

ASCENSION

REVISED EDITION OF THE LAWS, 2017

PUBLIC FINANCE AND REVENUE

INCOME TAX ORDINANCE, 2001¹

Ordinance A6 of 2001

In force 12 December 2001

Amended by Ord. A10 of 2011

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INCOME TAX ORDINANCE, 2001

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INCOME TAX ORDINANCE, 2001

AN ORDINANCE to provide for the administration, levying and collection of income tax.

Short title

1. This Ordinance may be cited as the Income Tax Ordinance, 2001.

**PART I
PRELIMINARY**

Interpretation

2. In this Ordinance, unless the context otherwise requires—
 “**body of persons**” means any body politic, corporate or collegiate and any company, fraternity, fellowship, or society of persons whether corporate or not corporate;
 “**chargeable income**” has the meaning given in section 7;
 “**Commissioner**” means the Commissioner appointed under section 3, and includes an Assistant Commissioner and any other officer appointed under that section;
 “**company**” means any company incorporated or registered under any law in force in Ascension; and any company which, though incorporated or registered outside Ascension, carries on business, or has an office or place of business therein;
 “**the Court**” means the Ascension Magistrates’ Court;
 “**incapacitated person**” means any person who lacks legal capacity to manage his or her own affairs;
 “**income arising in or derived from Ascension**” has the meaning given in section 6;
 “**married woman**” includes a common law wife where it is proved to the satisfaction of the Commissioner that the relationship is not merely a temporary liaison;
 “**person**” (except in Schedule II) includes a body of persons;
 “**public body**” means any statutory corporation;
 “**return**” has the meaning given in section 16(3);
 “**ship**” means any British ship registered in Ascension and any other ship owned, hired, or chartered by or on behalf of the company holding the contract for the management of

the R.M.S. St Helena, St Helena Line Limited or the Government of Ascension or St Helena;

“**tax**” means income tax imposed by this Ordinance;

“**taxable income**” has the meaning given in section 6;

“**year of assessment**” means the period of 12 months commencing on the 1st April in any year; but the first year of assessment under this Ordinance commences on 1st April 2002.

Appointment of Commissioner and other officers

3. (1) The Governor must, by notice in the Gazette, appoint some fit and proper person to be the Commissioner of Income Tax, and the person so appointed is charged with the due administration of this Ordinance.

(2) The Governor may, by notice in the Gazette, appoint such number of Assistant Commissioners of Income Tax as appear to the Governor to be necessary or expedient for the due administration of this Ordinance.

(3) The Commissioner may, with the concurrence of the Governor as to numbers, appoint such officers as are necessary to facilitate the due administration of this Ordinance.

Confidential information

4. (1) Every person having any official duty under or being employed in the administration of this Ordinance must –

- (a)* regard and deal with all documents and information relating to the income or items of the income of any person, as confidential; and
- (b)* make and subscribe a declaration to that effect in the prescribed form before a Commissioner for Oaths.

(2) It is an offence for a person who has possession of or control over any such documents (or copies thereof) or information at any time to communicate or attempt to communicate such information or anything contained in any such documents or copies to any person—

- (a)* other than a person to whom the first-mentioned person is authorised by the Governor to communicate it; or
- (b)* otherwise than for the purposes of this Ordinance.

Penalty: As provided in section 39.

(3) A person appointed under or employed in carrying out the provisions of this Ordinance must not be required to produce in any court or other judicial tribunal any return, document or assessment, or to divulge or communicate to any such court or tribunal any matter or thing coming under the person’s notice in the performance of his or her duties under this Ordinance, except –

- (a)* as necessary for the purpose of carrying into effect the provisions of this Ordinance;
- (b)* in order to institute a prosecution; or
- (c)* in the cause of a prosecution for any offence committed in relation to income tax.

(4) Notwithstanding anything contained in this section, the Commissioner may permit the Auditor or any officer duly authorised in that behalf by the Auditor to have such access to any records or documents as is necessary for the performance of his or her official duties; and the Auditor or any such officer is thereupon be deemed (for the purpose of this section) to be a person employed in carrying out the provisions of this Ordinance.

(5) If, under any law in force in any part of Her Majesty's Dominions or in any place under Her Majesty's protection, provision is made for the allowance of relief from income tax in respect of income tax paid in Ascension, the obligation as to secrecy imposed by this section does not prevent the disclosure to the authorised officers of the Government in that part of Her Majesty's Dominions or in that place under Her Majesty's protection of any facts necessary to enable the proper relief to be given.

Income Tax

5. (1) There is to be charged, levied, and collected in accordance with the provisions of this Ordinance, a tax to be known as Income Tax.

(2) Income Tax is, subject to this Ordinance, payable in every year of assessment upon the chargeable income of any person for that year.

(3) Tax must be charged at the rate or rates from time to time approved by the Governor by notice published in the *Gazette*.

PART II TAXABLE INCOME AND CHARGEABLE INCOME

Taxable Income

6. (1) The taxable income of a person in any year of assessment is the total amount of the person's income arising in or derived from Ascension from the following sources—

- (a) any office or employment;
- (b) any pension;
- (c) in that year of assessment from or in respect of the sources mentioned in Part A of Schedule I;
- (d) in the previous year of assessment from any of the sources mentioned in Part B of Schedule I.

(2) For the purposes of this section income is derived from Ascension if such income, from whatever source or wherever paid, relates to any office or employment on Ascension; and employment includes any work performed or services rendered under a contract for services.

(3) Schedule I has effect for describing the several types and sources of income which are taxable under this Ordinance, and for prescribing the rules to be applied in calculating the amount of such income.

Chargeable Income

7. (1) The chargeable income of any person in any year of assessment is the amount of the person's taxable income less the allowances (if any) which the person claims and to which the person is found to be entitled.

(2) Schedule II has effect for the purpose of prescribing the allowances which may be deducted from a person's taxable income in order to calculate the person's chargeable income, and for prescribing the circumstances in which such allowances may be made.

(3) The rates or amounts of the said allowances are, except where they are stated in Schedule II, such rates or amounts as are approved from time to time by resolution made by the Governor.

Exempt income

8. Notwithstanding anything in this Ordinance to the contrary, there must be excluded from the taxable income of any person, any income received by the person of a type or from a source described in Schedule III.

Transfer of allowances

9. (1) If married or common law partners are a part of the same household, any unused personal allowances, or parts thereof, of one partner may be claimed by the other partner.

(2) A dependant child allowance is claimable firstly by a child's mother, but where such allowance, or part of it, is not claimed by the child's mother, it, or such part of it as the case may be, may be claimed by any person or persons upon whom the child is dependent.

PART III TRUSTEES, AGENTS, PARTNERSHIPS, ETC.

Chargeability of trustees, etc.

10. Every receiver, trustee, guardian, curator, committee or other person having the direction, control, or management of any property or concern on behalf of any incapacitated person is assessable to tax in the name of such incapacitated person in like manner and to the like amount as such person would be assessable if he or she were not an incapacitated person.

Acts, etc., to be done by trustees, etc.

11. The person who is assessable in respect of an incapacitated person is answerable for all matters required to be done by virtue of this Ordinance for the assessment of the income of any person for whom the first-mentioned person acts, and for paying the tax assessable thereon.

Manager of bodies of persons

12. The manager or other principal officer of every body of persons is answerable for doing all such acts, matters and things as are required to be done by virtue of this Ordinance for the assessment of such body and payment of the tax.

Indemnification of representative

13. Every person ('A') answerable under this Ordinance for the payment of tax on behalf of another person ('B') may retain out of any money coming to A's hands on behalf of B so much thereof as is sufficient to pay such tax; and A is hereby indemnified against any person whatsoever for all payments made by A in pursuance or by virtue of this Ordinance.

Deceased persons

14. The liability of any person to pay tax is not prejudiced or affected by the person's death; and the personal representative of every deceased person –

- (a) is liable to and charged with the payment (out of the assets of the estate) of any tax which such deceased person would have been liable to pay if he or she had not died; and
- (b) is answerable for doing such acts, matters and things as such person if he or she were alive would be liable to do under this Ordinance.

Partnerships

15. If a trade, business, profession or vocation is carried on by two or more persons jointly—

- (a) the income of any partner from the partnership, in any period of time, is deemed to be the share to which the partner was entitled during such period from the income of the partnership and must be included in the return of income to be made by such partner under this Ordinance;
- (b) the partners are jointly and severally responsible for making, when so required by the Commissioner, a return of the income of the partnership, such income being ascertained in accordance with this Ordinance;
- (c) the provisions of this Ordinance with respect to failure to deliver returns or particulars in accordance with a notice from the Commissioner apply to any return required under this section.

PART IV ADMINISTRATION & COLLECTION

Notices of chargeability and returns

16. (1) The Commissioner may, by notice in writing require any person to supply to the Commissioner, within a reasonable time as specified in the notice, such particulars as that person possesses concerning matters of which the Commissioner needs to be aware for the purposes of the due administration of this Ordinance.

(2) Without limiting subsection (1), the matters about which the Commissioner may require information to be supplied to him under that subsection include—

- (a) the income of the person to whom the notice is addressed, or of any person in respect of whose income such first mentioned person is or may be assessable under this Ordinance;
- (b) any fact or circumstance affecting the entitlement of any person to any of the allowances mentioned in Schedule II; and

- (c) any sums paid or to be paid by the person to whom such notice is addressed, being sums which are or may be liable to tax in the hands of the recipient thereof, together with the name and address of each recipient of any such sum.

(3) Information supplied to the Commissioner in accordance with a requirement made by him or her under this section is to be known as a 'Return', which expression includes all information so supplied, irrespective of the form in which (or the manner by which) it is given to the Commissioner.

(4) Every person liable to pay tax in any year of assessment, who has not been required (under subsection (1)) within 3 months after the end of such year of assessment to make a return of income for that year, must, within 14 days after the expiration of that period, give notice to the Commissioner that the person is so liable

(5) The Commissioner may give notice in writing to any person when and as often as he or she thinks necessary, requiring the person to provide, within a reasonable time specified in such notice, fuller or further returns respecting any matter as to which a return is required or prescribed by this Ordinance.

(6) A person who fails or neglects to give such notice or to provide such return or particulars commits an offence.

Penalty: As provided in section 39.

Power of Commissioner to call for returns, etc.

17. (1) For the purpose of obtaining fuller information in respect of any person's income, the Commissioner may give notice to such person (or any person liable under any provision of this Ordinance to be assessed in respect of that person's income) requiring the person within a reasonable time as specified in the notice to attend personally before the Commissioner and to produce for examination any books, documents, accounts or other records as the Commissioner considers necessary.

(2) A person who without reasonable excuse fails or neglects to comply with a notice under subsection (1) commits an offence.

Penalty: As provided in section 39.

Returns to be deemed to be furnished by due authority

18. A return, statement or form purporting to be provided under this Ordinance by or on behalf of any person is for all purposes deemed to have been provided by that person or by that person's authority, as the case may be, unless the contrary is proved, and any person signing any such return, statement or form is be deemed to be cognizant of all matters in it.

Books of account

19. (1) If a person liable to pay tax fails or refuses to keep books or accounts which, in the opinion of the Commissioner are adequate for the purposes of the tax, the Commissioner may by notice in writing require the person to keep such records, books and accounts.

(2) A person who wilfully fails to comply with a notice issued under this section within 3 months of the service of the notice commits an offence.
Penalty: A fine of £250 plus £10 for each day during which such non-compliance continues; or imprisonment for 3 months, or both.

Official information and official secrecy

20. (1) The Commissioner may require any officer in the employment of the Government or any other public body to supply such particulars as are required for the purposes of this Ordinance and which may be in the possession of the officer.

(2) Such an officer is not by virtue of this section obliged to disclose any particulars as to which he or she is under any statutory obligation to observe secrecy.

Signature of notices

21. Every notice to be given by the Commissioner under this Ordinance must be signed by the Commissioner or by some person or persons from time to time appointed by him or her for that purpose, and every such notice is valid if the signature of the Commissioner or of such person or persons is duly printed or written on it.

Service of notices

22. Notices under this Ordinance may be served upon a person either personally or by being sent by registered post to the person's last known business or private address, and in the latter case are deemed to have been served on the second day after the day on which the notice would have been received in the ordinary course by post. In proving such service it is sufficient to prove that the letter containing the notice was properly addressed and posted.

Commissioner to make assessments

23. (1) The Commissioner must proceed to assess every person liable to pay tax as soon as may be after the expiration of the time allowed to such person for the delivery of the person's return.

- (2) If a person has delivered a return the Commissioner may—
- (a) accept the return and make an assessment accordingly; or
 - (b) refuse to accept the return and to the best of his or her judgement, determine the amount of the chargeable income of the person and assess the person accordingly.

(3) If a person has not delivered a return and the Commissioner is of the opinion that the person is liable to pay tax, the Commissioner may, according to the best of his or her judgement, determine the amount of the chargeable income of such person and assess the person accordingly; but such assessment does not affect any liability otherwise incurred by such person by reason of the failure or neglect to deliver a return.

Additional assessments

24. (1) If it appears to the Commissioner that any person liable to pay tax has not been assessed, or has been assessed at a less amount than that which ought to have been charged, the Commissioner may (within the year of assessment in which such liability occurs,

or within 6 years after the expiration of it) assess such person at such amount or additional amount as, according to the Commissioner's judgement, ought to have been charged.

(2) The provisions of this Ordinance as to notice of assessment, appeal and other proceedings under this Ordinance apply to an assessment or additional assessment under subsection (1) and to the tax charged under it.

Notices of assessment

25. The Commissioner must cause to be served on each person who is assessed to pay tax a notice stating the amount of the person's chargeable income and the amount of tax payable by the person, and informing the person of the person's rights under section 26.

Revised assessments

26. (1) A person who disputes an assessment made upon the person may apply to the Commissioner, by notice of objection in writing, to review the assessment made upon the person.

(2) Every notice of objection must state precisely the grounds of the objections to the assessment and, subject to subsection (2A), must be made within 15 days from the date of the service of the notice of assessment.

(2A) The Commissioner, upon being satisfied that, owing to absence from Ascension, sickness, or other reasonable cause, the person disputing the assessment was prevented from giving the notice within the period mentioned in subsection (2), must extend the period by an additional time that is reasonable in the circumstances.

- (3) On receipt of a notice of objection, the Commissioner may –
- (a) require the person giving the notice of objection to provide any particulars the Commissioner considers necessary with respect to the income of the person assessed and to produce all books or other documents in the person's custody or under the person's control relating to such income;
 - (b) summon any person who has or whom the Commissioner believes to have knowledge of any such matter to attend before the Commissioner; and
 - (c) examine such person on oath or otherwise.

(4) If any person assessed, who has objected to an assessment made upon the person, agrees with the Commissioner as to the amount at which the person is liable to be assessed, the assessment must be amended accordingly, and notice of the tax payable must be served upon such person.

Errors, etc., in assessments and notices

27. (1) No objection shall be taken to any assessment, warrant or other proceeding made or purporting to be made in accordance with this Ordinance for want of form or by reason of any mistake, defect or omission in it, if the same is in substance and effect in conformity with or according to the intent and meaning of this Ordinance, and if the person assessed or intended to be assessed or affected thereby is designated in it according to common intent and understanding.

- (2) An assessment must not be impeached or affected by reason of a mistake in it as to—
- (a) the name or surname of any person;
 - (b) the description of any income; or
 - (c) the amount of tax charged.

Time within which payment is to be made

28. Subject to section 29, tax is payable within 30 days after the service of a notice of assessment under section 25 (or a notice under section 26(4) or 38(6)); but the Commissioner may in his or her discretion and subject to any conditions the Commissioner thinks fit to impose, extend the time within which payment is to be made.

P.A.Y.E. Scheme

29. (1) Notwithstanding anything in this Ordinance to the contrary, every employer, on making payment of emoluments taxable under part A of Schedule I, must deduct income tax from each such payment in accordance with this Ordinance and any rules made under it.

(2) Any person aggrieved by a determination and levy of tax pursuant to subsection (1) may appeal in conformity with the provisions of this Ordinance relating to appeals, and any such appeal must be conducted as if it were an appeal from assessment under those provisions, with necessary modifications and adaptations of those provisions.

Penalty for non-payment of tax

30. If any tax is not paid within the period prescribed in section 28—
- (a) a penalty, being a sum equal to 1/5 of the amount of the tax payable, must be added to the tax, and the provisions of this Ordinance relating to the collection and recovery of tax apply to the collection and recovery of such penalty;
 - (b) the Commissioner must serve a demand note upon the person assessed, and if payment is not made 30 days from the date of the service of such demand note, the Commissioner may proceed to enforce payment thereof as hereafter provided.

Procedure as to enforcement of payment

31. The provisions contained in Schedule IV apply to the enforcement of payment of income tax.

Procedure in cases where objection or appeal is pending

32. Collection of tax must in any case where notice of an objection or an appeal has been given remain in abeyance until such objection or appeal is determined; but that the Commissioner may in any such case enforce payment of that portion of the tax (if any) which is not in dispute.

Suit for tax by Commissioner

33. (1) Tax may be recovered, as a civil debt due to the Government of Ascension, by suit taken before the court in the name of the Commissioner.

(2) Notwithstanding any limitations on the jurisdiction of the Magistrates' Court, any suit for the recovery of income tax and any penalty claimed to be due as the result of non-payment of such tax may be heard and determined by the Magistrates' Court irrespective of the amount of income tax and penalty for which the suit is brought.

Recovery of tax from persons leaving Ascension

34. If in any particular case the Commissioner has reason to believe that a person who has been assessed to tax may leave Ascension before such tax becomes payable under section 28, without having paid such tax –

- (a) the Commissioner may by notice in writing to the person demand payment of the tax within a time specified in the notice; and
- (b) such tax is thereupon payable at the expiration of the time so specified and must in default of payment, unless security for payment of it is given to the satisfaction of the Commissioner, be recovered forthwith in accordance with the provisions of this Ordinance relating to recovery of tax.

Deduction of tax from official pension

35. (1) If any official pension is payable to any person, deductions on account of tax which is or will be payable by the person for any year of assessment may be made out of the pension or any arrears of it; but if any such deduction has been made from the pension of any person, the person has the same right of objection or appeal against the deduction as he or she has against an assessment made upon him or her.

(2) Deductions authorised by this section must be made at such times in each year as the payments on account of the pension are made, whether or not the tax has been assessed, so however that if on assessment it appears that the deductions made exceed the tax payable, the amount overpaid by means of the previous deductions must be repaid.

(3) If and so far as any official pension is paid without such deduction of tax as aforesaid, the tax may be collected and payment of it enforced as provided by this Ordinance.

(4) For the purpose of this section, “**official pension**” means any pensions which is payable out of the revenue of the Government of Ascension, whether by general or special appropriation.

Power of Commissioner to remit penalty

36. The Commissioner may remit the whole or any part of a penalty imposed under section 30, if the Commissioner is satisfied that the failure to comply with this Ordinance was due to causes beyond the taxpayer's control, or to any other good or sufficient reason.

Repayment of tax

37. (1) If it be proved to the satisfaction of the Commissioner that any person for any year of assessment has paid tax, by deduction or otherwise, in excess of the amount with which the person is properly chargeable, the person is entitled to have the amount of that excess refunded.

(2) Every claim for repayment under this section must be made within 2 years from the end of the year of assessment to which the claim relates.

PART V - APPEALS

Appeals against assessments

38. (1) A person aggrieved by an assessment made upon the person who has failed to agree with the Commissioner in the manner provided in section 26(4), may appeal against the assessment to the court upon giving notice in writing to the Commissioner within 15 days from the date of the refusal of the Commissioner to amend the assessment as desired.

(1A) Notwithstanding the lapse of such period of 15 days, a person may appeal against the said assessment if the person shows to the satisfaction of the court that, owing to absence from Ascension, sickness or other reasonable cause the person was prevented from giving notice of appeal within that period, and that there has been no unreasonable delay on the person's part.

(2) Subject to subsection (3), a person who is appealing must attend before the court in person on the day and at the time fixed for the hearing of the appeal.

(3) If it is proved to the satisfaction of the court that owing to absence from Ascension, sickness, or other reasonable cause, any person is prevented from attending in person at the hearing of the person's appeal on the day and at the time fixed for that purpose, the court may –

- (a)** postpone the hearing of the appeal for such reasonable time as it thinks necessary for the attendance of the appellant; or
- (b)** admit the appeal to be made by any agent, clerk or servant of the appellant, on the appellant's behalf.

(3) Unless rules made under this Ordinance otherwise provide, 7 clear days' notice of the date fixed for the hearing of the appeal must be given to the Commissioner and to the appellant.

(4) The onus of proving that the assessment complained of is excessive is on the appellant.

(5) If the court is satisfied that the assessment is in error, the court must order that the assessment be amended in any manner (either by way of reduction or increase) that is necessary to bring the assessment into conformity with this Ordinance.

(6) Notice of the amount of tax payable under the assessment as determined by the court must be served by the Commissioner upon the appellant.

(7) All appeals must be heard *in camera*, unless the court, on the application of the appellant, otherwise directs.

(8) The cost of an appeal is in the discretion of the court hearing the appeal.

PART VI - SUPPLEMENTAL

Penalties for offences

39. A person convicted of an offence under this Ordinance for which no other penalty is prescribed is liable on summary conviction to a fine not exceeding £500 or to imprisonment for a term not exceeding 6 months, or to both.

False statements and returns

- 40.** It is an offence for a person—
- (a) for the purpose of obtaining any deduction, rebate, reduction or repayment in respect of tax for himself or for any other person, in any return, account or particulars made or provided with reference to tax, knowingly to make any false statement or false representations; or
 - (b) to aid, abet, assist, counsel, incite or induce another person to—
 - (i) make or deliver any false return or statement under this Ordinance; or
 - (ii) make or prepare any false accounts or particulars concerning any income on which tax is payable under this Ordinance.

Penalty: A fine of £500 or imprisonment for 12 months, or both.

Tax to be payable notwithstanding any proceedings

41. The institution of proceedings, or the imposition of a penalty, fine or term of imprisonment under this Ordinance does not relieve any person from liability to pay any tax for which the person is or might be liable.

Saving for criminal proceedings

42. This Ordinance does not affect any criminal proceedings under any other Ordinance or Law.

Rules

- 43.** (1) The Governor may—
- (a) remit, wholly or in part, the tax payable by any person, if the Governor is satisfied that it is just and equitable to do so; and the Governor may delegate his or her power under this paragraph to the Commissioner, either generally or subject to specific conditions, or in specified circumstances;
 - (b) from time to time make rules generally for carrying out the provisions of this Ordinance and may, in particular, by those rules provide for—
 - (i) the forms to be used for the purposes of this Ordinance;
 - (ii) any matters which are authorised by this Ordinance to be prescribed;
 - (iii) any matter for which rules are necessary or desirable for the purpose of giving effect to the provisions of section 29, including the registration of employers and the manner or form in which instructions are to be or may be given to such employers concerning the deductions to be made under that section;
 - (c) authorise the Commissioner to—
 - (i) make and publish arrangements (to be known as an “**Extra-Statutory Concession**”) whereby any tax payable, or any taxable income will be

- treated as not taxable, or otherwise whereby the liability to tax created by this Ordinance will be reduced or extinguished in circumstances to be specified in the arrangements; or
- (ii) revoke or vary any Extra-Statutory Concession.

(2) A person who fails to comply with or contravenes the provisions of any rule made under this Ordinance commits an offence.
Penalty: As provided in section 39.

SCHEDULE I (Section 6)

TAXABLE INCOME

PART A — INCOME FROM EMPLOYMENT

Income from Employment

1. The income taxable under this Part comprises a person's gains or profits from any employment, including any monetary allowances granted in respect of employment; but any taxable income arising under this paragraph which is paid after the 1st April in any year in respect of the immediately preceding year of assessment shall be deemed to be taxable income accruing in that preceding year of assessment.

Benefits in kind

2. (1) If in any year of assessment a person is employed and by reason of that employment—

(a) there is allowed to the person or paid to him or her any sum as a benefit which, apart from this paragraph, is not treated as his or her taxable income; or

(b) there is provided for the person, or for members of the person's family or household, any benefit to which a monetary value can be applied,

then all or any of such benefits must be evaluated in cash terms and the person is deemed to be in receipt of taxable income of an amount equal to the value of the benefits so received.

(2) For the purposes of sub-paragraph (1) 'benefit' is confined to any benefit which relates only to the provision of accommodation and meals.

PART B - PROFITS OF A TRADE OR BUSINESS

Profits of business

1. The income taxable under this part comprises a person's gains or profits from any trade, business, profession or vocation which has been carried on or exercised by the person.

Special accounting periods

2. If the Commissioner is satisfied that any person usually makes up the accounts of the person's trade or business on some day other than that immediately preceding any year of assessment, the Commissioner may permit the gains or profits of that trade or business to be computed for the purposes of this Ordinance upon the income of the year terminating on that day in the year immediately preceding the year of assessment on which the accounts of the said trade or business have been usually made up:

Provided that, where permission has been so given for any year of assessment, tax must be charged, levied and collected for each subsequent year of assessment upon the gains or profits for the full year terminating on the like date in the year immediately preceding the year of assessment, subject to any such adjustment as, in the opinion of the Commissioner, is just and reasonable.

Trade losses

3. If the amount of a loss incurred in any year of assessment in any trade, business, profession or vocation carried on by any person either solely or in partnership is such that it cannot be wholly set off against the person's income from other sources for the same year, the amount of such loss must to the extent to which it is not allowed against the person's income from other sources for the same year be carried forward and be set off against what would otherwise have been the person's chargeable income for the next 5 years in succession.

PART C - GENERAL DEDUCTIONS

Allowable deductions

1. For the purpose of ascertaining the taxable income of any person engaged in a trade, business, profession or vocation there are to be deducted all outgoings and expenses wholly and exclusively incurred by the person in the production of the income, including—

- (a) sums payable by the person by way of interest upon any money borrowed by the person, if the Commissioner is satisfied that the interest was payable on capital employed in acquiring the income;
- (b) rent paid by any tenant of land or buildings occupied by the person for the purpose of acquiring the income;
- (c) any sum expended for repair of premises, plant and machinery employed in acquiring the income, or for the renewal, repair or alteration of any implement, utensil or article so employed;
- (d) any other deductions prescribed by regulation made under this Ordinance.

Rules

2. The Governor may by rules provide for the method of calculating or estimating the deductions allowed or prescribed under this Part of this Schedule.

Wear and tear allowance

3. In ascertaining the taxable income of any person engaged in a trade, business, profession or vocation, there must be allowed as a deduction a reasonable amount for the exhaustion, wear and tear of property owned by the person, including plant and machinery,

arising out of the use or employment of such property in the trade, business, profession or vocation during the year immediately preceding the year of assessment.

Non-permissible deductions

- 4.** For the purpose of ascertaining the taxable income of any person engaged in a trade, business, profession or vocation, no deduction is to be allowed in respect of—
- (a) domestic or private expenses;
 - (b) any disbursements or expenses not being money wholly and exclusively laid out or expended for the purpose of acquiring the income;
 - (c) any capital withdrawn or any sum employed or intended to be employed as capital;
 - (d) any capital employed in improvements;
 - (e) any sum expended which has been recovered under insurance or contract of indemnity;
 - (f) rent of or cost of repairs to any premises or part of premises not paid or incurred for the purpose of producing the income.

SCHEDULE II

(Section 7)

ALLOWANCES

ALLOWANCE A—PERSONAL ALLOWANCE

1. A Personal Allowance is to be granted in each year of assessment to every person who has any taxable income in that year. If married or common law partners are a part of the same household any unused personal allowances, or parts thereof, of one partner may be claimed by the other partner:

Provided that, if a person has a continuous period of employment of less than 12 months, the personal allowance in any tax year will be multiplied by the fraction A/B where A is the number of days in the tax year in question spent on Ascension and B is the total number of days in the tax year in question.

ALLOWANCE B—DEPENDANT CHILD ALLOWANCE

1. A Dependant Child Allowance is to be granted to every person who establishes to the satisfaction of the Commissioner that (during the year of assessment for which the person's chargeable income is being calculated) the person maintains a dependant child.

2. “**Dependant child**” means a young person who has not attained the age of 18 years at the commencement of the year of assessment and who is—

- (1) wholly dependent on the claimant taxpayer; and
- (2) not gainfully employed in any capacity; and
- (3) is, during that year, either—
 - (a) in the taxpayer's legal care and custody; or
 - (b) an illegitimate child, of whom the taxpayer is the putative father, in the legal care and custody of someone else.

3. If 2 or more persons contribute to the care of one child, each such person may claim a part of the allowance, proportionate to their respective contributions to the care of the child; but otherwise only one person may claim the allowance in respect of any one child.

4. If the conditions mentioned in paragraph 2 are satisfied for only part of a year of assessment, the appropriate proportion of the Allowance may be granted.

ALLOWANCE C—DEPENDANT’S ALLOWANCE

1. A Dependant’s Allowance is, upon such proof as the Commissioner requires, to be granted to every person whom the Commissioner is satisfied is (in the year of assessment for which his chargeable income is being calculated) responsible for the maintenance of a Dependant, other than a Dependant Child.

2. “**Dependant**” means any person who—

- (1) Through age or disability was unable to undertake gainful employment; and
- (2) Was not in receipt of any pension, dividend, interest, social welfare payment, or other income exceeding £1700 in the year of assessment; and
- (3) Is wholly dependent upon the claimant taxpayer.

3. If the conditions mentioned in paragraph 2 are satisfied for only part of a year of assessment, the appropriate proportion of the Allowance may be granted.

ALLOWANCE D—LIFE ASSURANCE

1. A Life Assurance Allowance is to be granted to every person who (in the year of assessment for which the person’s chargeable income is being calculated) pays a premium on a qualifying policy.

2. A qualifying policy is a life assurance policy secured upon the life of the claimant or the life of his or her spouse; being a policy for a period of at least 10 years, under which the capital sum payable on death or maturity is not less than 75% cent of the total premiums paid.

3. The allowance is the actual amount of the premium paid up to a maximum of £30 per annum, or the sum of £30 if the amount of the premium paid exceeds £30 per annum.

ALLOWANCE E—SUPERANNUATION

1. A superannuation allowance is to be granted to every person who pays (during the year of assessment for which the person’s chargeable income is being calculated) contributions to any superannuation scheme approved by the Commissioner.

2. The allowance is an amount equal to the total of all sums paid by the claimant (by deduction or otherwise) in respect of such contributions.

SCHEDULE III

(Section 8)

EXEMPT INCOME

The following are to be exempt from tax—

- (a) the official emoluments received by the Officer Administering the Government and any Crown servant employed in right of the Government of the United Kingdom;
- (b) the income of any statutory or registered friendly or co-operative society;
- (c) the income of any ecclesiastical, charitable or educational institution of a public character in so far as such income is not derived from a trade or business carried on by such institution;
- (d) wound and disability pensions granted to members of Her Majesty's Forces;
- (e) the income of the Government Savings Bank;
- (f) income arising from a scholarship (which expression includes any exhibition, bursary, or other similar educational endowment) held by a person receiving full-time instruction at a university, college, school, or other educational establishment; but this paragraph does not exempt income in the hands of the recipients any dividends, interests, bonuses, salaries or wages paid wholly or in part out of income so exempted;
- (g) any sum received by way of gratuity in respect of employment under a contract of service on Ascension;
- (h) income arising as interest earned on monies deposited with the Government Saving Bank or its equivalent;
- (i) the official emoluments received by United States nationals employed on Ascension in accordance with Article XII of the Bahamas Long Range Proving Ground Agreement of 25th June 1956.

SCHEDULE IV

(Section 31)

PROVISIONS FOR ENFORCEMENT OF INCOME TAX**Enforcement of payment of tax**

1. (1) Subject to sub-paragraph (2), if a person fails to pay any sum legally demanded from the person in respect of tax within 21 days of the last date for payment of it, the payment of that sum may be enforced by distress and sale of the person's goods and chattels under warrant issued by a Magistrates' Court; and, if there is insufficient distress, the person is liable to imprisonment under this Schedule.

(2) If the tax payable by any person in respect of any parcel of land is payable by instalments, that tax is recoverable only to the extent of each respectively of those instalments as and when it falls due.

Applications for warrant of distress

2. (1) Proceedings for the issue of a warrant of distress may be instituted by making complaint before a Justice of the Peace and applying for a summons requiring the

person named in the complaint to appear before the Magistrates' Court to show why the person has not paid the tax specified in the complaint.

(2) If a person summoned fails to appear in answer to the summons and it is proved by evidence on oath that the summons was duly served upon the person a reasonable time before the time appointed for the hearing, the Magistrates' Court may either—

- (a) proceed to hear the complaint in the person's absence; or
- (b) issue a warrant for the person's arrest.

(3) A warrant for the arrest of a person under this paragraph must require the person, when arrested, to be brought as soon as possible before a Justice of the Peace, who may either bind the person over to appear before the court at a future time, or commit the person to custody until the complaint can be heard.

Execution of warrant of distress

3. A warrant of distress may be directed to the Commissioner and to any other persons the Magistrates' Court issuing the warrant thinks fit, and the warrant must authorise the person to whom it is directed to levy the amount which the person against whom the warrant is issued is liable to pay by distress and sale of that person's goods and chattels.

Costs of obtaining warrant of distress

4. (1) The Magistrates' Court issuing a warrant of distress under this Schedule may, if it thinks fit, include in the warrant an order that a sum it considers reasonable for the costs incurred in obtaining the warrant is to be levied under the warrant.

(2) A warrant of distress may provide that the costs and charges attending the distress are to be levied under the warrant.

Imprisonment in default of sufficiency of distress

5. (1) If the person charged with the execution of a warrant of distress makes a return to the Magistrates' Court to the effect that he or she could find no goods or chattels (or no sufficient goods or chattels) on which to levy the sums directed to be levied under the warrant, the Magistrates' Court may, if it thinks fit, issue a warrant of commitment against the person against whose goods the warrant of distress was issued.

(2) The order in the warrant of commitment must be that the said person be imprisoned for a time therein specified, not exceeding 6 months, unless the sums mentioned in the warrant be sooner paid.

Inquiry as to means

6. (1) Paragraph 5 of this Schedule has have effect subject to the following provisions—

- (a) on the application for the issue of a warrant of commitment of any person, the Magistrates' Court must make inquiry in the person's presence as to whether the failure to pay the sum which the person was liable to pay in respect of tax and in respect of which the warrant of distress was issued was due either to the person's wilful refusal or to his or her culpable neglect;

(b) if the Magistrates' Court is of the opinion that the failure of the said person to pay the said sum was not due either to his or her wilful refusal or to his or her culpable neglect, it must not issued a warrant of commitment.

(2) If no warrant of commitment is issued, the Magistrates' Court may remit the payment of any sum to which the application relates, or of any part of the sum.

(3) If no warrant of commitment is issued, the application for such a warrant may be renewed (except in respect of any sum the payment of which has been remitted under subparagraph (2)) on the ground that the circumstances of the person to whom the application relates have changed.

(4) A statement in writing to the effect that wages or salary of any specified amount have been paid to a person during any specified period, purporting to be signed by or on behalf of his or her employer, is evidence of the facts stated in it in any proceeding before a Magistrate's Court under this Part against that person.

Warrant to secure attendance for means inquiry

7. (1) For the purpose of enabling inquiry to be made under paragraph 6 of this Schedule in the presence of any person in relation to whom a return of insufficiency of distress had been made –

- (a) a Justice of the Peace may issue a summons to that person to attend before the Magistrates' Court; and
- (b) if the person fails to attend in answer to the said summons, the Magistrates' Court may (upon being satisfied that the said summons was duly served upon that person a reasonable period before the time named therein for the person's attendance) issue a warrant for the person's arrest.

(2) If a warrant is issued under this paragraph, then, if the sum in respect of which the warrant was issued is sooner paid to the police officer holding the warrant, the warrant must be executed.

Abatement of proceedings on payment of tax

8. If, after proceedings have been begun against a person to compel payment of any tax for which the person is liable, but not after the person has been imprisoned in default of sufficiency of distress, that person pays to the Commissioner the sum sought to be recovered (together with all costs and charges incurred in the proceedings up to that time), the payment must be accepted and no further proceedings may be taken for the recovery of the sum.

INCOME TAX ODINANCE, 2001

INCOME TAX (P.A.Y.E.) RULES, 2002 (Section 43)

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Citation

1. These Rules may be cited as the Income Tax (P.A.Y.E.) Rules, 2002.

Interpretation

2. In these rules—
"registered employer" means an employer registered under rule 3;
"remuneration" means taxable income of the kind referred to in section 29 (1) of the Ordinance;
"tax" means the income tax payable on remuneration.

Registration of employers

3. (1) Every person who pays or becomes liable to pay any remuneration to any employee must, within the time specified in sub-rule (2), register with the Commissioner by completing and filing the appropriate form provided by the Commissioner for the purpose.

(2) The time referred to in sub-rule (1) is 30 days from the commencement of these Rules; or, in the case of every person who becomes an employer after such commencement, within 30 days from the last day of the month in which the employer became an employer.

(3) A person who is an employer and who changes the person's registered business address or ceases to be an employer must notify the change of address or that the person has ceased to be an employer to the Commissioner within 30 days of such change of address or ceasing to be an employer.

P.A.Y.E. Tables

4. For the purpose of ascertaining and determining the amount of tax to be levied and deducted by an employer under section 29 of the Ordinance the Commissioner must issue to each registered employer Tax Tables bearing the Commissioner's official seal, hereinafter referred to as "P.A.Y.E. Tax Tables".

Deduction of tax by registered employers

5. (1) Every registered employer must deduct, from remuneration paid by the employer, an amount of tax in accordance with the P.A.Y.E. Tax Tables issued to the employer by the Commissioner.

(2) If during any year an employee receives remuneration from more than one employment, the tax to be deducted in respect of each such employment is the amount the Commissioner directs.

(3) Every person must, on the commencement of employment or on ceasing to be an employee, provide a declaration to the Commissioner in a form provided for the purpose by the Commissioner.

(4) Every employee, who is not ordinarily resident or is temporarily resident in Ascension, must provide the Commissioner with a declaration of his or her expected duration of residence in Ascension.

(5) The P.A.Y.E. Tax Tables must be in such form as to enable an employer to ascertain the amount of tax to be deducted from any remuneration paid by the employer.

(6) The Commissioner must from time to time issue any instructions he or she considers necessary as to the mode and manner of the use of the Tax Tables.

Power to deduct larger amounts

6. (1) Every employer, at the written request of any employee and with the sanction of the Commissioner, may deduct from the remuneration payable to such employee, tax greater than the tax deduction under the Tax Tables.

(2) If in relation to a year of assessment any employee is of the opinion that the amount of tax required to be deducted by his or her employer under the Tax Tables, during that year will be substantially greater than the amount properly payable by him or her in that year

- (a) the employee may apply to the Commissioner for the issue of a direction to his or her employer; and
- (b) the Commissioner may, on being satisfied of the merits of the application of the employee, issue such directions to the employer relating to the deductions to be made from such employee, as the Commissioner thinks fit.

(3) A request made by an employee under sub-rule (1) or a direction under sub-rule (2) may be withdrawn by notice in writing to the employer and upon such withdrawal the employer must make tax deductions in accordance with the Tax Tables.

Tax deducted to be remitted to Commissioner

7. All tax deducted by an employer from the remuneration of employees must be remitted to the Commissioner not later than the 15th day of the month immediately following the month in which the deductions were made.

“Tax free” payments

8. Any agreement by an employer to pay any remuneration to an employee free of tax is deemed to be an agreement to pay such remuneration as, after deduction of tax in accordance with the provisions of the Ordinance and these Rules, would produce a net payment to the employee of the amount specified in the agreement; and the provisions of the Ordinance and of these rules apply accordingly.

Certificate of tax deducted

9. (1) Every employer who has deducted tax from the remuneration of employees in any year of assessment must, within the time specified in sub-rule (2), provide to every employee to whom remuneration has been paid a certificate, in the form provided for the purpose, showing—

- (a) the total remuneration paid to the employee; and
- (b) the total tax deducted from such remuneration.

(2) The certificate referred to in sub-rule (1) must specify the period of employment to which it relates and be provided to the employee or former employee—

- (a) if the employer has not ceased to be an employer in relation to that employee - within one month after the end of that year of assessment;
- (b) if the employer has ceased to be an employer in relation to other employees - on the date of cessation of the employment of that person; or
- (c) if the employer has ceased to be an employer in relation to all employees - within one month after the date on which the employer ceased to be an employer.

(3) An employee who has not received a certificate within the time specified in sub-rule (2) –

- (a) may apply to the employer forthwith for such certificate to be provided; and
- (b) if a certificate is not provided within a further period of 15 days must notify the Commissioner of the employer’s failure to provide the certificate.

(4) The certificate to be provided under this rule by an employer to an employee may be delivered—

- (a) by hand to the employee or his or her authorised agent;
- (b) by registered letter addressed to the employee at his or her usual or last known postal address; or
- (c) if the taxable income of the employee is not chargeable to tax in his or her name, by hand addressed to the person chargeable.

(5) If a certificate cannot be delivered in the manner prescribed by sub-rule (1), the employer must retain the certificate and forward it to the Commissioner with the Return required under rule 13.

(6) In addition to the annual certificate referred to in sub-rule (1), on every occasion upon which a payment of remuneration is made to an employee from which tax is deducted under these Rules, the employer must provide to the employee particulars of the total remuneration payable for the pay period and of the amount of tax deducted from it.

Employer's personal liability

10. (1) An employer who fails to deduct any tax under rule 5 is, in addition to any penalty for which the employer might be liable, personally, be liable to pay to the Commissioner within the time specified in rule 7 the amount which the employer has failed to deduct.

(2) If an employer pays to the Commissioner the amount of tax which the employer failed to deduct, that amount is deemed to have been deducted under these Rules.

(3) These Rules do not prevent the employer recovering from the employee any amount paid to the Commissioner under sub-rule (2).

(4) If in relation to any payment of remuneration an employer has failed to deduct tax under rule 5, but the Commissioner is satisfied that the tax deducted under these Rules from earlier or later payments of remuneration is sufficient to meet the amount of tax which the employer has failed to deduct, the Commissioner may absolve the employer from liability under sub-rule (1).

(5) If the Commissioner is of the opinion that any amount of tax which has been included on a certificate under rule 9 has not been deducted by the employer with the knowledge and connivance of the employee, the employer and the employee are jointly and severally liable to pay to the Commissioner the amount which has been not deducted and such amount is recoverable under the Ordinance; but if the Commissioner is satisfied that the employee alone was responsible for the incorrect amount being shown on the certificate under rule 9 the employer is absolved from liability under this sub-rule.

(6) If it is proved to the satisfaction of the Commissioner that any amount of tax has been deducted from the remuneration of any employee, notwithstanding that the employer has failed to pay such amount to the Commissioner, no action is to be taken by the Commissioner for the recovery of the amount from that employee.

Employers to keep records

11. Every employer must, in respect of each of the employer's employees maintain a record showing in relation to each year of assessment, the amounts of—

- (a) the remuneration accrued to that employee; and
- (b) tax deducted from such remuneration,

and such records must be kept available for examination, by the Commissioner as and when required.

Returns to be made by employers

12. Every employer must, when making any payment to the Commissioner under these Rules, provide a return showing the amount of tax deducted and remitted.

Annual returns

13. (1) Every employer must, in respect of each year of assessment—
(a) within one month after the end of the year; or
(b) if the employer ceased to be an employer during that year, within 15 days after such cessation; or
(c) within any further time the Commissioner allows,
provide to the Commissioner a Return showing the total amount of tax deducted by the employer in respect of all the employer’s employees during that year and the total payments of such tax made to the Commissioner.

(2) If there is any deficiency between the total amount of tax deducted and total payments of such tax made to the Commissioner, the employer must account to the Commissioner for such deficiency.

INCOME TAX ORDINANCE, 2001

INCOME TAX (DECLARATION OF SECRECY) RULES, 2002
(Section 4)

Citation

1. These Rules may be cited as the Income Tax (Declaration of Secrecy) Rules, 2002.

Prescribed form

2. The declaration required to be made under section 4(1) of the Ordinance must be in the following form—

THE INCOME TAX ORDINANCE, 2001
(Section 4)

DECLARATION

I hereby declare that I have read and understand the provisions of Section 4 of the Income Tax Ordinance, 2001. In particular, I understand that I must not disclose any information received by me in the course of my duties in connection with Income Tax.

Signed

Declared before me thisday of, 20.....

.....
Commissioner of Oaths

INCOME TAX ORDINANCE, 2001**INCOME TAX EXTRA-STATUTORY CONCESSION
(SHORT TERM BUSINESS VISITORS), 2014**

In exercise of the powers conferred by section 43(1)(c) of the Income Tax Ordinance, 2001, and having been authorised to do so by the Governor, I hereby make and publish the following Extra-Statutory Concession:

Short Term Business Visitors

Any person visiting Ascension for business purposes for a period of seven days or less, is not liable to pay income tax during such period, provided they hold a valid Short Term Business Permit for such period.

Made this 30th day of July 2014

Ms Catherine Leo
Commissioner of Income Tax

INCOME TAX ORDINANCE, 2001**INCOME TAX EXTRA-STATUTORY CONCESSION
(SURE SOUTH ATLANTIC LTD), 2014**

In exercise of the powers conferred by section 43(1)(c) of the Income Tax Ordinance, 2001, and having been authorised to do so by the Governor, I hereby make and publish the following Extra-Statutory Concession:

Sure South Atlantic Ltd (+247 Project)

Profits accruing to Sure South Atlantic Ltd from the “+247 World One Number” business project are not to be considered to be part of Sure South Atlantic Ltd’s taxable income for as many years of assessment as the “+247 agreement” between Ascension Island Government and Sure South Atlantic Ltd subsists.

Made this 25th day of September 2014

Ms Catherine Leo
Commissioner of Income Tax

INCOME TAX ORDINANCE, 2001

INCOME TAX RATES AND ALLOWANCES (ASCENSION), 2016 (Sections 5(3) and 7(3))

By virtue of sections 5(3) and 7(3) of the Income Tax Ordinance, 2001, the Governor has approved the rates of taxes and amounts of allowances for Ascension as set out in the Schedule with effect from 1st April 2016 until such time as other rates or amounts are approved.

SCHEDULE

1. The rates of tax payable by a taxpayer in each year of assessment in respect of the chargeable income of such taxpayer are as follows:

Persons other than companies ²	(i) 15% on the first £4,000 of such chargeable income; and (ii) 27% on the remainder of such chargeable income;
In the case of the following companies: ³ (a) Interserve Defence Ltd; (b) Babcock International Group; and (c) Sure South Atlantic Ltd;	(i) 20% of the chargeable income of such company for the year of assessment commencing on 1st April 2016; and (ii) 19% of the chargeable income for any subsequent year of assessment
In the case of any other company	0 %

2. The amounts of the allowances under section 7(3) of the Ordinance are as follows:

Allowance A	£3,500
Allowance B	£300 for the first child £200 for the second child £75 for each subsequent child
Allowance C	£200

² Rates of tax for persons other than companies replaced by G.N. No. 34 of 17 March 2022 with effect from 1 April 2022

³ Rates of tax for companies replaced by G.N. No. 136 of 22 July 2019 for years of assessment ending on or after 31 March 2020.

INCOME TAX ORDINANCE, 2001**INCOME TAX RATES OF COMPANIES (ASCENSION) 2019***(Gazette Notice No. 136 of 22 July 2019)*

By virtue of section 5(3) of the Income Tax Ordinance, 2001, the following rates of taxes for companies are approved for Ascension:

<p>In the case of the following companies:⁴ (a) Interserve Defence Ltd; (b) Babcock International Group; (c) Sure South Atlantic Ltd; (d) Encompass Digital Media; and (e) Seafish Chandlery Ltd</p>	<p>19% of the chargeable income of such company</p>
<p>In the case of any other company</p>	<p>0 %</p>

These rates apply for years of assessment of companies ending on or after 31 March 2020 and replace the rates for companies as published on 31 March 2016 in Legal Notice A1 of 2016.

⁴ Rates of tax for companies replaced by G.N. No. 34 of 17 March 2022 for years of assessment ending on or after 1 April 2022

INCOME TAX ORDINANCE, 2001**INCOME TAX RATES (ASCENSION) 2022***(Gazette Notice No. 34 of 17 March 2022)*

By virtue of section 5(3) of the Income Tax Ordinance, 2001, the following rates of tax for Ascension are approved with effect from 1 April 2022 until such time as other rates are approved.

The rates of tax payable by a taxpayer in each year of assessment in respect of the chargeable income of such taxpayer are as follows:

Persons other than companies	(i) 15% on the first £6,000 of such chargeable income; and (ii) 27% on the remainder of such chargeable income
In the case of the following companies: (a) Mitie Group PLC; (b) Babcock International Group; (c) Sure South Atlantic Ltd; (d) Encompass Digital Media; and (e) Seafish Chandlery Ltd	18% of the chargeable income of such company
In the case of any other company	0 %

The rates for companies apply in respect of years of assessment ending on or after 1 April 2022.

These rates replace the tax rates as published in paragraph 1 of the Schedule to Legal Notice A1 of 2016 and in Gazette Notice No. 136 of 22 July 2019.