

SCHEDULE

THE CONSTITUTION OF ST HELENA, ASCENSION AND TRISTAN DA CUNHA

CHAPTER 2

ASCENSION

PART 8

PUBLIC FINANCE

**Taxation**

**165.**—(1) No tax, rate or other similar levy shall be imposed except under the authority of an Ordinance.

(2) Where an Ordinance referred to in subsection (1) confers powers on any person or authority, other than the Governor, to waive or vary a tax imposed by that law, that person or authority shall report to the Governor on the exercise of those powers as often as shall be determined by law but not less than annually.