



THE SALES TAX (AMENDMENT) ACT 1991

(No. 11 of 1991)



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Passed by the National Parliament this eighteenth day of December 1991.

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.

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 twenty-third day of January 1992.

G. G. D. Lepping

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

Date of commencement: date of publication in the Gazette.

AN ACT to amend the Sales Tax Act, 1990.

ENACTED by the National Parliament of Solomon Islands.

- Short title. 1. This Act may be cited as the Sales Tax (Amendment) Act, 1991.
- Amendment of section 14 of Act No. 6 of 1990. 2. Section 14 of the Sales Tax Act, (hereinafter referred to as the "principal Act") is hereby amended by deleting therefrom the word "ten" and substituting instead the word "thirty".
- Amendment of section 27. 3. Section 27 of the principal Act is hereby amended in the following respects -
- (a) by deleting the marginal note and substituting instead the following new marginal note -

"Sales tax, interest and penalties recoverable by suit."; and
 - (b) by deleting therefrom the words "Sales tax and any interest payable pursuant to section 22" and substituting instead the words "Sales tax, interest or any penalty payable pursuant to section 21 or 22,".
- Amendment of section 28. 4. Section 28 of the principal Act is hereby amended by deleting therefrom the words "sales tax is recoverable in the manner provided in section 27, the Commissioner may instead of suing for such sales tax" and substituting instead the words "sales tax, interest or any penalty is recoverable in the manner provided in section 27, the Commissioner may, instead of suing for any such sales tax, interest or penalty".
- Repeal of section 33. 5. Section 33 of the principal Act is hereby repealed.