



BRITISH INDIAN OCEAN TERRITORY

**REVISED ORDINANCES OF THE
BRITISH INDIAN OCEAN TERRITORY**

THE TAXATION ORDINANCE 1981

CHAPTER G.2

Revised Edition

Showing the law as at 1 September 2020

Published by Authority

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This is a revised edition of the law, prepared by the Law Revision Commissioner under the authority of the Law Revision Ordinance 2015 and contains a consolidation of the following laws:

The Taxation Ordinance 1981 - Ordinance No.1 of 1981

As amended by:

Ordinance No.4 of 2016

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CHAPTER G.2

ARRANGEMENT OF SECTIONS

Section		Page
1.	Citation.	4
2.	<i>Deleted on revision.</i>	4
3.	Taxes not to be imposed.	4

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CHAPTER G.2

An Ordinance to discontinue the application in the British Indian Ocean Territory of laws providing for the imposition of taxes and certain duties.

Citation.

1. This Ordinance may be cited as the Taxation Ordinance 1981, ROBIOT c.G.2.

Deleted on revision.

2. *Deleted on revision.*

Taxes not to be imposed.

3. No law having effect in the Territory pursuant to Section 3(2)(a) of the British Indian Ocean Territory (Constitution) Order 2004 shall have effect so as to require or permit the imposition within the Territory of any income tax, corporation tax, capital gains tax or any substantially similar tax upon income, profits, gains and capital whether arising within the Territory or outside it.

