

[Legal Notice No. 47]

**THE HONIARA CITY ACT 1999
(NO. 2 OF 1999)**

**THE HONIARA CITY (EXEMPTION FROM BASIC RATE)
ORDINANCE 2008**

An Ordinance to raise revenue through basic rates

ENACTED by the Honiara City Council with the Assent of the Minister

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| Citation | 1. | These Regulations may be cited as the Local Government (Exemption from Basic Rate) (Honiara) Regulations. |
| Interpretation | 2. | In these Regulations, except where the context otherwise requires –

‘basic rate’ means the basic rate imposed in any year by the Honiara Town Council under section 77(1)(a) of the Local Government Act;

‘total income’ means income derived from or received in Solomon Islands from any source whatsoever and whether wholly in money or partly in money and partly in goods, accommodation or services in lieu of money. |
| Exemption of persons paying property rate | 3. | Any person liable to pay a property rate made and levied under regulation 21 of the Local Government (Rating of Land) Regulations shall where such property rate on any single property is greater than \$500 be exempted from the basic rate to the extent which the property rate is greater than \$500. Provided that where, as a result of an appeal to the Valuation Court established under the said Regulations or to the High Court, as the case may be, an alternation is made in the rate book which affects the amount of such property rate, the basic rate paid or payable by such person shall be adjusted accordingly, and any amount in excess of that payable as a result of such adjustment shall if paid be refunded to such person and any deficiency in the amount payable as a result of such adjustment shall become due and payable as arrears but shall incur no penalty in the year in which such basic rate is payable if such adjustment was made after the 30th April. |

Exemption of students 4. All bona fide full-time students shall be exempt from payment of the basic rate.

Passed and adopted by the Honiara City Council this seventh day of September, 2007.

CR. ANDREW MUA
Mayor
Honiara City Council

Assented by the Honourable Minister for Home Affairs this 17th day of June 2008.

Minister of Home Affairs