

**PRIVATE RULING APPLICATION FORM**

*Section 153 of Tax Administration Act*

*(Please send completed Form to [legalandpolicyteam@mof.gov.sb](mailto:legalandpolicyteam@mof.gov.sb) or post to PO Box G9 Honiara)*

Complete this application if you want to apply for a private ruling for yourself or on behalf of another person or entity. The information in this form is required so that the Commissioner can give a binding ruling.

For more information about how to complete this application, refer to the Guide “How to apply for a private ruling” available on our website at [www.ird.gov.sb](http://www.ird.gov.sb).

**SECTION A: Your details (or details of the person or entity this Private Ruling is for)**

Provide your full name and your TIN if the ruling is for you (or the name of the individual or person the ruling is for and their TIN)

**NOTE:** A private ruling only applies to the individual(s) or person named in the ruling and to the particular transaction or circumstances set out in that ruling.

<b>Name of Applicant:</b>		
<b>If application for someone else, name of that person or entity:</b>		
<b>Your relationship to the person or entity:</b> <i>(E.g. Self, Trustee, partner, Spouse, Managing Director, Chief Executive Officer, Tax Agent or Legal personal Representative)</i>		
<b>TIN Number of Applicant:</b>		
<b>Email Address:</b>		
<b>Mailing Address:</b>	<b>PO Box (if applicable) or Street Name:</b>	
	<b>Village, Town, City</b>	
	<b>District or Province</b>	
<b>Physical Address (if different from mailing address):</b>	<b>Street Name and Parcel Number (if known)</b>	
	<b>Village, Town, City</b>	
	<b>District or Province</b>	
<b>Tel/Mobile Number:</b>		
<b>Date of Application:</b>		

**SECTION B: Contact Details**

**Who is the contact person for this application?**

(If it is you and you have entered your full name in section A, enter ‘as above’).

<b>Full Name:</b>	
<b>Email:</b>	
<b>Phone (Include Area Code):</b>	
<b>Fax (If any):</b>	
<b>Email Address or Business Address:</b> <i>(Address for Notice of the Private Ruling and related correspondence to be sent to).</i>	

**SECTION C: Questions and facts**

If there is insufficient space, attach a separate document with all relevant details.

**Questions and issues for the ruling:**

We can only give a private ruling on the application of specific tax laws.

1. List the questions and issues you want the ruling to address:

**Facts describing the arrangement or proposed arrangement (to the best of your ability)**

2. Give a full description of the arrangement or proposed arrangement in respect of which the ruling is being sought. Include all facts, assumptions, transaction dates and the names of other parties actively involved. Send copies of any relevant supporting documents, even if drafts, with this application. Sending the right supporting documents will speed up the ruling process:

3. Give a complete description of the impact the arrangement or proposed arrangement may have upon the tax liability of the applicant:

4. If relevant, provide the full name and TIN of any associated person in relation to the applicant, including any and all relevant information regarding the financial or tax implications of the arrangement or proposed arrangement:

5. Complete description of any arrangement entered into by the applicant prior to submitting the application or that may be taken after the completion of the proposed transaction which may have a relevance on the tax consequences of the proposed transaction or may be considered to be part of a series of transactions involving the arrangement or proposed arrangement:

6. Proposed ruling being sought (*for example I wish to claim a deduction for advertising expenses*):

7. Relevant statutory provisions or issues to the proposed ruling (*if you are aware of them*):

8. Reasons why the applicant believes the proposed ruling should be made:

9. Applicant's interpretation of the relevant statutory provisions or issues:  
(*Your arguments and references (optional)*):

10. Applicant's examination of any relevant authorities such as case law, either considered by the applicant or of which the applicant is aware, whether those authorities support or are contrary to the proposed ruling being sought:

*(You may provide research and analysis, including references to any relevant legislation, public rulings and case law with your application. Completing this may reduce our need to ask for further information and that will speed up the ruling process).*

**SECTION D: Checklist**

In some circumstances, applications for private rulings are not valid under the Tax Administration Act 2022. This checklist helps us work out if the private ruling application is valid.

For more information such as when applications for a private ruling must or may be rejected, refer to the Guide *“How to apply for a private ruling”* on our website at [www.ird.gov.sb](http://www.ird.gov.sb).

The questions refer to the individual or entity to which the ruling will apply. Complete each question by placing an X in all relevant boxes.

1. To the best of your knowledge, is there, or has there been, an audit, examination, investigation, ruling, application, objection and appeal for another proceeding currently before the Commissioner or the courts involving yourself or a connected person in relation to you on the same or substantially the same or substantially similar issue(s) raised in this ruling request, or have you been notified of a proposed audit?

NO  YES

*If YES, provide details including the reference number(s) and the name(s) of SIIRD’s officer(s) conducting the audit.*

2. Have you sought an oral or written ruling for any of these issues before?

NO  YES

*If YES, provide the reference number(s) and the date(s) of the ruling(s).*

3. What is the income year or other accounting period that you are seeking the private ruling for?

*Enter start and end dates: e.g. 01/01/2023 and 31/12/2023*

4. If you are unable to identify the start and end dates at question 3, state which events will determine the start and end dates of the private ruling:

5. If the private ruling is for a proposed arrangement, are you seriously considering the arrangement?

YES  NO

6. Are you reasonably certain of the facts you have set out? YES  NO

**Check you have answered all the relevant questions before submitting your application.**

**Please note** if your ruling application concerns the following topics SIIRD cannot give you a ruling:

- (i) *the market value of an asset; or*
- (ii) *the application or interpretation of the laws of a foreign country; or*
- (iii) *the pricing of goods or services supplied by or rendered (given) to a connected person in relation to you; or*
- (iv) *the constitutionality of any law or of any Tax Law; or*
- (v) *a proposed transaction that is hypothetical or not seriously contemplated;*
- (vi) *the duty of an employer to determine whether a person is a casual, part-time or full-time employee, or an independent contractor;*
- (vii) *the application is submitted for academic purposes;*
- (viii) *the application presents or raises –*
  - a) *a frivolous or vexatious issue - the Commissioner considers that frivolous means something that is not worth serious attention, while vexatious means that the application is made simply for the purpose of wasting time or for causing delay; or*
  - b) *alternative courses of action by the applicant (or requests or requires the rendering (giving) of an opinion, conclusion or determination regarding such alternative courses of action).*

**SIIRD may reject the application if it concerns:**

- a) *the application or interpretation of any general or specific anti-avoidance provision; or*
- b) *an issue*
  - i. *that is inherently (essentially) or distinctly factual in nature and no interpretation of any tax law is required; or*
  - ii. *in respect of which material facts cannot be established at the time of the application; or*
  - iii. *the resolution of which would depend upon assumptions to be made regarding a future event or other matters which cannot be reasonably determined at the time of the application; or*
  - iv. *which is the same as or substantially similar to an issue upon which the applicant has already received a ruling; or*
  - v. *in which the tax treatment of the applicant is dependent upon the tax treatment of another party to the proposed transaction and that other party has not applied for a ruling; or*
  - vi. *in respect of a transaction that is part of another transaction which has a bearing on that issue and the details of that other transaction have not been disclosed; or*
  - vii. *a matter the resolution of which would be unduly time-consuming or resource-consuming or resource intensive;*
  - viii. *an issue which the Commissioner has published in respect of which applications for private rulings will not be accepted or may be rejected; or*
  - ix. *if we ask you to provide information we need and you do not provide it within a reasonable time or refuse to provide the requested information.*

**Section E: Declaration****A. DECLARATION BY APPLICANT**

I.....(applicant/or applicant's representative) certify that the same or substantially the same or substantially similar issue upon which a ruling is sought is **not** the subject of an audit, examination, investigation, ruling application, objection and appeal, or other proceeding currently before the Commissioner or the courts involving the applicant or an associate person in relation to the applicant.

*Signature:* \_\_\_\_\_

*Date:* \_\_\_\_\_

If you are applying for your own private ruling, you are declaring the following by signing this form; the information contained in this document, and any attached documents, is true and correct.