

Instructions to complete Withholding Tax Return

When you need to complete the form

This form needs to be completed each month by any person or entity that is registered as a Withholding Taxpayer with Inland Revenue Division (IRD) because they make a payment which is subject to withholding tax.

You should complete the form and send it with your payment within 30 days of the end of the month which the return relates to.

Complete only one return even if you make payments subject to withholding tax to more than one person.

Complete the Withholding Tax return form as follows:

Tax Identification Number (TIN)	Write here your Tax Identification Number (TIN). If the business of the payer is run as a company, partnership or other entity write the entity's TIN here.
Month	The calendar month that the return is for.
Year	The calendar year that the return is for.
Name	The name of the registered withholding taxpayer.
Your render	If you are an individual, tick one box.
Residential address	Your residential address if you are an individual or business address if you are an entity.
Email	Your email address.
Telephone	Your best telephone number.
Payee gender	If the payee an individual, tick one box if you know their gender.
Payee address	Provide the address of the payee.
Payee TIN	Provide this TIN if you know it.
Payee residency status	Tick one box if the payee is a resident or non-resident of the Solomon Islands
Type of payment	Describe the type of payment subject to withholding tax.
Gross payment	The total amount of the payments for the month.
Tax rate	The tax rate – see schedule on the next page.
Tax deducted	The tax deducted from the payment.
Total amount of tax payable	The total amount of all payments for the month for all payees for payments subject to withholding tax.
Total tax	The total tax payable for all types of sales.

payable	
Taxpayer Declaration	Sign the return to signify that it is true and correct. If the business is an entity write the capacity in which you are signing for the entity such as managing partner, managing director etc.
Tax Agent Declaration	If you have engaged a tax agent to prepare this return, the tax agent should also sign the return here to signify that it is true and correct.

Where to send completed form

When you have completed the Sales Tax return send it to Inland Revenue Division (IRD) at their Customer Service Centre in Honiara, post to PO Box G9 Honiara or email to taxeducationteam@mof.gov.sb For enquiries visit or email IRD, or call IRD on 21493.

Schedule of withholding tax rates

Payment subject to withholding tax	Non-Resident payee (%)	Resident payee (%)
Rent for the hiring of films	5	
Income from ships and aircraft	5	
Payments to mining contractors and sub-contractors	7	
Contracting (other than mining)	7.5	
Contracting and/or subcontracting		7.5
Fishing operations		10
Fishers – pole and line	10	
Sale of marine products		10
Lease of property	10	10
Stevedoring service		15
Interest	15	10
Royalties and similar payments	15	10
Insurance premiums	15	
Premiums on insurance	15	
Lease income (other than property)	15	
Professional services		20
Dividends	30	20
Income from management services	35	30