



**IMPROVING THE LIFE OF SOLOMON ISLANDERS**  
Inland Revenue Division Solomon Islands

## A Guide to Sales Tax Rates

<b>PRESCRIBED SERVICES</b>	<b>RATE OF TAX</b>
Local and overseas telecommunications	10%
Restaurant services	10%
Tickets purchased for overseas travel	\$10/ticket
Tickets purchased for domestic travel by air	\$10/ticket
Tickets purchased for domestic travel by sea	10% of fare
Hire of video	\$2 per tape
Movie tickets	\$0.50 per ticket
Accounting, legal and security services	10%
Motor vehicle rental and hire	10%
Real estate agency services	10%
Sale of petroleum or diesel	\$0.10/litre
Video equipment hire	10%
Computer equipment hire	10%
Hire or leasing of vessel and aircraft	10%
Hire or leasing of plant, machinery and equipment	10%
Electronic repairs and equipment	10%
Services provided by hairdressers, barbers & beauty shops	10%