Legal Notice No. of 2021

ST HELENA

INCOME TAX ORDINANCE, 2012

INCOME TAX (AMENDMENT) REGULATIONS, 2021

In exercise of the powers conferred by section 81(1) of the Income Tax Ordinance, 2012, the Governor in Council makes the following Regulations:

Citation

1. These Regulations may be cited as the Income Tax (Amendment) Regulations, 2021.

Amendment of regulation 3 - exempt income

2. The Income Tax Regulations, 2012 are amended in regulation 3 by inserting after paragraph *(j)* the following paragraph—

"*(ja)* any allowance received by a person diagnosed with a disability from the St Helena Government to assist the person with any additional costs associated with the person's disability;".

Made by the Governor in Council this day of 2021.

Connie Johnson
Clerk of Councils

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

This amendment would ensure that an allowance paid from the St Helena Government to a person diagnosed with a disability is exempt from taxation.