

Government of South Georgia & the South Sandwich Islands

Fees and Charges Policy

Summary

The Government of South Georgia and the South Sandwich Islands (GSGSSI) levies a range of fees and administrative charges to help meet the costs of providing services. Some of these fees are mandated or prescribed by legislation. Others have a basis in policy.

Objective

The purpose of this policy is to ensure that the charges for services across the government are constructed in a consistent manner that is clear to those required to pay. This paper will set-out the approach to:

- Levying fees and charges;
- Collecting fees and charges;
- Reviewing and/or amending the rates payable;
- Consulting upon and/or publicising changes to fee rates and structures;
- Establishing procedure to introduce new fees or charges.

This policy does not apply to the Government's retail or Post Office services, which are commercial activities designed to generate an operating profit.

Principles

The territories of SGSSI do not have a resident population, therefore the government is unable to rely on raising income solely through a standing system of direct taxation, such as income tax or a sales tax. Instead, revenue is collected through a system of fees and charges. To ensure good governance, the following principles are applied:

- Fees and charges are only levied to enable the government to meet its stated strategic priorities.
- Services provided by the government must raise income where there is a duty to do so.
- The government cannot, unless permitted to do so by the legislation, waive the collection of fees that are prescribed in legislation.

- Rates should be set at a level that enables the government to recover the full cost of providing a service, which will include overheads, but also could include costs associated with ensuring the Government delivers it priorities for the Territories, those that benefit its visitors and the wider societal contribution.
- Fees and charges should be collected in a simple and cost-effective manner.
- Fees and charges should be regularly reviewed, and changes based on clear and verifiable evidence.

Types of Fees

Fees relate to sums payable to enable the government to offset the costs incurred in providing services from which the person paying (the applicant) derives benefit. All fees levied by the government should have a statutory basis.

	Principal Ordinance	Enabling Ordinance
Licensing Fees	Fisheries (Conservation	
	and Management)	
	Ordinance	
Harbour Fees	Harbours (Fees)	Finance Fees Ordinance
	Regulations 2011	2022
Customs Duties	Customs Ordinance	Customs (Declarations
	2016	and Clearance) order
		2016
Visitor Landing Fees	Visitors Ordinance 1992	Finance Fees Ordinance
		2022
Marriage Registration	Marriage Ordinance	Finance Fees Ordinance
Fees	1949	2022

Examples include:

Types of Administrative Charge

Charges relate to sums payable to enable to government to offset the costs incurred in undertaking discretionary activities – i.e., that are not provided for in legislation.

Examples of charges include: Late Application Charges Advisory Panel Charges Accommodation Charges

Levying Fees and Charges

The government will clearly set-out in policy documentation such as application forms, guidance notes, and via the website <u>www.gov.gs</u> when a fee is levied for a service, the rate payable, and the mechanism for charging.

All fees and charges are levied and payable in Pounds Sterling (£).

Collecting Fees and Charges

Fees and charges will be levied in advance by way of invoice issued by the GSGSSI Office in Stanley, Falkland Islands. Normal invoice terms are 30 days.

Payment should be provided by way of electronic transfer to a nominated Government bank account in one of the following jurisdictions:

Falkland Islands Jersey Gibraltar

When provision of a service is conditional upon receipt of a fee, the government will not usually provide that service until the requisite fee has been received even if an invoice is not yet overdue. For example, fees under the Visitors Ordinance are due prior to a visit even if the invoice due date falls after a visit.

Exceptionally, payment in cash or credit/debit card will be accepted at King Edward Point for customs and harbour fees, and for yachts only, visitors fees.

Reviewing and Amending Rates Payable

All Fees and charges will be reviewed on an annual basis, usually in the second quarter of the year in advance of the next austral summer season.

Annual reviews should, as a minimum, include an uplift connected to the prevailing rate of inflation in either the Falkland Islands or the United Kingdom, to be agreed by the Chief Executive Office, as advised by the Senior Leadership Team. Changes to fees and charges in excess of the agreed rate of inflation will be subject to consultation with the relevant stakeholders.

Changes to fees will be clearly published on the government website <u>www.gov.gs</u>

Introducing new Fees and Charges

As fees levied by the government have a basis in statute, any new fees will be subject to a process of public consultation. This consultation process will include both the proposed introduction of a fee, but also on any mechanism for increases in the future.

GSGSSI POLICY PAPER 03-23; IN FORCE 1 NOVEMBER 2023

As charges do not have a basis in statute, the government is unlikely to engage in a process of public consultation prior to their introduction. However, the introduction of any new charge will be publicized in advance on the government website and also to known stakeholders via email or awareness events.

The government will endeavour to give a minimum of 3 months notice ahead of the introduction of new charges.

Review

This policy can be reviewed at any time, but must be reviewed within 5 years of it coming into force

Responsible Officer

Chief Executive

Contact

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