

THE INCOME TAX (AMENDMENT) BILL

(NAME OF BILL)

1989.

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 Covering letter from Minister to Clerk to Parliament
 (*Authorisation from Minister of Finance under s.60 of Constitution*)

2/1/89

FROM: Attorney General's Chambers

TO: Minister of Housing & Government Services
 (for signing Objects & Reasons, Notice of Presentation and covering letter to Clerk)

TO: ~~Minister of Finance~~
 (*for signing of letter to Clerk signifying Cabinet approval under s.60 of Constitution*)

TO: Clerk to National Parliament
 (for certificate by Speaker)

Kulrangy 27-11-89

TO: Attorney General's Chambers
 (for printing)

TO: Clerk to National Parliament
 (for reference during 1st, 2nd and 3rd Readings)
 (Date passed *28-11-89* Act No. *14/89*)

TO: Attorney General's Chambers
 (for checking before Assent)

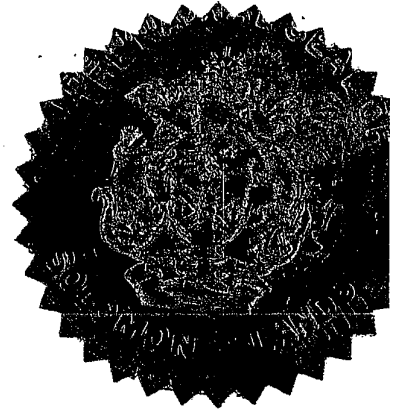
30/1/90

TO: Governor-General
 (for Assent)

2/2/90

TO: Clerk to National Parliament
 (for distribution:

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- 1 copy Ministry *Deu 5/2/90*
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- 1 copy Registrar of the High Court



**INCOME TAX
(AMENDMENT) ACT 1989**

(NO. 14 OF 1989)



INCOME TAX (AMENDMENT) ACT 1989

(NO. 14 OF 1989)

Passed by the National Parliament this twenty-eighth day of November 1989.

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

J.M. Tuhaika
J.M. Tuhaika
Clerk to the National Parliament

Assented to in Her Majesty's name and on Her Majesty's behalf this second day of February 1990.

G.G.D. Lepping
G.G.D. Lepping
Governor-General

Date of commencement: date of publication in the Gazette.

AN ACT to amend the Income Tax Act, Cap. 61.

ENACTED by the National Parliament of Solomon Islands.

INCOME TAX (AMENDMENT) ACT 1989

ARRANGEMENT OF SECTIONS

Section:

1. Short title.
2. Amendment of section 2 of Cap. 61.
3. Amendment of several provisions in the principal Act.
4. Amendment of section 11.

1. This Act may be cited as the Income Tax (Amendment) Act 1989.

Short title.

2. Section 2 of the Income Tax (hereinafter referred to as the "principal Act") is hereby amended by inserting therein immediately after the definition of "loss" the following new definition -

Amendment of section 2 of Cap. 61.

"Minister" means the Minister for the time being charged with responsibility for the imposition and collection of income tax."

3. The principal Act is hereby amended by deleting the words "Minister of Finance" wherever those words occur in the Act and substituting therefor in each case the word "Minister".

Amendment of several provisions in the principal Act.

4. Section 11 of the principal Act is hereby amended in the following respects -

Amendment of section 11.

- (a) by deleting from subsection (2) the words "through the Permanent Secretary Finance; and
- (b) by deleting from subsections (4) and (6) the words "Permanent Secretary, Finance" wherever those words appear in those subsections and substituting therefor in each case the word "Minister".

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