

**SUPPLEMENT** to the Solomon Islands GazetteMonday 26<sup>th</sup> February, 2018

S.I. No. 13

[Legal Notice No. 15]

**INCOME TAX  
(C AP. 123)****WITHHOLDING TAX ORDER**

I, Hon. **Manasseh Damukana Sogavare**, Minister for Finance and Treasury, make the following Order:

- (a) under section 37(2)(i) of the *Income Tax Act* (Cap. 123), resident withholding tax consists of:
- (i) income from professional services; and
  - (ii) income from management services;
- (b) under section 38(3)(j) of the Act, non-resident income consist of income from lease of property.

This Order comes into effect 1 March 2018.

Dated in Honiara this twentieth-second day of February, 2018.

HON. MANASSEH DAMUKANA SOGAVARE  
Minister for Finance and Treasury

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[Legal Notice No. 16]

**INCOME TAX  
(CAP. 123)**

**AMENDMENT TO SIXTH SCHEDULE AND SEVENTH  
SCHEDULE**

I, Hon. **Manasseh Damukana Sogavare**, Minister for Finance and Treasury:

(a) under section 34 of the *Income Tax Act* (Cap. 123), amend the sixth schedule by inserting after clause (xiv):

“(xv) income from lease of property – 10cents in the dollars”, and

(b) under section 37(8) of the Act, amend the seventh schedule by inserting after clause (viii), as follows:

“(ix) income from professional services – 20cents in the dollar;

(x) income from management services – 30cents in the dollar”.

This instrument comes into effect 1 March 2018.

Dated in Honiara this twentieth-third day of February, 2018.

**HON. MANASSEH DAMUKANA SOGAVARE**  
Minister for Finance and Treasury