

[Legal Notice No. 16]

**INCOME TAX
(CAP. 123)**

**AMENDMENT TO SIXTH SCHEDULE AND SEVENTH
SCHEDULE**

I, Hon. **Manasseh Damukana Sogavare**, Minister for Finance and Treasury:

(a) under section 34 of the *Income Tax Act* (Cap. 123), amend the sixth schedule by inserting after clause (xiv):

“(xv) income from lease of property – 10cents in the dollars”, and

(b) under section 37(8) of the Act, amend the seventh schedule by inserting after clause (viii), as follows:

“(ix) income from professional services – 20cents in the dollar;

(x) income from management services – 30cents in the dollar”.

This instrument comes into effect 1 March 2018.

Dated in Honiara this twentieth-third day of February, 2018.

HON. MANASSEH DAMUKANA SOGAVARE
Minister for Finance and Treasury