



IMPROVING THE LIFE OF SOLOMON ISLANDERS
Inland Revenue Division Solomon Islands

A Guide to Due Dates

Monthly Payments	
15th	PAYE Monthly Summary and Payment
15th	Withholding Tax Summary and Payment
30th	Sales Tax Return and Payment
30th	Goods Tax Return and Payment

Provisional Tax	Payment Dates
20th March	1st Quarter Payment
20th June	2nd Quarter Payment
20th Sept	3rd Quarter Payment
20th Dec	4th Quarter Payment

Income Tax	Key Dates
31st March	Return required to be Lodged
30th September	Payment of Notice Tax Due

Late filing and payment penalties apply when returns are not filed by the due date and payments not made by the due date