



Falkland Islands Government

The Customs & Immigration Service, PO Box 589, Ross Road, Stanley, Falkland Islands
Telephone: (+500) 27340
E-mail: admin@customs.gov.fk

CUSTOMS & IMMIGRATION CHARGES – FINANCIAL YEAR 2026/2027

Following the consideration and confirmation of the Financial Year 2026/27 Budget by Honourable Members of the Legislative Assembly on 03 June 2026, this document details the decisions reached in regard to the rates of duties, fees and taxes levied by the Customs and Immigration Service that will apply during this coming financial year (unless indicated otherwise):-

1. **By Customs Resolution, effective from 00.01 hours on 04 June 2026, the following increases in the rates of Import Duty came into effect:**

Customs Ordinance 2003

(Revenue Account Code 0300 0060)

Product	Commodity Code	Duty Rate From	Duty Rate To
Beer, per litre	2202	45p	47p
Cider and Perry etc., per litre	2203	45p	47p
Wines (both still and sparkling), per litre	2204	£ 1.12	£ 1.16
Fortified Wines, per litre	2205	£ 1.33	£ 1.37
Spirituous Beverages, per litre	2206	£ 9.07	£ 9.34
Spirits, per litre	2207	£ 16.91	£ 17.42
Other Strong Liquor, per litre*	2208	£ 1.33	£ 1.37
Tobacco, per kilo	2401	£ 427.54	£ 513.05
Cigarettes, per kilo	2402	£ 584.96	£ 643.96
Cigars, per kilo	2403	£ 584.96	£ 643.96

*Alcoholic beverages which contain more than 12% alc. x volume and is not spirits, beer, wines, fortified wines or spirituous beverages within the meaning of the Customs Ordinance 2003.

2. **By Customs Resolution, effective from 00.01 hours on 04 June 2026, the following increases in the rates of import duty in respect of vapes and vaping substances came into effect:**

Product	Commodity Code	Duty rate From	Duty rate To
*A Single-Use Vape (exclusive of any vaping substance it may contain)	2405	£ 20 per device	£ 26 per device
*A Refillable And/Or Re-Chargeable Vape	2406	£ 0	£ 0
Smoking Accessories, including pipes and cigarette holders, replacement parts for vaping devices (batteries, coils, mouthpieces etc)	2407	£ 0	£ 0
* Vaping Substances, in liquid form (whether in or with a vaping device or separately)	2408	£ 3.00 for 10 millilitres or part thereof	£ 3.90 for 10 millilitres or part thereof
* Vaping Substances, if in solid form (whether in or with a vaping device or separately)	2409	£ 3.00 for 10 grams or part thereof	£ 3.90 for 10 grams or part thereof

* As defined under section 132A of the Customs Ordinance 2003

3. **In accordance with the Finance Ordinance 2026, the following Harbour Dues charges will apply w/ from 01 July 2026:**

Harbour Regulations 1944 – paragraph 1 of Schedule 3 and associated sub-charges

(i) (Revenue Account Code 0300 0061)

Category/NRT		Dues rate From £	Dues rate To £
Private Pleasure Yachts	(under 50 tons)	84	87
<i>Vessels:</i>			
Under 15 tons	<i>Note – extra-statutory exemption in force</i>	84	87
15 tons or more but under 30 tons	<i>Note – extra-statutory exemption in force</i>	154	159
30 tons or more but under 50 tons	<i>Note – extra-statutory exemption in force</i>	277	285
50 tons or more but under	800 tons	416	428
800 tons or more but under	1,000 tons	543	558
1,000 tons or more but under	1,500 tons	624	641
1,500 tons or more but under	2,000 tons	750	771
2,000 tons or more but under	5,000 tons	917	942
5,000 tons or more but under	7,000 tons	1,109	1,139
7,000 tons or more but under	10,000 tons	1,666	1,711
10,000 tons or more but under	15,000 tons	2,080	2,137
15,000 tons or more but under	20,000 tons	2,429	2,495
20,000 tons or more but under	25,000 tons	2,776	2,851
25,000 tons or more but under	30,000 tons	3,190	3,277
30,000 tons or more but under	35,000 tons	3,607	3,705
35,000 tons or more but under	40,000 tons	4,023	4,132
40,000 tons or more but under	50,000 tons	4,716	4,844
50,000 tons or more but under	60,000 tons	5,548	5,698
60,000 tons or more but under	70,000 tons	6,103	6,268
70,000 tons or more but under	80,000 tons	6,795	6,979
80,000 tons or more but under	90,000 tons	7,490	7,693
90,000 tons or more but under	100,000 tons	8,239	8,462
100,000 tons or more but under	110,000 tons	9,144	9,391
110,000 tons or more but under	120,000 tons	10,240	10,517
120,000 tons or more but under	130,000 tons	11,572	11,885
130,000 tons or more		13,192	13,549

(ii) Double the harbour dues prescribed under (i) above shall be payable on every passenger vessel carrying more than 12 passengers.

(iii) An additional charge shall be made in respect of vessels (other than private pleasure yachts under 50 tons which remain in harbour for a period of more than 24 hours for every additional consecutive period of 24 hours or part thereof, at the rate of one half of the harbour dues detailed under (i) or (ii) above.

(iv) Where the Harbour Master is satisfied:

- a. that any vessel that is not in use for the purpose it is generally intended to be used or for any commercial revenue-earning purpose and will not be so used for a period of not less than 15 days, and;
- b. that which following its last entry to harbour, has incurred harbour fees as per the above for 5 consecutive days, the following fees are then payable, subject to the Harbour Master's written confirmation:
 - i. Falkland Islands registered vessels: **£50 per day or part thereof**
 - ii. Non Falkland Islands registered vessels: **£75 per day or part thereof**

Note. Small pleasure and sporting vessels and vessels engaged in local trade which are not foreign going are currently exempt from harbour dues as also are local work boats, vessels owned or chartered by the Ministry of Defence, vessels operated by the British Antarctic Survey, the FI and GSGSSI fishery patrol/logistical vessels and Falkland Islands' supply ships.

4. **In accordance with the Finance Ordinance 2026, the following Customs Services Fees will apply w/e from 01 July 2026:**

Regulation 3 of the Customs (Fees) Regulations 2006

(Revenue Account Code 0300 0061)

Customs Services	£
Minimum fee for services wholly provided during normal working hours	102
Hourly fee during normal working hours (including any fraction of an hour which is charged as a full hour)	51
Minimum fee for services wholly provided outside of normal working hours	152
Hourly fee for outside of normal working hours (including any fraction of an hour which is charged as a full hour)	76
Services provided partly during normal hours and partly outside normal hours – in respect of the total number of whole hours engaged during normal hours of duty	51
And as to the remainder of the time engaged (including a fraction of an hour engaged during normal hours of duty)*	76
*But so the minimum fee payable under this part is	152
Services provided without attendance upon the vessel concerned – within normal working hours	102
Services provided without attendance upon the vessel concerned – outside of normal working hours	152
Other (Revenue Account Code 0300 0143)	
Service and Supply of documents – providing any permit, authorisation certificate or other document required for any purpose other than a purpose under the Customs Ordinance 2003	8.95

5. **In accordance with the Finance Ordinance 2026, the following Customs Clearance Fees will apply w/e from 01 July 2026:**

Amendment to Regulation 4 (1) and 4 (3) of the Customs (Fees) Regulations 2006

(Revenue Account Code 0300 0061)

Location	£
Declared Ports	
Vessels not exceeding 50 tons	34.50
Vessels exceeding 50 tons	69.00
Undeclared Ports	
Vessels not exceeding 50 tons	169.00
Vessels exceeding 50 tons	338.00

Note. The above Regulations incorporate a clear distinction between private pleasure yachts not exceeding 50 net registered tons and commercial vessels which may also carry passengers or supernumeraries For reward. Therefore visiting private pleasure yachts (i.e. not operating commercially) are exempt from payment of customs clearance fees but are subject to the £87 private pleasure yacht harbour dues charge.

All other visiting commercially operated vessels are subject to customs fees as per 3. and 4. above, but harbour dues are not payable in respect of those not exceeding 50 net registered tons.

6. **In accordance with the Finance Ordinance 2026, the following Immigration Fees will apply w/e from 01 July 2026:**

Regulation 4 of the Immigration (Fees) Regulations 2021

(Revenue Account Code 0300 0145)

Permit/Clearance/Permission Type	£
For each application for a visa	80
For each person who is under 18 years and included in the visa application of another person*	6
* A visa is not required by a person who is applying for an immigration permit other than a visitor permit	

Permit/Clearance/Permission Type	£
For each application for a visitor permit	0
For an extension of a visitor permit	0
For an application by a visitor to do short-term work	80
For an application by a visitor for permission to do short-term work under a scheme recognised by the Governor	80
For each application for a volunteer permit	80
For an extension of a volunteer permit	40
For each application for a work permit	80
For an extension of a work permit	80
For an application by a work permit holder for permission to do work not on the Workforce Shortage List	40
For an application for an accompanying dependent permit by a person who is 16 years or over	80
For an application for an accompanying dependent permit by a person who is under 16 years	40
For an extension of an accompanying dependent permit by a person who is 16 years or over	40
For an extension of an accompanying dependent permit by a person who is under 16 years	20
For an application by an accompanying dependent permit holder for permission to do work not on the workforce shortage list	40
For each application by a person for a permanent residence permit (which may include dependent children free of charge)	250
For an application for a permanent residence permit by a partner submitted at the same time	250
For an application for a dependent permit by a person who is 16 years or over	80
For an Application for a dependent permit by a person who is under 16 years	40
For an extension of a dependent permit by a person who is 16 years or over	40
For an extension of a dependent permit by a person who is under 16 years	20
For an application for a carer permit	80
For an application to register on the Registered Employer Scheme under regulation 22 of the Immigration (General) Regulations 2021:	
(a) to employ not more than 5 workers	62
(b) to employ 6 to 19 workers	123.50
(c) to employ 20 or more workers	185

Note. A person recruited by the Falkland Islands Government from overseas is exempt from the requirement to pay the first application fee for a visa, a work permit or an accompanying dependent permit.

7. In accordance with the Finance Ordinance 2026, the following Falkland Islands Status Application fees will apply w/e from 01 July 2026:

Regulation 3 of the Falkland Islands Status (Application Fees) Regulations 1999

(Revenue Account Code 0300 0145)

*For an application by a person for Falkland Islands status	200
* For an application for Falkland Islands status by partners submitted at the same time	200

* Children included as dependents in an application do not pay an application fee

8. In accordance with the Finance Ordinance 2026, the following Embarkation Tax rate will apply w/e from 01 January 2027:

Regulation 2 (1) of the Embarkation Tax Regulations 1999

(Revenue Account Code 0300 0065)

An Embarkation Tax of **£41** is payable by every non-exempted passenger leaving the Falkland Islands by air with effect from 01 January 2027 (the current fee, valid to 31 December 2026 is £40).

9. **In accordance with the Finance Ordinance 2026, the following Registration of Ships fees will apply w/e from 01 July 2026:**

Merchant Shipping (Registration of Ships) (Fees) Regulations 2019 Replacement of regulation 2 and the Schedule of fees

(Revenue Account Code 0300 0061)

PART 1 - MERCHANT SHIPS AND YACHTS REGISTERED UNDER PART I OR IV OF THE REGISTER

Where a person applies, on any one occasion, for the registration of more than one change in the Register in respect of the same ship for which more than one fee would be payable under item 9 or 10 in the Table of Fees —

- (a) the fee for the first change is £55.50 and
- (b) the fee for the second change is £18.50

Fee No.	Description	£
1.	Application for initial registration of a ship (including registration of a ship whose Registry has expired). (The fee is non-refundable if registration is refused)	206.50
2.	Registration of a transfer of ownership or shares in a registered ship:	
	(a) for first or only transfer:	111.00
	(b) for second and each subsequent transfer:	22.50
3.	Renewal of registration under regulation 39 of the Maritime (Registration of Ships) Regulations 2019 (without a break in registration):	84.50
4.	Registration of a mortgage:	
	(a) for the first or only mortgage:	106.00
	(b) for the second and each additional mortgage:	20.50
5.	Registration of notice of intended mortgage:	39.00
6.	Issue of duplicate certificate of registry:	34.00
7.	Issue of transcripts of entries in the Register relating to any one ship:	
	(a) for current entries:	34.00
	(b) for other entries:	48.50
8.	Personal inspection of the Register (per hour or part of an hour):	16.50
9.	Registration of change of name of ship:	55.50
10.	Registration of change of measurement, tonnage or engine particulars recorded in the Register:	55.50
11.	Transfer to a port in the UK or to a relevant British possession:	54.50
12.	Transfer from a port in the UK or from a relevant British possession:	142.00
13.	Application to the Registrar for provisional registration of a ship:	188.00
14.	Full registration of a ship directly following provisional registration by the Registrar:	79.00

PART 2 - FISHING VESSELS REGISTERED UNDER PART II OR IV OF THE REGISTER

Where a person applies, on any one occasion, for the registration of more than one change in the Register in respect of the same vessel for which more than one fee would be payable under item 10 or 11 in the Table of Fees —

- (a) the fee for the first change is £55.50 and
- (b) the fee for the second change is £18.50

Fee No.	Description	£
1.	Application for registration of a vessel (and of a vessel whose registration has expired (The fee is non-refundable if registration is refused):	
	(a) with full registration:	206.50
	(b) with simple registration:	167.50
2.	Registration of transfer of ownership of a registered vessel:	
	(a) with full registration:	111.00
	(b) with simple registration:	92.50
3.	Renewal of registration under regulation 39 of the Maritime (Registration of Ships) Regulations 2019 (without a break in registration):	84.50
4.	Change in registration from simple to full registration:	92.50

Fee No.	Description	£
5.	Registration of mortgage:	
	(a) for the first or only mortgage:	106.00
	(b) for the second and each additional mortgage:	20.50
6.	Registration of notice of intended mortgage:	39.00
7.	Issue of duplicate certificate of registration:	34.00
8.	Issue of transcripts of entries in the Register relating to any one vessel:	
	(a) for current entries:	34.00
	(b) for other entries:	48.50
9.	Personal inspection of the Register (per hour or part of an hour):	16.50
10.	Registration of change of name of vessel:	55.50
11.	Registration of change of measurement, tonnage or engine particulars recorded in the Register:	55.50
12.	Application to the Registrar for provisional registration of a vessel with full or simple registration:	188.00
13.	Full registration of a vessel directly following provisional registration:	79.00

PART 3 – SMALL SHIPS REGISTERED UNDER PART III OF THE REGISTER

Fee No.	Description	£
1.	Issue of certificate of registration (and of a ship whose registration has expired):	37.00
2.	Issue of duplicate or amended certificate of registration:	37.00
3.	Issue of transcript of entries in the Register relating to any one ship:	
	(a) for current entries:	34.00
	(b) for other entries:	48.50

10. In accordance with the Finance Ordinance 2026, the following Endangered Species Protection fees will apply w/e from 01 July 2026:

Regulation 3 of the Endangered Species Protection (Fees) Regulations 2022

(Revenue Account Code 0300 0143)

Fee	£
1. Species under Appendix I	
Export permit	26.60
Import permit	26.60
Re-export certificate	8.95
Certificates authorising introduction from the sea	26.60
2. Species under Appendix II	
Export permit	26.60
Import permit	26.60
Re-export certificate	8.95
Certificates authorising introduction from the sea	26.60
3. Species under Appendix III	
Export permit	8.95
Import permit	8.95
Re-export certificate	8.95
4. Certificates or Statements	
A certificate or statement issued under section 23 of the Endangered Species Protection Ordinance 2015	8.95

11. The following Merchant Shipping Fees will continue to apply:

UK Merchant Shipping (Fees) Regulations 2018

(Revenue Account Code 0300 0145)

- | | |
|---|---------|
| (a) Issue of Seaman's Record Book and Certificates of Discharge: | £ 55.00 |
| (b) Issue of Seaman's Certificate of Nationality and Identity, validity 10 years: | £ 55.00 |

12. In accordance with the provisions of the (UK) Passport (Fees) Regulations 2022 in its application to services provided in the Falkland Islands, the following charges will continue to apply:

(Revenue Account Codes 064109407 & 0300 0145)

Passports

- (a) Issuing a passport of not more than 34 pages which includes replacing an expired passport, issuing a new passport of full validity when an original passport of restricted validity is unavailable, where the applicant is aged 16 years or over: *£ 155.30
- (b) Issuing a passport of not more than 34 pages which includes replacing an expired passport, issuing a new passport of full validity when an original passport of restricted validity is unavailable, where the applicant is under 16 years of age (valid for 5 years): *£ 114.30
- (c) Issuing a (adult) passport of 50 pages which includes replacing an expired passport, and issuing a new passport of full validity when an original passport of restricted validity is unavailable: *£ 169.30
- (d) Issuing and where required, preparing an emergency passport or other document not otherwise provided for in lieu of a passport, or accepting a declaration of identity on which a visa is to be granted and issuing a certificate on such declaration describing the applicant: £ 75.00
- (e) Issuing a passport of not more than 34 pages which includes replacing an expired passport, issuing a new passport of full validity when an original passport of restricted validity is unavailable, where the applicant was born before 02 September 1929 (Wartime veteran Scheme) **Gratis**

* Fee includes postage & DHL courier costs plus administrative charges

13. In accordance with the Finance Ordinance 2026, the following British Nationality fees will apply w/e from 01 July 2026:

Schedule to section 3 of the British Nationality Ordinance 1949

(Revenue Account Code 0300 0145)

- Application for registration as a British Overseas Territories citizen – application relating to one child £ 863
- Application for naturalisation as a British Overseas Territories citizen under section section 18 (1) or 18(2) of the Act – application relating to one adult £ 1,140
- Facilitating applications for United Kingdom visas or nationality e.g. Biometrics for visas, facilitating British citizenship registration £ 72
- Taking photographs, set of six £ 8

14. In accordance with the Finance Ordinance 2025, the following increases in Passenger Tax rates will come into effect on 01 July 2026:

Cruise Ships Ordinance 1998 Sections 3 (1) and 3 (2)

(Revenue Account Code 0300 0059)

A **Passenger Tax of £50** passenger is payable in respect of any passenger carried aboard a cruise vessel that calls at any designated port, except where it is shown to the satisfaction of the Collector of Customs, that a fee of not less than \$15 United States Dollars has been, or will be paid, for the privilege of visiting any privately owned land in Camp during the same voyage, where the tax payable shall be reduced to **£25** per passenger.

Note. In accordance with Members' determinations, the above passenger tax rates will also increase by 3% to £51.50 and £25.75 respectively with effect from 01 July 2027.