

L.S.

## 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 14<sup>th</sup> day of May 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.