

Finance Dept.



# The St. Helena Government Gazette

## EXTRAORDINARY

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No.88

### LEGISLATION

The following Ordinance was enacted on the 15<sup>th</sup> August, 2011

The Income Tax (Amendment) Ordinance, 2011 (ASC). Price 15p

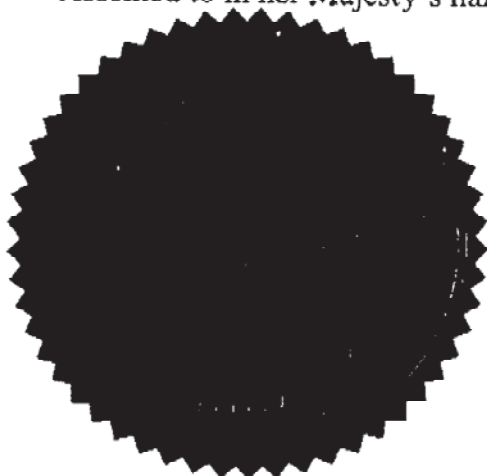
Gillian A Francis  
Acting Chief Secretary

The Castle, St Helena  
15 August 2011

AA14

Assented to in her Majesty's name and on Her Majesty's behalf.

  
Governor



ASCENSION  
No. 10 of 2011

Enacted..... 15<sup>th</sup> August 2011  
Date of Commencement..... 1<sup>st</sup> September 2011  
Published in the Gazette..... 15<sup>th</sup> August 2011

### AN ORDINANCE

#### to amend the Income Tax Ordinance Cap. A7

Enacted by the Governor of Ascension after consultation with the Island Council.

#### Citation and commencement

1. (1) This Ordinance may be cited as the Income Tax (Amendment) Ordinance, 2011.
- (2) This Ordinance shall come into force on the 1<sup>st</sup> September 2011 and shall apply to any period of employment that commences on or after that date.

#### Allowances

2. Schedule II of the Income Tax, Ordinance, Cap. A7, is amended by repealing Allowance A—Personal Allowance and substituting the following therefore:

#### “Allowance A—Personal Allowance

1. A Personal Allowance shall be granted in each year of assessment to every person who has any taxable income in that year. Where married or common law partners are a part of the same household any unused personal allowances, or parts thereof, of one partner may be claimed by the other partner;

Provided that, if a person has a continuous period of employment of less than 12 months, the personal allowance in any tax year will be multiplied by the fraction A/B where A is the number of days in the tax year in question spent on Ascension and B is the total number of days in the tax year in question.”

#### EXPLANATORY NOTE

*(This note does not form part of the Ordinance)*

The purpose of this Ordinance is to ensure that short term employment contracts enjoy the same allowances as longer contracts on a pro-rata basis thus ensuring an equitable system of tax and tax allowances.