



# The St. Helena Government Gazette

## EXTRAORDINARY

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### INCOME TAX ORDINANCE, 2012

#### (SECTION 81(2)(a))

#### EXTRA-STATUTORY CONCESSION (FOOD PRODUCTION)

In exercise of the powers conferred by section 81(2)(a) of the Income Tax Ordinance, 2012, 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 year commencing on 1 April, 2014, income derived by a person from a relevant food production business, which would (but for this Extra-Statutory Concession) be taxable under Part 1 of Chapter IV of the Ordinance, shall not be treated as taxable income.
2. In paragraph 1, “relevant food production business” means a business in the nature of farming, the primary purpose of which is the production of food for human consumption.

Made this 1st day of April 2014

Colin Owen  
Commissioner of Income Tax