

[Legal Notice No. 185]

**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. Simon No'ne Junior
    - ii. Sonnie Liligeto
    - iii. William Kanijame
    - iv. Paul Fa'asifoabae
    - v. Ronald Aihi.ru
    - vi. Ben Keana
    - vii. Richard Wasi
    - viii. Gabriel Tuke
    - ix. Betty Afuropo
    - x. Rose Maeloungi
    - xi. Roso Tauku
    - xii. Alistair Maesugea
    - xiii. Joseph Diau
    - xiv. Susie Andrea
    - xv. Morris Gala fa
    - xvi. Vincent Barry Bennett
    - xvii. Derick Beto
    - xviii. Hellen Olisukulu
    - xix. Scother Poloso
    - xx. Irish Margaret Kikolo
  - 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.047 /25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of Lhis exemption totals \$161,063.05 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