INDEX OF GAZETTED PUBLIC RULINGS

Public Ruling Number and Title	Page
2024	
PUBLIC RULING 2024/1 - Public and Private Rulings System – Explanation and Status	pages 147 –155
NOTICE OF WITHDRAWAL OF MT PUBLIC RULING 2019/1: Miscellaneous Taxes:	pages
Offset of tax credits against arrears of taxes	156- 157
PUBLIC RULING 2024/2 : Meaning and penalty relating to false and misleading statements, reasonable care, gross carelessness and intentional disregard.	Pages 157- 182
PUBLIC RULING 2024/3: Meaning of, and penalty for taking a tax position that is not reasonably arguable	Pages 182- 190
PUBLIC RULING 2024/4: Commissioner's guidelines as to when he or she will reduce penalties from the maximum prescribed amount based on culpability and remission of administrative penalties	Pages 190- 196
PUBLIC RULING 2024/5: Commissioner's guidelines for write off of tax debt and remission and refund of tax	Pages 196- 200
PUBLIC RULING 2024/6: (Previously PR 2022/1) Income Tax: offset of	Pages
business licence fee paid to Councils	200- 207
PUBLIC RULING 2024/7 : (Previously PR 2016/1) Tax treatment of interest-free, low-interest loans and non-recourse loans provided to employees under section 5 of the Income Tax Act	Pages 207- 214
PUBLIC RULING 2024/8 (Previously PR 2019/1): Income Tax: management services and professional services	Pages 214- 220
PUBLIC RULING 2024/9: (Previously ST 02/2016 as amended by an Addendum in	Pages
March 2019) The charging of Sales Tax on the sale and servicing of computers	221- 225
PUBLIC RULING 2024/10: Income Tax: writing off of debts as bad	Pages 225- 236
PUBLIC RULING 2024/11: Income Tax: when you can claim a deduction for wear and	Pages
tear and what balancing charge on land and buildings is included as income and what balancing deduction is allowed as a deduction	236- 245
PUBLIC RULING 2024/12: Income Tax: distinguishing between an employee and an independent contractor and the tax implications for both	Pages 246- 265
PUBLIC RULING 2024/13: Income Tax: tax obligations of landlords and tenants in respect of rental income derived from the lease of property in the Solomon Islands 2025	Pages 265- 280
PUBLIC RULING 2025/1: Income Tax: when are leave passage benefits and insurance	Pages
premium benefits provided by an employer assessable to an employee	280- 287