



BRITISH ANTARCTIC TERRITORY

THE INCOME TAX ORDINANCE 2020

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BRITISH ANTARCTIC TERRITORY

Enacted by the Commissioner,
Ben Merrick,
XX XXXX 2020

Ordinance No. 9 of 2020

THE INCOME TAX ORDINANCE 2020

AN ORDINANCE to impose a tax upon incomes and to regulate its collection.

Citation and
commencement.

1. This Ordinance may be cited as the Income Tax Ordinance 2020 and shall come into force on **XXXXX**.

Interpretation.

2. In this Ordinance, unless the contrary intention appears –

“chargeable income”, in relation to any taxable person, means the part of that person’s taxable income which is declared by section 7 to be chargeable to income tax;

“Finance Officer” means that person in the service of the British Antarctic Survey (however designated) who is for the time being responsible for the management of the financial affairs of the British Antarctic Survey and includes, in relation to any of the Finance Officer’s functions under this Ordinance, any other person in the service of the British Antarctic Survey who is acting under the general or special directions of the Finance Officer with regard to that function;

“Government of the Territory” means the Government of the British Antarctic Territory;

“service” means employment by, or under the auspices of, the British Antarctic Survey;

“taxable allowance” means an allowance which is for the time being specified in section 5(2)(b);

“taxable income” is to be interpreted in accordance with section 5;

“taxable person” is to be interpreted in accordance with section 4, and

“taxpayer” means a taxable person who is in receipt of a taxable income.

Basis of
taxation.

3. Income tax shall be levied at the rate prescribed by section 9 on the chargeable income of every taxpayer.

Taxable persons.

4. The following persons are taxable –

(a) persons in the employment of the British Antarctic Survey; and

(b) other persons whose salaries and taxable allowances (or any part of such salaries or taxable allowances) in respect of their employment in the Territory are paid out of the funds of the British Antarctic Survey.

Taxable income.

5. (1) Taxable income is the income of a taxable person derived from that person’s employment in the Territory during a continuous period of at least 365 days.

(2) For the purposes of subsection (1) –

“income” consists of those sums of money payable by the British Antarctic Survey to the taxable person for, or in connection with –

(a) the salary of the taxable person, and

(b) the following allowances which can be claimed by the taxable person –

(i) supervisory responsibility allowance;

(ii) recruitment retention allowance; and

(iii) gratuity.

(3) For the purposes of this section, “continuous period” is to be construed in accordance with section 6.

Presence in the
Territory for a
continuous
period.

6. (1) For the purposes of section 5, a taxable person shall be regarded as being employed in the Territory for a continuous period despite the occurrence of any of the events described in subsection (2), if the requirement set out in subsection (3) applies.

(2) The events which may take place in accordance with subsection (1) are where the taxable person –

(a) departs from the Territory as part of that person’s leave, or holiday entitlement and returns to the Territory thereafter, or

(b) departs from the Territory to receive medical or dental treatment and returns to the Territory thereafter, or

(c) departs from the Territory to –

(i) transport items;

(ii) attend a meeting or conference;

(iii) assist in an emergency situation;

(iv) conduct scientific studies, or

(v) carry out any other activity on behalf of the British Antarctic Survey,

and returns within 21 days thereafter.

(3) The requirement for the purposes of subsection (1) is that the person remains a taxable person, as defined in section 4, throughout the period of time whilst that person is outside the Territory.

(4) If an event described in subsection (2) takes place and the requirement in subsection (3) is satisfied, the total number of days in which the taxable person is outside the Territory shall be deemed to be time spent within the Territory, as part of the same duration of time both before and after the occurrence of that event.

Chargeable income.

7. The income of a taxpayer which is chargeable to income tax is the sum produced by deducting from that person's taxable income any allowances against tax to which the person is entitled.

Allowances against tax.

8. (1) The Commissioner may, by notice which shall be published in the *Gazette*, specify the allowances against tax to which, subject to subsection (3), taxpayers are for the time being entitled.

(2) A notice published under subsection (1) shall take effect as specified in the notice.

(3) Every taxpayer is entitled to such of the allowances against tax for the time being specified under this section as the Finance Officer is satisfied have been applicable to the taxpayer's personal circumstances at any relevant time.

Rate of tax.

9. (1) Subject to subsection (2), the income tax which shall be levied on each taxable person shall be 7% of that person's chargeable income.

(2) The Commissioner may by notice vary, either upwards or downwards, the rate for the time being prescribed by subsection (1), and any such variation shall take effect as specified in the notice.

(3) A notice issued in accordance with subsection (2) shall be published in the *Gazette* and a copy of it shall be provided to the Finance Officer.

Collection and transfer of tax.

10. (1) The Finance Officer is authorised to collect, on behalf of the Government of the Territory, income tax which is levied upon any taxpayer under this Ordinance.

(2) The Finance Officer shall, in such manner as may be determined from time to time by the Commissioner, account to the Commissioner for the taxes which are collected in accordance with subsection (1) and shall, in such manner as aforesaid, transfer into the revenues of the Government of the Territory the proceeds of those taxes.

(3) Nothing in this section shall be construed as precluding the making of a provisional deduction from the salary of a taxable person (or from such other monies as aforesaid) in respect of income tax which may become due from that person and the subsequent adjustment of accounts (when a definitive assessment is made in accordance with this subsection) as between that person and the funds of the British Antarctic Survey.

Disputes.

11. (1) In the event of any dispute between a taxpayer, the Finance Officer or the Government of the Territory concerning the assessment, collection or transfer of income tax, the parties in disagreement will cooperate with a view to settling that dispute amicably and expeditiously.

(2) If a dispute between the taxpayer, Finance Officer or the Government of the Territory cannot be resolved amicably and expeditiously, the dispute shall be resolved by any non-binding mediation or arbitration procedure.

(3) If a dispute cannot be resolved by a non-binding mediation or arbitration procedure, the matter may, at the request of any party, be referred to and decided upon by the Supreme Court.

(4) A decision of the Supreme Court, after a referral pursuant to subsection (3), shall be final and binding on all parties.

(5) The practice and procedure of the Supreme Court in proceedings under subsections (3) and (4) shall be in accordance with such general or special directions as may be given by the Judge of the Supreme Court, and any party (or any person intending to be a party) to any such proceedings may at any time apply to the Judge for such directions.

Requests for information.

12. (1) The Government of the Territory may, at any time and for any reason, request the Finance Officer to provide details relating to any taxable person who has visited the Territory concerning –

(a) the length of time that person remained in the Territory, and

(b) the income that person derived from being employed in the Territory.

(2) If the Government of the Territory makes a request pursuant to subsection (1), the Finance Officer shall provide the information that has been requested within 28 days from the date of the request being made.
