



Frequently Asked Questions about BAT Tax

1. What is BAT Tax?

BAT tax or British Antarctic Territory Tax is a form of income tax payable by any person who spends more than 365 days in Antarctica.

The BAT tax rate is 7% of gross pay and is deducted from your monthly salary and paid to the British Antarctic Territories on your behalf.

2. Who does BAT Tax apply to?

Because BAT tax is only payable by staff spending more than 365 days in Antarctica it generally only applies to wintering staff.

If you are also liable to pay UK income tax the BAT tax will be offset against this to avoid you being doubly taxed. This is known as a double taxation adjustment and will be done on your behalf.

3. Will I pay BAT tax and UK income tax?

If your contract with BAS covers at least a complete tax year (6th April – 5th April) you can complete a P85 form which should enable the tax office to issue you with an NT (no tax) tax code. This will mean you will only pay BAT tax and no UK income tax will be deducted.

Remember that just because BAS does not deduct UK income tax from your salary it does not mean that you are not liable to pay UK income tax. You are responsible for your own tax affairs. Every individual is different therefore you should contact your local tax office for advice on your own circumstances.

4. Is BAS tax recoverable?

BAS tax is not recoverable from HMRC as it is paid either to the Foreign and Commonwealth Office or the Government of South Georgia and South Sandwich Islands depending on your location. If BAT tax is deducted in error it will be corrected on your behalf.

5. When is BAT Tax deducted?

If your contract fits within the above conditions then BAT tax is deducted from the first salary you receive after leaving the UK and every month thereafter.

6. What happens if I extend my contract?

If you extend your contract so that it exceeds 365 days in Antarctica you will be required to pay BAT tax retrospectively from the date you arrived in the Antarctic. However this will be off set against any UK income tax you have paid and hence will not affect your net pay. Please make sure if this happens that you fill in a P85, as you could (depending on your contract date) be exempt from UK Tax.