

[Legal Notice No. 157]

**THE INCOME TAX ACT**  
(Cap 123)

**THE INCOME TAX EXEMPTION ORDER 2025**

In exercise of the powers conferred by Section 16(2) of the Income Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Income Tax (Exemption) Order 2025
  - a That Martha Tuasulia be granted 50% Exemption from the liability to Income Tax on the following:
    1. Personal income tax derived from disbursement of her 50% Long Service Benefits (LSD)
  - b That the exemption granted under (a) shall have effect from 12/ 02/2025 and expires on 30/06/2025.
  - c This Order may be cited as the Income Tax Exemption Order No.068/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$46,769.65 in Income Tax forgone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this sixth-day of January 2025

**HONOURABLE MANASSEH D. SOGAVARE, MP**  
MINISTER OF FINANCE AND TREASURY