

[Legal Notice No. 61]

THE SALES TAX ACT 1990
(NO. 6 OF 1990)

THE SALES TAX (PRESCRIBED GOODS AND SERVICES)
ORDER 1998*

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

1. This Order may be cited as the Sales Tax (prescribed Goods and Services) Order 1998.
2. The Schedule to the Sales Tax Act is hereby deleted and the following new Schedule substituted therefor -

“ SCHEDULE

Prescribed Goods and Services	Rate
1. Local and Overseas Telecommunications	10 cents in the dollars
2. Restaurant Services	10 cents in the dollar
3. Tickets purchased for overseas travel	\$10.00 per ticket
4. Tickets purchased for domestic travel by air	\$10.00 per ticket
5. Tickets purchased for domestic travel by sea	10% of the fare
Tickets purchased under items 4 and 5 herein not apply to tickets bought in respect of a child under the age of 3 years and students under the age of 18 years.)	
6. Hire of video tapes	
(i) for general exhibition (GE)	\$2.00 per tape
(ii) for adults only (AO)	\$2.00 per tape
7. Movie tickets	50 cents per ticket
8. Accounting, Legal and Security Services	10% of the cost of the service in the contract.
9. Motor Vehicle Rental and Hire Services	10% of the daily hiring rate
10. Real Estate Agency Services	10% of the commission, dues, fees or charge receivable.
11. Professional Services	10% of the cost of service as per contract.
12. Sale of petroleum from any premises Licensed under the Petroleum Rules.	10 cents per litre
13. Sale of diesoline from any premises Licensed under the Petroleum Rules.	10 cents per litre

14.	Video hire (including deck, screen and component).	10% of the hiring charge
15.	Computer hire (including component)	10% of the hire charge
16.	Hiring or Leasing of vessel and aircraft (but does not include hiring for purposes of transporting a deceased or sick person)	10% of the hiring or Leasing charge.
17.	Hiring or Leasing of plant, machinery and equipment.	10% of the hiring or leasing charge.
18.	Electronic repairs and equipment	10% of the cost of service.
19.	All services provided by hairdressers and Barber shops and includes beauty pallor	10%
20.	Casino fee	\$5.00
	(a) entrance fee	10%
	(b) Table fee	10%
21.	Laundry Services	10%
22.	Tyre Services	10%

In this Schedule -

“accounting, legal and security services” means all charges, fees and dues generally and reasonably arising from providing of accounting, legal and security services;

“cost of service as per contract or in the contract” means all fees, charges, dues and include retainers received by the vendor in respect of the services rendered or supplied and in the case of a vendor being on a retainer fee, the cost of service supplied, shall be deemed to be realised and the sales tax payable when the bill of costs is issued;

“local and overseas telecommunications” include all forms of telecommunications;

“professional services” means all charges, fees and dues generally and reasonably arising from the sale of any professional, technical, advisory or consultancy services rendered and include -

- (i) secretarial services;
- (ii) computer services (including sale of computer, package, manuals, maintenance and training);

- (iii) architectural services (including services in respect of drafting of plans, sketches or drawings);
- (iv) sign writing, design, mural painting, drawing and other related services;
- (v) surveying and valuation fees;
- (vi) civil, electrical or mechanical engineering services (including panel beating and body repair work);
- (vii) management and trustee services;
- (viii) marine engineering services;
- (ix) building/construction engineering;

“restaurant services” means licensed or unlicensed premises where drinks of any description or cooked food is offered for sale either for consumption within the premises or to be taken away for consumption; and

“tickets purchased for overseas travel” means tickets purchased in Solomon Islands but does not include tickets issued in respect of any child under two years of age at the date of commencement of travel.”

Dated at Honiara this twenty-first day of May 1998.

MANASSEH D. SOGAVARE
Minister of Finance