



INCOME TAX (AMENDMENT) ACT 2019

(NO. 4 OF 2019)



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PASSED by the National Parliament this 4th day of December 2019.

(This printed impression has been carefully compared by me with the Bill passed by Parliament and found by me to be a true copy of the Bill)

David Kusilifu
Clerk to National Parliament

ASSENTED to in Her Majesty's name and on Her Majesty's behalf this eleventh day of December 2019.

Sir David Vunagi
Governor-General

Date of Commencement: see section 2

AN ACT TO AMEND THE INCOME TAX ACT (CAP 123), AND FOR RELATED PURPOSES

ENACTED BY THE NATIONAL PARLIAMENT OF SOLOMON ISLANDS.

INCOME TAX (AMENDMENT) ACT 2019

Table of provisions

| | | |
|---|---|---|
| 1 | Short title | 1 |
| 2 | Commencement | 1 |
| 3 | <i>Income Tax Act</i> (Cap 123) amended | 1 |
| 4 | Section 28 amended | 1 |

INCOME TAX (AMENDMENT) ACT 2019

1 **Short title**

This Act may be cited as the *Income Tax (Amendment) Act 2019*.

2 **Commencement**

This Act commences on 1 January 2020.

3 ***Income Tax Act (Cap 123)* amended**

This Act amends the *Income Tax Act (Cap 123)* ("***Principal Act***").

4 **Section 28 amended**

Repeal section 28(1) of the *Principal Act* and substitute:

"(1) Subject to subsections (1A) and (2), an individual is entitled to a personal exemption for a year of \$30,080.00.

(1A) Subsection (1) applies only to payments made under tax deduction provisions other than section 38."