

[Legal Notice No. 183]

**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; the following individuals be granted 100% Exemption from the liability to Income Tax on their bonus payments.
    - i. Salome Rehotona
    - ii. Susan Bua
    - iii. Mary Sau
    - iv. Hellen O Tevio
    - v. Nancy Kame
    - vi. Richard Kisiani
    - vii. Rubina Tagana
    - viii. Margaret Suri Diau
    - ix. Frenold Walter
    - x. Wilfred Sanau
    - xi. Sara Rove
    - xii. Cathy Gila
    - xiii. Ida Vaukei
    - xiv. Patrick Rade
    - xv. Stanley Teahohonoa
    - xvi. Vicky Manetei
    - xvii. Redley Clement Maluka
    - xviii. Zarren Sabazu Galokale
    - xix. Albert Aitorea
    - xx. Jimmy Pazakolo

- b That the exemption granted under (a) shall have effect as from date 4/12/2024 and will expire on date 28/ 02/2025.
  - c This Order may be cited as the Income Tax Exemption Order No. 049/25
- 2 This Exemption Order granted is not transferable.
  - 3 The estimated fiscal cost of this exemption totals \$164,485.84 in Income tax foregone.
  - 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this third-day of February 2025.

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