

***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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