HB 158

Legal Notice No. 20 of 2026

ST HELENA

L.S.

INCOME TAX ORDINANCE 2012

INCOME TAX (AMENDMENT) REGULATIONS 2026

In exercise of the powers conferred by section 81 of the Income Tax Ordinance 2012, the Governor on the advice of the Executive Council makes the following Regulations.

Citation and Commencement

1. These Regulations may be cited as the Income Tax (Amendment) Regulations 2026 and come into force on 1 November 2026.

Amendment of the Income Tax Regulations 2012

2. **(1)** The Income Tax Regulations 2012 are amended as follows.

(2) In regulation 3 (Exempt income), after subparagraph (ja) insert—

"*(jb)* Child Benefit payments received by a person from the St Helena Government in accordance with the Child Benefit Policy and Operational Guidelines;".

Made by the Governor on the advice of the Executive Council this 29th day of October 2026.

Belinda Lewis
Governor

EXPLANATORY NOTE

(*This note is not part of the Regulations*)

These Regulations amend the Income Tax Regulations 2012 to provide that Child Benefit payments paid by St Helena Government are exempt from income tax under section 9 of the Income Tax Ordinance 2012.

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