

[Legal Notice. 4]

SALES TAX ACT  
(No. 6 of 1990)

THE SALES TAX (PRESCRIBED GOODS AND  
SERVICES)  
(AMENDMENT) (NO. 2) ORDER 1995

IN exercise of the powers conferred by section 4 of the Sales Tax Act, 1990, the Minister in consultation with Cabinet hereby makes the following Order -

1. This Order may be cited as the Sales Tax (Prescribed Goods and Services) (Amendment) (No. 2) Order 1995.
2. The Schedule\* to the Sales Tax Act is hereby amended in the following respects -
  - (a) by adding to the list of "prescribed goods and services" the following items -

<b>Items</b>	<b>Charge</b>
Video hire (including deck, screen and component)	5% of the hiring charge
Computer hire (including component)	5% of the hiring charge
Hiring or leasing of vessel and aircraft (but does not include hiring for purposes of transporting a deceased or sick person)	5% of the hiring or leasing charge
Hiring or leasing of plant and machinery, and equipment	5% of the hiring or leasing charge
Electronic repairs and equipment	5%
All services provided by hair-dressers and Barber shops.	5%

- (b) by deleting the words “or design services” that appear in paragraph 3(iv) and substituting therefor a comma and the words “design, mural painting, drawing and other related services;” and
- (c) by deleting the words “\$1.00 per tape” that appear in paragraph 2.4(1) and substituting therefor the words “\$2.00 per tape”.

Dated at Honiara this eighth day of January, 1996.

CHRISTOPHER COLUMBUS ABE  
Minister of Finance

\*L.N. No.10/92