

[Legal Notice No. 186]

**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. George Kikolo
    - ii. Tavia Nguti
    - iii. Linford Jade Karani
    - iv. Hetzel Resu
    - v. Roywin Oscar
    - vi. Kathy Kary Anisi
    - vii. Ashely Waifo
    - viii. Lawrence Pitu
    - ix. Wesley Kuk Ramo
    - x. Frank Omanu Ausuta
    - xi. Kelita Tabemuqutu
    - xii. Florence Niirae
    - xiii. Natalie Kairi
    - xiv. Alfred Frenold
    - xv. George Hugo Ma'ake
    - xvi. Dalton Tora
    - xvii. Douglas Vunagi
    - xviii. Nobert Maeke
    - xix. Silas Daefa
    - xx. Douglas Tobi
  - 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. 046/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$168,762.43 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