

[Legal Notice No. 404]

**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 Solomon Submarine Cable SSC be granted 100% Exemption from the liability to Income Tax on the following:
    - (i) Withholding Tax for Non-Resident for expat employees for either Contracting or Professional services
  - (b) That the exemption granted under (a) shall have effect from 09/04/2025 and expires on 30/04/2026.
  - (c) This Exemption order does not cover local contractors or employees
  - (d) This Order may be cited as the Income Tax Exemption Order No.0200/25
- 2 This Exemption Order granted is not transferable
- 3 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this ninth-day of April 2025

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