

[Legal Notice No. 4]

SALES TAX ACT 1990
(No. 6 of 1990)

THE SALES TAX (PRESCRIBED GOODS AND SERVICES)
(AMENDMENT) ORDER 1993

IN exercise of the powers conferred by section 4 of the Sales Tax Act, 1990, the Minister in consultation with Cabinet makes the following Order -

1. This Order may be cited as the Sales Tax (Prescribed Goods and Services) (Amendment) Order 1993.
2. The Schedule to the Act is hereby amended by adding immediately under item 6 the following new items as items 7, 8, 9, 10 and 11 respectively -

“SCHEDULE

Prescribed Goods and Services	Rate
7. Motor vehicle rental and hire services	5% of the daily hiring rate
8. Real Estate Agency Services	5% of the commission, dues, fees or charge receivable
9. Professional Services	5% of the cost of services as per contract
10. Sale of petroleum in Honiara to vehicles from any premises licensed under the Petroleum Rules	5 cents per litre

11. Sale of diesel in Honiara to vehicles from any premises licensed under the Petroleum Rules 8 cents per litre."

3. By inserting immediately after the definition of the words "Tickets purchased for Overseas Travel" the following new definitions -

"professional services" means all charges, fees and dues generally and reasonably arising from the sale of any professional, technical, advisory or consultancy services rendered and include -

- (i) secretarial services;
- (ii) computer services (including sale of computer, package, manuals, maintenance and training);
- (iii) architectural services (including services in respect of drafting of plans, sketches or drawings);
- (iv) sign writing or design services;
- (v) surveying and valuation fees;
- (vi) civil, electrical or mechanical engineering services; (including panel beating and body repair work); and
- (vii) management and trustee services;

"cost of service as per contract or in the contract" means all fees, charges, dues and include retainers received by the vendor in respect of the services rendered or supplied and in the case of a vendor being on a retainer fee, the cost of service supplied, shall be deemed to be realised and the sales tax payable when the bill of cost is issued; and

"accounting, legal and security services" means all charges, fees and dues generally and reasonably arising from the sale of all services provided by Accounting, Legal and Security Firms.

Made at Honiara this fourth day of January, 1994.

ANDREW H. NORI
Minister of Finance