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## **Income Tax Ordinance, 2009**

(Section 58(1)(b)) Extra-Statutory Concession

In exercise of the power conferred upon me by section 58(1)(b) of the Income Tax Ordinance, 2009, and with the approval of the Governor in Council, I hereby make the following concession:

Any sum paid, before 31<sup>st</sup> March, 2012, under the Pensions Ordinance, Cap 150, by way of a gratuity in respect of a contract of service with the Government of St. Helena shall be treated as exempt from Income Tax.

Dated this 5th day of October, 2011

A T P Kilner Deputy Commissioner of Income Tax

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