

## TAXABLE BENEFIT OF HOUSING SUPPLIED BY EMPLOYERS (From 1 January 1986) FOR HOUSING ACCESSIBLE BY ROAD FROM HONIARA

- Notes: (a) If rent is paid it should be deducted from the value shown.  
 (b) If in doubt what value to sue or if you are not sure what category a house falls into, contact: The Senior Assessor, Inland Revenue Division, P.O. Box G9, Honiara.  
 (c) Alternative valuations may be submitted if special circumstances exist.

	DESCRIPTION OF QUARTERS	Occupancy	PER MONTH (\$)		PER HALF MONTH (\$)		PER FORTNIGHT (\$)	
			Quarters only	Quarter plus elec. fuel & water.	Quarters only	Quarter plus elec. fuel & water.	Quarters only	Quarter plus elec. fuel & water.
1	House, 2/3 bedrooms in excess of 2,500 sq.ft with more than one bathroom or shower room.	Sole	840	960	420	480	388	443
		Shared	420	480	210	240	194	222
2	House, 2/3 bedrooms between 2,000 and 2,500 sq.ft or House, 2/3 bedrooms under 2,500 sq.ft with more than one bathroom or shower room.	Sole	672	782	336	391	310	361
		Shared	336	391	168	195	155	180
3	House, 2/3 bedrooms with separate toilet and bathroom Between 1,500 and 2,000 sq.ft.	Sole	532	622	266	311	246	287
		Shared	266	311	133	155	123	144
4	House, 2/3 bedrooms without separate toilet and bathroom Between 1,500 and 2,000 sq.ft or House, 2/3 bedrooms between 1,200 and 1,500 sq.ft with separate toilet and bathroom.	Sole	420	500	210	250	194	231
		Shared	210	250	105	125	97	115
5	House, 2/3 bedrooms between 900 and 1,200 sq.ft or House similar to Housing Authority Type 1008	Sole	294	334	147	167	136	154
		Shared	147	167	73	83	68	77
6	House two or more bedrooms between 800 and 900 sq.ft or House similar to Housing Authority Type 800	Sole	224	254	112	127	103	117
		Shared	112	127	56	63	52	58
7	House 2 or more bedrooms between 700 and 800 sq.ft Or House similar to Housing Authority Type 700	Sole	148	173	74	87	68	80
		Shared	74	87	37	43	34	40
8	House, 2 or more bedrooms between 500 and 700 sq.ft or House similar to Housing Authority Type 648	Sole	104	124	52	62	48	57
		Shared	52	62	26	31	24	29
9	House 2 or more bedrooms between 400 and 500 sq.ft. or House similar to Housing Authority Type 485	Sole	75	85	38	43	35	39
		Shared	38	43	19	21	17	20
10	House between 300 and 400 sq.ft or House similar to Housing Authority Type 384	Sole	52	58	26	29	24	27
		Shared	26	29	13	14	12	13
11	House between 200 and 300 sq.ft or House similar to Housing Authority Type 240	Sole	36	42	18	21	17	20
		Shared	18	21	9	10	8	10
12	House less than 200 sq.ft. Labour lines, Leaf huts or similar accommodation	Sole	13	17	6	8	6	8
		Shared	6	8	3	4	3	4

TAXABLE BENEFIT OF VEHICLE SUPPLIED BY EMPLOYER (From 1 January 1986).

This table shows the normal value of benefits. If you consider circumstances exist which warrant a higher or lower valuation in any particular case please contact:  
The Senior Assessor, Inland Revenue Division, P. O. Box 26, Honiara.

TYPE OF VEHICLE	VALUE WHERE THE EMPLOYEE DOES NOT OWN A CAR				VALUE WHERE THE EMPLOYEE OWNS A CAR			
	Annual Value	Per Month	Per Half Month	Per Fortnight	Annual Value	Per Month	Per Half Month	Per Fortnight
UTILITY OR PICKUP	720	60	30	28	360	30	15	14
CAR UNDER 1000cc	720	60	30	28	360	30	15	14
CAR BETWEEN 1000 cc and 1500 cc	960	80	40	37	480	40	20	18
CAR OVER 1500 cc	1440	120	60	55	720	60	30	28