



# The St. Helena Government Gazette

## EXTRAORDINARY

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No. 96

Income Tax Ordinance, 2009

*(Section 58(1) (b))*

Extra-Statutory Concession (Approved Pension Schemes), 2012

In exercise of the powers conferred by section 58(1)(b) of the Income Tax ordinance, 2009, and having been authorised to do so by the Governor in Council, I hereby make and publish the following Extra-Statutory Concession:

1. With effect from 1 April 2011, interest paid by the Bank of St Helena in respect of monies deposited with it in an account of an approved pension scheme shall not be the subject of a deduction of With-holding Tax.
2. In paragraph 1, "approved pension scheme" relates to Misaint Pension Scheme and the SHG Defined Contribution Scheme.

Made this 14<sup>th</sup> day of June 2012

Paul Blessington  
Commissioner of Income Tax