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S.I. No.42

[Legal Notice No. 67]

**THE INCOME TAX ACT
(Cap. 123)****THE INCOME TAX ORDER 2009**

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 Deduction Order 2009.
 - (a) That any employment income received in arrears (back pay or suspended income) will be taxable in the year that it was accrued.
 - (b) That this order is effective as from 5th March 2009.
2. This concession has been granted to recognize taxpayers whose salary is suspended or withheld for any number of reasons that can potentially be unfairly disadvantaged by the current tax legislation

Dated at Honiara this fifth day of March, 2009.

HONOURABLE SNYDER RINI, MP
Minister of Finance & Treasury

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