



**THE INCOME TAX  
(AMENDMENT) (NO. 4) ACT  
1990**

(NO. 17 OF 1990)



# THE INCOME TAX (AMENDMENT) (NO. 4) ACT 1990

(NO. 17 OF 1990)

*Passed by the National Parliament this twenty-second day of November 1990.*

*This printed impression has been carefully compared by me with the Bill passed by Parliament and found by me to be a true and correct copy of the said Bill.*

A handwritten signature in black ink, appearing to read 'J.M. Tuhaika'.

*J.M. Tuhaika  
Clerk to the National Parliament*

*Assented to in Her Majesty's name and on Her Majesty's behalf this sixth day of December 1990.*

A handwritten signature in black ink, appearing to read 'G.G.D. Lepping'.

*G.G.D. Lepping  
Governor-General*

*Date of commencement: date of publication in the Gazette.*

AN ACT to Further Amend the Income Tax Act.

ENACTED by the National Parliament of Solomon Islands.

Short title.

1. This Act may be cited as the Income Tax (Amendment) (No. 4) Act, 1990.

Amendment  
of section  
14.

2. Section 14 of the Income Tax Act (hereinafter referred to as the "principal Act") is hereby amended by deleting paragraph (m) of subsection (2) and substituting therefor the following new paragraph -

“(m) the amount of any dividends paid in any year by a company resident in Solomon Islands from which tax has been deducted in accordance with section 33;”.

Amendment  
of section  
91.

3. Section 91 of the principal Act is hereby amended by inserting therein next after subsection (2) the following new subsections as subsections (3) and (4) respectively -

“(3) Notwithstanding the provisions of subsection (2), where any vacancy in the office of the Commissioner occurs (whether by reason of death, resignation or otherwise) and in any case where the Commissioner is incapacitated by illness, absence or other cause from performing the duties of his office, and as long as any such vacancy or incapacity continues, a Deputy Commissioner shall have and may exercise or perform all the powers, duties and functions of the Commissioner.

(4) The fact that a Deputy Commissioner exercises or performs any power, duty or function of the Commissioner shall be conclusive of his authority to do so.”.

