



# **INCOME TAX (AMENDMENT) ACT 2019**

**(NO. 4 OF 2019)**





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*PASSED by the National Parliament this 4<sup>th</sup> day of December 2019.*

*(This printed impression has been carefully compared by me with the Bill passed by Parliament and found by me to be a true copy of the Bill)*

*David Kusilifu  
Clerk to National Parliament*

*ASSENTED to in Her Majesty's name and on Her Majesty's behalf this eleventh day of December 2019.*

*Sir David Vunagi  
Governor-General*

*Date of Commencement: see section 2*

**AN ACT TO AMEND THE INCOME TAX ACT (CAP 123), AND FOR RELATED PURPOSES**

**ENACTED BY THE NATIONAL PARLIAMENT OF SOLOMON ISLANDS.**

## INCOME TAX (AMENDMENT) ACT 2019

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## INCOME TAX (AMENDMENT) ACT 2019

1 Short title

This Act may be cited as the *Income Tax (Amendment) Act 2019*.

2 Commencement

This Act commences on 1 January 2020.

3 *Income Tax Act (Cap 123) amended*

This Act amends the *Income Tax Act (Cap 123)* ("*Principal Act*").

4 Section 28 amended

Repeal section 28(1) of the Principal Act and substitute:

"(1) Subject to subsections (1A) and (2), an individual is entitled to a personal exemption for a year of \$30,080.00.

(1A) Subsection (1) applies only to payments made under tax deduction provisions other than section 38."