such writ and order as is mentioned in subsection (1) of this section, and every delivery in execution or other proceedings taken pursuant to any such writ or order, or in obedience to any such writ or order, shall be void as against a purchaser of the land unless the writ or order is for the time being registered under this section.

(5) Subject to subsection (6) of this section, the title of a trustee in bankruptcy shall be void as against a purchaser of a legal estate in good faith for money or money's worth unless the bankruptcy order is for the time being registered under this section.

(6) Where a petition in bankruptcy has been registered under the proceeding section, the title of the trustee in bankruptcy shall be void as against a purchaser of a legal estate in good faith for money or money's worth claiming under a conveyance made after the date of registration, unless at the date of the conveyance either the registration of the petition is in force or a receiving order on the petition is registered under this section.

The register of deeds of arrangement affecting land

9. (1) A deed of arrangement affecting land may be registered in the register of deeds of arrangement affecting land, in the name of the debtor, on the application of a trustee of the deed or a creditor assenting to or taking the benefit of the deed.

(2) Every deed of arrangement shall be void as against a purchaser of any land comprised in it or affected by it unless it is for the time being registered under this section.

Expiry and renewal of registration

10. A registration under section 7, section 8 or section 9 of this Ordinance shall cease to have effect at the end of the period of five years from the date on which it is made, but may be renewed from time to time and, if so renewed, shall have effect for five years from the date of renewal.

Searches and official searches

Searches

11. (1) A person may search in any register kept under this Ordinance on paying the prescribed fee.

(2) Without prejudice to subsection (1) of this section, the registrar may provide facilities for enabling persons entitled to search in any such register to see photographic or other images or copies of any portion of the register which they may wish to examine.

Official searches

12. (1) Where any person requires a search to be made at the registry for entries of any matters or documents, entries of which are made or allowed to be made in the registry by this Ordinance, he may make a requisition in that behalf to the registrar, which may be either—

(a) a written requisition delivered at or sent by post to the registry; or

(b) a requisition communicated by teleprinter, telephone, telephonic facsimile transmission or other means in such manner as may be prescribed in relation to the means in question, in which case it shall be treated as made to the registrar if, but only if, he accepts it;

and the registrar shall not accept a requisition made in accordance with paragraph (b) unless it is made by a person maintaining a credit account at the registry, and may at his discretion refuse to accept it notwithstanding that it is made by such a person.

(2) The prescribed fee shall be payable in respect of every requisition made under this section; and that fee—

(a) in the case of a requisition made in accordance with subsection (1)(a) of this section, shall be paid in such manner as may be prescribed for the purposes of this paragraph unless the requisition is made by a person maintaining a credit account at the registry and the fee is debited to that account,

(b) in the case of a requisition made in accordance with subsection (1)(b) of this section it shall be debited to the credit account of the person by whom the requisition is made.

(3) Where a requisition is made under subsection (1) of this section and the fee payable in respect of it is paid or debited in accordance with subsection (2) of this section, the registrar shall thereupon make the search required and—

(a) shall issue a certificate setting out the result of the search; and

(b) without prejudice to paragraph (a) of this subsection, take such other steps as he considers appropriate to communicate that result to the person by whom the requisition was made.

(4) In favour of a purchaser or an intending purchaser, as against persons interested under or in respect of matters or documents entries of which are required or allowed as aforesaid, the certificate, according to its tenor, shall be conclusive, affirmatively or negatively as the case may be.

(5) If any officer, clerk or person employed in the registry commits, or is party or privy to, any act of fraud or collusion, or is wilfully negligent, in the making of or otherwise in relation to any certificate under this section, he commits an offence and is liable on conviction to imprisonment for a term not exceeding two years or to a fine not exceeding the maximum of level 7 on the standard scale.

(6) Without prejudice to subsection (5), no officer, clerk or person employed in the registry shall, in the absence of fraud on his part, be liable for any loss which may be suffered—

(a) by reason of any discrepancy between

(i) the particulars which are shown in a certificate under this section as being the particulars in respect of which the search for entries was made, and

(ii) the particulars in respect of which a search for entries was required by the person who made the requisition; or

(b) by reason of any communication of the result of a search under this section made otherwise than by issuing a certificate under this section.

Miscellaneous and supplementary

Date of effective registration and priority notices

13. (1) Any person intending to make an application for the registration of any contemplated charge, instrument or other matter in pursuance of this Ordinance or any rule made under or having effect under this Ordinance may give a priority notice in the prescribed form at least the relevant number of days before the registration is to take effect.

(2) Where a notice is given under subsection (1) of this section, it shall be entered in the register to which the intended application when made will relate.

(3) If the application is presented within the relevant number of days thereafter and refers in the prescribed manner to the notice, the registration shall take effect as if the registration had been made at the time when the charge, instrument or matter was created, entered into, made or arose, and the date at which the registration so takes effects shall be deemed to be the date of registration.

(4) Where—

(a) any two charges, instruments or matters are contemporaneous; and

(b) one of them (whether or not protected by a priority notice) is subject to or dependent on the other; and

(c) the latter is protected by a priority notice,

the subsequent or dependent charge, instrument or matter shall be deemed to have been created, entered into or made, or to have arisen, after the registration of the other.

(5) Where a purchaser has obtained a certificate under the preceding section, any entry which is made in the register after the date of the certificate and before completion of the purchase, and is not made pursuant to a priority notice entered on the register on or before the date of the certificate, shall not affect the purchaser if the purchase is completed before the expiration of the relevant number of days after the date of the certificate.

(6) The relevant number of days is—

(a) for the purposes of subsections (1) and (5) of this section, fifteen;

(b) for the purposes of subsection (3) of this section, thirty;

or such other number as may be prescribed, but in reckoning the relevant number of days for any of the purposes of this section any days when the registry is not open to the public shall be excluded.

Protection of legal practitioners, trustees, etc

14. A legal practitioner, or a trustee, personal representative, agent or other person in a fiduciary position, shall not be answerable—

(a) in respect of any loss occasioned by reliance on an office copy of an entry in any register kept under this Ordinance;

(b) for any loss that may arise from error in a certificate under section 12 obtained by him.

Saving for overreaching powers

15. (1) The registration of any charge or any interest under this Ordinance shall not prevent the charge or interest being overreached under any other law having effect in the Falkland Islands, except where otherwise provided by that law.

(2) The registration as a land charge of a mortgage or charge shall not operate to prevent that mortgage or charge being overreached in favour of a prior mortgagee or a person deriving title under him where, by reason of a sale or foreclosure, or otherwise, the right of the subsequent mortgagee or subsequent chargee to redeem is barred.

Application to the Crown

16. This Ordinance binds the Crown, but—

(a) nothing in this Ordinance shall be construed as rendering land owned or occupied for the purposes of the Crown subject to any charge to which, independently of this Ordinance, it would not be subject;

(b) no fee shall be payable by or on behalf of the Crown in relation to the registration or discharge, on an application made by the Crown or on its behalf, of any entry in any register maintained under this Ordinance or in relation to any search in, or certificate of search in any such register or for a certified copy of any entry therein.

General rules

17. The Governor may make such general rules as may be required for carrying this Ordinance into effect, and in particular—

(a) as to forms and contents of applications for registration, modes of identifying where practicable the land affected, requisitions for and certificates of official searches, and regulating the practice of the registry in connection therewith;

(b) for providing for the mode of registration of a land charge (and in the case of a mortgage, general equitable charge, estate contract, restrictive covenant or equitable easement by reference to the instrument imposing or creating the charge, interest or restriction, of an extract from that instrument) and for the cancellation without an order of court of the registration of a land charge, on its cesser, or with the consent of the person entitled to it, or on sufficient evidence being furnished that the land charge has been overreached under the provisions of any law having effect in the Falkland Islands or in any other way;

(c) for determining the date on which applications and notices shall be treated for the purposes of section 13 of this Ordinance as having been made or given;

(d) for determining the times and order at and in which applications and priority notices are to be registered;

(e) for varying the number of relevant days for any of the purposes of section 11 of this Ordinance;

(f) for enabling the registrar to provide credit accounting facilities in respect of fees payable by virtue of this Ordinance;

(g) for treating the debiting of such a fee to a credit account maintained at the registry as being for such purposes of this Ordinance or of the rules as may be specified in the rules, payment of that fee;

(h) for the termination or general suspension of any credit accounting facilities provided under the rules or for their withdrawal or suspension in particular cases at the discretion of the registrar.

Appeals to the Supreme Court

18. (1) An appeal shall lie to the Supreme Court from any decision of the Magistrate's Court in the exercise, or purported exercise, of any of its powers under this Ordinance.

(2) An appeal to which subsection (1) of this section relates lies as of right at the instance of any person aggrieved by the decision of the Magistrate's Court.

Future effect of section 9(2) of the Land Ordinance

19. (1) Without prejudice to its continuing application in relation to deeds executed before the coming into force of this Ordinance, section 9(2) of the Land Ordinance shall not have any effect in relation to any deed executed after that time.

(2) In subsection (1), "deed" has the same meaning as it has for the purposes of the Land Ordinance.

Banking (Amendment) Bill 1996

(No: of 1996)

ARRANGEMENT OF PROVISIONS

Clause

BANKING (AMENDMENT) BILL 1996

(No. 1996)

A BILL

for

AN ORDINANCE

(assented to: 1996)
(commencement: in accordance with section 1)
(published: 1996)

To amend the Banking Ordinance 1987 so far as concerns audited accounts and lists of the directors of a licensed financial institution

BE IT ENACTED by the Legislature of the Falkland Islands as follows—

Short title and commencement

1. This Ordinance may be cited as the Banking (Amendment) Ordinance 1996 and shall come into force on such date as is appointed by the Governor by Notice published in the *Gazette*.

Amendment of Banking Ordinance 1987

2. The Banking Ordinance 1987 is amended as follows—

(a) by replacing section 19 with the following—

"Audited accounts and list of directors to be open to inspection *(cf 1987 c.22 s.45)*

"19. (1) A licensed financial institution shall at each of its offices or branches in the Falkland Islands at which it holds itself out as accepting deposits—

(a) keep a copy of its most recent audited accounts and a list of the full names of all persons who are directors of the financial institution; and

(b) during normal business hours make that copy and that list available for inspection by any person on request.

(2) An institution which fails to comply with paragraph (a) of subsection (1) or with any request made in accordance with paragraph (b) of that subsection commits an offence and is liable on conviction of that offence to a fine not exceeding the maximum of level 5 on the standard scale.

(3) In the case of an institution incorporated in the Falkland Islands or in the United Kingdom the accounts referred to in subsection (1) include the auditor's report on the accounts and, in the case of any other institution whose accounts are audited, the report of the auditors."; and

(b) by inserting the following two sections immediately after section 19—

"Notification in respect of auditors *(cf 1987 c.22, s.46)*

19A. (1) A licensed financial institution incorporated in the Falkland Islands or in the United Kingdom shall forthwith give notice to the Financial Secretary if the institution—

(a) proposes to give special notice to its shareholders of an ordinary resolution removing an auditor before the expiration of his term of office; or

(b) gives notice to its shareholders of an ordinary resolution replacing an auditor at the expiration of his term of office with a different auditor,

or if a person ceases to be an auditor of the institution otherwise than in consequence of such a resolution.

(2) An auditor of a licensed financial institution appointed—

(a) in the case of a company incorporated in the Falkland Islands, under section 159 of the Companies Act 1948 in its application to the Falkland Islands, and

(b) in the case of a company incorporated in the United Kingdom, under section 384 of the Companies Act 1985,

shall forthwith give notice to the Financial Secretary if he—

(i) resigns before the expiration of his term of office;

(ii) does not seek to be re-appointed; or

(iii) decides to include in his report on the institution's accounts any qualification —

(aa) as to whether, in the auditor's opinion, the annual accounts of the institution have been properly prepared in accordance with the requirements—

(I) in the case of an institution which is a company incorporated in the Falkland Islands, section 149 of and Part III of the Eighth Schedule to the Companies Act 1948; or

(II) in the case of an institution which is a company incorporated in the United Kingdom, Chapter 1 of Part VII of the Companies Act 1985,

and in particular whether a true and fair view is given—

(A) in the case of an individual balance sheet, of the state of affairs of the company at the end of the financial year;

(B) in the case of an individual profit and loss account, of the profit and loss of the company for the financial year,

(C) in the case of group accounts, of the state of affairs at the end of the financial year, and the profit and loss of the financial year, of the undertakings as a whole, so far as concerns members of the company;

(bb) as to whether proper accounting records have been kept by the institution and proper returns adequate for their audit have been received from offices or branches of the institution not visited by the auditor;

(cc) as to whether the institution's individual accounts are in agreement with the accounting records and returns; or

(dd) as to whether he has obtained all the information and explanations which, to the best of his knowledge and belief, are necessary for the purposes of his audit.

(3) If the Financial Secretary is satisfied that a licensed financial institution is an authorised institution to which section 46 of the Banking Act 1987 of the United Kingdom applies (so that notifications similar to those required by subsections (1) and (2) of this section must be given to the Bank of England), he may by writing under his hand exempt the licensed financial institution and every auditor of that institution from the requirements of subsections (1) and (2) of this section.

Audited accounts to be sent to the Financial Secretary

19B (1) Within four months after the end of each of its financial year, or such longer period as the Financial Secretary may, in any particular case, allow, every licensed financial institution shall —

(a) send to the Financial Secretary a copy of its audited accounts and a list of the full names of all persons who are, at the date it is sent directors of the financial institution; and

(b) publish a notice in the *Gazette* stating that a copy of those accounts and of that list are available for inspection during normal business hours at the, or as the case may be, each, office or branch of the institution in the Falkland Islands at which it accepts deposits.

(2) Section 19 and subsection (1) of this section have effect without prejudice to the requirements of the Companies Act 1948 in its application to the Falkland Islands in relation to the filing of accounts and other documents at the Companies registry by companies which are incorporated in the Falkland Islands or which are overseas companies which have a place of business in the Falkland Islands."

Falkland Islands Defence Force (Amendment) Bill 1996

(No: of 1996)

ARRANGEMENT OF PROVISIONS

Clause

FALKLAND ISLANDS DEFENCE FORCE (AMENDMENT) BILL 1996

(No. of 1996)

A BILL

for

AN ORDINANCE

(assented to:	*1996)*
(commencement:	*1996)*
(published:	*1996)*

To amend the Falkland Islands Defence Force Ordinance 1991

BE IT ENACTED by the Legislature of the Falkland Islands as follows—

Short title

1. This Ordinance may be cited as the Falkland Islands Defence Force (Amendment) Ordinance 1996.

Amendment of the Falkland Islands Defence Force Ordinance 1991

2. The Falkland Islands Defence Force Ordinance 1991 is amended by inserting the following section immediately after section 34—

"Honorary ranks in the force

34A. (1) The Governor may commission and appoint any person to an honorary rank as an officer in the Force, and any person so appointed shall hold that commission and rank during the Governor's pleasure.

(2) A person holding an honorary rank in the Force shall not have any power of command.

(3) Nothing in section 31(3), 34(1) or (2) shall have effect so as to limit the seniority of the rank to which the Governor may make an appointment under subsection (1) nor shall section 32(2) apply to a person appointed under that provision."

The Supplementary Appropriation (1996-1997) Bill 1996

(No: of 1996)

ARRANGEMENT OF PROVISIONS

Clause

THE SUPPLEMENTARY APPROPRIATION (1996-1997) BILL 1996

(No. of 1996)

A BILL

for

AN ORDINANCE

(assented to: 1996)
(commencement: 1996)
(published: 1996)

To appropriate and authorise the withdrawal from the Consolidated Fund of the additional sum of £760,010 for the service of the financial year ending 30 June 1997.

BE IT ENACTED by the Legislature of the Falkland Islands as follows—

Short title

1. This Ordinance may be cited as the Supplementary Appropriation (1996-1997) Ordinance 1996.

Appropriation of further sum

2. The Financial Secretary may for the purposes specified in Schedules 1 and 2 cause to be withdrawn from the Consolidated Fund and applied to the service of the year commencing on 1st July 1996 and ending on 30th June 1997 ("the financial year") the further sum of £760,010 in addition to sums already appropriated by Ordinance.

Replenishment of Contingencies Fund

3. (1) The Financial Secretary shall out of the sums appropriated by section 2 replenish the Contingencies Fund to the extent that sums specified in Schedule 1, prior to the commencement of this Ordinance, have been withdrawn from the Contingencies Fund

by the authority of Contingencies Fund Warrants, and the authority of the said Warrants shall lapse on the commencement of this Ordinance.

(2) In subsection (1) "the Contingencies Fund Warrants" means Contingencies Fund Warrants Numbers 1 to 3 of 1996-1997

SCHEDULE 1

HEAD OF SERVICE	£
PART I OPERATING BUDGET	
0100 Aviation	600
0200 Health and Social Services	4350
0300 Customs and Immigration	3000
0320 Fisheries	11000
0350 Public Works	64660
0390 Fox Bay Village	3500
0600 Central Administration	82350
TOTAL OPERATING BUDGET	169460
PART II CAPITAL BUDGET	
0950 Expenditure	87710
TOTAL SUPPLEMENTARY EXPENDITURE	257170

SCHEDULE 2

HEAD OF SERVICE	
PART I OPERATING BUDGET	£
0320 Fisheries	25000
0350 Public Works	31430
0552 Fire and Rescue	12120
0600 Central Administration	7600
0800 Legislature	7000
TOTAL OPERATING EXPENDITURE	83150
PART II CAPITAL BUDGET	
0950 Expenditure	419690
TOTAL SUPPLEMENTARY EXPENDITURE	502840

OBJECTS AND REASONS

(not forming part of the above Bill)

Pursuant to the provisions of section 26 of the Finance and Audit Ordinance 1988, the Bill provides for supplementary expenditure authorised in the first instance to be advanced out of the Contingencies Fund by the issue of the following 1996/97 Contingencies Warrants:

No 1	£ 153,610
No 2	£ 89,710
No 3	£ 13,850
TOTAL	**£ 257,170**

Pursuant to the provision of section 8 of the Finance and Audit Ordinance 1988, the Bill also provides for other (less urgent) supplementary expenditure approved by Standing Finance Committee as follows:

Meeting held on 28 June 1996	£ 132,120
26 July 1996	£ 251,570
30 August 1996	£ 61,150
27 September 1996	£ 58,000
TOTAL	**£ 502,840**

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THE FALKLAND ISLANDS GAZETTE Supplement

PUBLISHED BY AUTHORITY

Vol. 7 *November 19th 1996* *No. 23*

The following is published in this Supplement -

The Mortgages and Property Bill 1996.

The Mortgages and Property Bill 1996

(No: 1996)

ARRANGEMENT OF PROVISIONS

Clause

11. Restrictions on consolidation of mortgages *(15 & 16 Geo.5 c.20, s.93)*

12. Tacking and further advances *(15 & 16 Geo.5 c.20, s.94)*

13. Obligation to transfer instead of reconveying, and as to right to take possession *(15 & 16 Geo.5 c.20, s.95)*

14. Priorities as between mortgagees

15. Actions for possession by mortgagors *(15 & 16 Geo.5 c.20, s.98)*

16. Leasing powers of mortgagor and mortgagee in possession *(15 & 16 Geo.5 c.20, s.99)*

17. Powers of mortgagor and mortgagee in possession to accept surrenders of leases *(15 & 16 Geo.5 c.20, s.100)*

18. Powers incident to estate or interest of mortgage *(15 & 16 Geo.5 c.20, s.101)*

19. Regulation of exercise of power of sale *(15 & 16 Geo.5 c.20, s.103)*

20. Conveyance on sale *(15 & 16 Geo.5 c.20, s.104)*

21. Application of proceeds of sale *(15 & 16 Geo.5 c.20, s.105)*

22. Provisions as to exercise of power of sale *(15 & 16 Geo.5 c.20, s.106)*

23. Mortgagee's receipts, discharges etc. *(15 & 16 Geo.5 c.20, s.107)*

24. Amount and application of insurance money *(15 & 16 Geo.5 c.20, s.108)*

25. Appointment, powers, remuneration and duties of receiver *(15 & 16 Geo.5 c.20, s.109)*

26. Effect of bankruptcy of the mortgagor on the power to sell or appoint a receiver *(15 & 16 Geo.5 c.20, s.110(1))*

27. Effect of advance on joint account *(15 & 16 Geo.5 c.20, s.111)*

28. Notice of trusts affecting mortgage debts *(15 & 16 Geo.5 c.20, s.113)*

29. Transfers of mortgages *(15 & 16 Geo.5 c.20, s.114)*

30. Reconveyances of mortgages by endorsed receipts *(15 & 16 Geo.5 c.20, s.115)*

MORTGAGES AND PROPERTY BILL 1996

(No. of 1996)

A BILL

for

AN ORDINANCE

(assented to:	*1996)*
(commencement:	*1996)*
(published:	*1996)*

To make new provision in relation to mortgages and the sale or other disposition of property in the Falkland Islands, to provide for new covenants for title to be implied on dispositions of property, to make new provision in relation to deeds and their execution and for connected purposes.

BE IT ENACTED by the Legislature of the Falkland Islands as follows—

PART I

INTRODUCTORY

Short title and commencement

1. This Ordinance may be cited as the Mortgages and Property Ordinance 1996 and shall come into force on [*date to be inserted*].

Interpretation

2. (1) In this Ordinance, unless the context otherwise requires—

"bankruptcy" includes liquidation by arrangement and in relation to a corporation includes its winding up;

"building purposes" include the erecting and improving of, and the adding to, and the repairing of buildings;

"building lease" means a lease for building purposes or purposes connected therewith;

"conveyance" includes a mortgage, charge, lease, assent, vesting declaration, vesting instrument, disclaimer, release and every other assurance of property or of an interest in property by any instrument, except a will and "convey" has a corresponding meaning;

"disposition" includes a conveyance and the creation of a term of years and "dispose of" has a corresponding meaning;

"estate owner" means the owner of a legal estate;

"freehold", in relation to land, means the estate in fee simple;

"hereditament" means any real property which on an intestacy occurring before 1st January 1926 might have devolved upon an heir;

"incumbrance" includes a legal or equitable mortgage and a trust for securing money:

"incumbrancer" has a meaning corresponding with that of incumbrance and includes every person entitled to the benefit of an incumbrance or to require payment or discharge of it;

"instrument" includes an instrument which is not a deed but does not include a statute unless the statute creates a settlement;

"land" includes land of any tenure, and mines or minerals, whether or not held apart from the surface, buildings or parts of buildings (whether the division is horizontal, vertical or made in any other way) and other corporeal hereditaments, incorporeal hereditaments, and an easement, right, privilege, or benefit in, over or derived from land; but not an undivided share in land;

"leasehold", in relation to land, means a term of years absolute;

"mining lease" means a lease for mining purposes, that is, the searching for, winning, working, getting, making merchantable, carrying away or disposing of mines and minerals, or purposes connected therewith and includes a grant or licence for mining purposes;

"legal estates" means the estates, interests and charges in or over land (subsisting or created at law) which by any law of or applying in the Falkland Islands are authorised to subsist or be created as legal estates;

"legal mortgage" means a mortgage by demise or sub-demise or a charge by way of legal mortgage, and "legal mortgagee" has a corresponding meaning;

"mortgage" includes any charge or lien on any property for securing money or money's worth;

"mortgagee" includes a chargee by way of legal mortgage and any person from time to time deriving title under the original mortgagee;

"mortgagee in possession" means a mortgagee who, in right of the mortgage, has entered into and is in possession of the mortgaged property;

"mortgage money" means money or money's worth secured by a mortgage;

"mortgagor" includes any person from time to time deriving title under the original mortgagor or entitled to redeem a mortgage according to his estate interest or right to the mortgaged property;

"notice" includes constructive notice;

"personal representative" means the executor, original or by representation, or administrator for the time being of a deceased person;

"possession" includes receipt of rents and profits or the right to receive the same, if any; and "income" includes rents and profits;

"property" includes a thing in action, and any interest in real or personal property;

"purchaser" means a purchaser in good faith for valuable consideration and includes a lessee, mortgagee or other person who for valuable consideration acquires an interest in property, and where the context so requires "purchaser" includes an intending purchaser and "purchase" has a meaning corresponding with that of purchaser;

"rent" includes a rent service or a rentcharge, or other rent, toll, duty, royalty, or annual or periodical payment in money or money's worth, reserved or issuing out of or charged upon land, but does not include mortgage interest;

"right of redemption", in relation to a mortgage, includes an option to repurchase only if the option in effect creates a right of redemption;

"term of years" includes a term for less than a year, or for a year or years and a fraction of a year or from year to year;

"term of years absolute" means a term of years (taking effect either in possession or in reversion whether or not at a rent) with or without impeachment for waste, subject or not

to another legal estate, and either certain or liable to determination by notice, re-entry, operation of law, or by a provision for cesser on redemption, or in any other event but does not include a term of years which is not expressed to take effect within twenty-one years after its creation or any term of years which is not under the law of England capable of constituting a term of years absolute;

"trust for sale", in relation to land, means an immediate binding trust for sale, whether or not exercisable at the request or with the consent of any person, and with or without a power at discretion to postpone the sale; and

"valuable consideration" does not include a nominal consideration in money.

(2) In the construction of a covenant or proviso, or other provision, implied in any document by virtue of this Ordinance, words importing the singular or plural number, or the masculine gender, shall be read as also importing the plural or singular number, or as extending to females, as the case may require.

PART II

MORTGAGES OF FREEHOLDS AND LEASEHOLDS

Introductory

Mode of mortgaging freeholds *(15 & 16 Geo. 5 c.20, s.85)*

3. (1) A mortgage of a freehold shall only be capable of being effected at law either by a demise for a term of years absolute, subject to a provision for cesser on redemption, or by a charge expressed to be by way of legal mortgage.

(2) Any purported conveyance of a freehold made after the coming into force of this Ordinance shall (to the extent of the estate of the mortgagor) operate as a demise of the land to the mortgagee for a term of years absolute, without impeachment for waste, but subject to cesser on redemption, in the following manner—

(a) a first or only mortgagee shall take a term of three thousand years from the date of the mortgage;

(b) a second or subsequent mortgagee shall take a term (commencing from the date of the mortgage) one day longer than the term vested in the first or other mortgagee whose security ranks immediately before that of such second or subsequent mortgagee.

In this subsection, any such purported conveyance includes an absolute conveyance with a deed of defeasance and any other assurance which, but for this subsection, would operate to vest the freehold in a mortgagee subject to redemption.

(3) This section applies whether or not the mortgage is expressed to be by way of trust for sale or otherwise.

(4) Every power to mortgage or lend money on mortgage of a freehold shall be construed as a power to mortgage the freehold, without impeachment for waste, or by a charge by way of legal mortgage or to lend on such security.

Mode of mortgaging leaseholds *(15 & 16 Geo. 5 c.20, s.86)*

4. (1) A mortgage of a leasehold shall only be capable of being effected at law either by a sub-demise for a term of years absolute, less by one day at least than the term vested in the mortgagor, and subject to a provision for cesser on redemption, or by a charge by deed expressed to be by way of legal mortgage; and where a licence to sub-demise by way of mortgage is required, it shall not unreasonably be refused.

(2) Any purported assignment of a term of years absolute by way of mortgage made after the coming into force of this Ordinance shall (to the extent of the estate of the mortgagor) operate as a sub-demise of the leasehold land to the mortgagee for a term of years absolute, but subject to a cesser on redemption, in the following manner—

(a) the term to be taken by a first or only mortgagee shall be ten days less than the term expressed to be assigned;

(b) the term to be taken by a second or subsequent mortgagee shall be one day longer than the term vested in the first or other mortgagee whose security ranks immediately before that of the second or subsequent mortgagee, if the length of the last mentioned term permits, and in any case for a term less by one day at least than the term expressed to be assigned.

In this subsection, any such purported assignment as aforesaid includes an absolute assignment with a deed of defeasance and any other assurance which, but for this subsection, would operate in effect to vest the term of the mortgagor in a mortgage subject to redemption.

(3) This section applies whether or not the mortgage is made by way of sub-mortgage of a term of years absolute, or is expressed to be by way of trust for sale or otherwise.

(4) Every power to mortgage for or to lend money on mortgage of a term of years absolute by way of assignment shall be construed as a power to mortgage the term by sub-demise for a term of years absolute or by a charge by way of legal mortgage, or to lend on such security.

Charges by way of legal mortgage *(15 &16 Geo.5 c.20, s.87)*

5. (1) Where a legal mortgage of land is created by a charge by deed expressed to be by way of legal mortgage, the mortgagee shall have the same protection, powers and remedies (including the right to take proceedings to obtain possession from the occupiers and the persons in receipt of rents and profits, or any of them) as if—

(a) where the mortgage is a mortgage of a freehold, a mortgage term for three thousand years without impeachment of waste had been thereby created in favour of the mortgagee; and

(b) where the mortgage is a mortgage of a leasehold, a sub-term less by one day than the term vested in the mortgagor had thereby been created in favour of the mortgagee.

(2) Where an estate vested in a mortgagee immediately before the coming into force of this Ordinance has by virtue of this Ordinance been converted into a term of years absolute or sub-term, the mortgagee may, by declaration in writing to that effect signed by him, convert the mortgage into a charge by way of legal mortgage, and in that case the mortgage term shall be extinguished in the inheritance or in the head term as the case may be, and the mortgagee shall have the same protection, powers and remedies (including the right to take proceedings to obtain possession from the occupiers and the persons in receipt of rents and profits or any of them) as if the mortgage term or sub-demise had remained existing.

Rights and powers of mortgagees

Realisation of freehold mortgages *(15 &16 Geo.5, c.20 s.88)*

6. (1) Where a freehold has been mortgaged by the creation of a term of years absolute limited thereout or by a charge by way of legal mortgage and the mortgagee sells under his statutory or express power of sale—

(a) the conveyance by him shall operate to vest in the purchaser the freehold in the land conveyed subject to any legal mortgage having priority to the mortgage in right of which the sale is made and to any money thereby secured, and thereupon;

(b) the mortgage term or the charge by way of legal mortgage and any subsequent mortgage term or charges shall merge in or be extinguished as respects the land conveyed;

and such conveyance may, as respects the estate in fee simple, be made in the name of the estate owner in whom it is vested.

(2) Where any such mortgagee obtains an order for foreclosure absolute, the order shall operate to vest the fee simple in him (subject to any legal mortgage having priority to the mortgage in right of which the foreclosure is obtained and to any money thereby secured), and thereupon the mortgage term, if any, shall thereby be merged in the freehold, and any subsequent mortgage term or charge by way of legal mortgage bound by the order shall thereupon be extinguished.

(3) Where any such mortgagee acquires a title under the Limitation Act 1980 in its application to the Falkland Islands, he, or the persons deriving title under him, may enlarge the mortgage term into a fee simple under the statutory power for that purpose discharged from any legal mortgage affected by the title so acquired, or in the case of a chargee by way of legal mortgage may by deed declare that the fee simple is vested in him discharged as aforesaid, and the same shall vest accordingly.

(4) Where the mortgage includes fixtures or chattels personal any statutory power of sale and any right to foreclose or take possession shall extend to the absolute or other interest therein affected by the charge.

(5) In the case of a sub-mortgage by sub-demise of a long term (less a nominal period) itself limited out of an estate in fee simple, the foregoing provisions of this section shall operate as if the derivative term, if any, created by the sub-mortgage had been limited out of the fee simple, and so as to enlarge the principal term and extinguish the derivative term created by the sub-mortgage as aforesaid, and to enable the sub-mortgagee to convey the freehold or acquire it by foreclosure, enlargement, or otherwise as aforesaid.

(6) This section applies to a mortgage whether created before or after the coming into force of this Ordinance, and to a mortgage term created by this Ordinance, but does not operate to confer a better title to the fee simple than would have been acquired if the same had been conveyed by the mortgage (being a valid mortgage) and the restrictions imposed by this Ordinance in regard to the effect and creation of mortgages were not in force, and all prior charges (if any) not being merely equitable charges had been created by demise or by charge by way of legal mortgage.

(7) The Magistrate's Court has jurisdiction under this section where the amount owing in respect of the mortgage or charge at the commencement of the proceedings does not exceed £100,000 or such greater sum as may be prescribed by Order made by the Governor for the purposes of this section.

Realisation of leasehold mortgages *(15 &16 Geo.5 c.20, s.89)*

7. (1) Where a term of years absolute has been mortgaged by the creation of another term of years absolute limited thereout or by a charge by way of legal mortgage and the mortgagee sells under his statutory or express power of sale,—

(a) the conveyance by him shall operate to convey to the purchaser not only the mortgage term, if any, but also (unless expressly excepted with the leave of the court) the leasehold reversion affected by the mortgage, subject to any legal mortgage having priority to the mortgage in right of which the sale is made and to any money thereby secured, and thereupon

(b) the mortgage term, or the charge by way of legal mortgage and any subsequent mortgage term or charge, shall merge in such leasehold reversion or be extinguished unless excepted as aforesaid;

and such conveyance may, as respects the leasehold reversion, be made in the name of the estate owner in whom it is vested.

Where a licence to assign is required on a sale by a mortgagee, such licence shall not be unreasonably refused.

(2) Where any such mortgagee obtains an order for foreclosure absolute, the order shall, unless it otherwise provides, operate (without giving rise to a forfeiture for want of a licence to assign) to vest the leasehold reversion affected by the mortgage and any subsequent mortgage term in him, subject to any legal mortgage having priority to the mortgage in right of which the foreclosure is obtained and to any money thereby secured, and thereupon the mortgage term and any subsequent mortgage term or charge by way of legal mortgage bound by the order shall, subject to any express provision to the contrary contained in the order, merge in such leasehold reversion or be extinguished.

(3) Where any such mortgagee acquires a title under the Limitation Act 1980, he, or the persons deriving title under him, may by deed declare that the leasehold reversion affected by the mortgage and any mortgage term affected by the title so acquired shall vest in him, free from any right of redemption which is barred, and the same shall (without giving rise to a forfeiture for want of licence to assign) vest accordingly, and thereupon the mortgage term, if any, and any other mortgage term or charge by way of legal mortgage affected by the title so acquired shall, subject to any express provision to the contrary contained in the deed, merge in such leasehold reversion or be extinguished.

(4) Where the mortgage includes fixtures or chattels personal, any statutory power of sale and any right to foreclose or take possession shall extend to the absolute or other interest therein affected by the charge.

(5) This section takes effect without prejudice to any incumbrance or trust affecting the leasehold reversion which has priority over the mortgage in right of which the sale, foreclosure, or title is made or acquired, and applies to a mortgage whether executed before or after the coming into force of this Ordinance, and to a mortgage term created by this Ordinance, but does not apply where the mortgage term does not comprise the whole of the land included in the leasehold reversion unless the rent (if any) payable in respect of the reversion has been apportioned as respects the land affected, or the rent is

of no money value or no rent is reserved, and unless the lessee's covenants and conditions (if any) have been apportioned, either expressly or by implication, as respects the land affected.

In this subsection references to an apportionment include an equitable apportionment made without the consent of the lessor.

(6) The Magistrate's Court has jurisdiction under this section where the amount owing in respect of the mortgage or charge at the commencement of the proceedings does not exceed £100,000 or such greater sum as may be prescribed by Order made by the Governor for the purposes of this section.

Powers of the courts

Realisation of equitable charges by the court *(15 & 16 Geo.5 c.20 s.90)*

8. (1) Where an order for sale is made by the court in reference to an equitable mortgage on land (not secured by a legal term of years absolute or by a charge by way of legal mortgage) the court may, in favour of a purchaser, make a vesting order conveying the land or may appoint a person to convey the land or create and vest in the mortgagee a legal term of years absolute or enable him to carry out the sale, as the case may require, in like manner as if the mortgage had been created by deed by way of legal mortgage pursuant to this Ordinance, but without prejudice to any incumbrance having priority to the equitable mortgage unless the incumbrancer consents to the sale.

(2) This section applies to equitable mortgages made or arising before or after the coming into force of this Ordinance, but not to a mortgage which has been over-reached by the powers conferred by the Law of Property Act 1925 in its application to the Falkland Islands or otherwise.

(3) The Magistrate's Court has jurisdiction under this section where the amount owing in respect of the mortgage or charge at the commencement of the proceedings does not exceed £100,000 or such greater sum as may be prescribed by Order made by the Governor for the purposes of this section.

Sale of mortgaged property in action for redemption or foreclosure *(15 &16 Geo. 5 c.20 s.91)*

9. (1) Any person entitled to redeem mortgaged property may have a judgment or order for sale instead of for redemption in an action brought by him either for redemption alone, or for sale alone, or for sale and redemption in the alternative.

(2) In any action, whether for foreclosure, or for redemption, or for sale, or for the raising and payment in any manner of mortgage money, the court, on the request of the

mortgagee, or of any person interested either in the mortgage money or in the right of redemption, and notwithstanding that—

(a) any other person dissents; or

(b) the mortgagee or any person so interested does not appear in the action;

and without allowing any time for redemption or for payment of any mortgage money, may direct a sale of the mortgaged property, on such terms as it thinks fit, including the deposit in the court of a reasonable sum fixed by the court to meet the expenses of sale and to secure performance of the terms.

(3) But, in an action brought by a person interested in the right of redemption and seeking a sale, the court may, on the application of any defendant, direct the plaintiff to give such security for costs as the court thinks fit, and may give the conduct of the sale to any defendant, and may give any such directions as it thinks fit respecting the costs of the defendants or any of them.

(4) In any case within this section the court may, if it thinks fit, direct a sale without previously determining the priorities of incumbrancers.

(5) This section applies to actions brought either before or after the coming into force of this Ordinance.

(6) In this section "mortgaged property" includes the estate or interest which a mortgagee would have had power to convey if the statutory power of sale were applicable.

(7) For the purposes of this section the court may, in favour of a purchaser, make a vesting order conveying the mortgaged property, or appoint a person to do so, subject or not to any incumbrances, as the court may think fit; or in the case of an equitable mortgage, may create and vest a mortgage term in a mortgagee to enable him to carry out the sale as if the mortgage had been made by deed by way of legal mortgage.

(8) The Magistrate's Court has jurisdiction under this section where the amount owing in respect of the mortgage or charge at the commencement of the proceedings does not exceed £100,000 or such greater sum as may be prescribed by Order made by the Governor for the purposes of this section.

Power to authorise land and minerals to be dealt with separately *(15 & 16 Geo.5 c.20, s.92)*

10. (1) Where a mortgagee's power of sale in regard to land has become exercisable but does not extend to the purposes mentioned in this section, the court may, on his application, authorise him and the persons deriving title under him to dispose—

(a) of the land, with an exception or reservation of all or any mines and minerals, and with or without rights and powers of or incidental to the working, getting or carrying away of minerals;

(b) of all or any mines or minerals, with or without the said rights or powers separately from the land;

and thenceforth the powers so conferred shall have effect as if the same were contained in the mortgage.

(2) The Magistrate's Court has jurisdiction under this section where the amount owing in respect of the mortgage or charge at the commencement of the proceedings does not exceed £100,000 or such greater sum as may be prescribed by Order made by the Governor for the purposes of this section.

Restrictions on consolidation and tacking of advances

Restrictions on consolidation of mortgages *(15 & 16 Geo.5 c.20, s.93)*

11. (1) A mortgagor seeking to redeem any one mortgage is entitled to do so without paying any money due under any separate mortgage made by him, or by any person through whom he claims, solely on property other than that comprised in the mortgage which he seeks to redeem.

This subsection applies only if a contrary intention is not expressed in the mortgage deeds or one of them.

(2) Save as aforesaid, nothing in this Ordinance, in reference to mortgages affects any right of consolidation or renders inoperative a stipulation in relation to any mortgage made before or after the coming into force of this Ordinance reserving a right to consolidate.

Tacking and further advances *(15 & 16 Geo.5 c.20, s.94)*

12. (1) After the coming into force of this Ordinance, a prior mortgagee shall have a right to make further advances to rank in priority to subsequent mortgages (whether legal or equitable)—

(a) if an arrangement has been made to that effect with the subsequent mortgagees;

(b) if he had no notice of such subsequent mortgages at the time the further advance was made by him; or

(c) whether or not he had such notice as aforesaid, where the mortgage imposes an obligation on him to make further advances.

This subsection applies whether or not the prior mortgage was made expressly for securing further advances.

(2) In relation to the making of further advances after the coming into force of this Ordinance, a mortgagee shall not be deemed to have notice of a mortgage merely by reason of the fact that it is registered as a deed under the Land Ordinance or is registered as a land charge under the Land Charges Ordinance 1996 if it was not so registered at the time when the original mortgage was created or when the last search (if any) by or on behalf of the mortgagee was made, whichever last happened.

This subsection only applies where the prior mortgage was made expressly for securing a current account or other further advances.

(3) Save in relation to the making of further advances as aforesaid, the right to tack is hereby abolished, provided that nothing in this Ordinance shall affect any priority acquired before the coming into force of this Ordinance by tacking, or in respect of further advances made without notice of a subsequent incumbrance or by arrangement with the subsequent incumbrancer.

(4) This section applies to mortgages of land made before or after the coming into force of this Ordinance.

Rights of mortgagors to call for transfer

Obligation to transfer instead of reconveying, and as to right to take possession *(15 & 16 Geo.5 c.20, s.95)*

13. (1) Where a mortgagor is entitled to redeem, then subject to compliance with the terms on compliance with which he would be entitled to require a reconveyance or surrender, he shall be entitled to require the mortgagee, instead of reconveying or surrendering, to assign the mortgage debt and to convey the mortgaged property to any third person, as the mortgagor directs; and the mortgagee shall be bound to assign and convey accordingly.

(2) The rights conferred by this section belong to and are capable of being enforced by each incumbrancer, or by the mortgagor, notwithstanding any intermediate incumbrance; but a requisition of an incumbrancer prevails over a requisition of the mortgagor, and, as between incumbrancers, a requisition of a prior incumbrancer prevails over a requisition of a subsequent incumbrancer.

(3) The foregoing provisions of this section do not apply in the case of a mortgagee being or having been in possession.

(4) Nothing in this Ordinance affects prejudicially the right of a mortgagee of land whether or not his charge is secured by a legal term of years absolute to take possession of the

land, but the taking of possession by the mortgagee does not convert any legal estate of the mortgagor into an equitable interest.

(5) This section applies to mortgages made either before or after the coming into force of this Ordinance, and takes effect notwithstanding any stipulations to the contrary.

Priorities, actions for possession by mortgagees and leasing powers of mortgagors and mortgagees in possession

Priorities as between mortgagees

14. Every mortgage affecting a legal estate in land made after the coming into force of this Ordinance, whether legal or equitable, shall rank according to its date of registration as a land charge pursuant to the Land Charges Ordinance 1996.

Actions for possession by mortgagors *(15 & 16 Geo.5 c.20, s.98)*

15. (1) A mortgagor for the time being entitled to the possession or receipt of the rents and profits of any land, as to which the mortgagee has not given notice of his intention to take possession or to enter into receipt of the rents and profits thereof, may sue for such possession, or for the recovery of such rents and profits, or to prevent or recover damages in respect of any trespass or other wrong relative thereto, in his own name only, unless the cause of action arises upon a lease or other contract made by him jointly with any other person.

(2) This section does not prejudice the power of a mortgagor independently of this section to take proceedings in his own name only, either in right of any legal estate vested in him or otherwise.

(3) This section applies whether the mortgage was made before or after the coming into force of this Ordinance.

Leasing powers of mortgagor and mortgagee in possession *(15 & 16 Geo.5 c.20, s.99)*

16. (1) A mortgagor of land while in possession shall, as against every incumbrancer, have power to make from time to time any such lease of the mortgaged land, or any part thereof, as is by this section authorised.

(2) A mortgagee of land while in possession shall, as against all prior incumbrancers, if any, and as against the mortgagor, have power to make from time to time any such lease as aforesaid.

(3) The leases which this section authorises are—

(i) agricultural or occupation leases for any term not exceeding fifty years;

(ii) building leases for any term not exceeding nine hundred and ninety-nine years;

(4) Every person making a lease under this section may execute and do all assurances necessary and proper in that behalf.

(5) Every such lease shall be made to take effect in possession not later than twelve months after its date.

(6) Every such lease shall reserve the best rent that can reasonably be obtained, regard being had to the circumstances of the case, but without any fine being taken.

(7) Every such lease shall contain a covenant by the lessee for payment of the rent, and a condition of re-entry on the rent not being paid within the time therein specified not exceeding thirty days.

(8) A counterpart of every such lease shall be executed by the lessee and delivered to the lessor, of which execution and delivery the execution of the lease by the lessor shall, in favour of the lessee and all persons deriving title under him, be sufficient evidence.

(9) Every such building lease shall be in consideration of the lessee, or some person by whose direction the lease is granted, having erected, or agreeing to erect within not more than five years from the date of the lease, buildings, new or additional, or having improved or repaired buildings, or agreeing to improve or repair buildings within that time, or having executed, or agreeing to execute within that time, on the land leased, an improvement for or in connection with building purposes.

(10) In any such building lease a peppercorn rent, or a nominal or other rent less than the rent ultimately payable, may be made payable for the first five years, or any less part of the term.

(11) In case of a lease by the mortgagor, he shall, within one month after making the lease, deliver to the mortgagor or, where there are more than one, to the mortgagee first in priority, a counterpart of the lease duly executed by the lessee, but the lessee shall not be concerned to see that this provision is complied with.

(12) A contract to make or accept a lease under this section may be enforced by or against every person on whom the lease if granted would be binding.

(13) This section applies only if and as far as a contrary intention is not expressed by the mortgagor and mortgagee in the mortgage deed, or otherwise in writing, and has effect subject to the terms of the mortgage deed or of any other such writing and to the provisions therein contained.

(14) The mortgagor and mortgagee may, by agreement in writing, whether or not contained in the mortgage deed, reserve to or confer on the mortgagor or the mortgagee,

any further or other powers of leasing or having reference to leasing; and any further or other powers so reserved or conferred shall be exercisable, as far as may be, as if they were conferred by this Ordinance, and with all the like incidents, effects and consequences, but the powers so reserved and conferred shall not prejudicially affect the rights of any mortgagee interested under any other mortgage subsisting at the date of the agreement, unless that mortgagee joins in or adopts the agreement.

(15) In the case of a mortgage of leasehold land, a lease granted under this section shall reserve a reversion of not less than one day.

(16) The provisions of this section referring to a lease shall be construed to extend and apply, as far as circumstances admit to any letting, and to an agreement, whether in writing or not, for leasing or letting.

(17) For the purposes of this section, "mortgagor" does not include an incumbrancer deriving title under the mortgagor.

(18) The powers of leasing conferred by this section shall, after a receiver of the income of the mortgaged property or any part thereof has been appointed by a mortgagee under his statutory power, and so long as the receiver acts, be exercisable by such mortgagee instead of by the mortgagor, as respects any land affected by the receivership, in like manner as if such mortgagee were in possession of the land, and the mortgagee may, by writing, delegate any of such powers to the receiver.

Powers of mortgagor and mortgagee in possession to accept surrenders of leases *(15 & 16 Geo.5 c.20 s.100)*

17. (1) For the purpose only of enabling a lease authorised under section 16, or under any agreement made in pursuance of that section, or by the mortgage deed (in this section referred to as an authorised lease) to be granted, a mortgagor of land while in possession shall, as against every incumbrancer, have, by virtue of this Ordinance, power to accept from time to time a surrender of any lease of the mortgaged land or any part thereof comprised in the lease, with or without an exception of or in respect of all or any of the mines therein, and, on surrender of the lease so far as it comprises only part of the land or mines and minerals leased, the rent may be apportioned.

(2) For the same purpose, a mortgagee of land while in possession shall, as against all prior or other incumbrancers, if any, and as against the mortgagor, have, by virtue of this Ordinance, power to accept from time to time any such surrender as aforesaid.

(3) On the surrender of a part only of the mines and minerals leased, the original lease may be varied, provided that the lease when varied would have been valid as an authorised lease if granted by the person accepting the surrender; and, on a surrender and the making of a new or other lease, whether for the same or for any extended or other term, and whether subject or not to the same or to any other covenants, provisions or conditions, the

value of the lessee's interest in the lease surrendered may, subject to the provisions of this section, be taken into account in the determination of the rent to be reserved, and of the nature of the covenants, provisions and conditions to be inserted in the new or other lease.

(4) Where any consideration for the surrender, other than agreement to accept an authorised lease, is given by or on behalf of the lessee to or on behalf of the person accepting the surrender, nothing in this section authorises a surrender to a mortgagor without the consent of the incumbrancers, or authorises a surrender to a second or subsequent incumbrancer without the consent of every prior incumbrancer.

(5) No surrender shall by virtue of this section be rendered valid unless—

(a) an authorised lease is granted of the whole of the land or mines and minerals comprised in the surrender to take effect in possession immediately or within one month after the date of the surrender;

(b) the term certain or other interest granted by the new lease is not less in duration than the unexpired term or interest which would have been subsisting under the original lease if that lease had not been surrendered; and

(c) Where the whole of the land mines and minerals originally leased has been surrendered, the rent reserved by the new lease is not less than the rent which would have been payable under the original lease if it had not been surrendered; or where part only of the land or mines and minerals has been surrendered, the aggregate rents respectively remaining payable or reserved under the original lease and the new lease are not less than the rent which would have been payable under the original lease if no partial surrender had been accepted.

(6) A contract to make or accept a surrender under this section may be enforced by or against every person on whom the surrender, if completed, would be binding.

(7) This section applies only if and as far as a contrary intention is not expressed by the mortgagor and mortgagee in the mortgage deed, or otherwise in writing, and shall have effect subject to the terms of the mortgage deed or of any such writing and to the provisions therein contained.

(8) The provisions of this section referring to a lease shall be construed to extend and apply, as far as circumstances admit, to any letting, and to an agreement, whether in writing or not, for leasing or letting.

(9) The mortgagor and mortgagee may, by agreement in writing, whether or not contained in the mortgage deed, reserve or confer on the mortgagor or mortgagee, or both, any further or other powers relating to the surrender of leases; and any further or other powers so conferred or reserved shall be exercisable, as far as may be, as if they were conferred by this Ordinance, and with all the like incidents, effects and consequences, but the powers

so reserved or conferred shall not prejudicially affect the rights of any mortgagee interested under any other mortgage subsisting at the date of the agreement, unless that mortgagee joins in or adopts the agreement.

(10) For the purposes of this section "mortgagor" does not include an incumbrancer deriving title under the original mortgagor.

(11) The powers of accepting surrenders conferred by this section shall, after a receiver of the income of the mortgaged property or any part thereof has been appointed by the mortgagee, under the statutory power, and so long as the receiver acts, be exercisable by such mortgagee instead of by the mortgagor, as respects any land affected by the receivership, in like manner as if such mortgage were in possession of the land; and the mortgagee may, by writing, delegate any of such powers to the receiver.

Further powers of mortgagees

Powers incident to estate or interest of mortgage *(15 & 16 Geo.5 c.20, s.101)*

18. (1) A mortgagee, where the mortgage is made by deed, shall by virtue of this Ordinance, have the following powers to the like extent as if they had in terms been conferred by the mortgage deed, but not further—

(a) a power, when the mortgage money has become due, to sell, or to concur with any other person in selling, the mortgaged property, or any part thereof, either subject to prior charges or not, and either together or in lots, by public auction or by private contract, subject to such conditions respecting title, or evidence of title or other matter, as the mortgagee thinks fit, with power to vary any contract for sale, and to buy in at an auction, or to rescind any contract for sale, and to re-sell, without being answerable for any loss occasioned thereby; and

(b) a power, at any time after the mortgage deed, to insure and keep insured against loss or damage by fire any building, or any effects or property of an insurable nature, whether affixed to the freehold or not, being or forming part of the property which or an estate or interest in which is mortgaged, and the premiums paid for any such insurance shall be a charge on the mortgaged property or estate or interest, in addition to the mortgage money, and with the same priority and with interest at the same rate, as the mortgage money;

(c) a power, when the mortgage money has become due, to appoint a receiver of the income of the mortgaged property, or any part thereof;

(d) a power, while the mortgagee is in possession, to cut and sell timber and other trees ripe for cutting, and not planted or left standing for shelter or ornament, or to contract for any such cutting and sale, to be completed within any time not exceeding twelve months from the making of the contract;

(e) a power to impose or reserve or make binding, as far as the law permits, by covenant condition or otherwise, on the unsold part of the mortgaged property or any part thereof, or on the purchaser and any property sold, any restriction or reservation or reservation with respect to building on or other use of land, or with respect to mines or minerals, or for the purpose of the more beneficial working thereof, or with respect to any other thing;

(f) a power to sell the mortgaged property, or any part thereof, or all or any mines or minerals apart from the surface—

(i) with or without a grant or reservation of rights of way, rights of water, easements rights and privileges for or connected with buildings or other purposes in relation to the property remaining in mortgage or any part thereof, or to any property sold; and

(ii) with or without an exception or reservation of all or any of the mines and minerals in or under the mortgaged property, and with or without a grant or reservation of powers of working, wayleaves or rights of way, rights of water and drainage and other powers, easements, rights and privileges for or connected with mining purposes in relation to the property remaining unsold or any part thereof, or to any property sold; and

(iii) with or without covenants by the purchaser to expend money on the land sold.

(2) The provisions of this Ordinance relating to the foregoing powers, comprised either in this section, or in any other section regulating the exercise of those powers, may be varied or extended by the mortgage deed, and, as so varied or extended, shall, as far as may be operate in the like manner and with all the like incidents, effects and consequences, as if such variations or extensions were contained in this Ordinance.

(3) This section applies only if and as far as a contrary intention is not expressed in the mortgage deed, and has effect subject to the terms of the mortgage deed and to the provisions therein contained.

(4) The power of sale conferred by this section includes such power of selling the estate in fee simple or any leasehold reversion as is conferred by the provisions of this Ordinance relating to the realisation of mortgages.

Regulation of exercise of power of sale *(15 & 16 Geo.5 c.20, s.103)*

19. A mortgagee shall not exercise the power of sale conferred by this Ordinance unless and until—

(a) notice requiring payment of the mortgage money has been served on the mortgagor or one of two or more mortgagors, and default has been made in payment of the mortgage money, or part thereof for three months after such service; or

(b) some interest under the mortgage is in arrear and unpaid for two months after becoming due; or

(c) there has been a breach of some provision contained in the mortgage deed or in this Ordinance, or in an enactment replaced by this Ordinance, and on the part of the mortgagor, or of some person concurring in, or making the mortgage, to be observed and performed, other than a covenant for the payment of the mortgage money or interest thereon.

Conveyance on sale *(15 & 16 Geo.5 c.20, s.104)*

20. (1) A mortgagee exercising the power of sale conferred by this Ordinance shall have power, by deed, to convey the property sold, for such estate and interest therein as he is by this Ordinance authorised to sell or convey or may be the subject of the mortgage, freed from all estates, interests, and rights to which the mortgage has priority, but subject to all estates, interests and rights which have priority to the mortgage.

(2) Where a conveyance is made in the exercise of the power of sale conferred by this Ordinance or any enactment replaced by this Ordinance, the title of the purchaser shall not be impeached on the ground—

(a) that no case had arisen to authorise the sale; or

(b) that due notice was not given; or

(c) that leave of the court, when required, was not obtained; or

(d) that the power was otherwise improperly or irregularly exercised;

and a purchaser is not, either before or after the conveyance, concerned to see or inquire whether a case has arisen to authorise the sale, or due notice has been given, or the power is otherwise properly and regularly exercised; but any person damnified by an unauthorised, or improper, or irregular exercise of the power shall be entitled to recover damages from the person exercising the power.

(3) A conveyance on sale by a mortgagee made after the coming into force of this Ordinance shall be deemed to have been made in exercise of the power of sale conferred by this Ordinance unless the contrary intention appears.

Application of proceeds of sale *(15 & 16 Geo.5 c.20, s.105)*

21. The money which is received by the mortgagee arising from the sale, after discharge of prior incumbrances to which the sale is not made subject, if any, or after payment into court under this Ordinance of a sum to meet any prior incumbrance, shall be held by him in trust to be applied by him, first, in payment of all costs, charges and expenses properly incurred by him as incident to the sale or any attempted sale, or otherwise; and secondly, in discharge of the mortgage money, interest and costs, and other money, if any, due under the mortgage; and the residue of the money so received shall be paid to the person entitled to the mortgaged property, or authorised to give receipts for the proceeds of the sale thereof.

Provisions as to exercise of power of sale *(15 & 16 Geo.5 c.20, s.106)*

22. (1) The power of sale conferred by this Ordinance may be exercised by any person for the time being entitled to receive and give a discharge for the mortgage money.

(2) The power of sale conferred by this Ordinance does not affect the right of foreclosure.

(3) The mortgagee shall not be answerable for any involuntary loss happening in or about the exercise or execution of the power of sale conferred by this Ordinance, or of any trust connected therewith or of any power or provision contained in the mortgage deed.

Mortgagee's receipts, discharges etc. *(15 & 16 Geo.5 c.20, s.107)*

23. (1) The receipt in writing of the mortgagee shall be sufficient discharge for any money arising under the power of sale conferred by this Ordinance, or for any money or securities comprised in his mortgage, or arising thereunder; and a person paying or transferring the same to the mortgagee shall not be concerned to inquire whether any money remains due under the mortgage.

(2) Money received by a mortgagee under his mortgage or from the proceeds of securities comprised in his mortgage shall be applied in like manner as in this Ordinance directed respecting money received by him arising from a sale under the power of sale conferred by this Ordinance, subject to the variation that the costs, charges and expenses payable shall include the costs, charges and expenses properly incurred of recovering and receiving the money or securities, and of conversion of securities into money, instead of those incident to sale.

Amount and application of insurance money *(15 & 16 Geo.5 c.20, s.108)*

24. (1) The amount of an insurance effected by a mortgagee against loss or damage by fire under the power conferred by this Ordinance shall not exceed the amount specified in the mortgage deed, or, if no amount is therein specified the amount that would be required, in case of total destruction, to restore the property insured.

(2) An insurance shall not, under the power conferred by this Ordinance, be effected by a mortgagee in any of the following cases—

(a) where there is a declaration in the mortgage deed that no insurance is required;

(b) where an insurance is kept up by or on behalf of the mortgagor in accordance with the mortgage deed;

(c) where the mortgage deed contains no stipulation respecting insurance, and insurance is kept up by or on behalf of the mortgagor with the consent of the mortgagee to the amount to which the mortgagee is by this Ordinance authorised to insure.

(3) All money received on an insurance of mortgaged property against loss or damage by fire or otherwise effected under this Ordinance, or any enactment replaced by this Ordinance, or an insurance for the maintenance of which the mortgagor is liable under the mortgage deed, shall, if the mortgagee so requires, be applied by the mortgagor in making good the loss or damage in respect of which the money is received.

(4) Without prejudice to any obligation to the contrary imposed by law, or by special contract, a mortgagee may require that all money received on an insurance of mortgaged property against loss or damage by fire or otherwise effected under this Ordinance, or by any enactment replaced by this Ordinance, or on an insurance for the maintenance of which the mortgagor is liable under the mortgage deed, be applied in or towards the discharge of the mortgage money.

Appointment, powers, remuneration and duties of receiver *(15 & 16 Geo.5 c.20, s.109)*

25. (1) A mortgagee entitled to appoint a receiver under the power in that behalf conferred by this Ordinance shall not appoint a receiver until he has become entitled to exercise the power of sale conferred by this Ordinance, but may then, by writing under his hand, appoint such person as he thinks fit to be receiver.

(2) A receiver appointed under the powers conferred by this Ordinance, or any enactment replaced by this Ordinance, shall be deemed to be the agent of the mortgagor; and the mortgagor shall be solely responsible for the receiver's acts or defaults unless the mortgage deed otherwise provides.

(3) The receiver shall have the power to demand and recover all the income of which he is appointed receiver, by action, distress, or otherwise, in the name either of the mortgagor or of the mortgagee, to the full extent of the estate or interest which the mortgagor could dispose of, and to give effectual receipts accordingly for the same, and to exercise any powers which may have been delegated to him by the mortgagee pursuant to this Ordinance.

(4) A person paying money to the receiver shall not be concerned to inquire whether any case has happened to authorise the receiver to act.

(5) The receiver may be removed, and a new receiver may be appointed, from time to time by the mortgagee by writing under his hand.

(6) The receiver shall be entitled to retain out of any money received by him, for his remuneration, and in satisfaction of all costs, charges and expenses incurred by him as receiver, a commission at such rate, not exceeding five per cent on the gross amount of all money received, as is specified in his appointment, and if no rate is so specified, then at the rate of five per cent on that gross amount, or at such other rate as the court thinks fit to allow, on an application made by him for that purpose.

(7) The receiver shall, if so directed in writing by the mortgagee, insure to the extent, if any, to which the mortgagee might have insured and keep insured against loss or damage by fire, out of the money received by him, any building, effects, or property comprised in the mortgage, whether affixed to the freehold or not, being of an insurable nature.

(8) Subject to the provisions of this Ordinance as to the application of the insurance money, the receiver shall apply all money received by him as follows—

(a) in discharge of all rents, taxes, rates and outgoings whatever affecting the mortgaged property;

(b) in keeping down all annual sums and other payments, and the interest on all principal sums, having priority to the mortgage in right whereof he is receiver; and

(c) in payment of his commission, and of the premiums on fire, life or other insurances, if any, properly payable under the mortgage deed or under this Ordinance, and the cost of executing necessary or proper repairs directed in writing by the mortgagee; and

(d) in payment of the interest accruing due in respect of any principal money due under the mortgage; and

(e) in or towards discharge of the principal money if so directed by the mortgagee;

and shall pay the residue, if any, of the money received by him to the person who, but for the possession of the receiver, would have been entitled to receive the income of which he is appointed receiver, or who is otherwise entitled to the mortgaged property.

Effect of bankruptcy of the mortgagor on the power to sell or appoint a receiver *(15 & 16 Geo.5 c.20, s.110(1))*

26. Where the statutory or express power for a mortgagee either to sell or to appoint a receiver is made exercisable by reason of the mortgagor being adjudged a bankrupt, such power shall not without the leave of the court be exercised only on account of the adjudication.

Advances on joint account

Effect of advance on joint account *(15 & 16 Geo. 5 c.20, s.111)*

27. (1) Where—

(a) in a mortgage, or in an obligation for payment of money, or a transfer of a mortgage or of such an obligation, the sum, or any part of the sum advanced or owing is expressed to be advanced by or owing to more persons than one out of money, or as money, belonging to them on a joint account; or

(b) a mortgage, or such an obligation, or such a transfer is made to more persons than one, jointly;

the mortgage money, or other money or money's worth for the time being due to those persons on the mortgage or obligation, shall, as between them and the mortgagor or obligor, be deemed to be and remain money or money's worth belonging to those persons on a joint account; and the receipt in writing of the survivors or last survivor of them, or of the personal representative of the last survivor, shall be a complete discharge for all money or money's worth for the time being due, notwithstanding any notice to the payer of the severance of the joint account.

(2) This section applies if and so far as a contrary intention is not expressed in the mortgage, obligation, or transfer, and has effect subject to the terms of the mortgage, obligation or transfer, and to the provisions therein contained.

Notice of trusts affecting mortgage debts *(15 & 16 Geo.5 c.20, s.113)*

28. (1) A person dealing in good faith with a mortgagee, or with the mortgagor if the mortgage has been discharged released or postponed as to the whole or any part of the mortgaged property, shall not be concerned with any trust at any time affecting the mortgage money or the income thereof, whether or not he has notice of the trust, and may assume unless the contrary is expressly stated in the instruments relating to the mortgage—

(a) that the mortgagees (if more than one) are or were entitled to the mortgage money on a joint account;

(b) that the mortgagee has or had power to give valid receipts for the purchase money or mortgage money and the income thereof (including any arrears of interest) and to release or postpone the priority of the mortgage debt or any part thereof or to deal with the same or the mortgaged property or any part thereof;

without investigating the equitable title to the mortgage debt or the appointment or discharge of trustees in reference thereto.

(2) This section does not affect the liability of any person in whom the mortgage debt is vested for the purposes of any trust to give effect to that trust.

Transfers of mortgages

Transfers of mortgages *(15 & 16 Geo.5 c.20, s.114)*

29. (1) A deed executed by a mortgagee purporting to transfer his mortgage or the benefit thereof shall, unless a contrary intention is therein expressed, and subject to any provisions therein contained, operate to transfer to the transferee—

(a) the right to demand, sue for, recover, and give receipts for, the mortgage money or the unpaid part thereof, and the interest then due, if any, and thenceforth to become due thereon; and

(b) the benefit of all securities for the same, and the benefit of and the right to sue on all covenants with the mortgagee, and the right to exercise all powers of the mortgagee; and

(c) all the estate and interest in the mortgaged property then vested in the mortgagee subject to redemption or cesser, but as to such estate and interest subject to the right of redemption then subsisting.

(2) In this section "transferee" includes his personal representatives and assigns.

(3) A transfer of mortgage may be made in the form contained in Schedule 1 to this Ordinance with such variations and additions, if any, as the circumstances may require.

(4) This section applies, whether the mortgage transferred was made before or after the coming into force of this Ordinance, but applies only to transfers made after the coming into force of this Ordinance.

(5) This section does not extend to a transfer of a bill of sale of chattels by way of security.

Discharge of mortgages

Reconveyances of mortgages by endorsed receipts *(15 & 16 Geo.5 c.20, s.115)*

30. (1) Subject to subsection (2), a receipt endorsed on, written at the foot of, or annexed to, a mortgage for all money thereby secured, which states the name of the person who pays the money and is executed by the chargee by way of legal mortgage or the person in whom the mortgaged property is vested and who is legally entitled to give a receipt for the mortgage money shall operate, without any reconveyance, surrender or release—

(a) where a mortgage takes effect by demise or sub-demise, as a surrender of the term, so as to determine the term or merge the same in the reversion immediately expectant thereon;

(b) where the mortgage does not take effect by demise or sub-demise, as a reconveyance thereof to the extent of the interest which is the subject matter of the mortgage, to the person who immediately before the execution of the receipt was entitled to the equity of redemption;

and in either case, as a discharge of the mortgaged property from all principal money and interest secured by, and from all claims under the mortgage, but without prejudice to any term or other interest which is paramount to the estate or interest of the mortgagee or other person in whom the mortgaged property was vested.

(2) Notwithstanding subsection (1), where by the receipt the money appears to have been paid by a person who is not entitled to the immediate equity of redemption, the receipt shall operate as if the benefit of the mortgage had by deed been transferred to him unless—

(a) it is otherwise expressly provided;

(b) the mortgage is paid off out of capital money, or other money in the hands of a personal representative or trustee properly applicable for the discharge of the mortgage, and it is not expressly provided that the receipt is to operate as a transfer.

(3) Nothing in this section confers a right on a mortgagor a right to keep alive a mortgage paid off by him, so as to affect prejudicially any subsequent incumbrancer, and where there is no right to keep a mortgage alive, the receipt does not operate as a transfer.

(4) This section does not affect the right of any person to require a reassignment, surrender, release or transfer to be executed in lieu of a receipt.

(5) A receipt may be given in the form contained in Schedule 1 to this Ordinance with such variations and additions, if any as may be deemed expedient.

(6) In a receipt given under this section the same covenants shall be implied as if the person who executes the receipt had by deed been expressed to convey the property as mortgagee, subject to any interest which is paramount to the mortgage.

(7) Where the mortgage consists of a mortgage and a further charge or of more than one deed, it shall be sufficient for the purposes of this section if the receipt refers either to all the deeds whereby the mortgage money is secured or to the aggregate amount of the mortgage money thereby secured and for the time being owing, and is endorsed on, written at the foot of, or annexed to, one of the mortgage deeds.

(8) This section applies to a discharge of a charge by way of legal mortgage, and to the discharge of a mortgage, whether made by way of statutory mortgage or not, executed before or after the coming into force of this Ordinance, but only as respects discharges effected after such coming into force.

(9) In this section "mortgaged property" means the property remaining subject to the mortgage at the date of the receipt.

(10) A receipt delivered to the Registrar General for registration in the Deeds Registry and which, except that it is not endorsed on, written at the foot of or annexed to the legal charge or mortgage, complies with the requirements of subsection (1) of this section, shall have the same effect as a receipt which fully complies with the requirements of that subsection.

Cesser of mortgage terms *(15 & 16 Geo.5 c.20, s.116)*

31. Without prejudice to the right of any person having only a limited interest in the equity of redemption to require a mortgage to be kept alive by transfer or otherwise, a mortgage term shall, when the mortgage has been discharged, become a satisfied term and shall cease.

Forms of mortgage etc

Forms

32. Schedule 1 to this Ordinance shall have effect so as to prescribe forms which may be used, with such variations and additions, if any, as the circumstances may require as—

(a) a mortgage of freeholds by demise;

(b) a mortgage of leaseholds by sub-demise;

(c) a charge of freeholds or leaseholds or both together by charge by way of legal mortgage;

(d) a further charge of freeholds or leaseholds by way of legal mortgage;

(e) a transfer of legal charge;

(f) a receipt on discharge of a charge by way of legal mortgage or a mortgage;

(g) a conveyance on sale;

(h) a conveyance on sale, legal chargees or mortgagees concurring; and

(i) a conveyance on sale by legal chargees or mortgagees.

Provisions as to actions by mortgagees for possession

Additional powers of court in action by mortgagee for possession of dwelling-house
(1970 c.31, ss.36 & 39)

33. (1) Where the mortgagee under a mortgage of land which consists of or includes a dwelling-house brings an action in which he claims possession of the mortgaged property, not being an action for foreclosure in which a claim for possession of the mortgaged property is also made, the court may exercise any of the powers conferred on it by subsection (2) if it appears to the court that in the event of its exercising the power the mortgagor is likely to be able within a reasonable period to pay any sums due under the mortgage or to remedy a default consisting of a breach of any other obligation arising under or by virtue of the mortgage.

(2) The court may—

(a) adjourn the proceedings, or

(b) on giving judgment, or making an order, for delivery of possession of the mortgaged property, or at any time before the execution of such judgment or order, may—

(i) stay or suspend execution of the judgment or order, or

(ii) postpone the date for delivery of possession,

for such period or periods as the court thinks reasonable.

(3) Any such adjournment, stay, suspension or postponement as is referred to in subsection (2) may be made subject to such conditions with regard to payment by the mortgagor of a sum secured by the mortgage or the remedying of any default as the court thinks fit.

(4) The court may from time to time vary or revoke any condition imposed by virtue of this section.

(5) This section shall have effect in relation to such an action as is referred to in subsection (1) begun before the commencement of this Ordinance unless in that action judgment has been given, or an order made, for delivery of possession of the mortgaged property and that judgment or order was executed before that date.

(6) In this section and in the following section, "dwelling-house" includes any building or part thereof which is used as a dwelling-house.

(7) The fact that part of the premises comprised in a dwelling-house is used as a shop or office or for business trade or professional purposes shall not prevent the dwelling-house from being a dwelling-house for the purposes of this section.

Supplementary to section 33 *(cf 1973 c.15 s.8)*

34. (1) Where by a mortgage of land which consists of or includes a dwelling-house, or by any agreement between the mortgagee under such a mortgage and the mortgagor, the mortgagor is entitled or is to be permitted to pay the principal sum secured by instalments or otherwise to defer payment of it in whole or in part, but provision is also made for earlier payment in the event of any default by the mortgagor or of a demand by the mortgagee or otherwise, then for the purposes of the preceding section a court may treat as due under the mortgage on account of the principal sum secured and of interest on it only such amounts as the mortgagor would have expected to pay if there had not been such a provision for earlier payment.

(2) A court shall not by virtue of subsection (1) exercise the powers conferred by the preceding section unless it appears to the court not only that the mortgagor is likely to be able within a reasonable period to pay any amounts regarded (in accordance with subsection (1) of this section) as due on account of the principal sum secured, together with interest on those amounts, but also that he is likely by the end of that period to pay any further amounts that he would have been expected to be required to pay by then on account of that sum and interest on it if there had been no such provision as is referred to in subsection (1) of this section for earlier payment.

(3) Where subsection (1) of this section would apply to an action in which a mortgagee only claimed possession of the mortgaged property, and the mortgagee brings an action for foreclosure (with or without his claiming possession of the property) then the preceding section and subsections (1) and (2) of this section shall apply as they would apply if it were an action in which the mortgagee only claimed possession of the mortgaged property, except that—

(a) paragraph (b) of subsection (2) of the preceding section shall apply only in relation to a claim for possession; and

(b) subsection (5) of the preceding section shall not apply.

(4) This section shall have effect in relation to an action begun before commencement of this Ordinance if before that date judgment has not been given, nor an order made, in that action for delivery of possession of the mortgaged property and, where it is a question of subsection (3) above, an order *nisi* for foreclosure has not been made in that action.

PART III

IMPLIED COVENANTS FOR TITLE

The covenants

Covenants to be implied on a disposition of property *(1994 c.36 s.1)*

35. (1) In an instrument effecting or purporting to effect a disposition of property there shall be implied on the part of the person making the disposition, whether or not the disposition is for valuable consideration, such of the covenants specified in sections 36 to 39 as are applicable to the disposition.

(2) Of those sections—

(a) sections 36, 37(1) and (2), 38 and 39 apply where dispositions are expressed to be made with full title guarantee; and

(b) sections 36, 37(3), 38 and 39 apply where dispositions are expressed to be made with limited title guarantee.

(3) Sections 36 to 38 have effect subject to section 40 (no liability under covenants in certain cases) and sections 36 to 39 have effect subject to section 42(1) (limitation or extension of the covenants by instrument effecting the disposition).

Right to dispose and further assurance *(1994 c.36, s.2(1) & (3))*

36. (1) If the disposition is expressed to be made with full title guarantee there shall be implied the following covenants—

(a) that the person making the disposition has the right (with the concurrence of any other person conveying the property) to dispose of the property as he purports to, and

(b) that that person will at his own cost do all that he reasonably can to give the person to whom he disposes of the property the title he purports to give.

(2) In the case of a disposition of an existing legal interest in land, the following presumptions apply, subject to the terms of the instrument, in ascertaining for the purposes of the covenants implied by this section what the person making the disposition purports to dispose of—

(a) if it appears from the instrument that the interest is a leasehold interest, it shall be presumed that the disposition is of the property for the unexpired portion of the term of years created by the lease; and

(b) in any other case, it shall be presumed that what is disposed of is the fee simple.

Charges incumbrances and third party rights *(1994 c.36, s.3)*

37. (1) If the disposition is expressed to be made with full title guarantee there shall be implied a covenant that the person making the disposition is disposing of the property free—

(a) from all charges and incumbrances (whether monetary or not), and

(b) from all other rights exercisable by third parties,

other than any charges, incumbrances or rights which that person does not and could not reasonably be expected to know about.

(2) In its application to charges, incumbrances and other third party rights subsection (1) extends to liabilities imposed and rights conferred by or under any enactment, except to the extent that such liabilities and rights are, by reason of—

(a) being at the time of the disposition, only potential liabilities and rights in relation to the property, or

(b) being liabilities and rights imposed or conferred in relation to property generally.

(3) If the disposition is expressed to be made with limited title guarantee there shall be implied a covenant that the person making the disposition has not since the last disposition for value—

(a) charged or incumbered the property by means of any charge or incumbrance which subsists at the time the disposition is made, or granted third party rights in relation to the property which so subsists, or

(b) suffered the property to be so charged or incumbered or subjected to any such rights,

and that he is not aware that anyone else has done so since the last disposition for value.

Validity of lease *(1994 c.36, s.4)*

38. (1) Where the disposition is of leasehold land and is expressed to be made with full title guarantee or with limited title guarantee, the following covenants shall also be implied—

(a) that the lease is subsisting at the time of the disposition, and

(b) that there is no subsisting breach of a condition or of a tenant's obligation, and nothing which at that time would render the lease liable to forfeiture.

(2) If the disposition is the grant of an underlease, the references to "the lease" in subsection (1) of this section are references to the lease out of which the underlease is granted.

Discharge of obligations where property is subject to rentcharge or leasehold land *(1994 c.36, s.5)*

39. (1) Where the disposal is a mortgage of property subject to a rentcharge, or of leasehold land, and is expressed to be made with title guarantee or with limited title guarantee, the following covenants shall also be implied.

(2) If the property is subject to a rentcharge, there shall be implied a covenant that the mortgagor will fully and promptly observe and perform all the obligations under the instrument creating the rentcharge that are for the time being enforceable with respect to the property by the owner of the rentcharge in his capacity as such.

(3) If the property is leasehold land, there shall be implied a covenant that the mortgagor will fully and promptly observe and perform all the obligations under the lease subject to the mortgage that are for the time being imposed on him in his capacity as tenant under the lease.

Effect of covenants

No liability under covenants in certain cases *(1994 c.36, s.6)*

40. (1) The person making the disposition is not liable under the covenants implied by virtue of—

(a) section 36 (1)(a) (right to dispose),

(b) section 37 (charges, incumbrances and third party rights), or

(c) section 38 (validity of lease),

in respect of any particular matter to which the disposition is expressly made subject.

(2) Furthermore that person is not liable under any of those covenants for anything (not falling within subsection (1))—

(a) which at the time of the disposition is within the actual knowledge, or

(b) which is a necessary consequence of facts that are then within the actual knowledge,

of the person to whom the disposition is made.

(3) For this purpose section 46 of this Ordinance (deemed notice by virtue of registration) shall be disregarded

Annexation of benefit of covenants *(1994 c.36, s.7)*

41. The benefit of a covenant implied by this Part shall be annexed and incident to, and shall go with, the estate or interest of the person to whom the disposition is made, and shall be capable of being enforced by every person in whom the estate or interest is (in whole or part for the time being vested).

Supplementary *(cf 15 & 16 Geo.5 c.20, s.81 and 1994 c.36, s.8(3))*

42. (1) A covenant, and a contract executed as a deed, and a bond or obligation executed as a deed, made with two or more jointly, to pay money or to make a conveyance, or to do any other act, to them or for their benefit, shall be deemed to include, and shall imply, an obligation to do the act to, or for the benefit of, the survivor or survivors of them, and to, or for the benefit of every other person the right to sue on the covenant, contract, bond or obligation devolves, and where made after the commencement of this Ordinance shall be construed as being also made with each of them.

(2) Subsection (1)—

(a) extends to a covenant implied by virtue of this Part;

(b) has effect without prejudice to the operation, prior to the coming into force of this Ordinance, of any enactment to the like effect; and

(c) applies only if and as far a contrary intention is not expressed in the covenant, contract, bond or obligation and to the provisions contained in the document in question.

(3) Where an instrument effecting or purporting to effect a disposition of property a person is expressed to direct the disposition, this Part applies to him as if he were the person making the disposition.

PART IV

MISCELLANEOUS AND GENERAL

Orders of court

Orders of court conclusive *(15 & 16 Geo. 5 c.20, s.204)*

43. (1) An order of the court under any statutory or other jurisdiction shall not, as against a purchaser, be invalidated on the ground of want of jurisdiction, or of want of any concurrence, consent, notice, or service, whether the purchaser has notice of such want or not.

(2) This section has effect—

(a) without prejudice to the operation, prior to the commencement of this Ordinance, of any enactment having a like or similar effect;

(b) with respect to any lease, sale or other act under the authority of the court, and purporting to be in pursuance of any statutory power notwithstanding any exception in the statute in question.

(3) This section applies to all orders made before or after the commencement of this Ordinance.

Sale by survivor of joint tenants

Assumptions on sale of land by survivor of joint tenants *(cf 1964 c.63, s.1)*

44. (1) Subject to subsection (2) of this section, the survivor of two or more joint tenants shall in favour of a purchaser of a legal estate, be deemed to be solely and beneficially interested if the conveyance contains a statement that he is so interested.

(2) Subsection (1) of this section shall not apply if, at any time before the conveyance by the survivor—

(a) a memorandum of severance (that is to say a note or memorandum signed by the joint tenants or one of them and recording that the joint tenancy was severed in equity on a date therein specified) has been registered in the deeds registry;

(b) an order of adjudication in bankruptcy made against any of the joint tenants, or a petition for such an order, had been registered in the deeds register or in such other manner as may from time to time be required by the law of the Falkland Islands, being an order or petition of which the purchaser has notice, by virtue of the registration, on the date of a conveyance by the survivor.

(3) The foregoing provisions of this section shall apply with the necessary modifications in relation to a conveyance by the personal representative of the survivor of joint tenants as they apply in relation to a conveyance by such a survivor.

Deeds and contracts

Deeds and their execution

45. (1) Any rule of law which—

(a) restricts the substances on which a deed may be written;

(b) requires a seal for the valid execution of an instrument as a deed by an individual; or

(c) requires authority by one person to another to deliver an instrument on his behalf to be given by deed,

is abolished.

(2) An instrument shall not be a deed unless—

(a) it makes it clear on its face that it is intended to be a deed by the person making it, or as the case may be, by the parties to it (whether by describing itself as a deed or expressing itself to be executed or signed as a deed or otherwise); and

(b) it is validly executed as a deed by that person or, as the case may be, one or more of those parties.

(3) An instrument is validly executed as a deed by an individual if, and only if—

(a) it is signed—

(i) by him in the presence of a witness who attests the signature;

(ii) at his direction and in his presence and the presence of two witnesses who each attest his signature; and

(b) it is delivered as a deed by him or a person authorised to do so on his behalf,

but notwithstanding paragraph (a) of this subsection, a deed affecting land or an interest in land in the Falkland Islands shall not be validly executed unless it is witnessed in accordance with the requirements of section 8(1) of the Land Ordinance.

(4) In subsections (2) and (3) above "sign", in relation to an instrument, includes making one's mark on the instrument and "signature" is to be construed accordingly.

(5) Where a legal practitioner, or an agent or employee of a legal practitioner, in the course of or in connection with a transaction involving the disposition or creation of an interest in land, purports to deliver an instrument as a deed on behalf of a party to the instrument, it shall be conclusively presumed in favour of a purchaser that he is authorised to deliver the instrument.

(6) Where an instrument under seal that constitutes a deed is required for the purposes of an enactment made or passed before the commencement of this Ordinance, this section shall have effect as to signing, sealing or delivery of an instrument by an individual in place of any provision of that enactment as to signing, sealing or delivery.

(7) The references in this section to the execution of a deed by an individual do not include execution by a corporation sole and the reference in subsection (6) above to signing, sealing or delivery by an individual does not include signing sealing or delivery by such a corporation.

(8) Nothing in this section applies in relation to instruments delivered as deeds before the commencement of this Ordinance.

Provisions as to actual and constructive notice

Registration under the Land Charges Ordinance 1996 to be notice *(15 & 16 Geo.5 c.20, s.198)*

46. (1) The registration of any instrument or matter in any register kept under the Land Charges Ordinance 1996 shall be deemed to constitute actual notice of such instrument or matter, and of the fact of such registration, to all persons and for all purposes connected with the land affected, as from the date of registration or other prescribed date and so long as the registration continues in force.

(2) This section operates without prejudice to the provisions of this Ordinance respecting the making of further advances by a mortgagee and applies only to instruments and matters required to be registered.

Restrictions on constructive notice *(15 & 16 Geo.5 c.20, s.199)*

47. (1) A purchaser shall not be prejudicially affected by notice of—

(a) any instrument or matter capable of registration under the provisions of the Land Charges Ordinance 1996, which is void or not enforceable against him under that Ordinance, by reason of the non-registration thereof;

(b) any other instrument or matter or any fact or thing unless—

(i) it is within his own knowledge, or would have come to his knowledge if such inquiries and inspections had been made as ought reasonably have been made by him;

(ii) in the same transaction with respect to which a question of notice to the purchaser arises, it has come to the notice of a legal practitioner or other lawyer instructed by him or with his authority on his behalf, as such, or an other agent for him, as such, or would have come to the notice of any such person, as such, if such inquiries had been made as ought reasonably to have been made by such legal practitioner, other lawyer or other agent.

(2) Paragraph (b) of the preceding subsection shall not exempt a purchaser from any liability under, or any obligation to perform or observe, any covenant, condition, provision or restriction contained in any instrument under which his title is derived mediately or immediately, and such liability may be enforced in the same manner and to the same extent as if that paragraph had not been enacted.

(3) A purchaser shall not by reason of anything in this section be affected by notice in any case where he would not have been so affected if this section had not been enacted.

(4) This section applies to purchases made either before or after the commencement of this Ordinance.

Notices

Provisions as to notices *(15 & 16 Geo.5 c.20, s.196)*

48. (1) Any notice required or authorised to be served or given by this Ordinance shall be in writing.

(2) Any notice required or authorised by this Ordinance to be served on a lessee or mortgagor shall be sufficient, although only addressed to the lessee or mortgagor by that designation, without his name, or generally to the persons interested, without any name, and notwithstanding that any person to be affected by the notice is absent, under disability, unborn, or unascertained.

(3) Any notice required or authorised by this Ordinance to be served shall be sufficiently served if it is left at the last-known place of abode or business in the Falkland Islands of the lessee, lessor mortgagee, mortgagor or other person to be served, or, in the case of a

notice required or authorised to be served on a mortgagor, is affixed or left for him on the land or on any house or building comprised in the mortgage.

(4) Any notice required or authorised by this Ordinance to be served shall also be sufficiently served if it is sent by post in a registered letter addressed to the mortgagee, mortgagor or other person to be served, by name, at the aforesaid place of abode or business, and if that letter is not returned through the post office undelivered; and that service shall be deemed to be made at the time at which the registered letter would in the ordinary course be delivered or, in the case of a registered letter addressed to an address in Stanley, be available for collection by the addressee from the post office.

(5) The provisions of this section shall extend to notices required to be served by any instrument affecting property executed or coming into operation after the coming into force of this Ordinance unless a contrary intention appears.

(6) This section does not apply to notices served in proceedings in the court.

Repeals, transitional provisions and savings

Repeals, disapplication of English Acts and amendment of Land Ordinance

49. (1) The Ordinances specified in Column 1 of Part 1 of Schedule 2 to this Ordinance are repealed to the extent specified in relation to them in Column 2 of that Part

(2) The Acts of the Parliament at Westminster specified in Column 1 of Part 2 of Schedule 2 to this Ordinance shall to the extent specified in relation to them in Column 2 of that Part cease to apply to the Falkland Islands.

(3) Section 8 of the Land Ordinance (witnessing of deeds) is amended by the insertion of a comma and the words "manager of a financial institution which is licensed under the Banking Ordinance 1987" immediately after the words "legal practitioner".

Transitional: covenants in old form to apply in certain cases *(cf 1994 c.36, s.11)*

50. (1) Notwithstanding its repeal by subsection(1) of the preceding section and Part 1 of Schedule 2 to this Ordinance, section 3(2) of the Lands Ordinance shall continue to apply in any case—

(a) where the Conveyance is made pursuant to a contract entered into before the coming into force of this Ordinance; and

(b) the contract contains a term providing for a disposition to which that section would have applied if the disposition had been made before the coming into force of this Ordinance,

unless there has been an intervening disposition of the property expressed, in accordance with Part III of this Ordinance to be made with full title guarantee, and for the purposes of this subsection "intervening disposition" means a disposition after the coming into force of this Ordinance to, or to a predecessor in title of, the person by whom the disposition in question is made.

(2) Where in order for subsection (1) to apply it is necessary for certain matters to be apparent on the face of the instrument effecting the disposition, the contract shall be deemed to contain an implied term that they should so appear.

Transitional: covenants in new form to apply in certain cases *(cf 1994 c.36, s.12)*

51. (1) This section applies to a contract for the disposition of property entered into before the coming into force of this Ordinance where the disposition is made after such coming into force and the preceding section does not apply because there has been an intervening disposition expressed, in accordance with Part III of this Ordinance, to be with full title guarantee.

(2) A contract which contains a term that the person making the disposition shall do so as beneficial owner shall be construed as requiring that person to do so by an instrument expressed to be made with full title guarantee.

(3) A contract which contains a term that the person doing so shall do so—

(a) as settlor;

(b) as trustee or mortgagee or personal representative,

shall be construed as requiring that person to do so by an instrument expressed to be made with limited title guarantee.

(4) Where this section applies and the contract provides that any of the covenants to be implied by virtue of section 3(2) or 4(2) of the Land Ordinance shall be implied in a modified form, the contract shall be construed as requiring a corresponding modification in the covenants to be implied by virtue of Part III of this Ordinance.

Transitional: conversion of existing mortgages

52. Schedule 3 of this Ordinance shall have effect so as to convert existing freehold mortgages into mortgages by demise and so as to convert existing leasehold mortgages into mortgages by sub-demise.

Further transitional provisions in relation to implied covenants

53. (1) The repeal by section 49(1) of and Schedule 2 of this Ordinance of section 3(2) and section 4(2) of the Land Ordinance shall not affect the enforcement of a covenant implied by virtue of either of them on a disposition made before the coming into force of this Ordinance.

(2) For the purposes of sections 50 and 51 (transitional provisions: implication of covenants in old form in certain cases and new form in others) as they apply in relation to a disposition of property in accordance with an option granted before the coming into force of this Ordinance and exercised after its coming into force, the contract for the disposition shall be deemed to have been entered into on the grant of the option.

The Crown

Provisions in relation to the Crown

54. (1) A recognisance, on behalf of the Crown or otherwise, whether entered into before or after the coming into force of this Ordinance, and an inquisition finding a debt due to the Crown, and any obligation or specialty made to or in favour of the Crown, whatever may have been its date, shall not operate as a charge on any interest in land, or on the unpaid purchase money for any land, unless a writ or order, for the purpose of enforcing it, has been registered under the provisions of the Land Charges Ordinance 1996.

(2) This Ordinance binds the Crown.

SCHEDULE 1

(section 32)

Forms in relation to mortgages and connected matters

FORM 1

First mortgage of freeholds by demise

THIS MORTGAGE is made the day of 1997
B E T W E E N ARTHUR HOOPER of 123 High Street Stanley in the Falkland Islands Plumber ("the Mortgagor") of the one part and LENDING BANK LIMITED having its registered office at 99 Exchange Street Stanley aforesaid ("the Mortgagee") of the other part

W H E R E A S the Mortgagor is seised for an estate in fee simple absolute in possession of the dwelling-house and premises described in the Schedule hereto and the Mortgagee has agreed to lend to the Mortgagor the sum of £50,000 upon the security of a first mortgage of the same and upon the terms and conditions hereafter appearing

NOW THIS DEED WITNESSETH—

1. In consideration of the sum of £50,000 now paid by the Mortgagee to the Mortgagor (the receipt of which sum the Mortgagor hereby acknowledges)—

(a) the Mortgagor demises unto the Mortgagee with full title guarantee ALL THAT the property described in the Schedule hereto TO HOLD the same unto the Mortgagee for a term of three thousand years from the date of this Mortgage but subject to cesser of the said term on payment by the Mortgagor to the Mortgagee of all principal interest and other money secured by this Mortgage
(b) the Mortgagor covenants with the Mortgagee in manner hereinafter appearing

2. *[Add the requisite covenants to pay principal and interest and other moneys]*

3. *[Add other provisions desired e.g. covenant to insure, covenant not to lease or part with possession without consent of the mortgagee]*

EXECUTED as a Deed the day and year first before written etc.

[Add Schedule]

Note: It is tautological to recite that the Mortgagor is seised free from encumbrances: see the provisions of section 37 as to the covenant implied when a disposition is expressed to be made with full title guarantee.

FORM 2

First mortgage of leasehold by sub-demise

THIS MORTGAGE is made the day of 1997
B E T W E E N MARY NORRIS of 21 Gladstone Road Stanley Falkland Islands Teacher ("the Mortgagor") of the one part and BRIAN DAZZLE of High Hills Farm Cape Fortunate East Falkland Concert Artist ("the Mortgagee") of the other part

W H E R E A S—

1. By a Lease dated 12th July 1994 the Flat known as Flat 14 Dolphin Tower 12 Antarctic Street Stanley and more particularly described in the Schedule to this Legal Mortgage was demised by Adelie Developments Limited to Henry Murray for a term of 99 years from the 25th December 1993 at the rent and subject to the covenants on the part of the said Henry Murray in the said Lease contained

2. The said Lease was by deed of even date herewith assigned by the said Henry Murray to the Mortgagor

3. The Mortgagee has agreed to lend to the Mortgagor the sum of £20,000 upon the security of a first mortgage of the said Flat and upon the terms and conditions hereinafter appearing

NOW THIS DEED WITNESSETH—

1. In consideration of the sum of £20,000 now paid by the Mortgagee to the Mortgagor (the receipt whereof the Mortgagor hereby acknowledges)—

(a) the Mortgagor sub-demises to the Mortgagee with full title guarantee ALL THAT the property described in the Schedule to this Legal Mortgage TO HOLD the same unto the Mortgagee for the term of 99 years less ten days from 25th December 1993 but subject to cesser of the said term on payment by the Mortgagor to the Mortgagee of all principal money interest and other money secured by this Mortgage

(b) the Mortgagor covenants with the Mortgagee in manner hereinafter appearing.

2. *[Covenants to pay principal and interest and other moneys]*

3. *[Add other provisions desired, e.g. covenant to insure, covenant not to further sub-demise or part with possession without consent of the mortgagee, covenant to observe and perform the provisions of the Lease]*

EXECUTED as a Deed the day and year first before written

[Add Schedule]

FORM 3

Charge of freeholds or leaseholds or both together by way of legal mortgage

THIS LEGAL CHARGE is made the day of 1997
B E T W E E N CHARLES COOPER of 31 New England Way Stanley in the Falkland Islands Shipwright ("the Chargor") of the one part and HENRY HIGGINS of 1 Pygmalion Close Stanley aforesaid University Professor ("the Chargee") of the other part

W H E R E A S—

[Recite the title of the Chargor to the freehold or leasehold property or freehold and leasehold properties described in the Schedule (e.g. along lines following "WHEREAS" in Forms 1 and 2) and the agreement for the loan by the Chargee]

NOW THIS DEED WITNESSETH —

1. In consideration of the sum of £15,000 now paid by the Chargee to the Chargor (the receipt whereof the Chargor hereby acknowledges)—

(a) the Chargor charges by way of legal mortgage with full title guarantee ALL THAT the property (*or where more than one property is charged* ALL THOSE the properties severally) described in the Schedule hereto with the payment to the Chargee of the principal money interest and other money hereinafter covenanted to be paid by the Chargor

(b) the Chargor covenants with the Chargee in manner hereinafter appearing

2. *[Add the requisite covenants to pay principal, interest and other moneys]*

3. *[Add covenants any other covenants desired (e.g. to insure buildings and not to lease or part with possession)*

EXECUTED as a Deed the day and year first before written

[Add Schedule]

FORM 4

Further Charge by way of Legal Mortgage

THIS FURTHER CHARGE is made the day of 1998
B E T W E E N CHARLES COOPER of 31 New England Way Stanley in the Falkland Islands Shipwright ("the Chargor") of the one part and HENRY HIGGINS of 1 Pygmalion Close Stanley aforesaid University Professor ("the Chargee") of the other part

W H E R E A S this Further Charge is supplemental to a Legal Charge ("the Principal Deed") dated the day of 1997 and made between the same parties as are parties hereto and in the same order for securing the sum of £15,000 with interest thereon as therein provided on the property described in the Schedule to the Principal Deed

NOW THIS DEED WITNESSETH that in consideration of the further sum of £3,000 now paid by the Chargee to the Chargor (the receipt whereof the Chargor hereby acknowledges)—

(a) the Chargor charges by way of legal mortgage with full title guarantee the premises comprised in the Principal Deed with the payment to the Chargee of the

principal money and interest hereinafter covenanted to be paid as well as the principal money interest and other money secured by the principal deed

(b) the Chargor covenants *[add covenant to pay the further advance and interest]*

EXECUTED as a Deed the day and year first before written

FORM 5

Transfer of Legal Charge

THIS TRANSFER of LEGAL CHARGE is made the day of 1997
B E T W E E N ALFRED DOULTON of 23 Craddock Street Stanley in the Falkland Islands Chartered Accountant ("the Transferor") of the one part and MICHAEL MOORE of 16 Sturdee Road Stanley aforesaid Dentist ("the Transferee") of the other part

W H E R E A S—

1. This deed is supplemental to a Legal Charge ("the Legal Charge") dated 12th October 1997 and made between Eliza Doolittle of the one part and the Transferor of the other part whereby the dwelling-house known as 3 Dustmen's Villas Cove Road Stanley aforesaid and more particularly described in the Schedule to the Legal Charge was charged by way of legal mortgage with the payment to the Transferor of the principal sum of £5,000 and interest and other money as provided by the Legal Charge

2. There is at the date hereof the said principal sum and £112.50 interest and no other money owing under the Legal Charge

NOW THIS DEED WITNESSETH that in consideration of the sum of £5,112.50 now paid to him by the Transferee (the receipt whereof the Transferor hereby acknowledges) the Transferor with full title guarantee hereby transfers to the Transferee the benefit of the Legal Charge

EXECUTED as a Deed the day and year first before written

FORM 6

Receipt on discharge of a Legal Charge or Mortgage (with additions where there is a Further Charge or Mortgage)

I NICHOLAS FENWICK of 7 Marigold Way Stanley in the Falkland Islands Auctioneer hereby acknowledge that I have this day of 1998 received the sum of

£..... representing the [aggregate] [balance owing in respect of the] mortgage money secured by a [Legal Charge] [Mortgage] dated day of 1997 of the property known as 10 High Street Stanley aforesaid and more particularly described in the said [Legal Charge] [Mortgage] which was made between PHILIP HULL of 10 High Street Stanley of the one part and myself of the other part [and by a Further Legal Charge dated etc. *or otherwise as required*] together with all interest and costs the payment having been paid by [the said Philip Hull] [Colin Philips who stated to me that he paid the same out of a fund applicable to the discharge of the [Legal Charge] [Mortgage]]

NOTE: Where the Legal Charge or Mortgage is repaid by a person other than the Chargor or Mortgagor or some other person who is entitled to the immediate equity of redemption in the property charged or mortgaged the receipt may operate as a transfer unless (a) it is otherwise provided or (b) the money is paid off out of capital money under a settlement or money in the hands of a personal representative or trustee properly applicable to the discharge of the Legal Charge or Legal Mortgage and it is not provided that the receipt shall operate as a transfer: see section 30(2)

FORM 7

Form of conveyance on sale

THIS CONVEYANCE is made the day of 1997 B E T W E E N HENRY PHILIPS of 17 Ship Hill Stanley in the Falkland Islands Baker ("the Vendor") of the one part and RICHARD WARDLE of Goose Green East Falkland Shepherd ("the Purchaser") of the other part

W H E R E A S the Vendor is seised for an estate in fee simple absolute in possession of the property hereinafter described and has agreed to sell the same to the Purchaser for the like estate at the price of £45,000

NOW THIS DEED WITNESSETH that in consideration of the said sum of £45,000 now paid by the Purchaser to the Vendor (the receipt whereof the Vendor hereby acknowledges) the Vendor hereby conveys to the Purchaser with full title guarantee ALL THAT piece of land having a frontage of fifty-two feet or thereabouts to the west side of Ship Hill Stanley and a depth therefrom on the north side of one hundred and twelve feet and on the south side of one hundred and ten feet (the said piece of land being for the purpose of delineation and not of limitation shown coloured pink on the plan annexed to this Conveyance and being part of the land comprised in Crown Grant Number 10027 dated 3rd February 1922 to one Alfred Bloggs) TOGETHER WITH the dwelling-house erected on the said piece of land or on some part or parts thereof and known as 17 Ship Hill Stanley TO HOLD the same unto the Purchaser in fee simple

EXECUTED as a Deed the day and year first before written

Note: It is tautological to recite that the Vendor is seised free from encumbrances: see section 37 as to the covenants implied when a person is expressed to convey with full title guarantee.

FORM 8

Conveyance on Sale, Legal Chargees or Mortgagees concurring

THIS CONVEYANCE is made the day of 1999
B E T W E E N THOMAS ELPHINSTONE of 26 Stowe Road Stanley in the Falkland Islands Carpenter ("the Vendor") of the first part BRIAN CASH of 73 High Street Stanley aforesaid Plumber and PETER MONEY of 75 High Street Stanley Electrician ("the Mortgagees") of the second part and DONALD DRAKE of 19 Temperance Place Stanley Licensed Victualler of the third part

W H E R E A S—

1. By a [Legal Charge] [Mortgage] dated 16th January 1997 the property hereinafter conveyed was [charged] [mortgaged] to the Mortgagees to secure the principal sum of £30,000 with interest at the rate of eight per cent per annum and other moneys as in the said [Legal Charge] [Mortgage] provided

2. There is at the date hereof the principal sum of £28,270 outstanding under the said [Legal Charge] [Mortgage] and £220 interest no other moneys being on the date hereof owing thereunder

3. The Vendor is seised of the property hereinafter conveyed for an estate in fee simple absolute in possession subject only to the said [Legal Charge] [Mortgage] and has agreed to sell the said property for the sum of £7,000 for the like estate but subject to the said [Legal Charge] [Mortgage] to the Purchaser and the Mortgagees have in consideration of the covenants by the Purchaser in favour of the Mortgagees and hereinafter contained agreed to concur in such sale and to release and discharge the Vendor from each and all of his obligations to the Mortgagees under the [Legal Charge] [Mortgage]

NOW THIS DEED WITNESSETH—

1. In consideration of the sum of £7000 paid by the Purchaser to the Vendor (the receipt whereof the Vendor hereby acknowledges) and of the covenants by the Purchaser with the Mortgagees the Vendor with the concurrence of the Mortgagees hereby with full title guarantee conveys to the Purchaser the land and premises known as 26 Stowe Road Stanley in the Falkland Islands and more particularly described in the Schedule hereto TO HOLD the same unto the Purchaser in fee simple SUBJECT to the hereinbefore recited [Legal Charge] [Mortgage].

2. *(Covenants by Purchaser with Mortgagees henceforth to perform and observe obligations of Vendor under Legal Charge/Mortgage and release and discharge by Mortgagees of Vendor from any further obligation under the Legal Charge/Mortgage).*

EXECUTED as a Deed the day and year first before written

[Add Schedule]

NOTE: In practice, where a Legal Charge/Mortgage has not been repaid before the Mortgagor wishes to sell the property, it is more likely that the Legal Charge/Mortgage will be redeemed contemporaneously with the sale and that, if the Mortgagees have agreed to lend money to the Purchaser, a new Legal Charge/ Mortgage will be entered into between the Purchaser and the Mortgagees.

FORM 9

Conveyance on sale by Legal Chargees or Mortgagees

THIS CONVEYANCE is made the day of 1999 B E T W E E N JAMES COOK of 17 South Sandwich Street Stanley in the Falkland Islands Explorer and CHARLES DARWIN of 1 Evolution Place Stanley aforesaid Biologist ("the Vendors") of the one part and OSCAR WILDE of 9 Ernest Street Stanley aforesaid Author ("the Purchaser") of the other part

W H E R E A S

1. By a Conveyance dated 13 February 1997 the property hereinafter conveyed was conveyed to Charles Micawber in fee simple who by a Legal Charge of the same date Charged the said property to the Mortgagees to secure the principal sum of £50,000 and interest thereon at the rate of 10 per cent and such other sums as might become due under the provisions of the said Legal Charge

2. The Mortgagees are entitled to exercise the statutory power of sale under section 20 of the Mortgages and Property Ordinance 1996 and in exercise of that power have agreed with the Purchaser for the sale to him in fee simple of the property hereinafter conveyed at the price of £60,000

NOW THIS DEED WITNESSETH that in consideration of the sum of £60,000 now paid by the Purchaser to the Mortgagees (the receipt whereof the Mortgagees hereby acknowledge) the Mortgagees in exercise of the power of sale conferred on them by section 20 of the Mortgages and Property Ordinance 1996 and of all other powers enabling them hereby convey unto the Purchaser with limited title guarantee ALL THAT piece of land having a frontage of 45 feet to the west side of Dickens Street Stanley and a

return frontage of 95 feet to the north side Copperfield Close Stanley as the same is for the purpose of identification only and not of limitation shown edged red on the plan drawn hereon TOGETHER with the dwelling-house erected on the said piece of land or on some part or parts thereof and known as 20 Dickens Street TO HOLD the same unto the Purchaser in fee simple discharged from all right of redemption and claims under the recited Legal Charge

EXECUTED as a Deed the day and year first before written

NOTE: The purchaser is not obliged to satisfy himself as to the matters mentioned in section 20(2) and consequently the above specimen Conveyance contains no recitals as to those matters.

SCHEDULE 2

(section 49)

Part 1

Repeals

Column 1 Name of Ordinance	Column 2 Extent to which repealed
Land Ordinance	Sections 3, 4, 5 and 6 and First Schedule
Law of Contract Ordinance	Section 10

Part 2

Provisions of English Acts disapplied

Column 1 Name of Act	Column 2 Extent to which disapplied
Law of Property Act 1925 (15 & 16 Geo.5 c.20)	Section 76 and, in so far as they may ever have formed part of the law of the Falkland Islands, section 73 and Parts I to VI of Schedule 2
Law of Property (Joint Tenants) Act 1964 (1964 c.63)	The whole Act
Law of Property (Miscellaneous Provisions) Act 1989 (1989 c.34)	The whole Act

SCHEDULE 3

(section 52)

Conversion of existing mortgages

1. Where on the commencement of this Ordinance land is subject to a mortgage, the legal estate affected shall vest in accordance with the provisions as to mortgages contained in this Schedule, if a right of redemption is subsisting at the commencement of this Ordinance.

2. All land which immediately before the commencement of this Ordinance was vested in a first or only mortgagee for an estate in fee simple in possession, whether legal or equitable, shall, from and after the commencement of this Ordinance vest in the first or only mortgagee for a term of three thousand years from such commencement, without impeachment of waste, but subject to a provision for cesser corresponding to the right of redemption which, at such commencement, was subsisting with respect to the fee simple.

3. The estate in fee simple which immediately before the commencement of this Ordinance was vested in any such mortgagee shall, from and after such commencement, vest in the mortgagor, trustee for sale, personal representative or other person of full age who, if all money owing on the security of the mortgage and all other mortgages or charges (if any) had been discharged at the commencement of this Ordinance, would have been entitled to have the fee simple conveyed to him, but subject to any mortgage term created by this Schedule or otherwise and to the money secured by any such mortgage or charge.

4. If a sub-mortgage by conveyance of the fee simple is subsisting immediately before the commencement of this Ordinance, the principal mortgage shall take the principal term created by paragraphs 2 or 3 of this Schedule (as the case may require) and the sub-mortgagee shall take a derivative term less by one day than the term so created, without impeachment of waste, subject to a provision for cesser corresponding to the right of redemption subsisting under the sub-mortgage.

5. All leasehold land which immediately before the commencement of this Ordinance was vested in a first or only mortgagee by way of assignment of a term of years absolute shall, from and after the commencement of this Ordinance, vest in the first or only mortgagee for a term equal to the term assigned by the mortgage, less the last ten days thereof, but subject to a provision for cesser corresponding to the right of redemption which at such commencement was subsisting with respect to the term assigned.

6. All leasehold land which immediately before the commencement of this Ordinance was vested in a second or subsequent mortgagee by way of assignment of a term of years absolute (whether legal or equitable) shall, from and after the commencement of this Ordinance, vest in the second or subsequent mortgagee for a term one day longer than the term vested in the first or other mortgagee whose security ranks immediately before such

second or subsequent mortgagee if the length of the last-mentioned term permits, and in any case for a term less by one day at least than the term assigned by the mortgage, but subject to the term or terms vested in such first or other prior mortgagee, and subject to a provision for cesser on redemption corresponding to the right of redemption which, at the commencement of this Ordinance, was subsisting with respect to the term assigned by the mortgagee.

7. The term of years absolute assigned by any such mortgage shall, from and after the commencement of this Ordinance, vest in the mortgagor, trustee for sale, personal representative or other person of full age who, if all money owing on the security of the mortgage and all other mortgages or charges, if any, had been discharged at the commencement of this Ordinance, would have been entitled to have the term assigned or surrendered to him, but subject to any derivative mortgage term created by this Schedule or otherwise and to the money secured by any such mortgage or charge.

8. If a sub-mortgage by assignment of a term is subsisting immediately before the commencement of this Ordinance, the principal mortgagee shall take the principal derivative term created by paragraphs 5 or 6 of this Schedule or the derivative term created by his mortgage (as the case may require) and the sub-mortgagee shall take a derivative term less by one day than the term so vested in the principal mortgagee, subject to a provision for cesser corresponding to the right of redemption subsisting under the sub-mortgage.

9. A mortgage affecting a legal estate made before the commencement of this Ordinance which was not protected by registration of the mortgage deed pursuant to the provisions of the Land Ordinance as to registration of deeds in force immediately before the commencement of this Ordinance shall not, as against a purchaser in good faith without notice thereof, obtain any benefit by reason of being converted into a legal mortgage by this Schedule, but shall, in favour of such purchaser, be deemed to remain an equitable interest.

10. This Schedule applies whether the mortgage is made by way of trust for sale or otherwise.

11. Nothing in this Schedule shall affect priorities or the title of any mortgagee to or his rights over any fixtures or chattels personal comprised in the mortgage.

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THE FALKLAND ISLANDS GAZETTE Supplement

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The following is published in this Supplement -

The Retirement Pensions Ordinance 1996.

THE RETIREMENT PENSIONS ORDINANCE 1996

(No.20 of 1996)

ARRANGEMENT OF PROVISIONS

GENERAL PROVISIONS

ENTITLEMENT TO PENSIONS

CONTRIBUTORS AND CONTRIBUTIONS

DISCRETIONARY PENSIONS

FINANCIAL PROVISIONS

SUPPLEMENTARY PROVISIONS

ELIZABETH II

Colony of the Falkland Islands

RICHARD PETER RALPH, C.V.O.,
Governor.

THE RETIREMENT PENSIONS ORDINANCE 1996

(No.20 of 1996)

An Ordinance

To make fresh provisions relating to pensions payable on retirement or to widows and widowers and for connected matters.

(assented to:	3 December	*1996)*
(commencement:	*in accordance with section 1)*	
(published:	5 December	*1996)*

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

GENERAL PROVISIONS

Short title and commencement

1. This Ordinance may be cited as the Retirement Pensions Ordinance 1996 and shall come into force on such date as the Governor may by Order appoint.

Interpretation
1952 c.3

2.—(1) In this Ordinance unless the context otherwise requires—

"the 1952 Ordinance" means the Old Age Pensions Ordinance 1952;

"appointed day" means the day appointed under section 1;

"the Board" means the Board of Management appointed in accordance with section 3;

"contract of service" means any contract of service whether written or oral and whether express or implied;

"contributor" means any person as respects whom contributions under this Ordinance are payable but does not include an employer;

"designated area" has the meaning given by Proclamation

No.1 of 1991;

"employee" means any person over the age of 17 years and gainfully occupied in the Falkland Islands under a contract of service or as an office-holder;

"employer" includes the Government and any person acting as agent or manager for an employer;

"employment" includes any trade, profession, office or vocation;

"pension year", means the period beginning with the appointed day and ending with 31st December 1997 and any subsequent period of 12 months ending on 31st December;

"prescribed" means prescribed by regulations under this Ordinance;

"regulations" means regulations made by the Governor in Council;

"self-employed person" means an individual over the age of 17 years gainfully occupied in the Falkland Islands otherwise than as an employee (but this definition is subject to subsection (3) below);

"standard weekly rate", in relation to a pension, has the meaning given by section 5, and in relation to the married couple's supplement, has the meaning given by section 6;

"temporary absence" means absence from the Falkland Islands for any purpose other than the purpose of residing permanently outside the Falkland Islands;

"week" means any period of 7 days commencing with a Monday.

(2) In this Ordinance any reference to a person who is ordinarily resident in the Falkland Islands is a reference to a person who is habitually resident there except for any temporary absence.

(3) Where a person is both an employee and a self-employed person during any period, he shall be taken for the purposes of this Ordinance to be an employee and, subject to section 10(4), not a self-employed person during that period.

(4) A person shall not cease to be an employee or a self-employed person for the purposes of this Ordinance by reason only of a period of temporary absence from the Falkland Islands

(5) For the purposes of calculating the amount of any pension, any contribution made under this Ordinance or the 1952 Ordinance after the date on which it was due shall, if it is made before the pension is granted, be regarded as having been made in accordance with this Ordinance or the 1952 Ordinance, as the case may be.

(6) For the purposes of this Ordinance, the time when a person reaches any age shall be taken to be the beginning of the week in which he reaches that age.

(7) In this Ordinance any reference to the Falkland Islands includes a reference to a designated area.

The Board of Managements.

3.—(1) Subject to subsection (2) below, the Board of Management ("the Board") established under section 3 of the 1952 Ordinance shall be responsible for the carrying out of provisions of this Ordinance and of any regulations under this Ordinance.

(2) The Board shall consist of the Financial Secretary who shall be the chairman and 3 other persons who shall be appointed by the Governor on such terms and conditions as the Governor may determine.

(3) The quorum for a meeting of the Board shall be the chairman and at least one other member of the Board but subject to that the Board shall have power to determine its own procedure.

ENTITLEMENT TO PENSIONS

Retirement pensions, widow's pensions and widower's pensions.

4.—(1) Subject to the provisions of this Ordinance, every person—

(a) who has made or who is deemed to have made contributions in respect of 250 weeks or more in accordance with this Ordinance or the 1952 Ordinance, and

(b) who has reached the age of 64 years,

shall, on making a claim, in such form as the Board may require, be entitled to a retirement pension payable at a weekly rate calculated in accordance with section 5.

(2) Subject to the provisions of this Ordinance, every person who is a widow or a widower, and—

(a) who has or is deemed to have made, or whose spouse has or is deemed to have made, contributions in respect of 250 weeks or more in accordance with this Ordinance or the 1952 Ordinance, and

(b) has reached the age of 60 years,

shall, on making a claim, in such form as the Board may require, be entitled to a widow's pension or, as the case may be, a widower's pension payable at a weekly rate calculated in accordance with section 5.

(3) Where a person was immediately before the appointed day in receipt of a pension under the 1952 Ordinance (other than a pension under section 26)—

(a) that person shall be entitled to a pension under this section, and

(b) if that pension was payable at the married man's rate and his wife was over 64 years of age immediately before the appointed day, his wife shall also be entitled to a pension under this section.

A pension payable by virtue of this subsection shall be payable at the standard weekly rate without the making of a claim.

(4) A person shall be entitled to a pension under this section notwithstanding that—

(a) he or she is gainfully employed in the Falkland Islands, whether as an employee, office-holder or self-employed person;

(b) he or she is not ordinarily resident in the Falkland Islands.

(5) A person who, apart from this subsection, is entitled to a pension under subsection (1) and also to a pension under subsection (2), shall not be entitled to both pensions but shall instead be entitled to only one of them and where the weekly rates of the two pensions differ, shall be entitled to whichever has the higher rate of payment.

Amount of pension.

5.—(1) The standard weekly rate of a pension shall be such amount as may be specified by regulations which shall be subject to approval by the Legislative Council.

(2) Subject to the provisions of this Ordinance, the weekly rate of a pension under section 4 shall be equal to—

$$A\left(\frac{B}{2200}\right);$$

where A is the standard weekly rate of pension, and

B is the number of weeks, not exceeding 2200, in respect of which contributions under this Ordinance or the 1952 Ordinance have been made—

(i) by or in respect of the pensioner, or

(ii) in a case of a widow's or widower's pension, by or in respect of the deceased spouse if that produces the greater pension for the survivor.

Married couple's supplement.

6.—(1) In any case where a married man—

(a) has paid contributions under the 1952 Ordinance, and

(b) shows to the satisfaction of the Board that he is maintaining his wife, and

(c) is entitled to a retirement pension under section 4,

then he shall be entitled to a supplement to his pension in respect of every week beginning before his wife reaches the age of 64 years ("the married couple's supplement").

(2) The standard weekly rate of the married couple's supplement shall be such amount as may be specified by regulations which shall be subject to approval by the Legislative Council.

Transitional provisions for existing contributors and others

7.—(1) The following provisions of this section shall have effect, in relation to a person falling within any of subsections (4) to (9) below who becomes entitled to a pension under section 4 on or after the appointed day, for the purpose of calculating the weekly rate at which that pension should be paid.

(2) In this section a "relevant week"—

(a) in relation to a retirement pension, means a week during which the person entitled to the pension was over the age of 17 years and not in receipt of a pension under section 4; and

(b) in relation to a widow's or widower's pension, means a week during which the person entitled to the pension was over the age of 17 and not in receipt of a widow's or widower's pension.

(3) The following provisions of this section do not apply in relation to any person who is entitled to a pension under section 4(3).

(4) A person who—

(a) made or is deemed to have made contributions in respect of any week under the 1952 Ordinance (including any falling within section 8(2)), and

(b) makes contributions in accordance with this Ordinance in respect of every relevant week beginning on or after the appointed day,

shall, if the weeks in respect of which those contributions were made amount in aggregate to at least 728 weeks (14 years), be entitled to a pension payable at the standard weekly rate.

(5) A woman who was married before the appointed day shall be deemed to have made a contribution under the 1952 Ordinance in respect of every week during which she was married and living with or being maintained by her husband and ordinarily resident in the Falkland Islands.

(6) A woman who is a widow immediately before the appointed day shall be entitled to a pension payable at the standard weekly rate if—

(a) she was contributing under the 1952 Ordinance as a widow, and

(b) she makes a contribution in accordance with this Ordinance in respect of every relevant week beginning on or after the appointed day.

(7) A woman who by reason only of her age has been prevented from making a contribution under the 1952 Ordinance in respect of any week during which she was ordinarily resident in the Falkland Islands shall be deemed to have made a contribution under that Ordinance in respect of that week.

(8) A person who—

(a) first became ordinarily resident in the Falkland Islands after reaching the age of 50 years but before the appointed day, and

(b) was an employee or self-employed person from his arrival in the Falkland Islands until the appointed day but did not make any contribution under the 1952 Ordinance because of his age, and

(c) is ordinarily resident in the Falkland Islands on the

appointed day,

shall be deemed to have made contributions in accordance with this Ordinance in respect of every relevant week beginning before the appointed day during which he was ordinarily resident in the Falkland Islands.

(9) The wife of a person who is deemed to have made contributions by virtue of subsection (8) above in respect of any week shall be deemed to have made contributions for the same week.

(10) Any reference in this section to a contribution made by any person does not include a reference to a contribution made by an employer otherwise than on behalf of an employee, but does include a reference to any contribution deemed to have been made by that person.

Refunds of contributions under 1952 Ordinance

8.—(1) Subject to subsections (2) to (4) below, where a refund of any amount was made to a person in respect of any contribution made or deemed to have been made in respect of any week by that person under the 1952 Ordinance, then for the purposes of this Ordinance—

(a) that contribution shall be deemed not to have been made, and

(b) a contribution shall not be deemed to have been made, by virtue of section 7 or otherwise, by that person in respect of the same week.

(2) Subsection (1) above does not apply in relation to any refund of a contribution made on account of a person's marriage or remarriage, and any such contribution may be taken into account under this Ordinance as if it had not been refunded.

(3) In any case where a refund within subsection (1) above has been made and a payment is made to the Board of an amount equal to the aggregate of—

(a) the amount of that refund, and

(b) compound interest at the annual rate of 5 per cent. on the amount of the refund from the date of the refund,

by a person who received such a refund, then, as from the date of that payment, subsection (1) shall cease to apply in relation to any contribution in respect of which the refund was made.

(4) Subsection (3) above does not apply unless—

(a) at the time the payment required to be made under subsection (3) is made, that person is ordinarily resident in the Falkland Islands, and

(b) that time falls before the expiry of the period of two years beginning with the date on which he first became ordinarily resident in the Falkland Islands after the refund was made to him.

CONTRIBUTORS AND CONTRIBUTIONS

The register of contributors.

9.—(1) The Board shall keep a register of contributors and shall allot each contributor a registration number.

(2) The employer of a person who is liable to make contributions under section 10 shall notify the Board that he is employing that person within 14 days of the commencement of the employment and shall give the Board such information relating to the employee and the employment as the Board may require.

(3) Every person who is liable to make contributions under section 10, except any person as respects whom the Board has been notified under subsection (2) above, shall register with the Board, in such form as the Board may require, within 60 days of first becoming liable to make such contributions and shall produce such evidence of his date of birth as the Board may require.

(4) Subsections (2) and (3) above do not apply in relation to any employee or self-employed person as respects whom contributions were made under the 1952 Ordinance.

(5) Any person who fails to comply with subsection (2) or (3) above shall be guilty of an offence and liable on conviction to a fine not exceeding level 5 on the standard scale.

Compulsory contributions.

10.—(1) Every contributor shall make a contribution in respect of each week during the whole or part of which he is a contributor at the prescribed weekly rate.

(2) Regulations under subsection (1) may specify different rates for different classes of contributor and shall be subject to approval by the Legislative Council.

(3) Subject to subsections (4) and (5) below, for the purposes of subsection (1) above "contributor" means—

(a) every employee who is between 17 and 64 years of age;

(b) every self-employed person who is between 17 and 64 years of age;

(c) every retired person under the age of 64 years who has been a contributor under this section or the 1952 Ordinance at any time either as an employee or a self-employed person;

but does not include any person who is ordinarily resident outside the Falkland Islands and is an employee of Her Majesty's Government in the United Kingdom.

(4) Regulations under subsection (1) may provide that a person shall not be liable to make a contribution under this section in respect of any week for which his earnings do not exceed such amount as may be

prescribed, and for the purposes of this subsection and regulations made under it, where section 2(3) applies to a person in respect of any week, his earnings for that week shall be taken to be the aggregate of his earnings as an employee and as a self-employed person for that week.

(5) Subsection (1) above shall not apply in relation to a person as respects any period during which that person is entitled to a widow's or widower's pension under section 4.

(6) Regulations may provide for the calculation of a person's earnings over any period for the purposes of this section, and may in particular make provision for—

(a) disregarding certain amounts;

(b) taking into account pensions, redundancy payments and other compensation for loss of employment or payments in lieu of notice of termination of employment, holiday pay and other amounts;

(c) taking into account benefits received otherwise than in cash;

(d) aggregating earnings where a person has more than one employer;

but, subject to such regulations, a person's earnings for any period shall be taken to be his earned income for that period computed in accordance with the Taxes Ordinance 1994 (whether or not any of his income is subject to income tax).

(7) Regulations may make provision determining when a person is to be taken to have retired for the purposes of this section.

Contributions by employers.

11.—(1) Regulations may provide that contributions at the prescribed rate shall be made by employers in respect of each employee who is between 17 and 64 years of age.

(2) A contribution shall not be payable by an employer under this section in respect of any employee who is not liable to make a contribution under section 10 by reason of section 10(4).

(3) Regulations under subsection (1) shall be subject to approval by the Legislative Council.

Voluntary contributions.

12.—(1) Any person under the age of 64 years who—

(a) has been, but is no longer, required to make contributions under section 10 or under the 1952 Ordinance as an employee or a self-employed person or retired person in respect of any period ("the compulsory contribution period"), and

(b) has not been granted a widow's or widower's pension under section 4, and

(c) has given notice to the Board, in such form as the Board may require, before the expiry of the period of 12 months beginning with the day immediately

following the end of the compulsory contribution period that he wishes to make contributions under this subsection,

may make voluntary contributions at the prescribed rate in respect of any period beginning after the end of the compulsory contribution period.

(2) A person over the age of 64 years who—

(a) has made contributions under this Ordinance or the 1952 Ordinance in respect of any period ("the compulsory contribution period"), and

(b) has not been granted a pension under this Ordinance or the 1952 Ordinance, and

(c) has given notice to the Board, in such form as the Board may require, before the expiry of the period of 12 months beginning with the day immediately following his 64th birthday, that he wishes to make contributions under this subsection,

may make voluntary contributions at the prescribed rate in respect of any period beginning after the end of the compulsory contribution period, irrespective of whether he has retired or is still gainfully employed.

(3) Regulations under subsection (1) or (2) above may prescribe different rates of contributions in respect of periods during which a person is not ordinarily resident in the Falkland Islands and in respect of periods during which a person is so resident.

(4) Regulations under subsection (1) or (2) above may prohibit a person resuming making contributions under this section after any period during which—

(a) he does not continue contribute under this section, and

(b) does not contribute or have contributions made in respect of him under any other provision of this Ordinance.

(5) Regulations prescibing a rate at which contributions may be made under subsection (1) or (2) above shall be subject to the approval of the Legislative Council.

Assisted contributions.

13.—(1) A person to whom this subsection applies during any period consisting of whole weeks shall, on a claim being made, in such form as the Board may require, have contributions made at the prescribed rate in respect of that period in his behalf by the Government; but a contribution shall not be made under this subsection—

(a) in respect of any person and any period as respects which a contribution is made under section 12(1); or

(b) in respect of any person who is not between 17 and 64 years of age.

(2) Subsection (1) above applies to any person ordinarily resident in the Falkland Islands during any period when that person—

(a) is not required to make contributions under section 10

as an employee, a self-employed person or a retired person, and

(b) either—

(i) is entitled to family allowance, or

(ii) shows to the satisfaction of the Board that he or she is looking after another person who is entitled to attendance allowance.

(3) Subsection (1) above applies to any person ordinarily resident in the Falkland Islands during any period as respects which the Board is satisfied—

(a) that he is unable to work by reason of ill-health, and is not in receipt of any remuneration, and

(b) that, in the week preceding the week in which he became unable to work by reason of ill-health, he was an employee or a self-employed person and a contributor for the purposes of section 10(1),

but a contribution shall not be payable by virtue of this subsection in respect of the first week of any such period.

(4) Subsection (1) above applies to any person ordinarily resident in the Falkland Islands during any period when that person—

(a) is neither an employee nor self-employed, but shows to the satisfaction of the Board that he or she is actively seeking employment during that period; or

(b) shows to the satisfaction of the Board that he or she is following a prescribed course of education or training.

(5) A contribution made in respect of any person under this section shall for all purposes of this Ordinance (except section 16) be deemed to have been made by that person.

(6) Contributions made by the Government under this section shall be paid out of and charged upon the Consolidated Fund.

(7) Regulations prescribing a rate for the purposes of subsection (1) above shall be subject to approval by the Legislative Council.

Payment and collection of contributions

14.—(1) Subject to regulations, any contribution payable by an employee under section 10 shall in the first instance be payable by the employer on behalf of and to the exclusion of the employee, and for the purposes of this Ordinance any contribution paid by the employer under this section shall be deemed to be a contribution paid by the employee.

(2) Subject to regulations, an employer shall be entitled to recover from the employee the amount of any contribution paid by the employer under this section, and, notwithstanding the provisions of the Labour Minimum Wage Ordinance, regulations shall provide for the employer to recover any such amount by deduction from earnings and not in any other way.

(3) An employer shall not deduct from a person's earnings or any other sum, or otherwise seek to recover from a person, any amount in respect of any contribution payable by the employer under section 11, and any provision of a contract, agreement or arrangement to the contrary shall be void and unenforceable.

(4) Any person who acts in breach of subsection (3) above commits an offence and shall be liable on conviction to a fine not exceeding level 5 on the standard scale.

(5) Subject to subsections (1) to (4) above, contributions under section 10, 11 or 12 shall be paid and collected in the prescribed manner.

(6) Subject to regulations, an employer may, at the request of and on behalf of an employee, make voluntary contributions which the employee wishes to make, and, notwithstanding the provisions of the Labour Minimum Wage Ordinance, regulations shall provide for the employer to recover any such amount by deduction from earnings and not in any other way.

(7) Regulations under this section may—

(a) where section 10(6)(d) applies in relation to any employee, specify which employer should be responsible for the payment of that employee's contributons under subsection (1) above;

(b) require contributors to make returns at prescribed intervals to the Board in such form as the Board may require;

(c) provide that a breach of any specified requirement of the regulations by an employer or a self-employed person is an offence punishable on conviction with a fine not exceeding level 7 on the standard scale; and

(d) may make different provision in respect of different cases or different classes of cases.

Contributions not paid when due.

15.—(1) Where a contribution payable under this Ordinance, whether a compulsory or voluntary contribution, is paid after the 30th June next following the end of the pension year in which the week in respect of which the contribution was payable fell, the person liable or eligible to pay the contribution shall be liable to pay compound interest on the contribution at the rate of 5 per cent. per annum.

(2) This section applies in relation to any contribution payable under the 1952 Ordinance which is not or has not been paid when due as it applies to contributions under this Ordinance, but interest shall not be due under this section in respect of any period falling before the appointed day.

(3) A contribution which is not paid when it is due may be recovered in a court of competent jurisdiction by the Board as a civil debt.

(4) The Limitation Act 1980 in its application to the Falkland Islands shall not apply to proceedings for the recovery of any contribution payable under this Ordinance.

Tax relief for contributions

16. In computing for the purposes of the Taxes Ordinance 1994 a person's chargeable income for any period, a deduction may be made equal to the amount of any contributions made by that person or that person's wife during that period under this Ordinance.

DISCRETIONARY PENSIONS

Ex gratia pensions

17.—(1) Where the Governor is advised by the Executive Council that it considers that it would be desirable so to do having regard—

(a) to the facts of the particular case; and

(b) by the personal circumstances of the person concerned,

he may, subject to subsection (2) below, by writing authorise the payment of a pension to a person who is not entitled to any pension under the foregoing provisions of this Ordinance of such amount or on such basis of calculation and from such date as he thinks fit ("an ex gratia pension").

(2) The weekly rate of an ex gratia pension—

(a) shall not exceed an amount equal to the standard weekly rate of pension; and

(b) shall not be payable as of right; and

(c) may be brought to an end at any time by the Governor on the advice of the Executive Council revoking the authority for such payment.

(3) An ex gratia pension shall be paid out of and charged upon the Consolidated Fund.

FINANCIAL PROVISIONS

Pensions Equalisation Fund.

18.—(1) The Pensions Equalisation Fund ("the Fund") established under section 8 of the Old Age Pensions Ordinance 1952 shall continue to be maintained by the Financial Secretary.

(2) All contributions paid under this Ordinance and all sums paid under section 8(3) shall be paid into the Fund together with all interest and penalties paid under this Ordinance.

(3) All pensions payable under this Ordinance except ex gratia pensions paid under section 17, shall be paid out of the Fund.

(4) Any moneys forming part of the Fund shall not be applied in any way to the purposes of the Falkland Islands but, except for such sums as in the opinion of the Financial Secretary are required to be kept in hand for the purposes of this Ordinance, shall be invested on behalf of the Board under the direction of the Financial Secretary in such securities, or

be employed at interest in such manner, as shall be approved from time to time by the Governor in Council, and the interest arising from such investment shall be from time to time paid to the credit of the Fund.

Reports by Government Actuary.

19.—(1) The Government Actuary shall review the operation of this Ordinance during the period from the appointed day and ending with 31st December 2001 and thereafter during the period ending with 31st December in every fifth year and, on each such review, make a report to the Governor on the financial condition of the Pensions Equalisation Fund and the adequacy or otherwise of the contributions payable under this Ordinance to support the pensions payable under this Ordinance out of the Fund.

(2) The Governor may at any time direct that the period to be covered by a review and report under subsection (1) shall be reduced, and the making of that and subsequent reviews shall be accelerated accordingly.

(3) Any function of the Government Actuary under this section may be exercised by the Deputy Government Actuary.

Administrative expenses.

20. Any expenses incurred in the administration of this Ordinance shall be paid out of the Pensions Equalisation Fund.

SUPPLEMENTARY PROVISIONS

Payment of pension, determination of claims and appeals.

21.—(1) A pension under section 4 shall be paid at such times, in such manner and subject to such conditions as to identification or otherwise as may be prescribed.

(2) All claims for pensions shall be considered and determined by the Board.

(3) Any person who is aggrieved by a decision of the Board under this Ordinance may appeal in the prescribed manner to the Governor whose decision shall be final.

Penalties for false statements etc. and repayment of pension where recipient not entitled to payment

22.—(1) If for the purpose of obtaining or continuing a pension under section 4, either for himself or for any other person, any person knowingly makes any false statement or false representation, he shall be liable on conviction to imprisonment for a term not exceeding six months or to a fine not exceeding level 7 on the standard scale or to both such fine and imprisonment.

(2) Where any sum is paid by way of a pension under section 4 to any person and that person was not entitled to the pension or to a pension of that amount, he or, in the case of his death, his personal representative shall be liable to repay the Government any such sums, and the amount

of those sums may be recovered at any time as a debt due to the Government.

(3) Where any person who is in receipt of a pension under section 4 is liable to repay to the Government any sum under this section, or under section 21 of the 1952 Ordinance, the Board shall be entitled, without prejudice to any other means of recovering such sum, to direct the deduction of such sum from any sums to which that person becomes entitled on account of a pension under section 4, but in the case of a personal representative the deduction shall only be made from any sums to which that person becomes entitled, or which he could claim, as such personal representative.

Inspectors

23.—(1) For the purposes of this Ordinance the Governor may appoint such inspectors as he may consider necessary.

(2) An inspector appointed under this Ordinance shall, for the purposes of the execution thereof, have power to do all or any of the following things, namely—

(a) to enter at all reasonable times any premises or place liable to inspection under this section;

(b) to make such examination and inquiry as may be necessary for ascertaining whether the provisions of this Ordinance are being or have been complied with in any such premises or place;

(c) to examine, either alone or in the presence of any other person, as he thinks fit, with respect to any matters under this Ordinance on which he may reasonably require information, any person whom he has reasonable cause to believe to be or to have been an employed person or an employer;

(d) to exercise such other powers as may be necessary for carrying this Ordinance into effect.

(3) Subject to subsection (4) below, the occupier of any premises or place liable to inspection under this section, and any person who is or has been employing any person, and the servants and agents of any such occupier or other person, and any employed person, shall furnish to an inspector all such information and produce for inspection all such documents as the inspector may reasonably require for the purpose of ascertaining whether contributions are or have been payable, or have been duly paid, by or in respect of any person.

(4) A person shall not be required under this section to answer any question or give any evidence tending to incriminate himself.

(5) If any person—

(a) wilfully delays or obstructs an inspector in the exercise of any power under this section; or

(b) refuses or neglects to answer any question or to furnish any information or to produce any document when

required to do so under this section;

he shall be liable on summary conviction in the case of a first offence under this subsection to a fine not exceeding level 5 on the standard scale and in the case of a second or subsequent offence to a fine not exceeding level 7 on the standard scale.

(6) Every inspector shall be furnished with a certificate of his appointment, and on applying for admission to any premises or place in exercise of his powers under this section shall, if so required, produce that certificate.

(7) The premises and places liable to inspection under this section are any premises or places where an inspector has reasonable ground for supposing that any persons liable to contribute under this Ordinance are employed, except that they do not include any private dwelling house not used by or by permission of the occupier for the purposes of trade or business.

(8) An inspector appointed under this section may exercise his powers under this section for the purpose of determining whether the provisions of the 1952 Ordinance have been complied with, and accordingly any reference in subsections (2)(b) and (c) and (7) to this Ordinance includes a reference to the 1952 Ordinance.

Inalienability of pensions

24.—(1) Every assignment of or charge on and every agreement to assign or charge a pension under section 4 shall be void and, on the bankruptcy of a person entitled to such a pension, the pension shall not pass to any trustee or other person acting on behalf of the creditors.

(2) Any sums received by any person by way a pension under section 4 shall not be included in calculating his means for the purposes section 5 of the Debtors Act 1869.

Disclosure of Information by Commissioner of Taxation.

25.—(1) No obligation as to secrecy imposed by statute or otherwise shall prevent the disclosure of information obtained for the purposes of the Taxes Ordinance 1994 from being disclosed to the Board but information shall not be disclosed under this section without the agreement of the Commissioner of Taxation.

(2) Information shall not be disclosed in pursuance of subsection (1) unless it is an aid to identifying any employer or contributor or to establishing the amount of any earnings payable by or to any person.

(3) Information disclosed in pursuance of subsection (1) shall not be further disclosed except in so far as it may be necessary for the purposes of this Ordinance or any regulations made under this Ordinance, including any civil or criminal proceedings arising out of this Ordinance or any such regulations.

Regulations

26. The Governor in Council may make regulations generally for carrying this Ordinance into effect, and in particular—

(a) for authorising the payment of any sum by way of pension during any period intervening between the making of a claim and its final determination;

(b) for enabling a person to be appointed to exercise, on behalf of any claimant or person entitled to or in receipt of a pension who is, by reason of any mental or other incapacity, unable to act, any right to which that claimant or person may be entitled under this Ordinance, and to authorise any person so appointed to receive any pension on behalf and for the benefit of the claimant or person;

(c) for providing that—

(i) in the case of the death of a person who was in receipt of a pension under this Ordinance, payment may be made of any sum which became payable on account of the pension within 3 months before the date of his death, but has not been paid;

(ii) in the case of the death of a person who was entitled to a pension under this Ordinance, payment may be made of any sum which, if a claim had been made, or, if made, had been allowed, immediately before his death, would have been payable on account of the pension up to the date of his death;

(d) for providing that probate or other proof of the title of the personal representative of the deceased person may be dispensed with in the case of any such sum as is mentioned in paragraph (c) above, and that any such sum may be paid or distributed to or among the persons appearing to the Board to be entitled to receive the same or any part thereof, either as being persons beneficially entitled thereto under a will or as next of kin, or as being creditors of the deceased person, or to or among any one or more of such persons exclusive of the others, or, in the case of the illegitimacy of the deceased person or any child of his, to or among such persons as to the Board may seem just;

(e) for prescribing the procedure upon appeals from decisions of the Board.

Consequential amendments and repeals.

27.—(1) Subject to any contrary intention, any reference, however expressed, in any Ordinance, statutory instrument or other document passed or made before the coming into force of this Ordinance to the Falkland Islands contributory old age pension at the married man's rate shall be construed as a reference to the aggregate of the standard weekly rate of pension and the standard weekly rate of the married couples'

supplement.

(2) Subject to any contrary intention, any reference, however expressed, in any Ordinance, statutory instrument or other document passed or made before the coming into force of this Ordinance to the Falkland Islands contributory old age pension at the single man's rate shall be construed as a reference to the standard weekly rate of pension.

(3) The following enactments are hereby repealed—

(a) the Old Age Pensions Ordinance 1952; and *1952 c.3*

(b) the Non-Contributory Old Age Pensions Ordinance 1961. *1961 c.7*

Passed by the Legislature of the Falkland Islands this 29th day of November 1996.

C. ANDERSON,
Clerk of Councils.

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.

C. ANDERSON,
Clerk of Councils.

Printed by the Government Printer, Printing Office, Stanley, Falkland Islands.
Price: Four Pounds & Ninety Pence.

THE FALKLAND ISLANDS GAZETTE Supplement

PUBLISHED BY AUTHORITY

Vol. 7 *December 13th 1996* *No. 25*

The following are published in this Supplement -

The Pedestrian Crossings Regulations 1996, (S.R. & O. No. 34 of 1996);

The Merchant Shipping (Adoption of Legislation) (Amendment) Order 1996, (S.R. & O. No. 35 of 1996).

SUBSIDIARY LEGISLATION

ROAD TRAFFIC

The Pedestrian Crossings Regulations 1996

S. R. & O. No. 34 of 1996

Made: 2 December 1996
Published: 13 December 1996
Coming into force: on publication

IN EXERCISE of my powers under section 16K of the Road Traffic Ordinance(a), I make the following Regulations—

Citation and commencement

1. These Regulations may be cited as the Pedestrian Crossings Regulations 1996.

Interpretation

2. (1) In these Regulations—

"carriageway" does not include that part of any road which consists of a street refuge or central reservation, whether within the limits of a crossing or not;

"central reservation" means any provision, not consisting of a street refuge, made in a road for separating one part of the carriageway of that road from another part of that carriageway for the safety or guidance of vehicular traffic using that road;

"controlled area" means, in relation to a crossing, the area of the carriageway in the vicinity of the crossing and lying on both sides of the crossing or only one side of the crossing, being an area the presence and limits of which are indicated in accordance with Schedule 2;

"crossing" means a crossing for foot passengers the present and established limits of which are indicated in accordance with the provisions of Schedule 2;

"give-way line" has the meaning assigned to it by paragraph 2 of Schedule 2;

"hours of darkness" means the period falling between half an hour after sunset on a day and half an hour before sunrise on the following day;

(a) Cap 60 Laws of the Falkland Islands 1950

"one-way street" means any road in which the driving of all vehicles otherwise than in one direction is prohibited at all times;

"stud" means a mark or device on the carriageway , whether or not projecting above the surface thereof;

"uncontrolled crossing" means a crossing at which traffic is not for the time being controlled by a police constable in uniform.

(2) Any reference in these Regulations to a numbered regulation or Schedule is a reference to the regulation or Schedule bearing that number in these Regulations except where otherwise expressly provided.

PART II

MARKS, SIGNS AND OTHER PARTICULARS AS RESPECTS CROSSINGS

Crossings

3. (1) The provisions of Part I of Schedule 1 shall have effect for regulating the manner in which the presence and limits of a crossing are to be indicated by marks or studs on the carriageway for the purpose of constituting it a crossing.

(2) The provisions of Part II of Schedule 1 shall have effect as respects the size, colour and type of the traffic signs which are to be placed at or near a crossing for the purpose of constituting it a crossing.

Controlled areas and give-way lines

4. (1) Subject to paragraph (3) of this regulation, the provisions of Schedule 2 shall have effect as respects the size, colour and type of the traffic signs which shall be placed in the vicinity of a crossing for the purpose of constituting a controlled area in relation to that crossing and of indicating the presence and limits of that area.

(2) A give-way line (included among the said signs) shall, where provided, also convey to vehicular traffic proceeding towards a crossing the position at or before which a driver of a vehicle should stop it for the purpose of complying with regulation 7.

(3) Where the Director of Public Works is satisfied in relation to a particular area of carriageway in the vicinity of a crossing that, by reason of the layout of, or character of, the roads in the vicinity of the crossing, the application of such a prohibition as is mentioned in regulation 9 or 11 to that particular area or the constitution of that particular area as a controlled area by the placing of traffic signs in accordance with Schedule 2 would be impracticable, it shall not be necessary for that area to be constituted a controlled area.

Variations in dimensions shown in Schedule 2

5. Any variations in a dimension specified in the diagram in Schedule 2 or otherwise specified in that Schedule shall be treated as permitted by these Regulations if the variation—

(a) in the case of a dimension of 300 millimetres or more, does not exceed 20 per cent. of that dimension; or

(b) in the case of a dimension of less than 300 millimetres, where the actual dimension exceeds the dimension so specified, does not exceed 30 per cent. of the dimension so specified, and where the actual dimension is less than the dimension so specified, does not exceed 10 per cent. of the dimension so specified.

6. (1) Where the Director of Public Works is satisfied that the presence of a foot passenger should be better indicated during the hours of darkness than it is by any existing street lighting he may provide a lamp (showing a white light) so as to illuminate during the said hours any such foot passenger.

(2) Every such lamp shall be so arranged that the lowest part thereof is not less than 2 metres above the surface of the ground in the immediate vicinity and that the source of the illumination given thereby is not visible to drivers of approaching vehicles.

PART III

REGULATIONS GOVERNING USE OF CROSSINGS AND CONTROLLED AREAS

Precedence of pedestrians over vehicles

7. Every foot passenger on the carriageway within the limits of an uncontrolled crossing shall have precedence within those limits over any vehicle and the driver of the vehicle shall accord such precedence to the foot passenger, if the foot is on the carriageway within those limits before the vehicle or any part thereof has come on to the carriageway within those limits.

For the purpose of this regulation, in the case of such a crossing on which there is a street refuge or central reservation the parts of the crossing which are situated on each side of the street refuge or central reservation as the case may be shall each be treated as a separate crossing.

Prohibition against the waiting of vehicles and pedestrians on crossings

8. (1) The driver of a vehicle shall not cause the vehicle or any part thereof to stop within the limits of a crossing unless either he is prevented from proceeding by circumstances beyond his control or it is necessary for him to stop in order to avoid an accident.

(2) No foot passenger shall remain on the carriageway within the limits of a crossing longer than is necessary for the purpose of passing over the crossing with reasonable despatch.

Prohibition against overtaking at crossings

9. The driver of a vehicle while it or any part of it is in a controlled area and it is proceeding towards the limits of an uncontrolled crossing in relation to which that area is indicated (which vehicle is in this and the next succeeding regulation referred to as "the approaching vehicle") shall not cause the vehicle, or any part of it—

(a) to pass ahead of the foremost part of another moving motor vehicle, being a vehicle proceeding in the same direction wholly or partly within that area, or

(b) subject to the next succeeding regulation, to pass ahead of the foremost part of a stationary vehicle on the same side of the crossing as the approaching vehicle, if the stationary vehicle is stopped for the purpose of complying with regulation 8.

For the purposes of this regulation—

(i) the reference to another moving motor vehicle is, in a case where only one other motor vehicle is proceeding in the same direction in a controlled area, a reference to that vehicle, and, in a case where more than one other motor vehicle is so proceeding, a reference to such one of those vehicles as is nearest to the limits of the crossing;

(ii) the reference to a stationary vehicle is, in a case where only one other vehicle is stopped for the purpose of complying with regulation 8, a reference to that vehicle and, in a case where more than one other vehicle is stopped for the purpose of complying with that regulation, a reference to such one of those vehicles as is nearest to the limits of the crossing.

Special provisions as to crossings in one-way streets

10. (1) For the purposes of this regulation, in the case of an uncontrolled crossing, which is on a road, being a one-way street, and on which there is a street refuge or central reservation, the parts of the crossing, which are situated on each side of the street refuge or central reservation as the case may be shall each be treated as a separate crossing.

(2) Nothing in paragraph (b) of regulation 9 shall apply so as to prevent the approaching vehicle from passing ahead of the foremost part of a stationary vehicle within the meaning of that paragraph, if the stationary vehicle is stopped for the purpose of complying with regulation 7 in relation to an uncontrolled crossing which by virtue of this regulation is treated as a separate crossing from the uncontrolled crossing towards the limits of which the approaching vehicle is proceeding.

Prohibition on stopping in areas adjacent to crossings

11. (1) For the purposes of this regulation and regulation 12 the expression "vehicle" shall not include a pedal bicycle not having a sidecar attached thereto, whether additional means of propulsion by mechanical power are attached to the bicycle or not.

(2) Save as provided in regulations 12 and 13, the driver of a vehicle shall not cause the vehicle or any part thereof to stop in a controlled area.

Exception from prohibition on stopping

12. A vehicle shall not by regulation 11 be prevented from stopping in any length of road on any side thereof—

(a) if the driver has stopped for the purpose of complying with regulation 7 or regulation 9(b);

(b) if the driver is prevented from proceeding by circumstances beyond his control or it is necessary for him to stop in order to avoid an accident; or

(c) for so long as may be necessary to enable the vehicle, if it cannot be used for such purpose without stopping in that length of road, to be used for fire service, ambulance or police purposes or in connection with any building operation, demolition or excavation, the removal of any obstruction to traffic, the maintenance, improvement or reconstruction of that length of road, or the laying, erection, alteration, repair or cleaning in or near to that length of road of any traffic sign or sewer or of any main, pipe or apparatus for the supply of water or electricity, or of any telegraph or telephone wires, cables, posts or supports.

Further exceptions from prohibition on stopping

13. A vehicle shall not by regulation 11 be prevented from stopping in a controlled area if the vehicle is stopped for the purpose of making a left or right turn.

Offences

14. Subject to these Regulations, the driver of any vehicle who contravenes any provision of regulations 7 to 11 commits an offence, and is liable on conviction to a fine not exceeding £200.

Revocation

15. The Pedestrian Crossings Regulations Order 1995(b) is revoked.

(b) S.R. & O. No. 19 of 1995

SCHEDULE 1

MANNER OF INDICATING PRESENCE AND LIMITS OF CROSSING

PART I

Studs and Marks

1. (1) Every crossing and its limits shall be indicated by two lines of studs placed across the carriageway in accordance with the following provisions of this paragraph.

(2) Each line formed by the outside edges of the studs shall be so separated from the other line so formed that no point on one line shall be less than 2.4 metres nor more than 5 metres or such greater distance (not being more than 10.1 metres) as the Director of Public Works may determine in the case of any particular crossing from the nearest point on the other line;

Provided that the preceding provisions of this sub-paragraph shall be regarded as having been complied with in the case of any crossing which for the most part complies with those provisions notwithstanding that those provisions may not be so complied with as respects the distance from one or more points on one line to the nearest point on the other line, so long as the general indication of the lines is not thereby materially impaired.

(3) The studs of which the line is constituted shall be so placed that the distance from the centre of any one stud to the centre of the next stud in the line is not less than 250 millimetres nor more than 715 millimetres, and a distance of nor more than 1.3 metres is left between the edge of the carriageway at either end of the line and the centre of the stud nearest thereto:

Provided that the preceding provisions of this sub-paragraph shall be regarded as having been complied with in the case of any line where most of the studs constituting it comply with those provisions notwithstanding that those provisions may not be complied with as respects one or more such studs, so long as the general indication of the line is not thereby materially impaired.

(4) Studs shall not be fitted with reflecting lenses and shall be—

(a) white, silver or light grey in colour;

(b) square or circular in plan, the sides of a square stud not being less than 95 millimetres nor more than 110 millimetres in length and the diameter of a circular stud not being less than 95 millimetres nor more than 110 millimetres, and

(c) so fixed that they do not project more than 16 millimetres above the carriageway at their highest points nor more than 7 millimetres at their edges.

2. A crossing or its limits shall not be deemed to have ceased to be indicated in accordance with the preceding provisions of the Part of this Schedule by reason only of the discoloration or temporary removal or displacement of one or more studs in any line so long as the general indication of the line is not thereby materially impaired.

3. Without derogation from the provisions of the preceding paragraphs of this Part of this Schedule, every crossing shall be further indicated in accordance with the following provisions of this Part and may be further indicated in accordance with Part II of this Schedule.

4. (1) The carriageway shall be marked within the limits of every such crossing with a pattern of alternate black and white stripes:

Provided that where the colour of the surface may itself be utilised for providing stripes which would otherwise be required to be black.

(2) Every stripe shall—

(a) extend along the carriageway from one line formed by the inside edges of the studs or form a part of the crossing which is not more than 155 millimetres from that line to the other line so formed or to a part of the crossing which is not more than 155 millimetres from that line; and

(b) be of a width of not less than 500 millimetres or of such smaller width not being less than 380 millimetres as in the case of any particular crossing the appropriate authority may consider necessary having regard to the layout of the carriageway and, in the case of the first stripe at each end of the crossing, not more than 1.3 metres, or in the case of any other stripe, not more than 715 millimetres or of such greater width not being more than 840 millimetres as in the case of any particular crossing the appropriate authority may consider necessary having regard to the layout of the carriageway.

(3) The preceding provisions of this paragraph shall be regarded as having been compiled with in the case of any crossing which for the most part complies with those provisions notwithstanding that those provisions may not be complied with as respects one or more stripes and a crossing shall not be deemed to have ceased to be indicated in accordance with those provisions by reason only of the imperfection, discoloration or partial displacement of one or more of the stripes, so long as the general appearance of the pattern of stripes is not materially impaired.

PART II

Traffic Signs

1. Such traffic signs may be placed and operated at or near any crossing as the Governor may approve.

2. A crossing shall not be deemed to have ceased to be indicated by reason of the absence, non-operation of damage to or defect in any traffic sign authorised under paragraph 1 to be placed and operated at or near that crossing.

SCHEDULE 2

(Regulation 4)

MANNER OF INDICATING CONTROLLED AREA AND PROVISION AS TO PLACING OF GIVE-WAY LINE

PART I

Traffic Signs

1. Subject to the provisions of regulation 4(3), the traffic signs which are to be placed on a road in the vicinity of a crossing for the purpose of constituting a controlled area lying on both sides of the limits of the crossing or on only one side of such limits and indicating the presence and limits of such an area shall consist of a pattern of lines of the size and type shown in the diagram in Part II of this Schedule and so placed as hereinafter provided.

2. A pattern of lines shall, subject as hereinafter provided, consist of:—

(a) a transverse white broken line (hereinafter referred to as a "give-way line") placed on the carriageway 1 metre from and parallel to the nearer line of studs indicating the limits of the crossing and shall extend across the carriageway in the manner indicated in the said diagram; and

(b) two or more longitudinal white broken lines (hereinafter referred to as "zig-zag lines") placed on the carriageway or, where the road is a dual carriageway road, on each part of the carriageway, each zig-zag line containing not less than eight nor more than eighteen marks and extending away from the crossing at a point 150 millimetres from the nearest part of the give-way line on the same side of the crossing to a point 150 millimetres from the nearest part of a terminal line of the size and type shown in the said diagram (hereinafter referred to as a "terminal line").

3. Where the Director of Public Works is satisfied in relation to a particular area of carriageway in the vicinity of a crossing that by reason of the layout of, or character of, the roads in the vicinity of the crossing it would be impracticable to lay the pattern of lines as shown in the diagram in Part II of this Schedule and in accordance with the preceding paragraph any of the following variations as respects the pattern shall be permitted—

(a) the number of marks contained in each zig-zag line may be reduced from eight to not less than two;

(b) a mark contained in a zig-zag line may be varied in length so as to extend for a distance not less than 1 metre and less than 2 metres, but where such a variation is made as respects a mark each other mark in each zig-zag line shall be of the same or substantially the same length as that mark, so however that the number of marks in each zig-zag line shall not be more than eight nor less than two.

4. The angle of the give-way line (if any) in relation to and its distance from the nearer line of studs indicating the limits of a crossing may be varied, if the Director of Public Works is satisfied that such variation is necessary having regard to the angle of the crossing in relation to the edge of the carriageway at the place where the crossing is situated.

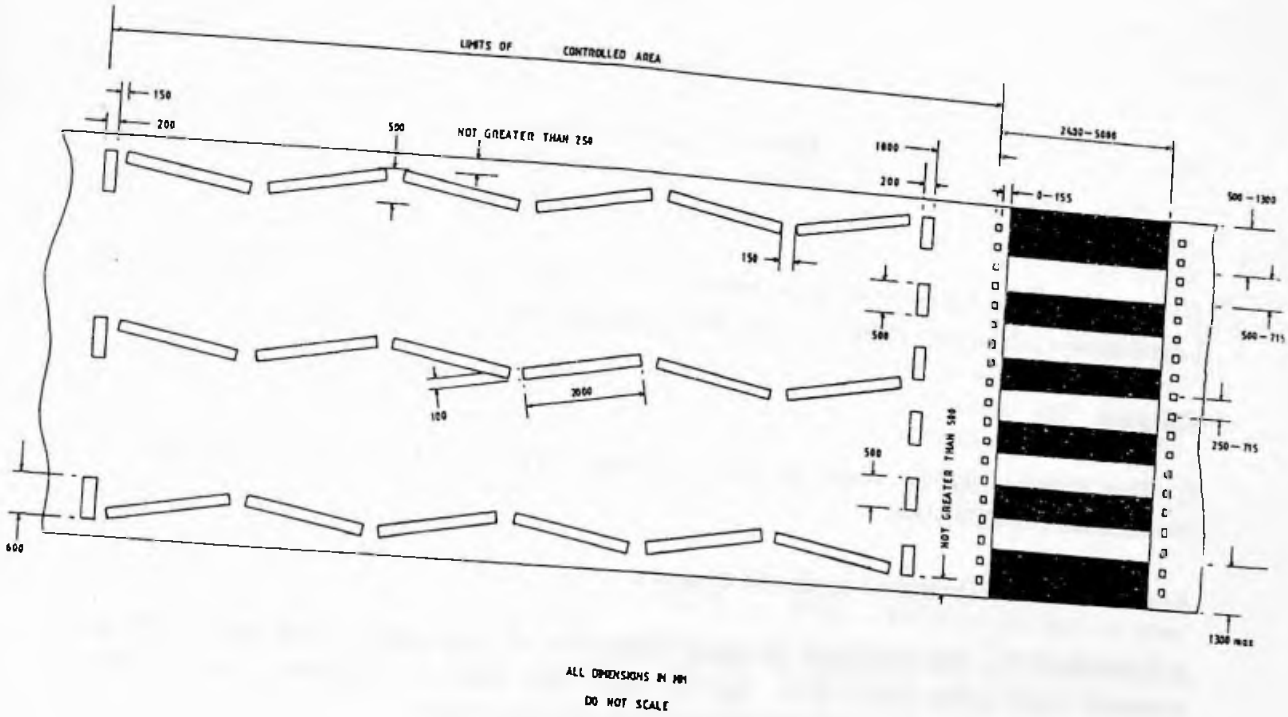
5. Where by reason of regulation 4(3) an area of carriageway in the vicinity of a crossing is not constituted a controlled area by the placing of a pattern of lines as provided in the foregoing provisions of this Schedule, a give-way line shall nevertheless be placed on the carriageway as previously provided in this Schedule unless the Director of Public Works is satisfied that by reason of the position of that crossing it is impracticable so to place the line.

6. Each mark contained in a give-way line or in a zig-zag line and each terminal line may be illuminated by the use of reflecting material.

7. A controlled area or its limits shall not be deemed to have ceased to be indicated in accordance with the provisions of this Schedule by reason only of the imperfection, discoloration or partial displacement of either a terminal line or one or more of the marks comprised in a give-way line or a zig-zag line, so long as the general indication of any such line is not thereby materially impaired.

PART II - DIAGRAM

Pattern of lines on one or both sides of a crossing indicating controlled area.



Note.

Each zig-zag line need not contain the same number of marks.

Made this 2nd day of December 1996

R P Ralph
Governor

SUBSIDIARY LEGISLATION

MERCHANT SHIPPING

The Merchant Shipping (Adoption of Legislation) (Amendment) Order 1996

(S R & O No. 35 of 1996)

Made: 2 December 1996
Published: 13 December 1996
Coming into force: on publication

IN EXERCISE of my powers under section 11(1) of the Merchant Shipping (Adoption of Legislation) Ordinance 1992**(a)**, I make the following Order—

Citation

1. This Order may be cited as the Merchant Shipping (Adoption of Legislation) (Amendment) Order 1996.

Amendment of Schedule 2 to the Ordinance

2. Schedule 2 to the Merchant Shipping (Adoption of Legislation) Ordinance 1992 is amended with effect from 15th August 1992 (the date of commencement of the Ordinance) in the manner specified in the Schedule to this Order.

THE SCHEDULE

Introductory

1. In the following paragraphs of this Schedule, a reference to a subdivision is a reference to the relevant subdivision of Part II of Schedule 2 of the Merchant Shipping (Adoption of Legislation) Ordinance 1992.

Application of amendments to subsidiary legislation adopted: confirmatory provisions

2. Subdivision D. DIVING is amended in item 1 (which adopts the Merchant Shipping (Diving Operations) Regulations 1975) by inserting in the right hand column, below the reference "1975/2062" the further reference "1981/399" (and so as to signify that the said

(a) No. 11 of 1992 amended by S.R.& O. No. 14 of 1996.

regulations were intended to be adopted as further amended by the Diving Operations at Work Regulations 1981).

3. Subdivision E. FIRE AND LIFE SAVING is amended in item 3 (which adopts the Merchant Shipping (Fire Protection Ships Built Before 25th May 1980) Regulations 1985 by inserting in the right hand column the reference "1986/1070" (and so as to signify that the said regulations were intended to be adopted as amended by the Merchant Shipping Fire Protection and Fire Appliances (Amendment) Regulations 1986).

4. Subdivision F. FISHING VESSELS is amended in item 6 (which adopts the Merchant Shipping (Official Log Books) (Fishing Vessels) Regulations 1981) by inserting in the right hand column the reference "1983/1801" (and so as to signify that the said regulations were intended to be adopted as amended by the Merchant Shipping (Property of Deceased Seamen and Official Log Books) (Amendment) Regulations 1983).

5. Subdivision P. SHIPS CONSTRUCTION AND EQUIPMENT is amended in item 7 (which adopts the Merchant Shipping (Passenger Ship Construction and Survey) Regulations 1984) by inserting in the right hand column, above the reference "1986/1067", the reference "1985/660" (and so as to signify that the said regulations were intended to be adopted as amended by the Merchant Shipping (Passenger Ship Construction) (Amendment) Regulations 1985).

6. Subdivision U. PREVENTION AND CONTROL OF POLLUTION is amended in item 1 (which adopts the Merchant Shipping (Prevention of Oil Pollution) Order 1983) by inserting in the right hand column, below the reference "1985/2032", the further reference "1991/2885" (and so as to signify that the said Order was intended to be adopted as further amended by the Merchant Shipping (Prevention of Pollution) (Amendment) Order 1991).

Deletion of revoked subsidiary legislation adopted by oversight

7. Subdivision A. CREW is amended by deleting item 12 (which adopted the Merchant Shipping (Safety at Work) (Non-UK Ships) Regulations 1988 the separate adoption of which was superfluous as they merely amend provisions of other statutory instruments specified in the Schedule).

Deletion of reference to revoked amending legislation

8. Subdivision G. LOAD LINES is amended in item 1 by deleting the reference "1980/641" in the right hand column (which relates to an amendment which was revoked by further amending rules to which the immediately following reference "1990/2128" relates).

Replacement of revoked subsidiary legislation by current legislation

9. Subdivision K. PILOT LADDERS AND HOISTS is amended by replacing item 1 (which mistakenly refers to the Merchant Shipping (Pilot Ladders and Hoists) Regulations 1990 (when they were in fact made in 1980 and had been replaced)) with the text—

1. Merchant Shipping (Pilot Ladders and Hoists) Regulations 1987	1987/1961

(and so as to adopt the replacing regulations).

10. Subdivision L. RADIO AND NAVIGATIONAL EQUIPMENT is amended by replacing item 1 (which refers to the Merchant Shipping (Radio Installations) Regulations 1980) with the text—

1. Merchant Shipping (Radio Installations) Regulations 1992 1992/3

(which replaced the 1980 Regulations)

11. Subdivision L. RADIO AND NAVIGATIONAL EQUIPMENT is further amended by deleting item 2 (which refers to the Merchant Shipping (Radio Installations Survey) Regulations 1981, the adoption of which was inappropriate since they had been replaced by the Merchant Shipping (Radio and Radio-Navigational Equipment Survey Regulations 1991, which are adopted under item 4 of subdivision L)

12. Subdivision O. SAFETY OF NAVIGATION item 2 (which adopted the Merchant Shipping (Signals of Distress) Rules 1977 which were replaced by the Merchant Shipping (Signals of Distress) Rules 1992) is replaced with the following text—

2. Merchant Shipping (Signals of Distress) Rules 1992	1992/1582

(so as to adopt the replacing regulations)

13.Subdivision O. SAFETY OF NAVIGATION is further amended by deleting item 4 (which is inconsistent with the application to the Falkland Islands by Order in Council of the Merchant Shipping (Distress Signals and Prevention of Collision) Regulations 1989 (SI 1989/1798)).

14. Subdivision R. SHIPS-OPERATION is amended in item 1 by replacing "808" in the middle column with "439" (so as to assign the correct Statutory Instrument Number to the Merchant Shipping Deck Cargo Tonnage Regulations 1983).

15. Subdivision T. MANNING AND CERTIFICATION is amended in item 8 by replacing "1664" in the middle column with "1306".

16. Subdivision W. MISCELLANEOUS is amended in items 3 and 4 by removing "1990/123" from the right hand column of item 4 and placing it in the right hand column of item 3.

Made this 2nd day of December 1996

R P Ralph
Governor

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THE FALKLAND ISLANDS GAZETTE Supplement

PUBLISHED BY AUTHORITY

Vol. 7 *December 13th 1996* *No. 26*

The following are published in this Supplement -

The Retirement Pensions (Prescribed Rates) Regulations 1996;

The Retirement Pensions (General Provisions) Regulations 1996.

SUBSIDIARY LEGISLATION

PENSIONS

The Retirement Pensions (Prescribed Rates) Regulations 1996

S. R. & O. No. of 1996

ARRANGEMENT OF PROVISIONS

Regulation

SUBSIDIARY LEGISLATION

PENSIONS

The Retirement Pensions (Prescribed Rates) Regulations 1996

S. R. & O. No. of 1996

Made: *1996*
Published: *1996*
Coming into force: in accordance with regulation 1

IN EXERCISE of my powers under sections 5(1), 6(2), 10, 11, 12, 13 and 26 of the Retirement Pensions Ordinance 1996(a) and of all other powers enabling me in that behalf, I make the following Regulations—

Citation and commencement

1. These Regulations may be cited as the Retirement Pensions (Prescribed Rates) Regulations 1996 and shall come into force on the day appointed under section 1 of the Retirement Pensions Ordinance 1996 for the coming into force of that Ordinance.

Interpretation

2. (1) In these Regulations—

"earnings", in relation to any person and any period means that person's earned income payable in respect of that period as computed in accordance with the Taxes Ordinance 1994(b) before any deductions (whether or not any of that income is subject to income tax); and

"the Pensions Ordinance" means the Retirement Pensions Ordinance 1996.

(2) Any reference in these Regulations to a section without more is a reference to that section of the Pensions Ordinance.

Rates of pensions

3. For the purposes of the Pensions Ordinance—

(a) the standard weekly rate of pension is £66;

(b) the standard weekly rate of the married couple's supplement is £37.

(a) No 20 of 1996
(b) No 17 of 1994

Contributions by employers

4. (1) A person who employs any other person for the whole or part of a week during which the employee is between the ages of 17 and 64 years shall make a contribution under section 11 of the Ordinance at the weekly rate specified in regulation 5(2) below in respect of each such employee and each such week.

(2) A person shall not be required to make a contribution under section 11 in respect of any employee and any week if, by reason of section 10(4) (the earnings limit), that employee is not required to make a contribution under section 10(3)(a) in respect of that week.

Rates of contributions

5. (1) For the purposes of the Pensions Ordinance the weekly rate of contribution—

(a) for an employee under section 10(3)(a), is £3.50;

(b) for a self-employed or retired person under section 10(3)(b) or (c), is £7.00.

(2) For the purposes of the Pensions Ordinance the weekly rate of contributions by employers under section 11 is £3.50.

(3) For the purposes of the Pensions Ordinance the weekly rate of voluntary contributions by contributors under section 12—

(a) in respect of any week during the whole or any part of which they are ordinarily resident in the Falkland Islands, is £7.00;

(b) in respect of any week during the whole of which they are not ordinarily resident in the Falkland Islands, is £14.00.

(4) For the purposes of the Pensions Ordinance the weekly rate of assisted contributions payable by the Government under section 13 is £7.00.

The earnings limit

6. A person is not liable to make a contribution under section 10 in respect of any week for which his earnings do not exceed £35.

Calculation of earnings

7. (1) In determining for the purposes of Regulation 6 the amount of the earnings of a person who is employed by more than one person during any week, his earnings for that week shall be aggregated.

(2) For the purposes of Regulation 6, the earnings to be attributed to any week of an employee or retired person whose earnings are payable less frequently than weekly

shall, subject to paragraph (4) below, be found by multiplying his daily rate of earnings for days in that week, calculated in accordance with paragraph (3) below, by 7.

(3) The daily rate of earnings of an employee or retired person is to be determined from the following fraction—

$$\frac{A}{B} = C;$$

where A is the amount of his earnings payable in respect of a period which includes the week in question (whether payable by one employer or more than one),

B is the number of days in that period, and

C is his daily rate of earnings.

(4) In the case of an employee or retired person whose earnings are payable less frequently than weekly and in relation to whom a week falls partly in one pay period ("the first pay period") and partly in another ("the second pay period"), the amount to be attributed to the week for the purposes of Regulation 6 shall be the sum of the following amounts—

(a) the amount found by multiplying the daily rate of earnings for those days of the week which fall in the first pay period calculated in accordance with paragraph (3) above by the number of days in that week which fall in that first period,

(b) the amount found by multiplying the daily rate of earnings for those days of the week which fall in the second pay period, similarly calculated, by the number of days in that week which fall in that second period.

(5) For the purposes of Regulation 6, the earnings of a self-employed person which are to be attributed to any week shall be found by multiplying his daily rate of earnings for days in that week, calculated in accordance with paragraph (6) below, by 7.

(6) The daily rate of earnings of a self-employed person is to be determined from the following fraction—

$$\frac{A}{B} = C;$$

where A is the amount of his earnings payable in respect of the calendar year in which the week in question began, and

B is the number of days in that year, and

C is his daily rate of earnings.

Made this day of December 1996

R P Ralph
Governor

EXPLANATORY NOTE
(not forming part of the above Regulations)

These Regulations set the rates for the contributions and standard weekly rates of pensions payable under the Retirement Pensions Ordinance 1996 ("the Pensions Ordinance").

Regulation 1 contains the title of the Regulations and provides for them to come into force on the same day as the Pensions Ordinance, which is expected to be Monday, 6th January 1997.

Regulation 2 contains the interpretation provisions for the Regulations. The most important definition is that of "earnings" which is relevant to the calculation of the earnings limit in accordance with regulations 6 and 7. The definition follows the Pensions Ordinance in applying the definition of "earned income" in the Taxes Ordinance 1994.

Regulation 3(a) provides that the standard weekly rate of pension payable under section 4 of the Pensions Ordinance shall be £66. This means that a full annual pension will be £3432.

Regulation 3(b) provides that the standard weekly rate of married couple's supplement payable under section 6 of the Pensions Ordinance shall be £37.

Regulation 4 requires the employer of a person aged between 17 and 64 who is earning at least an amount equivalent to the earnings limit specified in regulation 6 to make a contribution under section 11 in respect of each such employee.

Regulation 5 sets out the rates of contributions payable under sections 10, 11, 12 and 13 of the Pensions Ordinance, which are shown in the following Table:

Provision of Ordinance	Class of contribution	Weekly rate of contribution
Section 10(3)(a)	Employee	£3.50
Section 10(3)(b),(c)	Self-employed and retired	£7.00
Section 11	Employers	£3.50

Section 12	Voluntary Contributions:	
	resident	£7.00
	non-resident	£14.00
Section 13	Assisted contributions	£7.00

Regulation 6 sets the earnings limit at £35.00. A person earning less than this amount each week is not required to make contributions under section 10 although he may make voluntary contributions or be eligible for assisted contributions.

Regulation 7 prescribes how earnings are to be calculated for the purposes of regulation 6 in cases where employees have more than one employer or are not paid weekly.

Where the employee works for more than one employer during a week, his earnings are to be aggregated.

Provision is made for averaging out earnings where a person is paid less frequently than weekly, for example monthly, so as to arrive at a figure for the weekly earnings for the purposes of regulation 6. These calculations will not need to be carried out in every case, but the provisions will ensure that where there is any doubt about the amount of a person's earnings, an agreed formula can be applied.

SUBSIDIARY LEGISLATION

PENSIONS

The Retirement Pensions (General Provisions) Regulations 1996

S. R. & O. No. of 1996

ARRANGEMENT OF PROVISIONS

Regulation

SUBSIDIARY LEGISLATION

PENSIONS

The Retirement Pensions (General Provisions) Regulations 1996

S. R. & O. No. of 1996

Made: *1996*
Published: *1996*
Coming into force: in accordance with regulation 1

IN EXERCISE of my powers under sections 10(6) and (7), 12, 14(5), 21 and 26 of the Retirement Pensions Ordinance 1996(a) and of all other powers enabling me in that behalf, I make the following Regulations—

Citation and commencement

1. These Regulations may be cited as the Retirement Pensions (General Provisions) Regulations 1996 and shall come into force on the day appointed under section 1 of the Retirement Pensions Ordinance 1996 for the coming into force of that Ordinance.

Interpretation

2. (1) In these Regulations—

"earnings", in relation to any person and any period means that person's earned income payable in respect of that period as computed in accordance with the Taxes Ordinance 1994(b) before any deductions (whether or not any of that income is subject to income tax);

"notice" means notice in writing, and related expression shall be construed accordingly, and

"the Pensions Ordinance" means the Retirement Pensions Ordinance 1996.

(2) Any reference in these Regulations to a section without more is a reference to that section of the Pensions Ordinance.

(3) A person shall be taken to have retired for the purposes of section 10 (and accordingly also for the purposes of these Regulations and the Retirement Pensions (Prescribed Rates) Regulations 1996(c)) if, having been an employee or self-employed

(a) No 20 of 1996
(b) No 17 of 1994
(c) S.R & O. No .... of 1996

and a contributor under the Pensions Ordinance or the Old Age Pension Ordinance 1952(a), he ceases to be an employee or self-employed person whether or not he continues to seek employment of any kind.

Voluntary contributions

3. (1) Subject to paragraph (2) below, a voluntary contribution under section 12 may be made by or on behalf of any person who has given notice to the Board in accordance with section 12—

(a) with the consent of the Board, by cash or cheque at such places as may be agreed with the Board;

(b) by way of bank transfer into such bank account as the Board may specify;

(c) where a deduction notice has been given by that person and has not ceased to have effect, by his employer on his behalf in accordance with subsection (3).

(2) A voluntary contribution may not be made by or on behalf of any person in respect of any week which begins more than 12 months after the end of the last week in respect of which a contribution of any kind was last made by or on behalf of that person under the Pensions Ordinance.

(3) A person who is the employee of an employer during any week may give his employer a deduction notice complying with subsection (4) requesting his employer—

(a) to make a deduction of such amount as the Board may notify to the employer, in respect of any week commencing—

(i) on or after the day specified in the notice as the day on which the notice is to come into effect, and

(ii) before the notice ceases to have effect, and

(b) to account to the Board in accordance with regulation 4 below for that amount as a voluntary contribution made on behalf of the employee in respect of that week;

and the employer shall comply with any such notice.

(4) A deduction notice shall be in such form as the Board may require and shall specify a day as the day on which the deduction notice is to take effect which—

(a) must be the first day of a pay period for that employee, and

(b) must not be earlier than 4 weeks after the date the notice is served on the employer.

(a) No 3 of 1952

(5) Where an employer is given a deduction notice by an employee, the employer shall give the Board a copy of the notice and the Board shall notify the employer of the amount of any deduction which the employer is required to make under this regulation in respect of any period of weeks, which shall be equal to the amount of the voluntary contributions which the employee could have made in respect of the same period of weeks.

(6) A deduction notice shall cease to have effect if—

(a) the employee ceases to be in the employment of the employer before the deduction is made;

(b) the employee gives notice of termination to the employer that he is terminating the deduction notice as from a day specified in the notice of termination which—

(i) must be the first day of a pay period for that employee, and

(ii) must not be earlier than 4 weeks after the date the notice of termination is served on the employer;

and a deduction notice shall not have effect in relation to any week for which the earnings of the employee are nil or less than the amount of the deduction.

Regulation 7 of the Retirement Pensions (Prescribed Rates) Regulations 1996(a) shall apply for the purposes of this paragraph as it applies for the purposes of Regulation 6 of those Regulations.

(7) A person who makes a voluntary contribution under section 12, or has one made on his behalf by his employer, in respect of any week beginning in a pension year ("the contribution year") shall make an annual return to the Board, in accordance with paragraph (8) below.

(8) An annual return for a contribution year under this regulation shall—

(a) be made, in such form as the Board may require, to the Board before the 1st April in the following pension year,

(b) state the name, work address (if any) and private address, and total earnings (if any) for the contribution year of the person making the return, and

(c) specify the weeks in respect of which contributions have been made by that person or on his behalf by his employer and, in the latter case, the name and address of that employer.

(a) S.R. & O. No .... of 1996

Deduction of contributions by employers on behalf of employees

4. (1) An amount equal to the amount of any contribution—

(a) which is required to be made by any employee under section 10 in respect of any week, and

(b) which is payable on his behalf by his employer in pursuance of section 14(1) or regulation 3 above,

shall be deducted by the employer from any remuneration payable by the employer to that employee in respect of that week or part.

If the employer does not deduct the whole or part of that amount from that remuneration, he may instead deduct it from remuneration payable by him to that employee in respect of a later week, but the employer may not otherwise recover that amount.

(2) For the purposes of paragraph (1) above, where a contribution in respect of any week is required to be made by an employee who is employed by more than one employer during that week—

(a) the employer for whom the employee works first in that week shall be liable to pay the contribution on behalf of the employee, and

(b) that employer, and not any employer for whom the employee subsequently works in that week, may make deductions from the employee's earnings under paragraph (1) above;

and accordingly a deduction notice under regulation 3 may only be given to the employer permitted to make deductions under this paragraph (where the employee has more than one employer).

Employers' monthly and annual returns, and payment of employers' and employees' contributions

5. (1) An employer who is liable to pay any contribution under section 11 or on behalf of an employee in pursuance of section 14(1) or under regulation 3 above in respect of any week beginning in any month ("the contribution month") shall—

(a) make a monthly return to the Board, in such form as the Board may require, for each contribution month, and

(b) remit to the Board together with the monthly return an amount equal to the sum of all the contributions which he is required to pay (both on his own behalf and on behalf of any employee) in respect of weeks beginning in the contribution month to which the return refers.

(2) The monthly return required to be made by an employer—

(a) shall be submitted to the Board before the 14th day of the month ("the return month") immediately following the contribution month to which it refers, and

(b) shall contain particulars of—

(i) contributions required to be made by the employer under section 11 in respect of weeks beginning in the contribution month,

(ii) deductions made in accordance with section 14 or under regulation 3 above from employees' earnings for that contribution month, and any other contribution required to be made in respect of any employee for that contribution month, and

(iii) employees who have started or ceased to work for the employer in that contribution month.

(3) An employer who is required to make a monthly return for a contribution month commencing in a pension year shall also make an annual return to the Board before the 1st April in the following pension year, and the return shall be in such form and contain such information relating to the employees of that employer and their remuneration as the Board may require.

(4) An employer who fails to comply with paragraph (1)(b) above shall be guilty of an offence and liable on conviction to a fine not exceeding level 7 on the standard scale.

Contributions by self-employed and retired persons under section 10

6. (1) A self-employed or retired person who is liable to make a contribution under section 10 in respect of any week falling in a pension year ("the contribution year") shall—

(a) make an annual return to the Board, in accordance with paragraph (2) below, and

(b) remit to the Board together with that return an amount equal to the sum of the contributions which he is required to pay in respect of the contribution year.

(2) An annual return for a contribution year under this regulation shall—

(a) be made, in such form as the Board may require, to the Board before the 1st April in the following pension year,

(b) state the name, work address (if any) and private address, and total earnings for the contribution year of the person making the return, and

(c) if that person is not liable to make a contribution for any week in that year, shall contain sufficient particulars to demonstrate that, as respects that week, he is not so liable.

Payment of pensions

7. (1) Subject to paragraph (3) below, any pension payable to any person under section 4 and any married couple's supplement payable to any person under section 6 shall be paid by the Board every calendar month into an account held in the name of that person at a bank or branch of a bank in the Falkland Islands and nominated by that person in accordance with paragraph (2) below.

(2) A person to whom a pension or supplement is payable under section 4 or 6 shall give the Board such particulars of the account he wishes to nominate for the purposes of paragraph (1) above as are necessary to enable the Board to arrange for the payment of the pension or supplement into the account; and a person may change his nominated account from time to time by giving sufficient notice to the Board.

(3) A person who is entitled to a pension under the Pensions Ordinance by virtue of section 4(3) may, with the approval of the Board, make other arrangements with the Board for the payment of his pension or supplement than those described in paragraph (1) above.

(4) The amount of pension to be paid in a calendar month ("the pension month") to any person in accordance with paragraph (1) above—

(a) in the case of the first payment, shall be equal to £A(B+1); and

(b) in the case of any other payment, shall be equal to $£\frac{AxC}{D}$;

where A is the weekly rate of pension payable to that person under the Pensions Ordinance, or the aggregate of that rate and the weekly rate of the married couple's supplement payable to that person, as the case may require,

B is the number of Mondays in the pension month following the Monday on which the payment is due,

C is the number of Mondays in the pension year in which the pension month begins following the Monday on which the payment is due, and

D is the number of calendar months in that pension year beginning after the pension month.

Made this day of December 1996

R P Ralph
Governor

EXPLANATORY NOTE
(not forming part of the above Regulations)

These Regulations make provision with respect to the making of contributions and accounting for contributions under the Retirement Pensions Ordinance 1996 ("the Pensions Ordinance"). In these Regulations "the Board" means the Board of Management established under section 3 of that Ordinance.

Regulation 1 contains the title of the Regulations and provides for them to come into force on the same day as the Pensions Ordinance, which is expected to be Monday 6th January 1997.

Regulation 2 contains the interpretation provisions for the Regulations. It defines "earnings" which is primarily relevant in the determining what sums are subject to deduction in respect of contributions which the employer is required to account for under section 14 of the Pensions Ordinance. The definition follows the Pensions Ordinance in applying the definition of "earned income" in the Taxes Ordinance 1994.

The regulation also defines what is meant by a "retired person" in cases where the person in question has not reached pensionable age.

Regulation 3 makes provision in relation to voluntary contributions made under section 12 of the Pensions Ordinance.

Paragraph (1) permits voluntary contributions to be made by cash or cheque with the agreement of the Board, or into a bank account specified by the Board or by the employer where a deduction notice has been given under paragraph (3) of this regulation.

Paragraph (2) prohibits the making of a voluntary contribution by any person if more than 12 months elapse since the last contribution was made by that person under any provision of the Pensions Ordinance.

Paragraph (3) allows any employee to request his employer by means of a "deduction notice", to deduct the amount of a voluntary contribution from his earnings and account to the Board for that contribution on behalf of the employee.

Paragraph (4) requires the employee to use a form required by the Board for the deduction notice. The notice must come into force on the first day of a pay period and give the employer at least 4 weeks notice.

Paragraph (5) enables the Board to tell the employer how much the deductions will have to be.

Paragraph (6) identifies the circumstances in which the deduction notice will cease to have effect: first, if the employee stops working for the employer, and secondly, if the employee gives notice to the employer that he is terminating the deduction notice. In addition the notice will not require deductions to be made as respects any week for which the employee earns less than the amount of the deduction.

Paragraphs (7) and (8) require a person who makes a voluntary contribution to make an annual return to the Board specifying his earnings, his name and address and the weeks in respect of which the contributions have been made.

Regulation 4 makes provision with respect to deductions made by employers in respect of contributions to be made on behalf of their employees, whether under section 10 or under regulation 3 of these regulations.

Paragraph (1) requires the employer to deduct an amount equal to the amount of a contribution which the employer is to make on behalf of his employee from the earnings of the employee either for the week in respect of which the contribution is made or for any later week, but not from any other sum.

Paragraph (2) provides that where there is more than one employer, the person for whom the employee works first in a week is the employer liable to make contributions in respect of that employee.

Regulation 5 deals with the payment by employers of all contributions which they are required to pay, whether on their own behalf or on behalf of their employees.

Paragraph (1) requires the employer to make a monthly return to the Board which must be accompanied by a remittance for the total amount of the contributions which the employer is liable to pay in respect of the month ("the contribution month") prior to the month in which the return is made.

Paragraph (2) requires the return and the remittance to be sent to the Board in the first 2 weeks of the month following the contribution month. The return must contain particulars of the contributions remitted to the Board with the return and of any employees who have started or finished their employment in the contribution month.

Paragraph (3) requires any employer who has made or is required to make a monthly return to make an annual return during the first 3 months of the following year, which must contain such information as the Board may require.

Paragraph (4) renders the employer who defaults in accounting for his employee's contributions liable to prosecution for an offence punishable with a fine not exceeding level 7 on the standard scale (£10,000).

Regulation 6 is concerned with the payment of contributions by the self-employed and retired persons.

Paragraph (1) requires such people who are liable to make contributions under section 10 of the Ordinance to make an annual return to the Board and to remit with that return the amount of any such contributions due for the previous year.

Paragraph (2) requires the return and the remittance to be made before 1st April in the following year and to include particulars of the person's name.

Regulation 7 deals with the payment of pensions under the Pensions Ordinance.

Paragraph (1) requires the Board to pay pensions and married couple's supplement monthly into a bank account at a bank in the Falkland Islands nominated by the pensioner.

Paragraph (2) requires the pensioner to give the necessary information to the Board to enable the Board to meet its obligations under paragraph (1).

Paragraph (3) provides that a person who is a pensioner under the Old Age Pensions Ordinance 1952 may make other arrangements with the Board for the payment of his pension. This will also apply to the wife of a pensioner under that Ordinance who is entitled to her own pension under section 4(3) of the Pensions Ordinance.

Paragraph (4) sets out the formulae which will be used to establish the amount of the monthly payments under paragraph (1).

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THE FALKLAND ISLANDS GAZETTE Supplement

PUBLISHED BY AUTHORITY

Vol. 7 *December 18th 1996* *No. 27*

The following is published in this Supplement -

The Deductions (Employees) (Amendment) Regulations 1996, (S.R. & O. No. 36 of 1996).

TAXES

The Deductions (Employees)(Amendment) Regulations 1996

S. R. & O. No. 36 of 1996

Made: 13 December 1996
Published: 18 December 1996
Coming into force: on 1 January 1997

IN EXERCISE of my powers under section 84 of the Taxes Ordinance 1994**(a)** having effect by virtue of section 36(1) of the Interpretation and General Clauses Ordinance 1977**(b)** and of all other powers enabling me in that behalf, I make the following Regulations—

Citation and commencement

1. These Regulations may be cited as the Deductions (Employees)(Amendment) Regulations 1996 and shall come into force on 1st January 1997.

Amendment of Deductions (Employees) Regulations 1987

2. The Schedule to the Deductions (Employees) Regulations 1987**(c)** is amended by replacing the Tables appearing therein with the Tables appearing in the Schedule to these Regulations.

(a) No 17 of 1994

(b) No 14 of 1977 (section 36(1) of which enables regulations made under a provision of repealed Ordinance to be amended by regulations made under the provision of law which replaced it).

(c) S.R.&O. No 23 of 1987 (the Tables have been replaced on previous occasions and most latterly by S.R.&O. No 19 of 1994. The present Regulations replace the Tables inserted by S.R&O. No 19 of 1994)

SINGLE PERSON
WEEKLY PAID

WEEKLY WAGE (£)	TAX per WEEK (£)
135	1
140	2
145	3
150	4
155	5
160	6
165	6
170	7
175	8
180	9
185	10
190	11
195	11
200	12
205	13
210	14
215	15
220	16
225	17
230	17
235	18
240	19
245	20
250	21
255	22
260	23
265	23
270	24
275	25
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285	27
290	28
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335	35
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345	37
350	38
355	39
360	40
365	40
370	41
375	42
380	43
385	44
390	45
395	45
400	46
405	47

710	103
715	104
720	105
725	106
730	107
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740	109
745	110
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765	114
770	116
775	117
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790	120
795	121
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830	128
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850	133
855	134
860	135
865	136
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980	160
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990	162
995	163
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1,740	322
1,745	323
1,750	324
1,755	325
1,760	326
1,765	327
1,770	328
1,775	329
1,780	330
1,785	331
1,790	332
1,795	333
1,800	334

If wage exceeds £1,800 you should contact the Taxation Office for advice on the amount to be deducted for tax.

MARRIED PERSON
WEEKLY PAID

WEEKLY WAGE (£)	TAX per WEEK (£)
190	1
195	2
200	3
205	4
210	5
215	5
220	6
225	7
230	8
235	9
240	10
245	11
250	11
255	12
260	13
265	14
270	15
275	16
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285	17
290	18
295	19
300	20
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1,290	214
1,295	215
1,300	216
1,305	217
1,310	219
1,315	220
1,320	221
1,325	222
1,330	223
1,335	224
1,340	225
1,345	226
1,350	227
1,355	228
1,360	229

1,365	230
1,370	231
1,375	232
1,380	233
1,385	234
1,390	236
1,395	237
1,400	238
1,405	239
1,410	240
1,415	241
1,420	242
1,425	243
1,430	244
1,435	245
1,440	246
1,445	247
1,450	248
1,455	249
1,460	250
1,465	251
1,470	253
1,475	254
1,480	255
1,485	256
1,490	257
1,495	258
1,500	259
1,505	260
1,510	261
1,515	262
1,520	263
1,525	264
1,530	265
1,535	266
1,540	267
1,545	268
1,550	270
1,555	271
1,560	272
1,565	273
1,570	274
1,575	275
1,580	276
1,585	277
1,590	278
1,595	279
1,600	280
1,605	281
1,610	282
1,615	283
1,620	284
1,625	285
1,630	287
1,635	288
1,640	289
1,645	290
1,650	291
1,655	292
1,660	293

1,665	294
1,670	295
1,675	296
1,680	297
1,685	298
1,690	299
1,695	300
1,700	301
1,705	302
1,710	304
1,715	305
1,720	306
1,725	307
1,730	308
1,735	309
1,740	310
1,745	311
1,750	312
1,755	313
1,760	314
1,765	315
1,770	316
1,775	317
1,780	318
1,785	319
1,790	321
1,795	322
1,800	323

If wage exceeds £1,800 you should contact the Taxation Office for advice on the amount to be deducted for tax.

SINGLE PERSON
MONTHLY PAID

MONTHLY WAGE (£)	TAX per MONTH (£)
550	1
575	6
600	10
625	14
650	18
675	23
700	27
725	31
750	35
775	40
800	44
825	48
850	52
875	57
900	61
925	65
950	69
975	74
1,000	78
1,025	82
1,050	86
1,075	91
1,100	95
1,125	99
1,150	103
1,175	108
1,200	112
1,225	116
1,250	120
1,275	125
1,300	129
1,325	133
1,350	137
1,375	142
1,400	146
1,425	150
1,450	154
1,475	159
1,500	163
1,525	167
1,550	171
1,575	176
1,600	180
1,625	184
1,650	188
1,675	193
1,700	197
1,725	201
1,750	205
1,775	210
1,800	214
1,825	218
1,850	222
1,875	227
1,900	231

1,925	235
1,950	239
1,975	244
2,000	248
2,025	252
2,050	256
2,075	261
2,100	265
2,125	269
2,150	273
2,175	278
2,200	282
2,225	286
2,250	290
2,275	295
2,300	299
2,325	303
2,350	307
2,375	312
2,400	316
2,425	320
2,450	324
2,475	329
2,500	333
2,525	337
2,550	341
2,575	346
2,600	350
2,625	354
2,650	358
2,675	363
2,700	367
2,725	372
2,750	378
2,775	383
2,800	388
2,825	394
2,850	399
2,875	404
2,900	410
2,925	415
2,950	420
2,975	425
3,000	431
3,025	436
3,050	441
3,075	447
3,100	452
3,125	457
3,150	463
3,175	468
3,200	473
3,225	479
3,250	484
3,275	489
3,300	495
3,325	500
3,350	505
3,375	510
3,400	516

3,425	521
3,450	526
3,475	532
3,500	537
3,525	542
3,550	548
3,575	553
3,600	558
3,625	564
3,650	569
3,675	574
3,700	580
3,725	585
3,750	590
3,775	595
3,800	601
3,825	606
3,850	611
3,875	617
3,900	622
3,925	627
3,950	633
3,975	638
4,000	643
4,025	649
4,050	654
4,075	659
4,100	665
4,125	670
4,150	675
4,175	680
4,200	686
4,225	691
4,250	696
4,275	702
4,300	707
4,325	712
4,350	718
4,375	723
4,400	728
4,425	734
4,450	739
4,475	744
4,500	750
4,525	755
4,550	760
4,575	765
4,600	771
4,625	776
4,650	781
4,675	787
4,700	792
4,725	797
4,750	803
4,775	808
4,800	813
4,825	819
4,850	824
4,875	829
4,900	835

4,925	840
4,950	845
4,975	850
5,000	856
5,025	861
5,050	866
5,075	872
5,100	877
5,125	882
5,150	888
5,175	893
5,200	898
5,225	904
5,250	909
5,275	914
5,300	920
5,325	925
5,350	930
5,375	935
5,400	941
5,425	946
5,450	951
5,475	957
5,500	962
5,525	967
5,550	973
5,575	978
5,600	983
5,625	989
5,650	994
5,675	999
5,700	1,005
5,725	1,010
5,750	1,015
5,775	1,020
5,800	1,026
5,825	1,031
5,850	1,036
5,875	1,042
5,900	1,047
5,925	1,052
5,950	1,058
5,975	1,063
6,000	1,068
6,025	1,074
6,050	1,079
6,075	1,084
6,100	1,090
6,125	1,095
6,150	1,100
6,175	1,105
6,200	1,111
6,225	1,116
6,250	1,121
6,275	1,127
6,300	1,132
6,325	1,137
6,350	1,143
6,375	1,148
6,400	1,153

6,425	1,159
6,450	1,164
6,475	1,169
6,500	1,175
6,525	1,180
6,550	1,185
6,575	1,190
6,600	1,196
6,625	1,201
6,650	1,206
6,675	1,212
6,700	1,217
6,725	1,222
6,750	1,228
6,775	1,233
6,800	1,238
6,825	1,244
6,850	1,249
6,875	1,254
6,900	1,260
6,925	1,265
6,950	1,270
6,975	1,275
7,000	1,281
7,025	1,286
7,050	1,291
7,075	1,297
7,100	1,302
7,125	1,307
7,150	1,313
7,175	1,318
7,200	1,323
7,225	1,329
7,250	1,334
7,275	1,339
7,300	1,345
7,325	1,350
7,350	1,355
7,375	1,360
7,400	1,366
7,425	1,371
7,450	1,376
7,475	1,382
7,500	1,387
7,525	1,392
7,550	1,398
7,575	1,403
7,600	1,408
7,625	1,414
7,650	1,419
7,675	1,424
7,700	1,430
7,725	1,435
7,750	1,440
7,775	1,445
7,800	1,451

If wage exceeds £7,800 you should contact the Taxation Office for advice on the amount to be deducted for tax.

MARRIED PERSON
MONTHLY PAID

MONTHLY WAGE (£)	TAX per MONTH (£)
800	3
825	7
850	12
875	16
900	20
925	24
950	29
975	33
1,000	37
1,025	41
1,050	46
1,075	50
1,100	54
1,125	58
1,150	63
1,175	67
1,200	71
1,225	75
1,250	80
1,275	84
1,300	88
1,325	92
1,350	97
1,375	101
1,400	105
1,425	109
1,450	114
1,475	118
1,500	122
1,525	126
1,550	131
1,575	135
1,600	139
1,625	143
1,650	148
1,675	152
1,700	156
1,725	160
1,750	165
1,775	169
1,800	173
1,825	177
1,850	182
1,875	186
1,900	190
1,925	194
1,950	199
1,975	203
2,000	207
2,025	211
2,050	216
2,075	220
2,100	224
2,125	228
2,150	233

2,175	237
2,200	241
2,225	245
2,250	250
2,275	254
2,300	258
2,325	262
2,350	267
2,375	271
2,400	275
2,425	279
2,450	284
2,475	288
2,500	292
2,525	296
2,550	301
2,575	305
2,600	309
2,625	313
2,650	318
2,675	322
2,700	326
2,725	330
2,750	335
2,775	339
2,800	343
2,825	347
2,850	352
2,875	356
2,900	360
2,925	364
2,950	369
2,975	374
3,000	380
3,025	385
3,050	390
3,075	396
3,100	401
3,125	406
3,150	412
3,175	417
3,200	422
3,225	428
3,250	433
3,275	438
3,300	443
3,325	449
3,350	454
3,375	459
3,400	465
3,425	470
3,450	475
3,475	481
3,500	486
3,525	491
3,550	497
3,575	502
3,600	507
3,625	513
3,650	518

3,675	
3,700	523
3,725	528
3,750	534
3,775	539
3,800	544
3,825	550
3,850	555
3,875	560
3,900	566
3,925	571
3,950	576
3,975	582
4,000	587
4,025	592
4,050	598
4,075	603
4,100	608
4,125	613
4,150	619
4,175	624
4,200	629
4,225	635
4,250	640
4,275	645
4,300	651
4,325	656
4,350	661
4,375	667
4,400	672
4,425	677
4,450	683
4,475	688
4,500	693
4,525	698
4,550	704
4,575	709
4,600	714
4,625	720
4,650	725
4,675	730
4,700	736
4,725	741
4,750	746
4,775	752
4,800	757
4,825	762
4,850	768
4,875	773
4,900	778
4,925	783
4,950	789
4,975	794
5,000	799
5,025	805
5,050	810
5,075	815
5,100	821
5,125	826
5,150	831
	837

5,175	
5,200	842
5,225	847
5,250	853
5,275	858
5,300	863
5,325	868
5,350	874
5,375	879
5,400	884
5,425	890
5,450	895
5,475	900
5,500	906
5,525	911
5,550	916
5,575	922
5,600	927
5,625	932
5,650	938
5,675	943
5,700	948
5,725	953
5,750	959
5,775	964
5,800	969
5,825	975
5,850	980
5,875	985
5,900	991
5,925	996
5,950	1,001
5,975	1,007
6,000	1,012
6,025	1,017
6,050	1,023
6,075	1,028
6,100	1,033
6,125	1,038
6,150	1,044
6,175	1,049
6,200	1,054
6,225	1,060
6,250	1,065
6,275	1,070
6,300	1,076
6,325	1,081
6,350	1,086
6,375	1,092
6,400	1,097
6,425	1,102
6,450	1,108
6,475	1,113
6,500	1,118
6,525	1,123
6,550	1,129
6,575	1,134
6,600	1,139
6,625	1,145
6,650	1,150
	1,155

6,675	1,161
6,700	1,166
6,725	1,171
6,750	1,177
6,775	1,182
6,800	1,187
6,825	1,193
6,850	1,198
6,875	1,203
6,900	1,208
6,925	1,214
6,950	1,219
6,975	1,224
7,000	1,230
7,025	1,235
7,050	1,240
7,075	1,246
7,100	1,251
7,125	1,256
7,150	1,262
7,175	1,267
7,200	1,272
7,225	1,278
7,250	1,283
7,275	1,288
7,300	1,293
7,325	1,299
7,350	1,304
7,375	1,309
7,400	1,315
7,425	1,320
7,450	1,325
7,475	1,331
7,500	1,336
7,525	1,341
7,550	1,347
7,575	1,352
7,600	1,357
7,625	1,363
7,650	1,368
7,675	1,373
7,700	1,378
7,725	1,384
7,750	1,389
7,775	1,394
7,800	1,400

If wage exceeds £7,800 you should contact the Taxation Office for advice on the amount to be deducted for tax.

Made this 13th day of December 1996

R P Ralph
Governor

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THE FALKLAND ISLANDS GAZETTE Supplement

PUBLISHED BY AUTHORITY

Vol. 7 *December 24th 1996* *No. 28*

The following are published in this Supplement -

The Welfare of Animals (Code of Practice) Ordinance 1996;
The Administration of Justice (Miscellaneous Provisions) Ordinance 1996;
The Road Traffic (Amendment) Ordinance 1996;
The Banking (Amendment) Ordinance 1996;
The Falkland Islands Defence Force (Amendment) Ordinance 1996;
The Supplementary Appropriation (1996-1997) Ordinance 1996;
The Supplementary Appropriation (1996-1997) (No. 2) Ordinance 1996.

ELIZABETH II

Colony of the Falkland Islands

RICHARD PETER RALPH, C.V.O.,
Governor.

Welfare of Animals (Code of Practice) Ordinance 1996

(No: 21 of 1996)

ARRANGEMENT OF PROVISIONS

Section

ELIZABETH II

Colony of the Falkland Islands

RICHARD PETER RALPH, C.V.O.,
Governor.

WELFARE OF ANIMALS (CODES OF PRACTICE) ORDINANCE 1996

(No. 21 of 1996)

AN ORDINANCE

(assented to: 12 December 1996)
(commencement: 1st January 1997)
(published: 24 December 1996)

To authorise the preparation and publication of Codes of Practice in relation to the treatment of animals and for contraventions of the guidance given in such Codes of Practice to be taken into account in prosecutions of persons for offences under section 1 of the Protection of Animals Act 1911 and to amend the Crimes Ordinance 1989 accordingly.

ENACTED by the Legislature of the Falkland Islands as follows—

Short title

1. This Ordinance may be cited as the Welfare of Animals (Codes of Practice) Ordinance 1996 and shall come into force on 1st January 1997.

Amendment of Crimes Ordinance 1989

2 . Schedule 1 to the Crimes Ordinance 1989 is amended in respect of the application of provisions of English Acts relating to animals (that is to say, in the portion of that Schedule immediately following the cross-heading "***Animals***") by replacing the entry headed "**PROTECTION OF WILD ANIMALS ACT 1911**" with the following—

"PROTECTION OF ANIMALS ACT 1911
(1 & 2 Geo., c.27)

Extent of application

The whole Act, except sections 1(7), 4, 5(1) and 6

Modifications

1. Throughout the Act, substitute the words "police officer" for the words "police constable" and "constable" wherever they appear.

2. Insert the following section immediately after section 1—

"Codes of practice

1A. (1) The Governor may from time to time, after consultation with such organisation as appears to him to represent the interests concerned and such other bodies and persons, if any, as he considers appropriate in the circumstances of the case—

(a) prepare and issue Codes of Practice for the purpose of providing guidance in the treatment and care of animals; and

(b) revise any such Code by revoking, varying, amending or adding to the provisions of the Code.

(2) A Code prepared in pursuance of this section and any alterations proposed to be made on a revision of such a Code shall be laid before the Legislative Council, and the Governor shall not issue the Code or revised Code, until the Code has been approved by a Resolution of the Legislative Council.

(3) The Governor shall cause any Code issued or revised under this section to be printed and distributed, and may make such arrangements as he thinks fit for its distribution, including causing copies of it to be put on sale to the public at such reasonable price as the Governor may determine.

(4) A failure on the part of any person to follow any guidance contained in a Code issued under this section shall not of itself render that person liable to proceedings of any kind.

(5) If, in proceedings against any person for an offence under section 1 of this Act consisting of the contravention of any provision of that section, it is shown that, at any material time, that person failed to follow any guidance contained in a Code issued under this section, being guidance which was relevant to the provision concerned, that failure may be relied upon by the prosecution as tending to establish his guilt.

3. In section 14, substitute the words "Supreme Court" for the words "Crown Court"."

Passed by the Legislature of the Falkland Islands this 29th day of November 1996.

C. ANDERSON,
Clerk of Councils.

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.

C. ANDERSON,
Clerk of Councils.

ELIZABETH II

Colony of the Falkland Islands

RICHARD PETER RALPH, C.V.O.,
Governor.

Administration of Justice (Miscellaneous Provisions) Ordinance 1996

(No: 22 of 1996)

ARRANGEMENT OF PROVISIONS

Section

Schedule 1

Schedule 2

Schedule 3

ELIZABETH II

Colony of the Falkland Islands

RICHARD PETER RALPH, C.V.O.,
Governor.

ADMINISTRATION OF JUSTICE (MISCELLANEOUS PROVISIONS) ORDINANCE 1996

(No. 22 of 1996)

AN ORDINANCE

(assented to: 12 December 1996)
(commencement: in accordance with section 1)
(published: 24 December 1996)

To make further and better provision for the application in the Falkland Islands of certain provisions of the Supreme Court Act 1981 and of the County Courts Act 1984, to enact provisions in relation to the office and functions of bailiff in the Falkland Islands, to apply certain provisions of the Administration of Justice Act 1982, the Administration of Justice Act 1985 and the Insolvency Act 1986, to amend the law in relation to administration orders in respect of debtors and to make provision connected with the foregoing purposes.

ENACTED by the Legislature of the Falkland Islands as follows—

Short title and commencement

1. This Ordinance may be cited as the Administration of Justice (Miscellaneous Provisions) Ordinance 1996 and shall come into force on such date as the Governor may appoint by Notice published in the *Gazette*.

Interpretation

2. In this Ordinance—

"administration order" means an order under section 9 of this Ordinance; and

"the principal Ordinance" means the Administration of Justice Ordinance.

Application of certain provisions of the Supreme Court Act 1981 *(1981 c. 54)*

3. (1) Without prejudice to the operation prior to the commencement of this section of the provisions of section 9 of the principal Ordinance or of any other enactment of the Falkland Islands so as to apply as law of the Falkland Islands any of the provisions to which this section relates, it is hereby declared that the provisions of the Supreme Court Act 1981 mentioned in Schedule 1 to this Ordinance apply in the Falkland Islands, but subject from such commencement to the exceptions and modifications specified in that Schedule.

(2) Nothing in subsection (1) shall be construed as having the effect of excluding from application as part of the law of the Falkland Islands, by virtue of any enactment of the Falkland Islands other than this section, of any provision of the Supreme Court Act 1981 not specified in Schedule 1 to this Ordinance as being excepted from application by virtue of subsection (1) of this section, but any provision of that Act so specified shall, from the commencement of this section, be deemed not to apply as part of the law of the Falkland Islands.

Amendment of the Administration of Justice Ordinance *(Cap. 3 Laws of the Falkland Islands, 1950 Edition)*

4. The principal Ordinance is amended —

(a) by the insertion of the following section immediately after section 69—

"Enforcement of judgments and orders

70. Schedule 3 to this Ordinance shall have effect."; and

(b) by the addition, after Schedule 2 to that Ordinance, of the Schedule 3 set out in Schedule 2 to this Ordinance.

Application of sections 1, 2 and 5 of the Administration of Justice Act 1982 *(1982 c.53)*

5. For the sake of avoidance of doubt, it is hereby declared that sections 1, 2 and 5 of the Administration of Justice Act 1982 apply as law of the Falkland Islands with the substitution of the words "the law of the Falkland Islands" for the words "the law of England and Wales or the law of Northern Ireland" wherever they appear in those provisions.

Power of Supreme Court to make judgments binding on persons who are not parties *(1985 c.61 s.47)*

6. The rules of court made pursuant to section 47(2) of the Administration of Justice Act 1985 (that is to say Order 15, rule 13A of the Rules of the Supreme Court of England and Wales) enabling a judgment given in certain actions to be made binding on persons who are not parties to the action in which the judgment is given shall have effect in relation to actions of the same description in the Supreme Court of the

Falkland Islands subject to such modifications as the court may in any particular instance direct.

Application of sections 48, 49 and 50 of the Administration of Justice Act 1985 *(1985 c.61)*

7. (1) Sections 48, 49 and 50 of the Administration of Justice Act 1985 shall have effect in the Falkland Islands subject to the replacement in section 48(1)(b) of all words appearing after the words "an opinion in writing given" with the words "a person approved by the court for the purpose, and whether before or after such opinion was given."

(2) In their application to the Falkland Islands, the provisions applied by subsection (1) of this section shall be construed as if, except in section 48(1) (b), every reference to the High Court were replaced by a reference to the Supreme Court.

Application of sections 183, 184 and 346 of the Insolvency Act 1986 *(1986 c.45)*

8. Sections 183, 184 and 346 of the Insolvency Act 1986 shall apply in the Falkland Islands subject to the modifications and with the exceptions specified in Schedule 3 to this Ordinance.

Administration orders

9. (1) Where a debtor is unable to pay forthwith the amount of a debt owed by him, the Magistrate's Court may make an order providing for the administration of his estate.

(2) The order may be made—

(a) on the application of the debtor (whether or not a judgment has been obtained against the debtor in respect of the debt or any of his debts);

(b) on the application of any creditor under a judgment obtained against the debtor; or

(c) of the court's own motion during the course of, or on the determination of, any enforcement or other proceedings.

(3) Before an administration order is made, the court shall send to every person whose name the debtor has notified to the court as being a creditor of his, a notice that that person's name has been so notified.

(4) Subject to section 10 of this Ordinance, so long as an administration order is in force, a creditor whose name is included in the schedule to the order shall not, without the leave of the court, be entitled to present, or join in, a bankruptcy petition against the debtor unless—

(a) his name was so notified; and

(b) the debt by virtue of which he presents, or joins in, the petition, exceeds £2,500; and

(c) the notice given under subsection (3) was received by the creditor within 28 days immediately preceding the day on which the petition is presented.

(5) An administration order may provide for the payment of the debts of the debtor by instalments or otherwise, and either in full or to such extent as appears practicable to the court in the circumstances of the case, and subject to any conditions as to his future earnings or income which the court may think just.

(6) An administration order shall cease to have effect—

(a) at the end of the period of three year beginning on the date on which it is made; or

(b) on such earlier date as is specified in the order.

Further powers of the court in relation to administration orders

10. (1) Where the court is satisfied—

(a) that it has power to make the administration order with respect to the debtor concerned; but

(b) that an order restricting enforcement would be a more satisfactory way of dealing with the case,

it may make such an order instead of making an administration order.

(2) Where an order restricting enforcement is made, no creditor specified in the order shall without the leave of the court have any remedy against the person or property of the debtor in respect of any debt so specified.

(3) Subsection (4) applies to any creditor—

(a) who is named in the schedule to an administration order or in an order restricting enforcement; and

(b) who provides the debtor with electricity or water for the debtor's own domestic purposes.

(4) While the order has effect, the creditor may not stop providing the debtor with electricity or water for the debtor's own domestic purposes; unless the reason for doing so relates to the non-payment of charges incurred by the debtor after the making of the order or is unconnected with non-payment by him of any charges.

(5) An order under subsection (1) shall have effect for such period not exceeding twelve months as is specified in the order, and may be revoked if the court on the application of a creditor sees fit to do so.

Administration orders with composition provisions

11. (1) Where the Magistrate's Court is satisfied —

(a) that it has power to make an administration order with respect to the debtor concerned; and

(b) that the addition of a composition provision would be a more satisfactory way of dealing with the case,

it may make an administration order subject to such a provision.

(2) Where, at any time while an administration order is in force—

(a) the debtor has not discharged the debts to which that order relates; and

(b) the court considers that he is unlikely to be able to discharge them,

the court may add a composition provision to the order.

(3) A composition provision shall specify an amount to which the debtor's total indebtedness in respect of debts owed to creditors scheduled ton the administration order is to be reduced.

(4) The amount of the debt owed to each of the creditors so scheduled shall be reduced in proportion to the reduction in his total indebtedness specified by the composition provision.

(5) Where a composition provision is added to an administration order after the order is made, section 113(a) of the County Courts Act 1984 in its application to the Falkland Islands shall apply as if the addition of the composition provision amounted to the making of a new order.

SCHEDULE 1

(section 3)

Application by section 3(1) of this Ordinance, subject to modifications and exceptions, of certain provisions the Supreme Court Act 1981

Provisions applied as law of the Falkland Islands

1. Sections 29, 30, 31, 32, 32A, 33, 34, 35, 35A, 37, 38, 39, 40, 40A, 41, 42, 43A, 49, 50, 51, 67 and 72 of the Supreme Court Act 1981 (in subsequent paragraphs of this Schedule described as "the Act") are applied as law of the Falkland Islands with the exceptions and subject to the modifications specified in this Schedule.

General modifications

2. Except as may be specifically provided to the contrary in this Schedule, any reference in the provisions of the Supreme Court Act 1981 specified in paragraph 2 of this Schedule—

(a) to the High Court, shall be construed as if it were a reference to the Supreme Court of the Falkland Islands;

(b) to the Crown, shall be construed as if it were a reference to the Crown in right and title of the Falkland Islands;

(c) to the Court of Appeal, shall be construed as if it were a reference to the Court of Appeal of the Falkland Islands;

(d) to the sheriff, shall be construed as if it were a reference to the bailiff;

(e) to the London Gazette, shall be construed as if it were a reference to the Falkland Islands Gazette;

(f) to a magistrates' court shall be construed as if it were a reference to the Summary Court and any reference to the Crown Court shall be construed as if it were a reference to the Magistrate's Court.

Section 29

3. (1) Section 29(1) of the Act is modified so that in its application to the Falkland Islands it shall be construed as if it read—

"(1) The Supreme Court of the Falkland Islands shall have power to make orders of mandamus, prohibition and certiorari in those classes of cases in which the High Court in England had power to do so immediately before the commencement of this Act."

(2) Section 29(3) of the Act shall not apply in the Falkland Islands.

(3) The reference in section 29(4) of the Act to a county court shall, in the application of the provision to the Falkland Islands, be construed as if it were a reference to the Magistrate's Court of the Falkland Islands.

Section 37

4. Section 37(4) of the Act (which refers to section 1 of the Charging Orders Act 1979) and section 37(5) of the Act (which refers to section 6 of the Land Charges Act 1972) respectively shall not apply in the Falkland Islands until such time as there is in Falkland Islands law provision corresponding to the relevant English provision mentioned, when the reference in question shall be construed in the Falkland Islands as a reference to the corresponding provision of Falkland Islands law and sections 37(4)

and (5) of the Act, whichever in the circumstances is relevant, shall then have effect in the Falkland Islands accordingly.

Section 40

5. (1) The references in section 40 to a deposit-taking institution shall be construed as a reference to any institution which is a financial institution for the purposes of the Banking Ordinance 1987 and section 40(6) shall not apply in the Falkland Islands..

(2) Section 40(5) shall not be construed as enabling any person holding office in the Falkland Islands to make any order of the kind mentioned in the provision but as applying to the Falkland Islands, so far as in the circumstances it may be applicable, any order made by the Lord Chancellor under that provision.

Section 41(2A)

6. The reference in section 41(2A) of the Act to section 105 of the Children Act 1989 shall, in the application of section 41(2A) to the Falkland Islands, be construed as if it were a reference to section 2(1) of the Children Ordinance 1994.

Section 51

7. Section 51(1)(a) of the Act in its application to the Falkland Islands shall be construed as if it read "the Court of Appeal of the Falkland Islands in any civil action, cause or matter".

SCHEDULE 2

(section 4)

New Schedule 3 to the Administration of Justice Ordinance—

"SCHEDULE 3

(section 70)

Part I
Bailiffs

Interpretation

1. (1) In this Part of this Schedule—

"Bailiff", except in relation to the Registrar, means a bailiff appointed to assist the Registrar in his capacity as High Bailiff;

"court" means the Supreme Court or the Magistrate's Court, whichever is appropriate in the context;

"order" includes a warrant;

"personally financially liable" means personally liable to pay a sum of money in full or part satisfaction of any sum ordered by a court to be paid to a person aggrieved by any act or default of the Registrar in his capacity as High Bailiff or, as the case may be, by an act or default of a bailiff assisting the Registrar;

"Registrar" means the Registrar of the Supreme Court and any person for the time being acting as Registrar of the Supreme Court;

(2) For the purposes of this Part of this Schedule, a thing shall be treated as done or omitted or done in good faith if it is in fact done honestly whether it is done negligently or not.

High Bailiff

2. (1) The Registrar shall be the High Bailiff and, subject to and in accordance with the following provisions of this Schedule, shall be responsible for his own acts and defaults in that capacity and the acts and defaults of bailiffs appointed to assist him in that capacity.

(2) The Registrar shall not be personally financially liable in respect of any act or default of his own in his capacity as High Bailiff or the act or default of any bailiff unless the court pursuant to a complaint under the subsequent provisions of this Part of this Schedule in respect of such an act or default brought by an aggrieved person finds a lack of good faith on the part of the Registrar and that it is just and equitable in all the circumstances of the case that the Registrar shall be personally financially liable in respect thereof.

(3) At any time when any person is acting in the office of Registrar during any time when that office is vacant or the Registrar is outside the Falkland Islands or otherwise unavailable or unable to perform the duties of his office, that person shall have and shall discharge the functions of the Registrar as High Bailiff.

(4) The Registrar and any other person having for the time being, by virtue of subparagraph (3), the functions of High Bailiff shall, in relation to those functions, be an officer of the court.

(5) The Registrar shall not be required personally to attend at any premises or place for the purpose of enforcing any judgment or order or be liable in respect of the non-availability, or non-attendance at any premises or place, of a bailiff to enforce a judgment or order except when the non-availability or non-attendance is shown to be caused by an improper instruction given by the Registrar or a negligent failure on his part to give a proper instruction.

Bailiffs

3. (1) The Governor may, after consulting the Chief Justice or such person as is nominated by the Chief Justice for the purpose, appoint any person to be a bailiff, and may remove any person from office as such. Any such appointment, and any such removal, shall be notified in the *Gazette*.

(2) Bailiffs shall be officers of the court and the Supreme Court shall have in relation to them, and may exercise, all the powers which the High Court in England may exercise in relation to the conduct duties and behaviour of officers of the court in England.

(3) In relation to any functions a bailiff may have in relation to the enforcement of any judgment or order of the Magistrate's court in civil proceedings, that court shall have and may exercise the like jurisdiction in respect of the bailiff as the Supreme Court might exercise under subparagraph (2) in respect of the bailiff.

(4) In the performance of their duties, and subject to any order or applicable rules of a court, bailiffs shall act in accordance with instructions given to them by the Registrar.

(5) A bailiff shall not be personally financially liable in respect of any act or default of his in his capacity as bailiff unless the court pursuant to a complaint under the subsequent provisions of this Part of this Schedule in respect of such an act or default brought by an aggrieved person finds a lack of good faith on the part of the bailiff in respect of the act or default and that it is just and equitable in all the circumstances of the case that the bailiff shall be personally financially liable in respect thereof.

Powers of High Bailiff and Bailiffs and practice and procedure

4. (1) Subject to the provisions of this Part of this Schedule, the Registrar in his capacity as High Bailiff shall, in relation the enforcement or execution of judgments or orders of the Supreme Court in civil proceedings, have all the powers and duties that a Sheriff of a county appointed under section 3(1) of the Sheriffs Act 1887 has in that county in relation to judgments or orders of the High Court in England in civil proceedings.

(2) The Registrar shall have no power to appoint an Under Sheriff or Sheriff's officers and the functions of Sheriff's officers shall be performed by bailiffs.

(3) Subject to the provisions of this Part of this Schedule, the Registrar in his capacity as High Bailiff and bailiffs shall, in relation to the enforcement or execution of judgments of the Magistrate's Court in

civil proceedings, have all the powers and duties that the district judge in his capacity as bailiff and bailiffs respectively have in relation to enforcement or execution of judgments or orders of a county court in England.

(4) Subject to the provisions of this Schedule and the foregoing provisions of this Ordinance—

(a) the practice and procedure of the High Court in England in relation to execution by the Sheriff and his officers shall apply in relation to the execution by the Registrar as High Bailiff and by bailiffs of any judgment or order of the Supreme Court; and

(b) the practice and procedure of county courts in England in relation to the execution by bailiffs shall apply in relation to the execution by the Registrar as High Bailiff and by bailiffs of any judgment or order of the Magistrate's Court.

(5) In this paragraph, any reference to a judgment or order of the Supreme Court, or as the case may be, the Magistrate's Court, includes a reference to any judgment or order of any court outside the Falkland Islands, made in civil proceedings, which is registered in the first-mentioned court for the purpose of enforcement.

Proceedings against bailiffs

5. (1) Any person aggrieved by any neglect, connivance or omission of the Registrar in his capacity as High Bailiff or of any bailiff in his capacity as such may complain to the judge of the court.

(2) Subject to the foregoing provisions of this Part of this Schedule, on any such complaint the judge, if the neglect, connivance or omission is proved to his satisfaction, shall order the Registrar, or, as the case may be, the bailiff, to pay such damages as it appears that the complainant has sustained by reason of it, not exceeding in any case the sum for which the execution issued or, in the case of a warrant for possession, the value of the property to which the warrant related, and the costs reasonably incurred by the complainant in relation to the complaint.

(3) In any case where, but for the provisions of paragraph 2(2) or paragraph 4(5), the judge would have made an order in favour of the complainant under subparagraph (2) of this paragraph, the judge shall order the Crown to pay the sum he would otherwise have ordered the Registrar or bailiff to pay.

(4) The Attorney General shall be notified of any complaint under subparagraph (1) of this paragraph and shall be entitled to be heard at the hearing of any such complaint.

(5) In this paragraph "judge of the court"—

(a) in relation to the Supreme Court, means the Chief Justice, and

(b) in relation to the Magistrate's Court, means the Senior Magistrate,

but in relation to the hearing of the complaint includes an acting judge of the relevant court.

Actions against bailiffs acting under warrants

6. (1) No action shall be commenced against any bailiff for anything done in obedience to a warrant issued by the Registrar, unless—

(a) a demand for inspection of the warrant and for a copy of it is made or left at the court office by the party intending to bring the action or by his legal practitioner; and

(b) the bailiff refuses or neglects to comply with the demand within six days after it is made.

(2) The demand must be in writing and signed by the person making it.

(3) If an action is commenced against a bailiff in a case where such a demand has been made and not complied with, judgment shall be given for the Registrar or for the bailiff, as the case may be, if the warrant is produced or proved at the trial, notwithstanding any defect of jurisdiction or other irregularity in the warrant, except that, if the Registrar issued the warrant, he may be joined in the action, and if he is so joined and judgment is given against him, the costs to be recovered by the plaintiff against the Registrar shall include such costs as the plaintiff is liable to pay to the bailiff.

(4) In this paragraph (except in sub-sub-paragraph (1)(a)) "bailiff" includes any person acting by the order and in aid of a bailiff.

Warrants evidence of authority

7. In any action against a person for anything done in or towards the execution of a warrant of a court, the production of the warrant shall be deemed to be sufficient proof of the authority of the court prior to the issue of the warrant.

Fees, poundage or other costs of execution of writs of fieri facias

8. Where a writ of *fieri facias* to enforce a judgment or order is issued by a court in such form as authorises the bailiff to levy any fees

poundage or other costs of execution, any sum recovered by such levy from the defendant or other person upon whom the writ is executed shall be paid into the Consolidated Fund and shall not be retained by either of the Registrar and the bailiff for his own account.

Part II

Application of certain provisions of the County Courts Act 1984

Application of provisions of the County Courts Act 1984

9. Subject to the exceptions and modifications specified in subsequent paragraphs of this Part of this Schedule, sections 70 to 73(1), sections 83 and 84, Part V (sections 85 to 111) sections 113 to 119, sections 121, 125, 129, 133, and sections 135 to 138 of the County Courts Act 1984 (in this Part of this Schedule called "the adopted provisions") shall have effect in relation to judgments and orders in, and civil proceedings in, the Magistrate's Court.

General modifications

10. In the application to the Falkland Islands of the adopted provisions every reference—

(a) to the High Court shall be construed as a reference to the Supreme Court;

(b) to a county court shall be construed as a reference to the Magistrate's Court;

(c) to the registrar or to the district judge shall, except in an instance in respect of which provision to the contrary is made by a subsequent provision of this Part of this Schedule, be construed as a reference to the Registrar;

(d) to a constable shall be construed as a reference to a police officer;

(e) to county court rules shall be construed as a reference to the rules made under the preceding provisions of this Ordinance or, to the extent that provision has not been made by such rules, to the English County Court Rules to the extent that they have effect by virtue of the provisions of this Ordinance (including this Schedule);

(f) to the judge shall be construed as a reference to the Senior Magistrate.

Modification of section 85

11. Section 85 (1) in its application to the Falkland Islands shall be construed as if all words appearing before the words "a sum of money" were omitted.

Omission of section 86(2)

12. Section 86(2) shall not apply in the Falkland Islands.

Modification of section 95

13. Every reference to the registrar or the district judge in section 95 shall be construed in its application to the Falkland Islands as if it were a reference to the Senior Magistrate.

Modification of section 97

14. "£20" in the application of section 97(1) to the Falkland islands shall be construed as if it read "£100".

Omission of section 103

15. Section 103 shall not apply in the Falkland Islands.

Modification of application of section 107(1)

16. Section 107(3) of the Act (which refers to section 1 of the Charging Orders Act 1979 and to section 6 of the Land Charges Act 1972) shall not apply in the Falkland Islands until such time as there is in Falkland Islands law provision corresponding to both of the relevant English provisions mentioned, when the references in question shall be construed in the Falkland Islands as references to the corresponding provision of Falkland Islands law and section 107(3) of the Act shall then have effect in the Falkland Islands accordingly.

Modification of section 108

17 (1) The references in section 108 to a deposit-taking institution shall be construed as a reference to any institution which is a financial institution for the purposes of the Banking Ordinance 1987.

(2) Section 108(4) shall not be construed as enabling any person holding office in the Falkland Islands to make any order of the kind mentioned in the provision but as applying to the Falkland Islands, so far as in the circumstances it may be applicable, any order made by the Lord Chancellor under that provision.

Modification of section 115

18. Section 115 in its application to the Falkland Islands shall be construed as if the sum of £150 were substituted for the words "the minimum amount" and as if subsection (1A) did not appear therein."

SCHEDULE 3

(section 8)

Modifications of sections 183, 184 and 346 of the Insolvency Act 1986 in their application to the Falkland Islands

Section 183

1. Section 183 of the Insolvency Act 1986 in its application to the Falkland Islands shall be construed—

(a) as if, until a provision corresponding to section 1 of the Charging Orders Act 1979 is enacted in the Falkland Islands, the reference to that provision did not appear in subsection (3) and, after such enactment, as if the reference to that provision were a reference to the corresponding provision of the law of the Falkland Islands; and

(b) as if subsection (5) were omitted.

Section 184

2. Section 184 of the Insolvency Act 1986 in its application to the Falkland Islands shall be construed—

(a) as if all references in the section to the sheriff were a reference to the bailiff who took the goods in execution; and

(b) as if subsections (7) and (8) did not appear.

Section 346

3. Section 346 of the Insolvency Act 1986 in its application to the Falkland Islands shall be construed—

(a) as if the reference in subsection (1) to section 285 of that Act were a reference to section 59 of the Bankruptcy Act 1914;

(b) as if, until a provision corresponding to section 1 of the Charging Orders Act 1979 is enacted in the Falkland Islands, subsection (5)(a) did not appear, and, after such enactment, as if the reference in subsection 5(a) to section 1 of the Charging Orders Act 1979 were a reference to the corresponding provision of the law of the Falkland Islands.

Passed by the Legislature of the Falkland Islands this 29th day of November 1996.

C. ANDERSON,
Clerk of Councils.

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.

C. ANDERSON,
Clerk of Councils.

ELIZABETH II

Colony of the Falkland Islands

RICHARD PETER RALPH, C.V.O.,
Governor.

Road Traffic (Amendment) Ordinance 1996

(No: 23 of 1996)

ARRANGEMENT OF PROVISIONS

Section

ELIZABETH II

Colony of the Falkland Islands

RICHARD PETER RALPH, C.V.O.,
Governor.

ROAD TRAFFIC (AMENDMENT) ORDINANCE 1996

(No. 23 of 1996)

AN ORDINANCE

(assented to: 12 December 1996)
(commencement: on publication)
(published: 24 December 1996)

To amend the Road Traffic Ordinance

ENACTED by the Legislature of the Falkland Islands as follows—

Short title

1. This Ordinance may be cited as the Road Traffic (Amendment) Ordinance 1996.

Amendment of section 9N of the Road Traffic Ordinance

2. Paragraph (a) of section 9(1)(a) of the Road Traffic Ordinance is amended by adding at the end of the paragraph, immediately after the words "twenty-five miles per hour", the words "or greater than such lower speed as the Governor may by Order in Council prescribe for that road".

Passed by the Legislature of the Falkland Islands this 29th day of November 1996.

C. ANDERSON,
Clerk of Councils.

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.

C. ANDERSON,
Clerk of Councils.

ELIZABETH II

Colony of the Falkland Islands

RICHARD PETER RALPH, C.V.O.,
Governor.

Banking (Amendment) Ordinance 1996

(No: 26 of 1996)

ARRANGEMENT OF PROVISIONS

Section

ELIZABETH II

Colony of the Falkland Islands

RICHARD PETER RALPH, C.V.O.,
Governor.

BANKING (AMENDMENT) ORDINANCE 1996

(No. 26 of 1996)

AN ORDINANCE

(assented to: 12 December 1996)
(commencement: in accordance with section 1)
(published: 24 December 1996)

To amend the Banking Ordinance 1987 so far as concerns audited accounts and lists of the directors of a licensed financial institution

ENACTED by the Legislature of the Falkland Islands as follows—

Short title and commencement

1. This Ordinance may be cited as the Banking (Amendment) Ordinance 1996 and shall come into force on such date as is appointed by the Governor by Notice published in the *Gazette*.

Amendment of Banking Ordinance 1987

2. The Banking Ordinance 1987 is amended as follows—

(a) by replacing section 19 with the following—

"Audited accounts and list of directors to be open to inspection *(cf 1987 c.22 s.45)*

"19. (1) A licensed financial institution shall at each of its offices or branches in the Falkland Islands at which it holds itself out as accepting deposits—

(a) keep a copy of its most recent audited accounts and a list of the full names of all persons who are directors of the financial institution; and

(b) during normal business hours make that copy and that list available for inspection by any person on request.

(2) An institution which fails to comply with paragraph (a) of subsection (1) or with any request made in accordance with paragraph (b) of that subsection commits an offence and is liable on conviction of that offence to a fine not exceeding the maximum of level 5 on the standard scale.

(3) In the case of an institution incorporated in the Falkland Islands or in the United Kingdom the accounts referred to in subsection (1) include the auditor's report on the accounts and, in the case of any other institution whose accounts are audited, the report of the auditors."; and

(b) by inserting the following two sections immediately after section 19—

"Notification in respect of auditors *(cf 1987 c.22, s.46)*

19A. (1) A licensed financial institution incorporated in the Falkland Islands or in the United Kingdom shall forthwith give notice to the Financial Secretary if the institution—

(a) proposes to give special notice to its shareholders of an ordinary resolution removing an auditor before the expiration of his term of office; or

(b) gives notice to its shareholders of an ordinary resolution replacing an auditor at the expiration of his term of office with a different auditor,

or if a person ceases to be an auditor of the institution otherwise than in consequence of such a resolution.

(2) An auditor of a licensed financial institution appointed—

(a) in the case of a company incorporated in the Falkland Islands, under section 159 of the Companies Act 1948 in its application to the Falkland Islands, and

(b) in the case of a company incorporated in the United Kingdom, under section 384 of the Companies Act 1985,

shall forthwith give notice to the Financial Secretary if he—

(i) resigns before the expiration of his term of office;

(ii) does not seek to be re-appointed; or

(iii) decides to include in his report on the institution's accounts any qualification —

(aa) as to whether, in the auditor's opinion, the annual accounts of the institution have been properly prepared in accordance with the requirements—

(I) in the case of an institution which is a company incorporated in the Falkland Islands, section 149 of and Part III of the Eighth Schedule to the Companies Act 1948; or

(II) in the case of an institution which is a company incorporated in the United Kingdom, Chapter 1 of Part VII of the Companies Act 1985,

and in particular whether a true and fair view is given—

(A) in the case of an individual balance sheet, of the state of affairs of the company at the end of the financial year;

(B) in the case of an individual profit and loss account, of the profit and loss of the company for the financial year,

(C) in the case of group accounts, of the state of affairs at the end of the financial year, and the profit and loss of the financial year, of the undertakings as a whole, so far as concerns members of the company;

(bb) as to whether proper accounting records have been kept by the institution and proper returns adequate for their audit have been received from offices or branches of the institution not visited by the auditor;

(cc) as to whether the institution's individual accounts are in agreement with the accounting records and returns; or

(dd) as to whether he has obtained all the information and explanations which, to the best of his knowledge and belief, are necessary for the purposes of his audit.

(3) If the Financial Secretary is satisfied that a licensed financial institution is an authorised institution to which section 46 of the Banking Act 1987 of the United Kingdom applies (so that notifications similar to those required by subsections (1) and (2) of this section must be given to the Bank of England), he may by writing under his hand exempt the licensed financial institution and

every auditor of that institution from the requirements of subsections (1) and (2) of this section.

Audited accounts to be sent to the Financial Secretary

19B (1) Within four months after the end of each of its financial year, or such longer period as the Financial Secretary may, in any particular case, allow, every licensed financial institution shall —

(a) send to the Financial Secretary a copy of its audited accounts and a list of the full names of all persons who are, at the date it is sent directors of the financial institution; and

(b) publish a notice in the *Gazette* stating that a copy of those accounts and of that list are available for inspection during normal business hours at the, or as the case may be, each, office or branch of the institution in the Falkland Islands at which it accepts deposits.

(2) Section 19 and subsection (1) of this section have effect without prejudice to the requirements of the Companies Act 1948 in its application to the Falkland Islands in relation to the filing of accounts and other documents at the Companies registry by companies which are incorporated in the Falkland Islands or which are overseas companies which have a place of business in the Falkland Islands."

Passed by the Legislature of the Falkland Islands this 29th day of November 1996.

C. ANDERSON,
Clerk of Councils.

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.

C. ANDERSON,
Clerk of Councils.

ELIZABETH II

Colony of the Falkland Islands

RICHARD PETER RALPH, C.V.O.,
Governor.

Falkland Islands Defence Force (Amendment) Ordinance 1996

(No: 27 of 1996)

ARRANGEMENT OF PROVISIONS

Section

ELIZABETH II

Colony of the Falkland Islands

RICHARD PETER RALPH, C.V.O.,
Governor.

FALKLAND ISLANDS DEFENCE FORCE (AMENDMENT) ORDINANCE 1996

(No. 27 of 1996)

AN ORDINANCE

(assented to: 12 December 1996)
(commencement: on publication)
(published: 24 December 1996)

To amend the Falkland Islands Defence Force Ordinance 1991

ENACTED by the Legislature of the Falkland Islands as follows—

Short title

1. This Ordinance may be cited as the Falkland Islands Defence Force (Amendment) Ordinance 1996.

Amendment of the Falkland Islands Defence Force Ordinance 1991

2. The Falkland Islands Defence Force Ordinance 1991 is amended by inserting the following section immediately after section 34—

"Honorary ranks in the force

34A. (1) The Governor may commission and appoint any person to an honorary rank as an officer in the Force, and any person so appointed shall hold that commission and rank during the Governor's pleasure.

(2) A person holding an honorary rank in the Force shall not have any power of command.

(3) Nothing in section 31(3), 34(1) or (2) shall have effect so as to limit the seniority of the rank to which the Governor may make an

appointment under subsection (1) nor shall section 32(2) apply to a person appointed under that provision."

Passed by the Legislature of the Falkland Islands this 29th day of November 1996.

C. ANDERSON,
Clerk of Councils.

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.

C. ANDERSON,
Clerk of Councils.

ELIZABETH II

Colony of the Falkland Islands

RICHARD PETER RALPH, C.V.O.,
Governor.

The Supplementary Appropriation (1996-1997) Ordinance 1996

(No: 28 of 1996)

ARRANGEMENT OF PROVISIONS

Section

ELIZABETH II

Colony of the Falkland Islands

RICHARD PETER RALPH, C.V.O.,
Governor.

THE SUPPLEMENTARY APPROPRIATION (1996-1997) ORDINANCE 1996

(No. 28 of 1996)

AN ORDINANCE

(assented to: 12 December 1996)
(commencement: on publication)
(published: 24 December 1996)

To appropriate and authorise the withdrawal from the Consolidated Fund of the additional sum of £760,010 for the service of the financial year ending 30 June 1997.

ENACTED by the Legislature of the Falkland Islands as follows—

Short title

1. This Ordinance may be cited as the Supplementary Appropriation (1996-1997) Ordinance 1996.

Appropriation of further sum

2. The Financial Secretary may for the purposes specified in Schedules 1 and 2 cause to be withdrawn from the Consolidated Fund and applied to the service of the year commencing on 1st July 1996 and ending on 30th June 1997 ("the financial year") the further sum of £760,010 in addition to sums already appropriated by Ordinance.

Replenishment of Contingencies Fund

3. (1) The Financial Secretary shall out of the sums appropriated by section 2 replenish the Contingencies Fund to the extent that sums specified in Schedule 1, prior to the commencement of this Ordinance, have been withdrawn from the Contingencies Fund by the authority of Contingencies Fund Warrants, and the authority of the said Warrants shall lapse on the commencement of this Ordinance.

(2) In subsection (1) "the Contingencies Fund Warrants" means Contingencies Fund Warrants Numbers 1 to 3 of 1996-1997

SCHEDULE 1

HEAD OF SERVICE	£
PART I OPERATING BUDGET	
0100 Aviation	600
0200 Health and Social Services	4350
0300 Customs and Immigration	3000
0320 Fisheries	11000
0350 Public Works	64660
0390 Fox Bay Village	3500
0600 Central Administration	82350
TOTAL OPERATING BUDGET	169460
PART II CAPITAL BUDGET	
0950 Expenditure	87710
TOTAL SUPPLEMENTARY EXPENDITURE	257170

SCHEDULE 2

HEAD OF SERVICE	
PART I OPERATING BUDGET	£
0320 Fisheries	25000
0350 Public Works	31430
0552 Fire and Rescue	12120
0600 Central Administration	7600
0800 Legislature	7000
TOTAL OPERATING EXPENDITURE	83150
PART II CAPITAL BUDGET	
0950 Expenditure	419690
TOTAL SUPPLEMENTARY EXPENDITURE	502840

Passed by the Legislature of the Falkland Islands this 29th day of November 1996.

C. ANDERSON,
Clerk of Councils.

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.

C. ANDERSON,
Clerk of Councils.

ELIZABETH II

Colony of the Falkland Islands

RICHARD PETER RALPH, C.V.O.,
Governor.

The Supplementary Appropriation (1996-1997)(No 2) Ordinance 1996

(No: 29 of 1996)

ARRANGEMENT OF PROVISIONS

Section

ELIZABETH II

Colony of the Falkland Islands

RICHARD PETER RALPH, C.V.O.,
Governor.

THE SUPPLEMENTARY APPROPRIATION (1996-1997) (No 2) ORDINANCE 1996

(No. 29 of 1996)

AN ORDINANCE

(assented to: 12 December 1996)
(commencement: on publication)
(published: 24 December 1996)

To appropriate and authorise the withdrawal from the Consolidated Fund of the additional sum of £329,330 for the service of the financial year ending 30 June 1997.

ENACTED by the Legislature of the Falkland Islands as follows—

Short title

1. This Ordinance may be cited as the Supplementary Appropriation (1996-1997)(No 2) Ordinance 1996.

Appropriation of further sum

2. The Financial Secretary may for the purposes specified in the Schedule cause to be withdrawn from the Consolidated Fund and applied to the service of the year commencing on 1 July 1996 and ending on 30 June 1997 ("the financial year") the further sum of £329,330 in addition to sums already appropriated by Ordinance.

SCHEDULE

PART I OPERATING BUDGET	£
0250 Education and Training	3,000
0300 Customs and Immigration	150
0400 Agriculture	22,000
0450 Justice	340
0600 Central Administration	2,240
TOTAL OPERATING BUDGET	27,730

PART II CAPITAL BUDGET	
0950 Expenditure	301,600
TOTAL SUPPLEMENTARY EXPENDITURE	329,330

Passed by the Legislature of the Falkland Islands this 29th day of November 1996.

C. ANDERSON,
Clerk of Councils.

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.

C. ANDERSON,
Clerk of Councils.

Printed by the Government Printer, Printing Office, Stanley, Falkland Islands.
Price: Six Pounds & Ninety Pence.

THE FALKLAND ISLANDS GAZETTE Supplement

PUBLISHED BY AUTHORITY

Vol. 7 *December 24th 1996* *No. 29*

The following are published in this Supplement -

The Double Taxation Relief Arrangement (United Kingdom) Order 1996, (S.R. & O. No. 37 of 1996);

The Retirement Pensions (General Provisions) Regulations 1996, (S.R. & O. No. 38 of 1996);

The Retirement Pensions (Prescribed Rates) Regulations 1996, (S.R. & O. No. 39 of 1996);

The Retirement Pensions Ordinance (Commencement) Order 1996, (S.R. & No. No. 40 of 1996).

SUBSIDIARY LEGISLATION

INCOME TAX

Double Taxation Relief Arrangement (United Kingdom) Order 1996

(S.R.& O. No. 37 of 1996)

Made: 19 December 1996
Published: 24 December 1996
Coming into force: in accordance with article 1

IN EXERCISE of my powers under section 127 of the Taxes Ordinance 1994**(a)** and of all other powers enabling me in that behalf, I make the following Order—

Citation and commencement

1. This Order may be cited as the Double Taxation Relief Arrangement (United Kingdom) Order 1996 and shall come into force on such date as is notified in the Gazette by Notice signed by the Commissioner of Taxation as being the date on which the Arrangement came into force in accordance with the provisions of paragraph 29 thereof (and in accordance with that paragraph then has effect in the Falkland Islands in relation to every year of assessment beginning on or after that 1st January 1997).

Interpretation

2. In this Order "the Arrangement" means the Arrangement between The Government of the United Kingdom of Great Britain and Northern Ireland and The Government of the Falkland Islands for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains, the text of which is set out in the Schedule to this Order.

(a) No.17 of 1994

SCHEDULE

ARRANGEMENT BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND THE GOVERNMENT OF THE FALKLAND ISLANDS FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND CAPITAL GAINS

The Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Falkland Islands;

Desiring to conclude a new Arrangement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains;

Have arranged as follows:

Persons Covered

1. This Arrangement shall apply to persons who are residents of one or both of the territories.

Taxes covered

2.—(1) This Arrangement shall apply to taxes on income and on capital gains imposed on behalf of a territory, irrespective of the manner in which they are levied.

(2) There shall be regarded as taxes on income and on capital gains all taxes imposed on total income, or on elements of income , including taxes on gains from the alienation of movable or immovable property.

(3) The existing taxes which are the subject of this Arrangement are:

(a) in the United Kingdom :

(i) the income tax;

(ii) the corporation tax; and

(iii) the capital gains tax;

(hereinafter referred to as "United Kingdom tax");

(b) in the Falkland Islands:

(i) the income tax, including the tax on royalties and capital gains; and

(ii) the corporation tax, including the tax on royalties and capital gains;

(hereinafter referred to as "Falkland Islands tax")

(4) This Arrangement shall also apply to any identical or substantially similar taxes which are imposed by either territory after the date upon which this Arrangement has effect in addition to, or in place of, the existing taxes. The competent authorities of the territories shall notify each other of any substantial changes which are made in their respective taxation laws.

General definitions

3.—(1) For the purposes of this Arrangement, unless the context otherwise requires:

(a) the term "United Kingdom" means Great Britain and Northern Ireland, including any area outside the territorial sea of the United Kingdom which in accordance with international law has

been or may hereafter be designated, under the laws of the United Kingdom concerning the Continental Shelf, as an area within which the rights of the United Kingdom with respect to the sea bed and sub-soil and their natural resources may be exercised;

(b) the term "the Falkland Islands" means the colony of the Falkland Islands, the territorial sea of the Falkland Islands and any area outside the territorial sea of the Falkland Islands which is a designated area (and for the purposes of this sub-paragraph "designated area" has the same meaning as it has in Proclamation Number 1 of 1991 of the Falkland Islands) or any other area in relation to which the Crown in right of government of the Falkland Islands exercises jurisdiction over the exploration and exploitation of the non-living resources of the seabed and sub-soil;

(c) the terms "a territory" and "the other territory" mean the United Kingdom or the Falkland Islands, as the context requires;

(d) the term "person" includes an individual, a company and any other body of persons, but does not include a partnership;

(e) the term "company" means any body corporate or any entity which is treated as a body corporate for tax purposes;

(f) the terms "enterprise of a territory" and "enterprise of the other territory" mean respectively an enterprise carried on by a resident of a territory and an enterprise carried on by a resident of the other territory;

(g) the term "international traffic" means any transport by a ship or aircraft operated by an enterprise of a territory, except when the ship or aircraft is operated solely between places in the other territory;

(h) the term "competent authority" means, in the case of the United Kingdom the Commissioners of Inland Revenue or their authorised representative, and in the case of the Falkland Islands the Commissioner of Taxation or his authorised representative.

(2) As regards the application of this Arrangement at any time by a territory, any term not defined therein shall, unless the context otherwise requires, have the meaning which it has at that time under the laws of that territory for the purposes of the taxes to which this Arrangement applies, any meaning under the applicable tax laws of that territory prevailing over a meaning given to the term under other laws of that territory.

Residence

4.—(1) For the purposes of this Arrangement, the term "resident of a territory" means any person who, under the law of that territory, is liable to tax therein by reason of his domicile, residence, place of management, place of incorporation or any other criterion of a similar nature, and also includes that territory and any political subdivision or local authority thereof. This term, however, does not include any person who is liable to tax in that territory only if he derives income or capital gains from sources therein.

(2) Where by reason of the provisions of sub-paragraph (1) of this Paragraph an individual is a resident of both territories, then his status shall be determined as follows:

(a) he shall be deemed to be a resident only of the territory in which he has a permanent home available to him; if he has a permanent home available to him in both territories, he shall be deemed to be a resident only of the territory with which his personal and economic relations are closer (centre of vital interests);

(b) if the territory in which he has his centre of vital interests cannot be determined, or if he has not a permanent home available to him in either territory, he shall be deemed to be a resident only of the territory in which he has an habitual abode;

(c) if he has an habitual abode in both territories or in neither of them, the competent authorities of the territories shall settle the question by mutual agreement.

(3) Where by reason of the provisions of sub-paragraph (1) of this Paragraph a person other than an individual is a resident of both territories, then it shall be deemed to be a resident only of the territory in which its place of effective management is situated.

Permanent establishment

5.—(1) For the purposes of this Arrangement, the term "permanent establishment" means a fixed place of business through which the business of an enterprise is wholly or partly carried on.

(2) The term "permanent establishment" includes especially:

(a) a place of management;

(b) a branch;

(c) an office;

(d) a factory;

(e) a workshop;

(f) a mine, an oil or gas well, a quarry or any other place of exploration, extraction or exploitation of natural resources; and

(g) an installation or structure used for the exploration or exploitation of natural resources.

(3) A building site, a construction, assembly or installation project or supervisory activities connected therewith constitute a permanent establishment but only where such site, project or activities continue for more than six months.

(4) Notwithstanding the preceding provisions of this Paragraph, the term "permanent establishment" shall be deemed not to include:

(a) the use of facilities solely for the purpose of storage, display or delivery of goods or merchandise belonging to the enterprise;

(b) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of storage, display or delivery;

(c) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of processing by another enterprise;

(d) the maintenance of a fixed place of business solely for the purpose of purchasing goods or merchandise, or of collecting information, for the enterprise;

(e) the maintenance of a fixed place of business solely for the purpose of carrying on, for the enterprise, any other activity of a preparatory or auxiliary character;

(f) the maintenance of a fixed place of business solely for any combination of activities mentioned in paragraphs (a) to (e), of this sub-paragraph, provided that the overall activity of the fixed place of business resulting from this combination is of a preparatory or auxiliary character.

(5) Notwithstanding the provisions of sub-paragraphs (1) and (2) of this Paragraph, where a person, other than an agent of an independent status to whom sub-paragraph (6) of this Paragraph applies, is acting on behalf of an enterprise, and has, and habitually exercises, in a territory an authority to conclude contracts on behalf of the enterprise, that enterprise shall be deemed to have a permanent establishment in that territory in respect of any activities which that person undertakes for the enterprise, unless the activities of such a person are limited to those mentioned in sub-paragraph (4) of this Paragraph which, if exercised through a fixed place of business, would not make that fixed place of business a permanent establishment under the provisions of that sub-paragraph.

(6) An enterprise shall not be deemed to have a permanent establishment in a territory merely because it carries on business in that territory through a broker, general commission agent or any other agent of an independent status, provided that such persons are acting in the ordinary course of their business.

(7) The fact that a company which is a resident of a territory controls or is controlled by a company which is a resident of the other territory, or which carries on business in that other territory (whether through a permanent establishment or otherwise), shall not of itself constitute either company a permanent establishment of the other.

Income from immovable property

6.—(1) Income derived by a resident of a territory from immovable property (including income from agriculture or forestry) situated in the other territory may be taxed in that other territory.

(2) The term "immovable property" shall have the meaning which it has under the law of the territory in which the property in question is situated. The term shall in any case include property accessory to immovable property, livestock and equipment used in agriculture and forestry, rights to which the provisions of general law respecting landed property apply, usufruct of immovable property and rights to variable or fixed payments as consideration for the working of, or the right to work, mineral deposits, sources and other natural resources; ships and aircraft shall not be regarded as immovable property.

(3) The provisions of sub-paragraph (1) of this Paragraph shall apply to income derived from the direct use, letting, or use in any other form of immovable property.

(4) The provisions of paragraphs (1) and (3) of this Paragraph shall also apply to the income from immovable property of an enterprise and to income from immovable property used for the performance of independent personal services.

Business profits

7.—(1) The profits of an enterprise of a territory shall be taxable only in that territory unless the enterprise carries on business in the other territory through a permanent establishment situated therein. If the enterprise carries on business as aforesaid, the profits of the enterprise may be taxed in the other territory but only so much of them as is attributable to that permanent establishment.

(2) Subject to the provisions of sub-paragraph (3) of this Paragraph, where an enterprise of a territory carries on business in the other territory through a permanent establishment situated therein, there shall in each territory be attributed to that permanent establishment the profits which it might be expected to make if it were a distinct and separate enterprise engaged in the same or similar activities under the same or similar conditions and dealing wholly independently with the enterprise of which it is a permanent establishment.

(3) In determining the profits of a permanent establishment, there shall be allowed as deductions expenses which are incurred for the purposes of the permanent establishment, including a reasonable allocation of executive and general administrative expenses incurred for the purposes of the enterprise as a whole, whether in the territory in which the permanent establishment is situated or elsewhere.

(4) Insofar as it has been customary in a territory to determine according to its law the profits to be attributed to a permanent establishment on the basis of an apportionment of the total profits of the enterprise to its various parts, nothing in sub-paragraph (2) of this Paragraph shall preclude that territory from determining the profits to be taxed by such an apportionment as may be customary; the method of apportionment shall, however, be such that the result will be in accordance with the principles contained in this Paragraph.

(5) For the purposes of the preceding sub-paragraphs, the profits to be attributed to the permanent establishment shall be determined by the same method year by year unless there is good and sufficient reason to the contrary.

(6) No profits shall be attributed to a permanent establishment by reason of the mere purchase by that permanent establishment of goods or merchandise for the enterprise.

(7) Where profits include items of income or capital gains which are dealt with separately in other Paragraphs of this Arrangement, then the provisions of those Paragraphs shall not be affected by the provisions of this Paragraph.

(8) Where under the provisions of this Paragraph profits are attributable to a permanent establishment situated in a territory and those profits are remitted in whole or in part out of that territory, then the profits so remitted shall not be subject to any greater charge to tax in that territory than if they had not been so remitted.

Shipping and air transport

8.—(1) Profits of an enterprise of a territory from the operation of ships or aircraft in international traffic shall be taxable only in that territory.

(2) For the purposes of this Paragraph, profits from the operation of ships or aircraft in international traffic include:

(a) profits from the rental on a bareboat basis of ships or aircraft; and

(b) profits from the use, maintenance or rental of containers (including trailers and related equipment for the transport of containers) used for the transport of goods or merchandise;

where such rental or such use, maintenance or rental , as the case may be , is incidental to the operation of ships or aircraft in international traffic.

(3) The provisions of sub-paragraphs (1) and (2) of this Paragraph shall also apply to profits from the participation in a pool, a joint business or an international operating agency, but only to so much of the profits so derived as is attributable to the participant in proportion to its share in the joint operation.

Associated enterprises

9.—(1) Where:

(a) an enterprise of a territory participates directly or indirectly in the management, control or capital of an enterprise of the other territory; or

(b) the same persons participate directly or indirectly in the management, control or capital of an enterprise of a territory and an enterprise of the other territory;

and in either case conditions are made or imposed between the two enterprises in their commercial or financial relations which differ from those which would be made between independent enterprises, then any profits which would, but for those conditions, have accrued to one of the enterprises, but, by reason of those conditions, have not so accrued, may be included in the profits of that enterprise and taxed accordingly.

(2) Where a territory includes in the profits of an enterprise of that territory, and taxes accordingly, profits on which an enterprise of the other territory has been charged to tax in that other territory and the profits so included are profits which would have accrued to the enterprise of the first-mentioned territory if the conditions made between the two enterprises had been those which would have been made between independent enterprises, then that other territory shall make an appropriate adjustment to the amount of the tax charged therein on those profits. In determining such adjustment, due regard shall be had to the other provisions of this Arrangement and the competent authorities of the territories shall if necessary consult each other.

Dividends

10.—(1) Dividends paid by a company which is a resident of a territory to a resident of the other territory may be taxed in that other territory.

(2) However, such dividends may also be taxed in the territory of which the company paying the dividends is a resident and according to the laws of that territory, but if the beneficial owner of the dividends is a resident of the other territory the tax so charged shall not exceed:

(a) 5 per cent. of the gross amount of the dividends if the beneficial owner is a company which controls, directly or indirectly, at least 10 per cent. of the voting power in the company paying the dividends;

(b) 10 per cent. of the gross amount of the dividends in all other cases.

(3) The term "dividends" as used in this Paragraph means income from shares, or other rights, not being debt-claims, participating in profits, as well as income from other corporate rights which is subjected to the same taxation treatment as income from shares by the laws of the territory of which the company making the distribution is a resident and also includes any other item which, under the law of the territory of which the company paying the dividend is a resident, is treated as a dividend or distribution of a company.

(4) The provisions of sub-paragraphs (1) and (2) of this Paragraph shall not apply if the beneficial owner of the dividends, being a resident of a territory, carries on business in the other territory of which the company paying the dividends is a resident, through a permanent establishment situated therein, or performs in that other territory independent personal services from a fixed base situated therein, and the holding in respect of which the dividends are paid is effectively connected with such permanent establishment or fixed base. In such case, the provisions of Paragraph 7 or Paragraph 14, as the case may be, shall apply.

(5) Where a company which is a resident of a territory derives profits or income from the other territory, that other territory may not impose any tax on the dividends paid by the company, except insofar as such dividends are paid to a resident of that other territory or insofar as the holding in respect of which the dividends are paid is effectively connected with a permanent establishment or a fixed base situated in that other territory, nor subject the company's undistributed profits to a tax on undistributed profits, even if the dividends paid or the undistributed profits consist wholly or partly of profits or income arising in that other territory.

(6) The provisions of this Paragraph shall not apply if it was the main purpose or one of the main purposes of any person concerned with the creation or assignment of the shares or other rights in respect of which the dividend is paid to take advantage of this Paragraph by means of that creation or assignment.

Interest

11.—(1) Interest arising in a territory and paid to a resident of the other territory shall be taxable only in that other territory if such resident is the beneficial owner of the interest.

(2) The term "interest" as used in this Paragraph means income from debt-claims of every kind, whether or not secured by mortgage, and whether or not carrying a right to participate in the debtor's profits, and in

particular, income from government securities and income from bonds or debentures, including premiums and prizes attaching to such securities, bonds or debentures. The term "interest" shall not include any item which is treated as a dividend under the provisions of Paragraph 10 of this Arrangement.

(3) The provisions of sub-paragraph (1) of this Paragraph shall not apply if the beneficial owner of the interest, being a resident of a territory, carries on business in the other territory in which the interest arises, through a permanent establishment situated therein, or performs in that other territory independent personal services from a fixed base situated therein, and the debt-claim in respect of which the interest is paid is effectively connected with such permanent establishment or fixed base. In such case, the provisions of Paragraph 7 or Paragraph 14 of this Arrangement, as the case may be, shall apply.

(4) Where, by reason of a special relationship between the payer and the beneficial owner or between both of them and some other person, the amount of the interest paid exceeds, for whatever reason, the amount which would have been agreed upon by the payer and the beneficial owner in the absence of such relationship, the provisions of this Paragraph shall apply only to the last-mentioned amount. In such case, the excess part of the payment shall remain taxable according to the law of each territory, due regard being had to the other provisions of this Arrangement.

(5) The provisions of this Paragraph shall not apply if it was the main purpose or one of the main purposes of any person concerned with the creation or assignment of the debt-claim in respect of which the interest is paid to take advantage of this Paragraph by means of that creation or assignment.

Royalties

12.—(1) Royalties arising in a territory and paid to a resident of the other territory shall be taxable only in that other territory if such resident is the beneficial owner of the royalties.

(2) The term "royalties" as used in this Paragraph means payments of any kind received as a consideration for the use of, or the right to use, any copyright of literary, artistic or scientific work (including cinematograph films, and films or tapes for radio or television broadcasting), any patent, trade mark, design or model, plan, secret formula or process, or for information (know how) concerning industrial, commercial or scientific experience but does not include royalties or other amounts paid in respect of the right to work, extract or remove natural resources.

(3) The provisions of sub-paragraph (1) of this Paragraph shall not apply if the beneficial owner of the royalties, being a resident of a territory, carries on business in the other territory in which the royalties arise, through a permanent establishment situated therein, or performs in that other territory independent personal services from a fixed base situated therein, and the right or property in respect of which the royalties are paid is effectively connected with such permanent establishment or fixed base. In such case, the provisions of Paragraph 7 or Paragraph 14 of this Arrangement, as the case may be, shall apply.

(4) Where, by reason of a special relationship between the payer and the beneficial owner or between both of them and some other person, the amount of the royalties paid exceeds, for whatever reason, the amount which would have been agreed upon by the payer and the beneficial owner in the absence of such relationship, the provisions of this Paragraph shall apply only to the last-mentioned amount. In such case, the excess part of the payments shall remain taxable according to the laws of each territory, due regard being had to the other provisions of this Arrangement.

(5) The provisions of this Paragraph shall not apply if it was the main purpose or one of the main purposes of any person concerned with the creation or assignment of the rights in respect of which the royalties are paid to take advantage of this Paragraph by means of that creation or assignment.

Capital gains

13.—(1) Gains derived by a resident of a territory from the alienation of immovable property referred to in Paragraph 6 of this Arrangement and situated in the other territory may be taxed in that other territory.

(2) Gains derived by a resident of a territory from the alienation of:

(a) shares, other than shares in which there is substantial and regular trading on a Stock Exchange, deriving their value or the greater part of their value directly or indirectly from immovable property situated in the other territory, or

(b) an interest in a partnership or trust the assets of which consist principally of immovable property situated in the other territory, or of shares referred to in sub-paragraph (a) above,

may be taxed in that other territory.

(3) Gains from the alienation of movable property forming part of the business property of a permanent establishment which an enterprise of a territory has in the other territory or of movable property pertaining to a fixed base available to a resident of a territory in the other territory for the purpose of performing independent personal services, including such gains from the alienation of such a permanent establishment (alone or with the whole enterprise) or of such fixed base, may be taxed in that other territory.

(4) Gains derived by a resident of a territory from the alienation of ships or aircraft operated in international traffic by an enterprise of that territory or movable property pertaining to the operation of such ships or aircraft, shall be taxable only in that territory.

(5) Gains from the alienation of any property other than that mentioned in sub-paragraphs (1), (2), (3) and (4) of this Paragraph shall be taxable only in the territory of which the alienator is a resident.

(6) The provisions of sub-paragraph (5) of this Paragraph shall not affect the right of a territory to levy according to its own laws a tax on gains from the alienation of any property derived by a person who is a resident of the other territory and has been a resident of the first-mentioned territory at any time during the five years immediately preceding the alienation of the property.

Independent personal services

14.—(1) Income derived by a resident of a territory in respect of professional services or other activities of an independent character shall be taxable only in that territory unless he has a fixed base regularly available to him in the other territory for the purpose of performing his activities. If he has such a fixed base, the income may be taxed in the other territory but only so much of it as is attributable to that fixed base.

(2) The term "professional services" includes especially independent scientific, literary, artistic, educational or teaching activities as well as the independent activities of physicians, lawyers, engineers, architects, dentists and accountants.

Dependent personal services

15.—(1) Subject to the provisions of Paragraphs 16, 18, 19 and 20 of this Arrangement, salaries, wages and other similar remuneration derived by a resident of a territory in respect of an employment shall be taxable only in that territory unless the employment is exercised in that other territory. If the employment is so exercised, such remuneration as is derived therefrom may be taxed in that other territory.

(2) Notwithstanding the provisions of sub-paragraph (1) of this Paragraph, remuneration derived by a resident of a territory in respect of an employment exercised in the other territory shall be taxable only in the first-mentioned territory if:

(a) the recipient is present in the other territory for a period or periods not exceeding in the aggregate 183 days in any twelve month period commencing or ending in the fiscal year concerned; and

(b) the remuneration is paid by, or on behalf of, an employer who is not a resident of the other territory; and

(c) the remuneration is not borne by a permanent establishment or a fixed base which the employer has in the other territory.

(3) Notwithstanding the preceding provisions of this Paragraph, remuneration derived in respect of an employment exercised aboard a ship or aircraft operated in international traffic by an enterprise of a territory may be taxed in the territory of which the enterprise operating the ship or aircraft is a resident.

Directors' fees

16. Directors' fees and other similar payments derived by a resident of a territory in his capacity as a member of the board of directors of a company which is a resident of the other territory may be taxed in that other territory.

Artistes and sportsmen

17.—(1) Notwithstanding the provisions of Paragraphs 14 and 15 of this Arrangement, income derived by a resident of a territory as an entertainer, such as a theatre, motion picture, radio or television artiste, or a musician, or as a sportsman, from his personal activities as such exercised in the other territory, may be taxed in that other territory.

(2) Where income in respect of personal activities exercised by an entertainer or a sportsman in his capacity as such accrues not to the entertainer or sportsman himself but to another person, that income may, notwithstanding the provisions of Paragraphs 7, 14 and 15, be taxed in the territory in which the activities of the entertainer or sportsman are exercised.

Pensions

18.—(1) Subject to the provisions of sub-paragraph (2) of Paragraph 19 of this Arrangement:

(a) pensions and other similar remuneration paid in consideration of past employment, and

(b) any annuity paid,

to an individual who is a resident of a territory, and is subject to tax in respect thereof in that territory, shall be taxable only in that territory.

(2) The term "annuity" means a stated sum payable to an individual periodically at stated times during his life or during a specified or ascertainable period of time under an obligation to make the payments in return for adequate and full consideration in money or money's worth.

Government service

19.—(1)(a) Salaries wages and other similar remuneration, other than a pension, paid by a territory or a political subdivision or a local authority thereof or by an agency of that territory, subdivision or authority to an individual in respect of services rendered to that territory, subdivision, authority or agency shall be taxable only in that territory.

(b) However, such remuneration shall be taxable only in the other territory if the services are rendered in that territory and the individual is a resident of that territory who did not become so resident solely for the purpose of rendering the services.

(2) Any pension paid by, or out of funds created by, a territory or a political subdivision or a local authority thereof or by an agency of that territory, subdivision or authority to an individual in respect of services rendered to that territory, subdivision, authority or agency shall be taxable only in that territory.

(3) The provisions of Paragraphs 15, 16 and 18 shall apply to salaries, wages and other similar remuneration, and to pensions in respect of services rendered in connection with a business carried on by a territory or a political subdivision or a local authority thereof or by an agency of that territory, subdivision or authority.

Students

20. —Payments which a student or business apprentice who is or was immediately before visiting a territory a resident of the other territory and who is present in the first-mentioned territory solely for the purpose of his education or training receives for the purpose of his maintenance, education or training shall not be taxed in that first-mentioned territory, provided that such payments arise from sources outside that territory.

Miscellaneous rules applicable to certain offshore activities

21. —(1) The provisions of this Paragraph shall apply notwithstanding any other provision of this Arrangement.

(2) In this Paragraph the term "offshore activities" means activities which are carried on offshore in a territory in connection with the exploration or exploitation of the seabed and subsoil and their natural resources situated in that territory.

(3) An enterprise of a territory which carries on offshore activities in the other territory shall, subject to sub-paragraph (4) of this Paragraph, be deemed to be carrying on a trade in that other territory through a permanent establishment situated therein.

(4) The provisions of sub-paragraph (3) of this Paragraph shall not apply where the offshore activities are carried on in the other territory for a period or periods not exceeding in the aggregate 30 days in any twelve month period.

For the purposes of this sub-paragraph:

(a) where an enterprise of a territory carrying on offshore activities in the other territory is associated with another enterprise carrying on substantially similar offshore activities there, the former enterprise shall be deemed to be carrying on all such activities of the latter enterprise, except to the extent that those activities are carried on at the same time as its own activities;

(b) an enterprise shall be regarded as associated with another enterprise if one participates directly or indirectly in the management, control or capital of the other or if the same persons participate directly or indirectly in the management, control or capital of both enterprises.

(5) Profits derived by an enterprise of a territory from the operation, in connection with offshore activities in the other territory, of ships or aircraft, may be taxed in that other territory.

(6) A resident of a territory who carries on offshore activities in the other territory consisting of professional services or other activities of an independent character, shall be deemed to be performing those activities from a fixed base in that other territory.

(7) Salaries, wages and similar remuneration derived by a resident of a territory in respect of an employment connected with offshore activities in the other territory may, to the extent that the duties are performed offshore in that other territory, be taxed in that other territory.

(8) Gains derived by a resident of a territory from the alienation of:

(a) exploration or exploitation rights; or

(b) property situated in the other territory and used in connection with the exploration or exploitation of the seabed and subsoil and their natural resources in that other territory; or

(c) shares, other than shares which are listed in the official list of a recognised Stock Exchange, deriving any part of their value directly or indirectly from such rights or such property or from such rights and such property taken together;

may be taxed in that other territory but in the case of shares only insofar as the gain is attributable to such rights or property.

In this sub-paragraph:

the term "exploration or exploitation rights" means rights to assets to be produced by the exploration or exploitation of the seabed and subsoil and their natural resources in such territory, including rights to interests in or the benefit of such assets;

a stock exchange shall not be recognised unless it has been designated as such by the agreement of the competent authorities of both territories.

Other income

22.—(1) Items of income beneficially owned by a resident of a territory, wherever arising, which are not dealt with in the foregoing Paragraphs of this Arrangement, other than income paid out of trusts or the estates of deceased persons in the course of administration, shall be taxable only in that territory.

(2) The provisions of sub-paragraph (1) of this Paragraph shall not apply to income, other than income from immovable property as defined in sub-paragraph (2) of Paragraph 6 of this Arrangement, if the recipient of such income, being a resident of a territory, carries on business in the other territory through a permanent establishment situated therein, or performs in that other territory independent personal services from a fixed base situated therein, and the right or property in respect of which the income is paid is effectively connected with such permanent establishment or fixed base. In such case the provisions of Paragraph 7 or Paragraph 14 of this Arrangement, as the case may be, shall apply.

(3) Where, by reason of a special relationship between the resident referred to in sub-paragraph (1) of this Paragraph and some other person, or between both of them and some third person, the amount of the income referred to in sub-paragraph (1) of this Paragraph exceeds the amount (if any) which would have been agreed upon between them in the absence of such a relationship, the provisions of this Paragraph shall apply only to the last mentioned amount. In such a case, the excess part of the income shall remain taxable according to the laws of each territory , due regard being had to the other applicable provisions of this Arrangement.

(4) The provisions of this Paragraph shall not apply if it was the main purpose or one of the main purposes of any person concerned with the creation or assignment of the rights in respect of which the income is paid to take advantage of this Paragraph by means of that creation or assignment.

Limitation of relief

23.—(1) Where under any provision of this Arrangement any income is relieved from tax in a territory and under the laws in force in the other territory a person, in respect of that income, is subject to tax in that other territory by reference to the amount thereof which is remitted to or received in that other territory and not by reference to the full amount thereof, the relief to be allowed under this Arrangement shall apply only to so much of the income as is taxed in the other territory.

(2) Where under Paragraph 13 of this Arrangement gains may only be taxed in one of the territories and under the law in force in that territory a person is subject to tax in respect of those gains by reference to the amount thereof which is received in that territory and not by reference to the full amount thereof, that Paragraph shall apply only to so much of the gains as are taxed in that territory.

Elimination of double taxation

24.—(1) Subject to the provisions of the law of the United Kingdom regarding the allowance as a credit against United Kingdom tax of tax payable in a territory outside the United Kingdom (which shall not affect the general principle hereof):

(a) Falkland Islands tax payable under the laws of the Falkland Islands and in accordance with this Arrangement, whether directly or by deduction, on profits, income or chargeable gains from sources within the Falkland Islands (excluding in the case of a dividend, tax payable in respect of the profits out of which the dividend is paid) shall be allowed as a credit against any United Kingdom tax computed by reference to the same profits, income or chargeable gains by reference to which the Falkland Islands tax is computed;

(b) in the case of a dividend paid by a company which is a resident of the Falkland Islands to a company which is a resident of the United Kingdom and which controls directly or indirectly at least 10 per cent. of the voting power in the company paying the dividend, the credit shall take into account (in addition to any Falkland Islands tax for which credit may be allowed under the provisions of paragraph (a) of this sub - paragraph) the Falkland Islands tax payable by the company in respect of the profits out of which such dividend is paid.

(2) Subject to the provisions of the law of the Falkland Islands regarding the allowance as a credit against Falkland Islands tax of tax payable in a territory outside the Falkland Islands (which shall not affect the general principle hereof):

(a) United Kingdom tax payable under the laws of the United Kingdom and in accordance with this Arrangement whether directly or by deduction, on profits, income or chargeable gains from sources within the United Kingdom (excluding in the case of a dividend, tax payable in respect of the profits out of which the dividend is paid) shall be allowed as a credit against any Falkland Islands tax computed by reference to the same profits, income or chargeable gains by reference to which the United Kingdom tax is computed;

(b) in the case of a dividend paid by a company which is a resident of the United Kingdom to a company which is a resident of the Falkland Islands and which controls directly or indirectly at least 10 per cent. of the voting power in the company paying the dividend, the credit shall take into account (in addition to any United Kingdom tax for which credit may be allowed under the provisions of paragraph (a) of this sub-paragraph) the United Kingdom tax payable by the company in respect of the profits out of which such dividend is paid.

(3) For the purposes of sub-paragraphs (1) and (2) of this Paragraph, profit, income and chargeable gains owned by a resident of a territory which may be taxed in the other territory in accordance with this Arrangement shall be deemed to arise from sources in that other territory.

(4) Subject to sub-paragraph (5) of this Paragraph, for the purposes of sub-paragraph (1) of this Paragraph, the term "Falkland Islands tax payable" shall be deemed to include any amount which would have been payable as Falkland Islands tax for any year but for an exemption or reduction of tax granted for that year or any part thereof under :

(a) section 3 of the Taxes and Duties (Special Exemptions) Ordinance 1987 so far as this provision was in force on, and has not been modified since 30th December 1996, or has been modified only in minor respects so as not to affect its general character; or

(b) any other provision which may subsequently be made granting an exemption or reduction of tax which is agreed by the competent authorities of the territories to be of a substantially similar character, if it has not been modified thereafter or has been modified only in minor respects so as not to affect its general character.

(5) Relief from United Kingdom tax by virtue of sub-paragraph (4) shall not be given:

(a) where the profits, income or chargeable gains in respect of which tax would have been payable but for the exemption or reduction of tax granted under the provisions referred to in that sub - paragraph arise or accrue more than ten years after the date on which this Arrangement enters into force; or

(b) in respect of profits, income or chargeable gains from any source if that income or those profits or chargeable gains arise in a period beginning more than ten years after the exemption or reduction referred to in that sub-paragraph was first granted in respect of that source, whether that period began before or after the entry into force of this Arrangement.

(6) The period referred to in sub-paragraph (5)(a) of this Paragraph may be extended by arrangement between the Governments of the territories.

Non-discrimination

25.—(1) The taxation on a permanent establishment which an enterprise of a territory has in the other territory shall not be less favourably levied in that other territory than the taxation levied on enterprises of that other territory carrying on the same activities.

(2) Except where the provisions of sub-paragraph (1) of Paragraph 9, sub-paragraph (4) or (5) of Paragraph 11, sub-paragraph (4) or (5) of Paragraph 12, or sub-paragraph (3) or (4) of Paragraph 22 of this Arrangement apply, interest, royalties or other disbursements paid by an enterprise of a territory to a resident of the other territory shall, for the purpose of determining the taxable profits of such enterprise, be deductible under the same conditions as if they had been paid to a resident of the first-mentioned territory.

(3) Enterprises of a territory, the capital of which is wholly or partly owned or controlled, directly or indirectly, by one or more residents of the other territory shall not be subjected in the first-mentioned territory to any taxation or any requirement connected therewith which is other or more burdensome than the taxation and connected requirements to which other similar enterprises of that first-mentioned territory are or may be subjected.

(4) Nothing contained in this Paragraph shall be construed as obliging either territory to grant to individuals not resident in that territory any of the personal allowances, reliefs and reductions for tax purposes, which are granted to individuals so resident.

(5) The provisions of this Paragraph shall apply to the taxes which are the subject of this Arrangement.

Mutual agreement procedure

26.—(1) Where a resident of a territory considers that the actions of one or both of the territories result or will result for him in taxation not in accordance with this Arrangement, he may, irrespective of the remedies provided by the domestic law of those territories, present his case to the competent authority of the territory of which he is a resident.

(2) The competent authority shall endeavour, if the objection appears to be justified and if it is not itself able to arrive at a satisfactory solution, to resolve the case by mutual agreement with the competent authority of the other territory, with a view to the avoidance of taxation not in accordance with this Arrangement.

(3) The competent authorities of the territories shall endeavour to resolve by mutual agreement any difficulties or doubts arising as to the interpretation or application of this Arrangement.
(4) The competent authorities of the territories may communicate with each other directly for the purpose of reaching an agreement in the sense of the preceding sub-paragraphs.

Exchange of information

27.—(1) The competent authorities of the territories shall exchange such information as is necessary for carrying out the provisions of this Arrangement or of the domestic laws of the territories concerning taxes covered by this Arrangement insofar as the taxation thereunder is not contrary to this Arrangement, in particular, to prevent fraud and to facilitate the administration of statutory provisions against legal avoidance. Any information received by a territory shall be treated as secret and shall be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the assessment or collection of, the enforcement or prosecution in respect of, or the determination of appeals in relation to the taxes covered by this Arrangement. Such persons or authorities shall use the information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions.

(2) In no case shall the provisions of sub-paragraph (1) of this Paragraph be construed so as to impose on a territory the obligation:

(a) to carry out administrative measures at variance with the laws and administrative practice of that or of the other territory;

(b) to supply information which is not obtainable under the laws or in the normal course of the administration of that or of the other territory;

(c) to supply information which would disclose any trade, business, industrial, commercial or professional secret or any trade process, or information the disclosure of which would be contrary to public policy.

Members of diplomatic or permanent missions and consular posts

28. Nothing in this Arrangement shall affect the fiscal privileges of members of diplomatic or permanent missions or consular posts under the general rules of international law or under the provisions of special agreements.

Entry into force

29.—(1) Each of the territories shall notify to the other the completion of the procedures required by its law for the bringing into force of the Arrangement. The Arrangement shall enter into force on the date of the later of these notifications and shall thereupon have effect:

(a) in the United Kingdom:

(i) in respect of income tax and capital gains tax, for any year of assessment beginning on or after 6th April 1997;

(ii) in respect of corporation tax, for any financial year beginning on or after 1st April 1997; and

(b) in the Falkland Islands:

(i) in respect of income tax, including the tax on royalties and capital gains , for any year of assessment beginning on or after 1st January 1997;

(ii) in respect of corporation tax, including the tax on royalties and capital gains, for any financial year beginning on or after 1st January 1997.

(2) The Arrangement made in 1984 between the Government of the United Kingdom and the Government of the Falkland Islands for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, as modified by the Supplementary Arrangement made in, shall terminate and cease to be effective in respect of taxes to which this Arrangement in accordance with the provisions of sub-paragraph (1) of this Paragraph applies.

Termination

30. This Arrangement shall remain in force until terminated by the Government of one of the territories. Either Government may terminate the Arrangement by giving notice of termination to the other Government at least six months before the end of any calendar year beginning after the expiration of five years from the date of entry into force of the Arrangement. In such event, the Arrangement shall cease to have effect:

(a) in the United Kingdom:

(i) in respect of income tax and capital gains tax, for any year of assessment beginning on or after 6th April in the calendar year next following that in which the notice is given;

(ii) in respect of corporation tax, for any financial year beginning on or after 1st April in the calendar year next following that in which the notice is given; and

(b) in the Falkland Islands:

(i) in respect of income tax, including the tax on royalties and capital gains, for any year of assessment beginning on or after 1st January in the calendar year next following that in which the notice is given;

(ii) in respect of corporation tax, including the tax on royalties and capital gains, for any financial year beginning on or after 1st January in the calendar year next following that in which the notice is given.

Made 19th December 1996

R P Ralph
Governor

EXPLANATORY NOTE
(This note is not part of the above Order)

The Arrangement with the United Kingdom set out in the Schedule to the above Order replaces the 1984 Arrangement as amended by the 1992 Supplementary Arrangement.

The Arrangement provides for business profits not arising through a permanent establishment to be taxed only in the territory of which the taxpayer is a resident. Profits attributable to a permanent establishment may be taxed in the territory in which the permanent establishment is situated (Paragraphs 5 and 7 of the Arrangement).

Shipping and air transport profits are generally only to be taxed only in the territory of which the operator is a resident (Paragraph 8 of the Arrangement).

The Arrangement includes rules for determining taxable profits when a company in one territory is related to a company in the other (Paragraph 9 of the Arrangement).

The rate of tax imposed in the territory of source on dividends derived by a resident of the other is not to exceed 5 per cent of the gross amount of the dividends when the beneficial owner is a company controlling at least 10 per cent of the voting power in the company paying the dividends, and 10 per cent in all other cases.

Subject to certain anti-abuse provisions the territory of source will exempt from tax interest and royalties paid to a resident of the other territory (Paragraphs 11 and 12 of the Arrangement).

Income from immovable property and gains derived from such property may be taxed in the territory in which the property is situated (Paragraphs 6 and 14 of the Arrangement). Capital gains from the disposal of movable property are normally to be taxed only in the territory of which the taxpayer is a resident. Gains arising from the disposal of assets of a permanent establishment or fixed base which the taxpayer has in the other territory may be taxed in the other territory (Paragraph 14 of the Arrangement).

The earnings of temporary business visitors are, subject to certain conditions, to be taxed only in the territory of which the taxpayer is a resident (Paragraphs 15 and 16 of the Arrangement). Fees received by a resident of one territory in his capacity as a director of a company resident in the other may be taxed in the latter territory (Paragraph 17 of the Arrangement). Income derived from the activities of artists and sportsmen may be taxed in the territory in which those activities are exercised (Paragraph 18 of the Arrangement). Government service salaries and pensions are normally to be taxed only in the territory of which the taxpayer is a resident (Paragraph 19 of the Arrangement). Payments made to visiting students and business apprentices are generally exempt from tax in the territory visited (Paragraph 21 of the Arrangement). Other income (with the exception of income from trusts and estates of deceased persons under administration) not specified in the Arrangement remains taxable only in the territory of which the taxpayer is a resident.

Special rules are included in respect of income or profits from activities connected with offshore oil and gas exploitation and exploration. Trading profits from such activities are deemed to arise through as permanent establishment or fixed base and, subject to a *de minimis* time rule, may be taxed in the territory where the activities are carried on. Employees are, in general, to be taxed only in the territory in which the employment is exercised. There are also special provisions covering capital gains on the disposal of offshore mineral exploration and exploitation rights and assets (Paragraph 22 of the Arrangement).

Where income continues to be taxable in both territories, relief from double taxation will be given by the territory of which the taxpayer is a resident in respect of tax imposed by the other territory. The credit to be given in the United Kingdom for tax payable in the Falkland Islands is to include credit for tax spared under certain provisions of Falkland Islands law (Paragraph 25).

There are provisions safeguarding residents and enterprises of one territory against discriminatory taxation in the other territory (Paragraph 26). Provisions is made for consultation and exchange of information between the taxation authorities of the two territories (Paragraphs 27 and 28).

The Arrangement will enter into force when the legislative procedures in both territories have been completed. It will then have effect in the Falkland Islands from 1 January 1997 and in the United Kingdom from April 1997. The date of entry into force will in due course be published in the Falkland Islands *Gazette* and in the London, Edinburgh and Belfast *Gazettes*.

SUBSIDIARY LEGISLATION

PENSIONS

The Retirement Pensions (General Provisions) Regulations 1996

S. R. & O. No. 38 of 1996

ARRANGEMENT OF PROVISIONS

Regulation

SUBSIDIARY LEGISLATION

PENSIONS

The Retirement Pensions (General Provisions) Regulations 1996

S. R. & O. No. 38 of 1996

Made: 20 December 1996
Published: 24 December 1996
Coming into force: in accordance with regulation 1

IN EXERCISE of my powers under sections 10(6) and (7), 12, 14(5), 21 and 26 of the Retirement Pensions Ordinance 1996(a) and of all other powers enabling me in that behalf, I make the following Regulations—

Citation and commencement

1. These Regulations may be cited as the Retirement Pensions (General Provisions) Regulations 1996 and shall come into force on the day appointed under section 1 of the Retirement Pensions Ordinance 1996 for the coming into force of that Ordinance.

Interpretation

2. (1) In these Regulations—

"earnings", in relation to any person and any period means that person's earned income payable in respect of that period as computed in accordance with the Taxes Ordinance 1994(b) before any deductions (whether or not any of that income is subject to income tax);

"notice" means notice in writing, and related expression shall be construed accordingly, and

"the Pensions Ordinance" means the Retirement Pensions Ordinance 1996.

(2) Any reference in these Regulations to a section without more is a reference to that section of the Pensions Ordinance.

(3) A person shall be taken to have retired for the purposes of section 10 (and accordingly also for the purposes of these Regulations and the Retirement Pensions (Prescribed Rates) Regulations 1996(c)) if, having been an employee or self-employed

(a) No 20 of 1996
(b) No 17 of 1994
(c) S.R & O. No .... of 1996

and a contributor under the Pensions Ordinance or the Old Age Pension Ordinance 1952(a), he ceases to be an employee or self-employed person whether or not he continues to seek employment of any kind.

Voluntary contributions

3. (1) Subject to paragraph (2) below, a voluntary contribution under section 12 may be made by or on behalf of any person who has given notice to the Board in accordance with section 12—

(a) with the consent of the Board, by cash or cheque at such places as may be agreed with the Board;

(b) by way of bank transfer into such bank account as the Board may specify;

(c) where a deduction notice has been given by that person and has not ceased to have effect, by his employer on his behalf in accordance with subsection (3).

(2) A voluntary contribution may not be made by or on behalf of any person in respect of any week which begins more than 12 months after the end of the last week in respect of which a contribution of any kind was last made by or on behalf of that person under the Pensions Ordinance.

(3) A person who is the employee of an employer during any week may give his employer a deduction notice complying with subsection (4) requesting his employer—

(a) to make a deduction of such amount as the Board may notify to the employer, in respect of any week commencing—

(i) on or after the day specified in the notice as the day on which the notice is to come into effect, and

(ii) before the notice ceases to have effect, and

(b) to account to the Board in accordance with regulation 4 below for that amount as a voluntary contribution made on behalf of the employee in respect of that week;

and the employer shall comply with any such notice.

(4) A deduction notice shall be in such form as the Board may require and shall specify a day as the day on which the deduction notice is to take effect which—

(a) must be the first day of a pay period for that employee, and

(b) must not be earlier than 4 weeks after the date the notice is served on the employer.

(a) No 3 of 1952

(5) Where an employer is given a deduction notice by an employee, the employer shall give the Board a copy of the notice and the Board shall notify the employer of the amount of any deduction which the employer is required to make under this regulation in respect of any period of weeks, which shall be equal to the amount of the voluntary contributions which the employee could have made in respect of the same period of weeks.

(6) A deduction notice shall cease to have effect if—

(a) the employee ceases to be in the employment of the employer before the deduction is made;

(b) the employee gives notice of termination to the employer that he is terminating the deduction notice as from a day specified in the notice of termination which—

(i) must be the first day of a pay period for that employee, and

(ii) must not be earlier than 4 weeks after the date the notice of termination is served on the employer;

and a deduction notice shall not have effect in relation to any week for which the earnings of the employee are nil or less than the amount of the deduction.

Regulation 7 of the Retirement Pensions (Prescribed Rates) Regulations 1996(a) shall apply for the purposes of this paragraph as it applies for the purposes of Regulation 6 of those Regulations.

(7) A person who makes a voluntary contribution under section 12, or has one made on his behalf by his employer, in respect of any week beginning in a pension year ("the contribution year") shall make an annual return to the Board, in accordance with paragraph (8) below.

(8) An annual return for a contribution year under this regulation shall—

(a) be made, in such form as the Board may require, to the Board before the 1st April in the following pension year,

(b) state the name, work address (if any) and private address, and total earnings (if any) for the contribution year of the person making the return, and

(c) specify the weeks in respect of which contributions have been made by that person or on his behalf by his employer and, in the latter case, the name and address of that employer.

(a) S.R. & O. No .... of 1996

Deduction of contributions by employers on behalf of employees

4. (1) An amount equal to the amount of any contribution—

(a) which is required to be made by any employee under section 10 in respect of any week, and

(b) which is payable on his behalf by his employer in pursuance of section 14(1) or regulation 3 above,

shall be deducted by the employer from any remuneration payable by the employer to that employee in respect of that week or part.

If the employer does not deduct the whole or part of that amount from that remuneration, he may instead deduct it from remuneration payable by him to that employee in respect of a later week, but the employer may not otherwise recover that amount.

(2) For the purposes of paragraph (1) above, where a contribution in respect of any week is required to be made by an employee who is employed by more than one employer during that week—

(a) the employer for whom the employee works first in that week shall be liable to pay the contribution on behalf of the employee, and

(b) that employer, and not any employer for whom the employee subsequently works in that week, may make deductions from the employee's earnings under paragraph (1) above;

and accordingly a deduction notice under regulation 3 may only be given to the employer permitted to make deductions under this paragraph (where the employee has more than one employer).

Employers' monthly and annual returns, and payment of employers' and employees' contributions

5. (1) An employer who is liable to pay any contribution under section 11 or on behalf of an employee in pursuance of section 14(1) or under regulation 3 above in respect of any week beginning in any month ("the contribution month") shall—

(a) make a monthly return to the Board, in such form as the Board may require, for each contribution month, and

(b) remit to the Board together with the monthly return an amount equal to the sum of all the contributions which he is required to pay (both on his own behalf and on behalf of any employee) in respect of weeks beginning in the contribution month to which the return refers.

(2) The monthly return required to be made by an employer—

(a) shall be submitted to the Board before the 14th day of the month ("the return month") immediately following the contribution month to which it refers, and

(b) shall contain particulars of—

(i) contributions required to be made by the employer under section 11 in respect of weeks beginning in the contribution month,

(ii) deductions made in accordance with section 14 or under regulation 3 above from employees' earnings for that contribution month, and any other contribution required to be made in respect of any employee for that contribution month, and

(iii) employees who have started or ceased to work for the employer in that contribution month.

(3) An employer who is required to make a monthly return for a contribution month commencing in a pension year shall also make an annual return to the Board before the 1st April in the following pension year, and the return shall be in such form and contain such information relating to the employees of that employer and their remuneration as the Board may require.

(4) An employer who fails to comply with paragraph (1)(b) above shall be guilty of an offence and liable on conviction to a fine not exceeding level 7 on the standard scale.

Contributions by self-employed and retired persons under section 10

6. (1) A self-employed or retired person who is liable to make a contribution under section 10 in respect of any week falling in a pension year ("the contribution year") shall—

(a) make an annual return to the Board, in accordance with paragraph (2) below, and

(b) remit to the Board together with that return an amount equal to the sum of the contributions which he is required to pay in respect of the contribution year.

(2) An annual return for a contribution year under this regulation shall—

(a) be made, in such form as the Board may require, to the Board before the 1st April in the following pension year,

(b) state the name, work address (if any) and private address, and total earnings for the contribution year of the person making the return, and

(c) if that person is not liable to make a contribution for any week in that year, shall contain sufficient particulars to demonstrate that, as respects that week, he is not so liable.

Payment of pensions

7. (1) Subject to paragraph (3) below, any pension payable to any person under section 4 and any married couple's supplement payable to any person under section 6 shall be paid by the Board every calendar month into an account held in the name of that person at a bank or branch of a bank in the Falkland Islands and nominated by that person in accordance with paragraph (2) below.

(2) A person to whom a pension or supplement is payable under section 4 or 6 shall give the Board such particulars of the account he wishes to nominate for the purposes of paragraph (1) above as are necessary to enable the Board to arrange for the payment of the pension or supplement into the account; and a person may change his nominated account from time to time by giving sufficient notice to the Board.

(3) A person who is entitled to a pension under the Pensions Ordinance by virtue of section 4(3) may, with the approval of the Board, make other arrangements with the Board for the payment of his pension or supplement than those described in paragraph (1) above.

(4) The amount of pension to be paid in a calendar month ("the pension month") to any person in accordance with paragraph (1) above—

(a) in the case of the first payment, shall be equal to £A(B+1); and

(b) in the case of any other payment, shall be equal to $£\frac{AxC}{D}$;

where A is the weekly rate of pension payable to that person under the Pensions Ordinance, or the aggregate of that rate and the weekly rate of the married couple's supplement payable to that person, as the case may require,

B is the number of Mondays in the pension month following the Monday on which the payment is due,

C is the number of Mondays in the pension year in which the pension month begins following the Monday on which the payment is due, and

D is the number of calendar months in that pension year beginning after the pension month.

Made this 20th day of December 1996

R P Ralph
Governor

EXPLANATORY NOTE
(not forming part of the above Regulations)

These Regulations make provision with respect to the making of contributions and accounting for contributions under the Retirement Pensions Ordinance 1996 ("the Pensions Ordinance"). In these Regulations "the Board" means the Board of Management established under section 3 of that Ordinance.

Regulation 1 contains the title of the Regulations and provides for them to come into force on the same day as the Pensions Ordinance, which is expected to be Monday 6th January 1997.

Regulation 2 contains the interpretation provisions for the Regulations. It defines "earnings" which is primarily relevant in the determining what sums are subject to deduction in respect of contributions which the employer is required to account for under section 14 of the Pensions Ordinance. The definition follows the Pensions Ordinance in applying the definition of "earned income" in the Taxes Ordinance 1994.

The regulation also defines what is meant by a "retired person" in cases where the person in question has not reached pensionable age.

Regulation 3 makes provision in relation to voluntary contributions made under section 12 of the Pensions Ordinance.

Paragraph (1) permits voluntary contributions to be made by cash or cheque with the agreement of the Board, or into a bank account specified by the Board or by the employer where a deduction notice has been given under paragraph (3) of this regulation.

Paragraph (2) prohibits the making of a voluntary contribution by any person if more than 12 months elapse since the last contribution was made by that person under any provision of the Pensions Ordinance.

Paragraph (3) allows any employee to request his employer by means of a "deduction notice", to deduct the amount of a voluntary contribution from his earnings and account to the Board for that contribution on behalf of the employee.

Paragraph (4) requires the employee to use a form required by the Board for the deduction notice. The notice must come into force on the first day of a pay period and give the employer at least 4 weeks notice.

Paragraph (5) enables the Board to tell the employer how much the deductions will have to be.

Paragraph (6) identifies the circumstances in which the deduction notice will cease to have effect: first, if the employee stops working for the employer, and secondly, if the employee gives notice to the employer that he is terminating the deduction notice. In addition the notice will not require deductions to be made as respects any week for which the employee earns less than the amount of the deduction.

Paragraphs (7) and (8) require a person who makes a voluntary contribution to make an annual return to the Board specifying his earnings, his name and address and the weeks in respect of which the contributions have been made.

Regulation 4 makes provision with respect to deductions made by employers in respect of contributions to be made on behalf of their employees, whether under section 10 or under regulation 3 of these regulations.

Paragraph (1) requires the employer to deduct an amount equal to the amount of a contribution which the employer is to make on behalf of his employee from the earnings of the employee either for the week in respect of which the contribution is made or for any later week, but not from any other sum.

Paragraph (2) provides that where there is more than one employer, the person for whom the employee works first in a week is the employer liable to make contributions in respect of that employee.

Regulation 5 deals with the payment by employers of all contributions which they are required to pay, whether on their own behalf or on behalf of their employees.

Paragraph (1) requires the employer to make a monthly return to the Board which must be accompanied by a remittance for the total amount of the contributions which the employer is liable to pay in respect of the month ("the contribution month") prior to the month in which the return is made.

Paragraph (2) requires the return and the remittance to be sent to the Board in the first 2 weeks of the month following the contribution month. The return must contain particulars of the contributions remitted to the Board with the return and of any employees who have started or finished their employment in the contribution month.

Paragraph (3) requires any employer who has made or is required to make a monthly return to make an annual return during the first 3 months of the following year, which must contain such information as the Board may require.

Paragraph (4) renders the employer who defaults in accounting for his employee's contributions liable to prosecution for an offence punishable with a fine not exceeding level 7 on the standard scale (£10,000).

Regulation 6 is concerned with the payment of contributions by the self-employed and retired persons.

Paragraph (1) requires such people who are liable to make contributions under section 10 of the Ordinance to make an annual return to the Board and to remit with that return the amount of any such contributions due for the previous year.

Paragraph (2) requires the return and the remittance to be made before 1st April in the following year and to include particulars of the person's name.

Regulation 7 deals with the payment of pensions under the Pensions Ordinance.

Paragraph (1) requires the Board to pay pensions and married couple's supplement monthly into a bank account at a bank in the Falkland Islands nominated by the pensioner.

Paragraph (2) requires the pensioner to give the necessary information to the Board to enable the Board to meet its obligations under paragraph (1).

Paragraph (3) provides that a person who is a pensioner under the Old Age Pensions Ordinance 1952 may make other arrangements with the Board for the payment of his pension. This will also apply to the wife of a pensioner under that Ordinance who is entitled to her own pension under section 4(3) of the Pensions Ordinance.

Paragraph (4) sets out the formulae which will be used to establish the amount of the monthly payments under paragraph (1).

SUBSIDIARY LEGISLATION

PENSIONS

The Retirement Pensions (Prescribed Rates) Regulations 1996

S. R. & O. No. 39 of 1996

ARRANGEMENT OF PROVISIONS

Regulation

SUBSIDIARY LEGISLATION

PENSIONS

The Retirement Pensions (Prescribed Rates) Regulations 1996

S. R. & O. No. 39 of 1996

Made: 20 December 1996
Published: 24 December 1996
Coming into force: in accordance with regulation 1

IN EXERCISE of my powers under sections 5(1), 6(2), 10, 11, 12, 13 and 26 of the Retirement Pensions Ordinance 1996**(a)** and of all other powers enabling me in that behalf, I make the following Regulations—

Citation and commencement

1. These Regulations may be cited as the Retirement Pensions (Prescribed Rates) Regulations 1996 and shall come into force on the day appointed under section 1 of the Retirement Pensions Ordinance 1996 for the coming into force of that Ordinance.

Interpretation

2. (1) In these Regulations—

"earnings", in relation to any person and any period means that person's earned income payable in respect of that period as computed in accordance with the Taxes Ordinance 1994**(b)** before any deductions (whether or not any of that income is subject to income tax); and

"the Pensions Ordinance" means the Retirement Pensions Ordinance 1996.

(2) Any reference in these Regulations to a section without more is a reference to that section of the Pensions Ordinance.

Rates of pensions

3. For the purposes of the Pensions Ordinance—

(a) the standard weekly rate of pension is £66;

(b) the standard weekly rate of the married couple's supplement is £37.

(a) No 20 of 1996
(b) No 17 of 1994

Contributions by employers

4. (1) A person who employs any other person for the whole or part of a week during which the employee is between the ages of 17 and 64 years shall make a contribution under section 11 of the Ordinance at the weekly rate specified in regulation 5(2) below in respect of each such employee and each such week.

(2) A person shall not be required to make a contribution under section 11 in respect of any employee and any week if, by reason of section 10(4) (the earnings limit), that employee is not required to make a contribution under section 10(3)(a) in respect of that week.

Rates of contributions

5. (1) For the purposes of the Pensions Ordinance the weekly rate of contribution—

(a) for an employee under section 10(3)(a), is £3.50;

(b) for a self-employed or retired person under section 10(3)(b) or (c), is £7.00.

(2) For the purposes of the Pensions Ordinance the weekly rate of contributions by employers under section 11 is £3.50.

(3) For the purposes of the Pensions Ordinance the weekly rate of voluntary contributions by contributors under section 12—

(a) in respect of any week during the whole or any part of which they are ordinarily resident in the Falkland Islands, is £7.00;

(b) in respect of any week during the whole of which they are not ordinarily resident in the Falkland Islands, is £14.00.

(4) For the purposes of the Pensions Ordinance the weekly rate of assisted contributions payable by the Government under section 13 is £7.00.

The earnings limit

6. A person is not liable to make a contribution under section 10 in respect of any week for which his earnings do not exceed £35.

Calculation of earnings

7. (1) In determining for the purposes of Regulation 6 the amount of the earnings of a person who is employed by more than one person during any week, his earnings for that week shall be aggregated.

(2) For the purposes of Regulation 6, the earnings to be attributed to any week of an employee or retired person whose earnings are payable less frequently than weekly

shall, subject to paragraph (4) below, be found by multiplying his daily rate of earnings for days in that week, calculated in accordance with paragraph (3) below, by 7.

(3) The daily rate of earnings of an employee or retired person is to be determined from the following fraction—

$$\frac{A}{B} = C;$$

where A is the amount of his earnings payable in respect of a period which includes the week in question (whether payable by one employer or more than one),

B is the number of days in that period, and

C is his daily rate of earnings.

(4) In the case of an employee or retired person whose earnings are payable less frequently than weekly and in relation to whom a week falls partly in one pay period ("the first pay period") and partly in another ("the second pay period"), the amount to be attributed to the week for the purposes of Regulation 6 shall be the sum of the following amounts—

(a) the amount found by multiplying the daily rate of earnings for those days of the week which fall in the first pay period calculated in accordance with paragraph (3) above by the number of days in that week which fall in that first period,

(b) the amount found by multiplying the daily rate of earnings for those days of the week which fall in the second pay period, similarly calculated, by the number of days in that week which fall in that second period.

(5) For the purposes of Regulation 6, the earnings of a self-employed person which are to be attributed to any week shall be found by multiplying his daily rate of earnings for days in that week, calculated in accordance with paragraph (6) below, by 7.

(6) The daily rate of earnings of a self-employed person is to be determined from the following fraction—

$$\frac{A}{B} = C;$$

where A is the amount of his earnings payable in respect of the calendar year in which the week in question began, and

B is the number of days in that year, and

C is his daily rate of earnings.

Made this 20th day of December 1996

R P Ralph
Governor

EXPLANATORY NOTE
(not forming part of the above Regulations)

These Regulations set the rates for the contributions and standard weekly rates of pensions payable under the Retirement Pensions Ordinance 1996 ("the Pensions Ordinance").

Regulation 1 contains the title of the Regulations and provides for them to come into force on the same day as the Pensions Ordinance, which is expected to be Monday, 6th January 1997.

Regulation 2 contains the interpretation provisions for the Regulations. The most important definition is that of "earnings" which is relevant to the calculation of the earnings limit in accordance with regulations 6 and 7. The definition follows the Pensions Ordinance in applying the definition of "earned income" in the Taxes Ordinance 1994.

Regulation 3(a) provides that the standard weekly rate of pension payable under section 4 of the Pensions Ordinance shall be £66. This means that a full annual pension will be £3432.

Regulation 3(b) provides that the standard weekly rate of married couple's supplement payable under section 6 of the Pensions Ordinance shall be £37.

Regulation 4 requires the employer of a person aged between 17 and 64 who is earning at least an amount equivalent to the earnings limit specified in regulation 6 to make a contribution under section 11 in respect of each such employee.

Regulation 5 sets out the rates of contributions payable under sections 10, 11, 12 and 13 of the Pensions Ordinance, which are shown in the following Table:

Provision of Ordinance	Class of contribution	Weekly rate of contribution
Section 10(3)(a)	Employee	£3.50
Section 10(3)(b),(c)	Self-employed and retired	£7.00
Section 11	Employers	£3.50
Section 12	Voluntary Contributions:	
	resident	£7.00
	non-resident	£14.00

Section 13 Assisted contributions £7.00

Regulation 6 sets the earnings limit at £35.00. A person earning less than this amount each week is not required to make contributions under section 10 although he may make voluntary contributions or be eligible for assisted contributions.

Regulation 7 prescribes how earnings are to be calculated for the purposes of regulation 6 in cases where employees have more than one employer or are not paid weekly.

Where the employee works for more than one employer during a week, his earnings are to be aggregated.

Provision is made for averaging out earnings where a person is paid less frequently than weekly, for example monthly, so as to arrive at a figure for the weekly earnings for the purposes of regulation 6. These calculations will not need to be carried out in every case, but the provisions will ensure that where there is any doubt about the amount of a person's earnings, an agreed formula can be applied.

SUBSIDIARY LEGISLATION

RETIREMENT PENSIONS ORDINANCE (COMMENCEMENT) ORDER 1996

(S.R. & O. No. 40 of 1996)

Made: 20 December 1996
Published: 24 December 1996
Coming into force on publication

IN EXERCISE of my powers under section 1 of the Retirement Pensions Ordinance 1996(a), I make the following Order—

Citation

1. This Order may be cited as the Retirement Pensions Ordinance (Commencement) Order 1996

Commencement of Retirement Pensions Ordinance 1996

2. The Retirement Pensions Ordinance 1966 shall come into force on 6th January 1997.

Made 20th December 1996

R P Ralph
Governor

EXPLANATORY NOTE

(not forming part of the above Order)

This Order brings the Retirement Pensions Ordinance 1996 ("the 1996 Ordinance") into force on 6th January 1997. On that date the Old Age Pensions Ordinance 1952 and the Non-Contributory Pensions Ordinance 1952 will be repealed by the provisions of section 27(2) of the 1996 Ordinance.

(a) No. 20 of 1996

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