

Solomon Islands Court Cases

Case Name	Court	Issue	Status	Date of Decision
Aerolift International Ltd v Mahoe Heli-Lift (SI) Ltd [2007] SBHC 56; HCSI-CC 387 of 1995 URL: http://www.paclii.org/sb/cases/SBHC/2007/56.html	HC	Interpretation of phrase "date on which such income is payable in non-resident withholding tax provisions"	Decided	01-Jun-2007
BOC Gases Solomon Islands Ltd v Commissioner of Inland Revenue [1998] SBHC 9; HC-CC 314 of 1996 URL: http://www.paclii.org/sb/cases/SBHC/1998/9.html	HC	Whether CIR can reject investment incentives granted under Investment Act without his approval or recommendation.	Decided	04-Feb-1998
Cable & Wireless PLC v Commissioner of Income Tax Act [Cap 123] [2004] SBHC 66; HC-CAC 141-146 of 2003 URL: http://www.paclii.org/sb/cases/SBHC/2004/66.html	HC	Exemption of tax for not trading or carry on business through a permanent establishment in Solomon Islands.	Decided	24-Aug-2004
Cable & Wireless v Commissioner of Inland Revenue [2004] SBHC 12; CA-CAC 017 & 019 of 2004 URL: http://www.paclii.org/sb/cases/SBCA/2004/12.html	CA	Appeals challenging CIR's default assessment.	Decided	10-Nov-2004
City Centre Ltd v Attorney-General [2003] SBHC 117; HC-CC 153 of 2002 URL: http://www.paclii.org/sb/cases/SBHC/2003/117.html	HC	Whether City Centre Ltd proposal to off-set the income tax it owes to the Government against the judgement debt should be allowed or not.	Decided	6-Aug-2003
Commissioner of Inland Revenue v Chee [1992] SBHC 25; CC 63 of 1991 URL: http://www.paclii.org/sb/cases/SBHC/1992/25.html	HC	Whether appeal lodged in time, date of service not date on letter; was it final - no CIR had power to amend for fraud or wilful neglect.	Decided	6-Jul-1992
Compass Co Ltd v Commissioner of Inland Revenue [2021] SBHC 9; SICOA-CAC 12 of 2020 URL: http://www.paclii.org/sb/cases/SBCA/2021/9.html	CA	Injunction request for judicial review.	Decided	1-Feb-21
Emery v CIR [1991] SBHC 42 URL: http://www.paclii.org/sb/cases/SBHC/1991/42.html	HC	Meaning of accrued and derived	Decided	28-Jun-1991
Erico (Solomon) Ltd v Middle Investment Pty Ltd [2015] SBHC 26; HCSI-CC 386 of 2012 URL: http://www.paclii.org/sb/cases/SBHC/2015/26.html	HC	Document inadmissible as penalty not paid although stamp duty was.	Decided	10-Apr-2015
Liliau v Trading Company (Solomons) Ltd (No 2) [1983] SBHC 31 URL: http://www.paclii.org/sb/cases/SBHC/1983/31.html	HC	Exemption of interest on savings in savings bank in SI	Decided	24-Feb-83
Great Woods Ltd v Springhill Ltd [2012] SBHC 14; CA-CAC 41 of 2011 URL: http://www.paclii.org/sb/cases/SBCA/2012/14.html	CA	Stamp Duty – appeal challenging <i>ad valorem</i> duty payable and the agreement was inadmissible.	Decided	30-Mar-2012

GRP & Associates Ltd v Palmer [2014] SBCA 1; SICOA-CAC 08 of 2013 URL: http://www.pacii.org/sb/cases/SBCA/2014/1.html	CA	Date of stamping of document before or after filing of case.	Decided	9-May-2014
Guadalcanal Province v Solomon Islands Electricity Authority [1993] SBHC 47 URL: http://www.pacii.org/sb/cases/SBHC/1993/47.html	HC	Is SIEA engaged in business in commercial sense? No income tax exemption confirms this its revenue is not be regarded as profit or gain in the business sense, and liable to income tax.	Decided	5-Mar-93
Hwang Shu Fen v National Bank of Solomon Islands [2011] SBHC 29; HCSI-CC 364 of 2008 URL: http://www.pacii.org/sb/cases/SBHC/2011/29.html	HC	CIR's assessments (Solgreen Ltd).	Decided	5-May-11
In re Appeal by Cable and Wireless PLC [2001] SBHC 180; HC URL: http://www.pacii.org/sb/cases/SBHC/2001/180.html	HC	DTA, management fees, permanent establishment.	Decided	20-Feb-2001
In re Fab Block Company Ltd [1993] SBHC 23;3 URL: http://www.pacii.org/sb/cases/SBHC/1993/23.html	HC	What constitutes carrying on a business? Leasing of property by a company is considered to be carrying on a business.	Decided	20-Aug-93
Members of Parliament (Entitlement) Commission v Tabusasi [2016] SBCA 17; SICOA-CAC 09 of 2016 URL: http://www.pacii.org/sb/cases/SBCA/2016/17.html	CA	Whether parliamentary salaries exempt from tax	Decided	14-Oct-16
Murphy v Attorney General [1994] SBHC 75; HCSI-CC 88 of 1994 URL: http://www.pacii.org/sb/cases/SBHC/1994/75.html	HC	Judicial review of administrative actions referred to in Compass.	Decided	29-Mar-94
Pacific Properties Development Ltd v Commissioner of Inland Revenue [2022] SBHC 20; HCSI-CRC 528 of 2019 URL: http://www.pacii.org/sb/cases/SBHC/2022/20.html	HC	The Appellant wished to furnish new financials. This shows the Appellant lodged false and misleading statements to the CIR in first place, and not that the assessments are excessive.	Decided	18-May-22
Public Service Commission v Attorney General [1994] SBHC 60; HCSI-CC 185 of 1994 URL: http://www.pacii.org/sb/cases/SBHC/1994/60.html	HA	Whether Public Service Division has power to grant non-taxable allowances or only Minister under ITA.	Decided	7-Sep-94
Solgreen Enterprises Ltd v National Bank of Solomon Islands Ltd [2008] SBCA 11; CA-CAC 2 of 2008 URL: http://www.pacii.org/sb/cases/SBCA/2008/11.html	CA	Distrain notice on fishing fleet.	Decided	11-Aug-2008
Solomon Breweries Limited v Commissioner of Inland Revenue [2003] SBHC 129; HC-CC 098 of 2003 URL: http://www.pacii.org/sb/cases/SBHC/2003/129.html	HC	Extension of exemption tax holiday - is it automatic after a 1998 amendment?	Decided	23-Sep-2003
Solomon Breweries Ltd v Commissioner of Inland Revenue [2004] SBCA 11; CA-CAC 014 of 2003 URL: http://www.pacii.org/sb/cases/SBCA/2004/11.html	CA	As in High Court case (i.e. Extension of exemption tax holiday)	Decided	10-Nov-2004

Solomon Islands Plantation Ltd v Commissioner of Inland Revenue [1998] SBHC 107; HCSI-CC 187 of 1997 URL: http://www.paclii.org/sb/cases/SBHC/1998/107.html	HC	Disallowance of deductions for dividends paid to exempt bodies.	Decided	17-Aug-98
Solomon Islands Plantations Ltd v Commissioner of Inland Revenue [1999] SBHC 3; CA-CAC 012 of 1998 URL: http://www.paclii.org/sb/cases/SBCA/1999/3.html	CA	Whether exempt dividends are dividends from which tax has been deducted in accordance with s.33 of the ITA	Decided	8-Jun-1999
Solomon Islands Telecommunication Workers Union v Solomon Telekom Company Ltd [2014] SBHC 89; HCSI-CC 233 of 2013 URL: http://www.paclii.org/sb/cases/SBHC/2014/89.html	HC	Is leave passage exempt from tax even if converted to cash?	Decided	29-May-14
Spring Hill Ltd v Toronto Connection (SI) Ltd [2011] SBHC 134; HCSI-CC 378 of 2011 URL: http://www.paclii.org/sb/cases/SBHC/2011/134.html	HC	Stamp Duty – whether contract duly stamped – whether nominal or <i>ad valorem</i> duty payable - whether executor contract or transfer of property.	Decided	4-Nov-2011
Valeke v Attorney General [2015] SBHC 40; HCSI-CC 59 of 2013 URL: http://www.paclii.org/sb/cases/SBHC/2015/40.html	HC	Whether expat employee exempt under MOU for Gold Ridge mining.	Decided	20-May-15
Westpac v Application Under Income Tax Act s72(4) [1992] SBHC 43 URL: http://www.paclii.org/sb/cases/SBHC/1992/43.html	HC	Declaration of CIR making Westpac agent conditions for CIR declaring bank an agent i) that money is being held, or ii) (ii) that money is due and payable	Decided	11-Dec-92
Y Sato & Company Ltd v Honiara Town Council [1998] SBHC 31; HC-CC 048 of 1997 & 055 of 1997 URL: http://www.paclii.org/sb/cases/SBHC/1998/31.html	HC	Whether licence fees unconstitutional as being a tax not impose by parliament	Decided	16-Jun-98