



Instructions to complete Sales 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 for Sales Tax with Inland Revenue Division (IRD) because they sell goods or supply services which are subject to sales 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.

What is Sales Tax?

Sales tax is a tax on the supply of certain goods and services. Tax is charged on the goods and services by the seller at the time of sale or supply and is then paid to IRD. The types of goods and services subject to sales tax and the rate are set out in the Sales Tax Rates Table on the next page of these instructions.

Complete the tax return as follows:

Tax Identification Number (TIN)	Write here your Tax Identification Number (TIN). If the business 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 taxpayer.
Type of Sales	There are 22 types of sales (see list on the next page). Write in this space the type of goods or services for which the tax is being paid. If you need more than 4 lines provide an attachment with the same information as on the IRD form.
Amount of Sales (\$)	The total sales for each type of sales, in dollars.
Rate of Sales Tax (% or cents / \$ amount)	Write here the tax rate for the particular type of goods or services which are taxable, which may be a percentage or an amount of cents or dollars per service.
Sales Tax payable (\$)	The tax payable for each type of sales (The amount of sales times the rate of tax).
Total Sales	The total amount of sales for all types of sales.
Total Sales Tax payable	The total tax payable for all types of sales.
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 e.g. managing partner, managing director etc.
Tax Agent Declaration	If you have engaged a tax agent to prepare this return, the tax agent should 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 deliver it to Inland Revenue Division's Customer Service Centre in Honiara, post to PO Box G9 Honiara or email to taxeducationteam@mof.gov.sb
For enquiries visit, eTax, email or call IRD on 21493.

Schedule of Goods/Services subject to Sales Tax

Goods – per litre Sales Tax rate

Type of sales	Sales Tax amount
Sale of petroleum	10 cents per litre
Sale of diesel	10 cents per litre

Services – 10% Sales Tax rate

Type of sales	Sales Tax rate (%)
Local and overseas telecommunications	10%
Restaurant services	10%
Tickets purchased for domestic travel by sea (fares)	10%
Accounting, legal and security services	10%
Motor vehicle rental and hire	10%
Real estate agency services	10%
Video equipment hire	10%
Computer equipment hire	10%
Hire or leasing of vessel and aircraft	10%
Hire or leasing of plant, machinery and equipment	10%
Electronic repairs and equipment	10%
Services provided by hairdressers, barbers & beauty shops	10%
Tyre services	10%
Professional services	10%

Services – per service rate

Type of sales	Sales Tax amount
Tickets purchased for overseas travel	\$10 per ticket
Tickets purchased for domestic travel by air	\$10 per ticket
Tickets purchased for domestic travel by sea	10% of fare
Hire of video	\$2 per tape
Movie tickets	50 cents per ticket
Casino entrance fee	\$5 per fee