



**INCOME TAX (AMENDMENT) ACT 2019**

**(NO. 4 OF 2019)**







# INCOME TAX (AMENDMENT) ACT 2019

(NO. 4 OF 2019)

*PASSED* by the National Parliament this 4<sup>th</sup> 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)*

A handwritten signature in black ink, appearing to be 'D. Kusilifu'.

*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.

A handwritten signature in black ink, appearing to be 'D. Vunagi'.

*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) BILL 2019

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# INCOME TAX (AMENDMENT) BILL 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."

Honiara, Solomon Islands  
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