



# The St. Helena Government Gazette

## EXTRAORDINARY

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No.27



**ST. HELENA**  
Income Tax Ordinance, 2009  
(Section 58(1)(b))  
Extra-Statutory Concession (Charities), 2011

In exercise of the powers conferred by section 58(1)(b) of the Income Tax Ordinance, 2009, and having been authorised to do so by the Governor in Council, I hereby make and publish the following Extra-Statutory Concession:

1. Where withholding tax is deducted from any interest which is payable to a Charity, such Charity may claim a refund of the said tax by producing to the Commissioner the relevant Payee Certificate issued to it under paragraph 5 in Schedule VII to the Ordinance.
2. In paragraph 1 "Charity" means a charity which is registered as such under the Charities Ordinance, 2005, and includes any other body which (though not so registered) the Commissioner is satisfied is eligible to be so registered.

Made this 1<sup>st</sup> day of April, 2011.

Paul Blessington  
Commissioner of Income Tax

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No. 28



**ST. HELENA**  
Income Tax Ordinance, 2009  
(Section 58(1)(b))  
Extra-Statutory Concession (Child Savings Bonds), 2011

In exercise of the powers conferred by section 58(1)(b) of the Income Tax Ordinance, 2009, and having been authorised to do so by the Governor in Council, I hereby make and publish the following Extra-Statutory Concession:

1. Interest paid by the Bank of St. Helena in respect of moneys deposited with it in an account of the type currently known as a 'Child Savings Bond' shall not be the subject of a deduction of Withholding Tax; nor shall it be treated as taxable income of the child for whose benefit the account exists.
2. Paragraph 1 also applies to any account of a different name but which the Commissioner is satisfied is substantially similar in its terms and conditions to a Child Savings Bond..

Made this 1<sup>st</sup> day of April, 2011.

Paul Blessington  
Commissioner of Income Tax

No. 29



**ST. HELENA**  
Income Tax Ordinance, 2009  
(Section 58(1)(b))  
Extra-Statutory Concession (Food Production), 2011

In exercise of the powers conferred by section 58(1)(b) of the Income Tax Ordinance, 2009, and having been authorised to do so by the Governor in Council, I hereby make and publish the following Extra-Statutory Concession:

1. For the period of three years commencing on 1 April, 2011, income derived by a person from a relevant food production business, which would (but for this Extra-Statutory Concession) be taxable under Part B of Schedule 1 to the Ordinance, shall not be treated as taxable income.
2. In paragraph 1, "relevant food production business" means a business in the nature of either fishing or farming, the primary purpose of which (in either case) is the production of food for human consumption.

Made this 1<sup>st</sup> day of April, 2011.

Paul Blessington  
Commissioner of Income Tax