



ASCENSION

**REVISED EDITION OF THE LAWS, 2017**

**PUBLIC FINANCE AND REVENUE**

**BUSINESS LEVY ORDINANCE, 2012<sup>1</sup>**

*Ordinance A4 of 2012*

*In force 1 March 2012*

*Amended by Ordinances A5 of 2013, A3 of 2014, A1 of 2018, A6 of 2020, A2 of 2021*

*No subsidiary legislation to 26 March 2018*

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**BUSINESS LEVY ORDINANCE, 2012**

**ARRANGEMENT OF SECTIONS**

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AN ORDINANCE to make provision for and in connection with the imposition of a business levy.

**Short title and commencement**

1. This Ordinance may be cited as the Business Levy Ordinance, 2012, and comes into force on 1st March 2012.

**Interpretation**

2. In this Ordinance—  
“**Collector**” means the person appointed to be Collector of Business Levy by the Governor or, if no person is so appointed or the person so appointed is not able to act, the Director of Resources;  
“**financial year**” means the period of 12 months beginning 1st April in a year.

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<sup>1</sup> Under section 10 of the Revised Edition of the Laws Ordinance, 1999 this text is authoritative and is the sole authentic edition in respect of the law contained in it as at 15 March 2021.

## **Business levy**

3. There is to be a tax to be known as business levy.

## **Persons liable for business levy**

4.<sup>2</sup> The Schedule to this Ordinance makes provision for the persons who are liable to pay business levy.

## **Amount of business levy**

5.<sup>3</sup> The Schedule to this Ordinance makes provision for the amount of business levy which a person is liable to pay and the period during which it is payable.

## **Payment of business levy**

- 6.<sup>4</sup> (1) Business levy for a financial year is payable in 2 equal instalments.

(2) The first instalment is due on 1st April [May<sup>5</sup>] in the financial year and the second on 1st October in the financial year.

- (3) The Collector must—

- (a) at least 30 days before 1st April [May] in each financial year, issue to each of the persons liable to pay business levy a notice stating the amount of the instalment assessed by the Collector to be due from the person on that date; and
- (b) at least 30 days before 1st October in each financial year, issue to each of those persons a notice stating the amount of the instalment assessed by the Collector to be so due on that date.

(4) A person who fails to pay the whole or any part of an instalment due on any date is liable to a penalty equal to 1% of the amount which the person has failed to pay in respect of each month or part of a month for which the failure continues.

(5) If a person's failure to pay relates to the whole or any part of an instalment due on 1st April [May] in a financial year, the Collector may issue to the person a notice requiring the person to pay on that date the instalment that would otherwise have been due on 1st October in the financial year; and in such a case subsection (4) applies as if that instalment were due 30 days after the notice is issued.

(6) A notice under subsection (3) or (5) may be issued in any manner (including by electronic means), and be in any form, that the Collector thinks appropriate.

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<sup>2</sup> Section 4 substituted by Ord A6 of 2020

<sup>3</sup> Section 5 amended by Ord. A1 of 2018 and substituted by Ord A6 of 2020

<sup>4</sup> Section 6 amended by Ord A6 of 2020

<sup>5</sup> With effect from 25 March 2020 until 31 March 2021, section 6(2), (3)(a) and (5) have effect as if for the word "April" the word "May" is substituted by virtue of Ord A6 of 2020.

## Enforcement of payment

7. (1) Business levy (and any penalty incurred for failure to pay it) may be recovered as a civil debt due to the Government of Ascension by suit taken before the Magistrates' Court in the name of the Collector.

(2) In spite of any limitations on the jurisdiction of the Magistrates' Court, any suit for the recovery of business levy or any penalty incurred for failure to pay it may be heard and determined by the Magistrates' Court irrespective of the amount of tax or penalty for which the suit is brought.

(3) Subsection (2) does not affect the jurisdiction of the Supreme Court.

## Exemption from property tax of persons liable to business levy

8.<sup>6</sup> A person liable to pay business levy is not liable to pay property tax in respect of the financial year for which the business levy is payable under this Ordinance.

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## SCHEDULE PERSONS LIABLE FOR BUSINESS LEVY AND AMOUNT PAYABLE

### Persons liable and amount of business levy

1.<sup>7</sup> (1) In this Schedule—  
“**relevant total amount**” means £1,811,000; and  
“**relevant period**” means the financial year commencing 1 April 2021.

(2) During the relevant period, the persons specified in column 1 are liable to pay a share of the relevant total amount in the proportions specified in column 2:

<i>Person</i>	<i>Proportion (%)</i>
Secretary of State for Defence of the United Kingdom	60.71
Secretary of State for Foreign, Commonwealth and Development Affairs of the United Kingdom	3.03
British Broadcasting Corporation	30.62
Sure South Atlantic Limited	5.64

### Liability of successors

2. If, during the relevant period—  
(a) the whole or substantially the whole of the assets and liabilities of any person specified in column 1 transfers (whether by insolvency, merger, or acquisition of that person, or otherwise) to another person (“P”); or

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<sup>6</sup> Section 8 amended by Ord A6 of 2020

<sup>7</sup> Paragraph 1 amended by Ord A2 of 2021

(b) in respect of a Secretary of State, the functions of that person are transferred to another person ("P"),  
the liability to pay the business levy will pass to P, and column 1 will be deemed to have been amended accordingly for the remainder of the relevant period.

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