

ST HELENA



AN ORDINANCE

to amend the Income Tax Ordinance 2012 to make provision for changes to the personal allowance.

Enacted by the Governor of St Helena with the advice and consent of the Legislative Council of St Helena.

Short title and commencement

1. This Ordinance may be cited as the Income Tax (Amendment) Ordinance 2026, and comes into force on 1 April 2026.

Amendment of the Income Tax Ordinance 2012

2. In section 10(1) of the Income Tax Ordinance 2012, for “£7,000” substitute “£7,150”.

Dated this [DAY] day of [MONTH] 2026.

Nigel Phillips CBE
Governor

EXPLANATORY NOTE

(This note does not form part of the Ordinance)

This Ordinance amends the Income Tax Ordinance 2012 by increasing the personal allowance from £7,000 to £7,150.