



ASCENSION

REVISED EDITION OF THE LAWS, 2017

PUBLIC FINANCE AND REVENUE

ROAD WORKS LEVY ORDINANCE, 2014¹

*Ordinance A5 of 2014
In force 1 August 2014*

No amendments to 1 November 2017

No subsidiary legislation to 1 November 2017

ROAD WORKS LEVY ORDINANCE, 2014

ARRANGEMENT OF SECTIONS

1. Short title and commencement
2. Interpretation
3. Road works levy
4. Persons liable for road works levy
5. Amount of road works levy
6. Payment of road works levy
7. Enforcement of payment

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

Short title and commencement

1. This Ordinance may be cited as the Road Works Levy Ordinance, 2014, and comes into force on 1st August 2014.

Interpretation

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

¹ 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 1 November 2017.

Road works levy

3. There is to be a tax to be known as road works levy.

Persons liable for road works levy

4. The following persons are liable to pay road works levy for each financial year—
 - (a) the Secretary of State for Defence of the United Kingdom;
 - (b) the British Broadcasting Corporation;
 - (c) Sure South Atlantic Limited; and
 - (d) the Secretary of State for Foreign and Commonwealth Affairs of the United Kingdom.

Amount of road works levy

5. (1) The amount of road works levy which a person specified in section 4(a) and (b) is liable to pay for a financial year is the person's share of the relevant total amount.

- (2) The “**relevant total amount**” is—
 - (a) for the financial year beginning with 1st April 2014, £354,224;
 - (b) for the financial year beginning with 1st April 2015, £297,432;
 - (c) for the financial year beginning with 1st April 2016, £362,203;
 - (d) for the financial year beginning with 1st April 2017, £377,713.

- (3) The share of the relevant total amount is—
 - (a) in the case of the Secretary of State for Defence of the United Kingdom, 66.9%;
 - (b) in the case of the British Broadcasting Corporation, 33.1%.

- (4) The amount Sure South Atlantic Ltd is liable to pay is fixed at £12,000 for each financial year set out in subsection (2).

- (5) The amount the Secretary of State for Foreign and Commonwealth Affairs of the United Kingdom is liable to pay is fixed at £6,000 for each financial year set out in subsection (2).

Payment of road works levy

6. (1) Road works levy for the financial year beginning with 2014 is payable on 1st October 2014.

- (2) The Collector shall at least 30 days before 1st October 2014, issue to each of the persons specified in section 4 a notice stating the amount of the levy assessed by the Collector to be due from the person on that date.

- (3) Road works levy for all other financial years is payable in 2 equal instalments.

- (4) The first instalment is due on 1st April in the financial year and the second on 1st October in the financial year.

- (5) The Collector must—

- (a) at least 30 days before 1st April in each financial year, issue to each of the persons specified in section 4 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.

(6) 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.

(7) If a person's failure to pay relates to the whole or any part of an instalment due on 1st April 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 (6) applies as if that instalment were due 30 days after the notice is issued.

(8) A notice under subsection (2), (5) or (7) may be issued in any manner (including by electronic means), and be in any form, that the Collector thinks appropriate.

Enforcement of payment

7. (1) Road works 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.
