

Attorney General's Chambers

GUIDE TO THE SOLOMON ISLANDS DIGITAL REPRINT COLLECTION

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1. Introduction

The Digital Reprints project has sought to create a collection of Acts of Solomon Islands as currently in force and incorporating all amendments made to those Acts from 1 March 1996.

The Reprints are to be published online and are capable of being updated as and when new amendments are made.

There are currently 226 Acts in force.

The Reprints are of Acts of Parliament incorporating their amendments and not of Subsidiary Legislation due to the scale of the undertaking.

The process of identifying all amendments to be incorporated into the Acts highlighted a number of challenges:

- The record keeping of the Solomon Islands Gazettes was in places very patchy and so all Gazettes from 1996 onwards had to be identified; those pre-digital scanned; recorded and indexed. This involved several thousand documents
- The lack of record keeping led in several cases to more than one commencement date being listed for an Act.
- The legislative process, as set out in both the Constitution and the Interpretation and General Provisions Act, governing the steps to be taken after passing of an Act by Parliament, was not always followed leading to the questionable validity of both principal and amending Acts.

The process of updating each Act in accordance with the individual amending instruments enabled the creation of a set of historical or Point-in-time versions of each Act (from 1996 onwards).

To rectify the gaps in the legislative process and to address the various drafting and other errors identified during the compilation of the Reprints both the Constitution (Amendment and Validation) Act 2023 and the Legislation Amendment Repeal and Validation Act 2023.

The authorisation of the Attorney General to create and maintain the Reprints, determining their contents and evidentiary status is contained in the Legislation Act 2023.

The Digital Reprint collection therefore comprises a package of Indices and Reprints to provide and ease access to establishing the current legislative content.

This guide therefore seeks not only to introduce the user to how to use the actual Reprints and Indices themselves, but to cover the requisite legislative and gazettal processes which underpin the maintenance of valid and current legislation. It will therefore cover:

- The Legislative Process after an Act is passed by Parliament

    - What is an Act of Parliament;
    - What is subsidiary legislation.
- The legal requirements to bring subsidiary legislation into force
- Changes / Amendments to Acts – How Acts are updated (amended) over time and where to look for these amendments
- Consolidations v Reprints
    - Why consolidate and create reprints
- The Solomon Islands Legislation Digital Reprints project Toolbox
  The component parts of the Digital Reprints compendium.

2. The Legislative Process after Act passed by Parliament

2.1 Note on Acts of Parliament

Acts of Parliament in Solomon Islands often have a title and a Chapter or "Cap." Number. This refers to the chapter number the Act was given when the last Consolidation was compiled and authorised in 1996, e.g. the Land and Titles Act (Cap. 133). Since 1996, each Act will have a title, the year it was passed and a number within that year – that is the order number for the year in which it was passed by Parliament – e.g. the Strata Titles Act No. 4 of 2018.

2.2 Statutory requirements after an Act is passed by Parliament

Once an Act is passed by Parliament it must meet several other requirements before it actually comes into operation and is in force or enforceable.

These requirements are set out in the Constitution and in the Interpretation and General Provisions Act.

Constitutional Provisions

The Constitution at section 59 provides:

> **59 Power to make laws**
>
> (1) Subject to the provisions of this *Constitution*, Parliament may make laws for the peace, order and good government of Solomon Islands.
>
> (2) The laws referred to in this section shall take the form of Bills passed by Parliament; and when a Bill has been passed by Parliament it shall be presented to the Governor-General who shall assent to it forthwith on behalf of the Head of State, and when such assent is given the Bill shall become law.
>
> (3) No law shall come into operation until it has been published in the *Gazette* but Parliament may postpone the coming into operation of any such law and may make laws, subject to section 10(4) of this *Constitution* with retrospective effect.
>
> (4) All laws made by Parliament shall be styled "Acts of Parliament" and the

words of enactment shall be “Enacted by the National Parliament of Solomon Islands”.

Sections 20 & 21 of the Interpretation and General Provisions Act (Cap. 85):

20 Publication and commencement of Acts

(1) Every Act made after this Act shall be published in the Gazette.

(2) A provision of an Act, made after this Act, comes into operation on the date of the publication of the Act in the Gazette or, if it is provided that the Act (including the provision) or the provision is to come into operation on some other date, on that other date.

(3) Any provision of an Act, made after this Act, which makes provision with respect to the coming into operation of all or any of the other provisions of the Act comes into operation on the date of the publication of the Act in the Gazette.

(4) When a provision of an Act comes into operation on a particular day, it is in operation as from the beginning of that day.

21 Evidence of commencement of Act

A copy of an Act printed by the Government Printer which includes a date purporting to be the date on which the Act, or any provision of the Act, came or will come into operation is evidence that the Act or provision came, or will come, into operation on that date.

2.2.1 Assent

s59(2) provides that after a Bill is passed by Parliament and becomes an Act it must receive the Assent of the Governor General.

The cover page of the Act contains the crest of Solomon Islands; the date the Act was passed by Parliament; the date it received the Assent of the Governor-General and the words of enactment: “Enacted by the National Parliament of Solomon Islands”.

2.2.2 Publication in the Gazette

S59(3) of the Constitution and s20 of the Interpretation and General Provisions Act (Cap. 85) provide that for the law to come into operation it must be published in the *Gazette*. That is the Solomon Islands *Gazette*. In Indexes this is referred to as the date of Gazettal. The Act must be published – that is, a full copy must be accessible for the public to read. “Publication” though not defined in the Act means to make known to the public. This means not just the title of an Act but also its contents. The purpose of passing legislation is to provide for regulation in certain areas and for the maxim of ‘ignorance of the law is no excuse’ to apply fairly, the public must have free and open access to the legislation that is passed and published by Parliament.

2.2.3 Commencement:

In accordance with s59(3) of the Constitution and s20 of the Interpretation and General Provisions Act (Cap. 85), Parliament can commence the Act on:

(i) a date specified in the Act;

(ii) on the date the Act is published in the Gazette; or

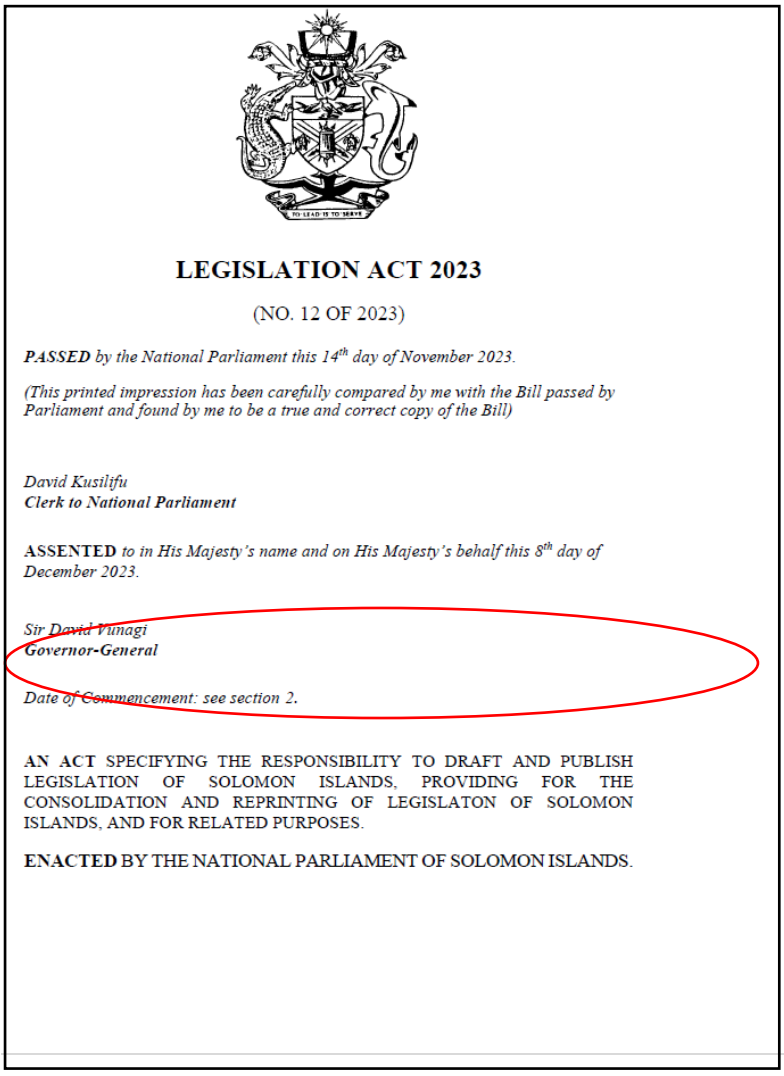
(iii) at a later date through a power delegated to the responsible Minister to nominate and publish by notice in the *Gazette*.

In the Strata Titles Act 2018, for example, section 2 provides: "This Act commences on the day appointed by the Minister by Gazette notice". The normal form of notice used to publish in the Gazette is a Legal Notice published in the Supplement to the Gazette. Thus, on 26th June 2019, Legal Notice 58 was published in Supplement 45 to Gazette Edition 109, appointing the 1st July 2019 as the date of commencement of the act. Depending on the need, different parts of an Act may be commenced on different dates. This can be useful, for example, where some office or structure needs to be created before a part of the Act can be commenced.

Parliament, and only Parliament, has the power to make legislation *retrospective* – that is applying to a period before the Act is commenced.

2.2.4 Examples of Assent, Publication in the Gazette and Commencement

(a) Legislation Act 2023 – Date of Assent:



LEGISLATION ACT 2023

(NO. 12 OF 2023)

PASSED *by the National Parliament this 14th day of November 2023.*

(This printed impression has been carefully compared by me with the Bill passed by Parliament and found by me to be a true and correct copy of the Bill)

David Kusilifu
Clerk to National Parliament

ASSENTED *to in His Majesty's name and on His Majesty's behalf this 8th day of December 2023.*

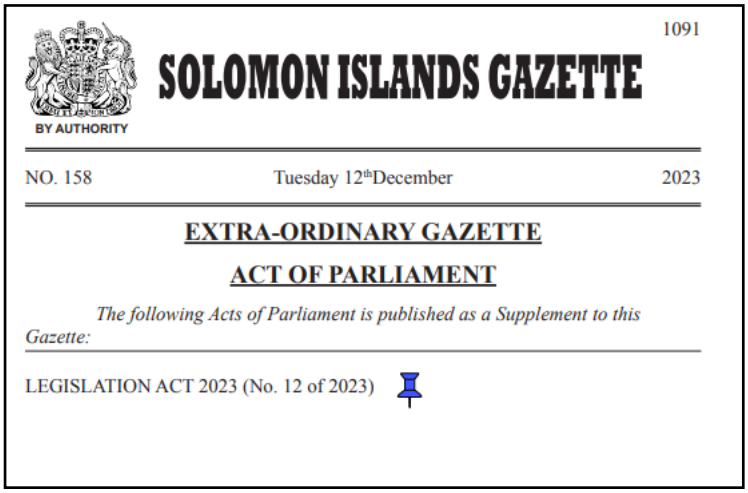
Sir David Vunagi
Governor-General

Date of Commencement: see section 2.

AN ACT SPECIFYING THE RESPONSIBILITY TO DRAFT AND PUBLISH LEGISLATION OF SOLOMON ISLANDS, PROVIDING FOR THE CONSOLIDATION AND REPRINTING OF LEGISLATON OF SOLOMON ISLANDS, AND FOR RELATED PURPOSES.

ENACTED BY THE NATIONAL PARLIAMENT OF SOLOMON ISLANDS.

(b) Publication in the Gazette:



1091

BY AUTHORITY

SOLOMON ISLANDS GAZETTE

NO. 158 Tuesday 12th December 2023

EXTRA-ORDINARY GAZETTE

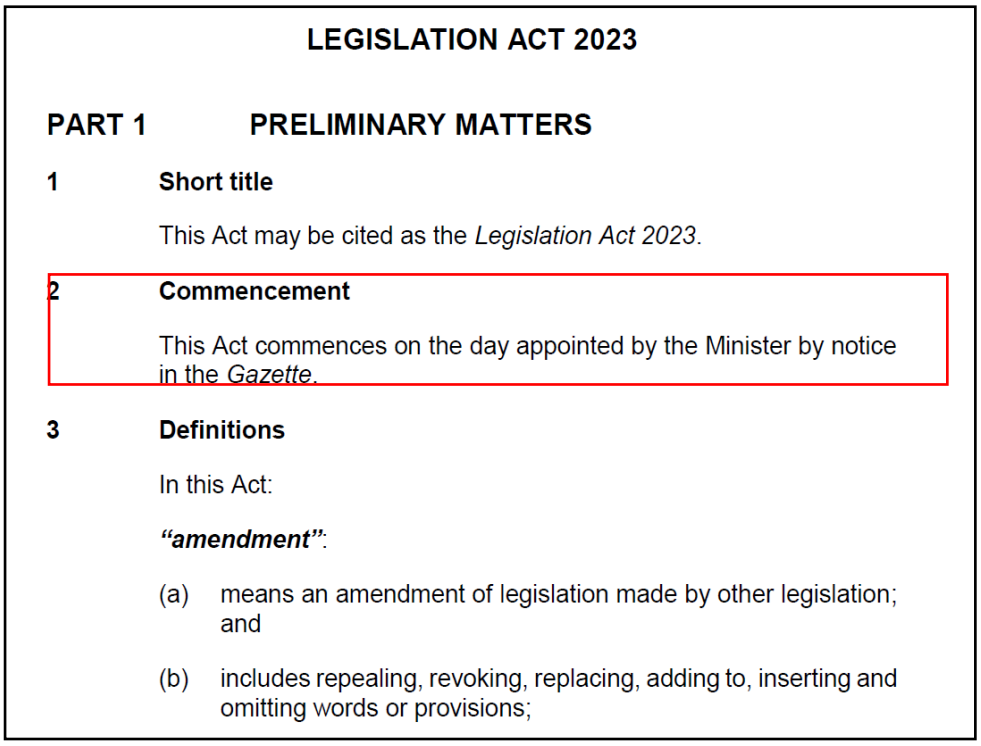
ACT OF PARLIAMENT

The following Acts of Parliament is published as a Supplement to this Gazette:

LEGISLATION ACT 2023 (No. 12 of 2023)

In the online version of the Gazette click on the blue pin to open a copy of the Act.

(C) Section 2 – providing for date of commencement:



LEGISLATION ACT 2023

PART 1 PRELIMINARY MATTERS

1 Short title

This Act may be cited as the *Legislation Act 2023*.

2 Commencement

This Act commences on the day appointed by the Minister by notice in the *Gazette*.

3 Definitions

In this Act:

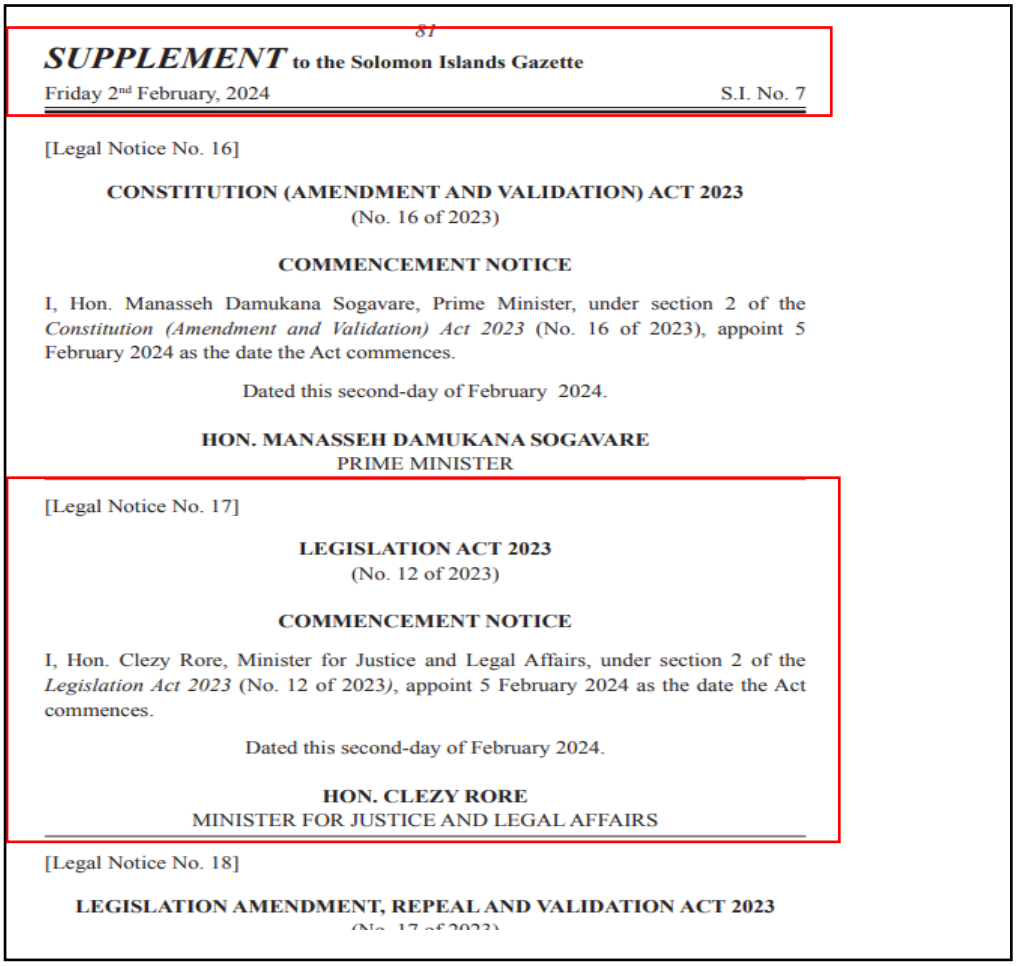
"amendment":

(a) means an amendment of legislation made by other legislation; and

(b) includes repealing, revoking, replacing, adding to, inserting and omitting words or provisions;

(d) Commencement Notice published in the Gazette:

Legal Notice 17 published on 2 February 2024, in Supplement No. 7 to the Gazette Edition 11.



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SUPPLEMENT **to the Solomon Islands Gazette**

Friday 2nd February, 2024 S.I. No. 7

[Legal Notice No. 16]

CONSTITUTION (AMENDMENT AND VALIDATION) ACT 2023
(No. 16 of 2023)

COMMENCEMENT NOTICE

I, Hon. Manasseh Damukana Sogavare, Prime Minister, under section 2 of the *Constitution (Amendment and Validation) Act 2023* (No. 16 of 2023), appoint 5 February 2024 as the date the Act commences.

Dated this second-day of February 2024.

HON. MANASSEH DAMUKANA SOGAVARE
PRIME MINISTER

[Legal Notice No. 17]

LEGISLATION ACT 2023
(No. 12 of 2023)

COMMENCEMENT NOTICE

I, Hon. Clezy Rore, Minister for Justice and Legal Affairs, under section 2 of the *Legislation Act 2023* (No. 12 of 2023), appoint 5 February 2024 as the date the Act commences.

Dated this second-day of February 2024.

HON. CLEZY RORE
MINISTER FOR JUSTICE AND LEGAL AFFAIRS

[Legal Notice No. 18]

LEGISLATION AMENDMENT, REPEAL AND VALIDATION ACT 2023

2.3 Subsidiary legislation

There are various terms for *subsidiary legislation* including '*delegated legislation*' and '*subordinate legislation'*.

It consists of Rules, Regulations, Orders, Notices etc. made by a Minister (or others) under powers set out in the principal Act. The term '*delegated legislation*' is so called because Parliament has delegated power to a Minister or other officer or body to make further laws under a particular Act. Such delegated or subsidiary legislation is often administrative in nature and may include standard forms and fees, e.g. the Strata Titles Act 2018 provides at section 116 that the Minister may make regulations under the Act. In 2019, on 26 June, the Strata Titles Regulations were published in the Gazette In LN 59 of Gazette Edition 110. Also as noted below the *Sales Tax Act* (Cap. 125) has been amended a number of times by Ministerial orders published in Legal Notices in the Gazette.

The topic of Subsidiary Legislation is covered in Part X, sections 61 to 68 of the *Interpretation and General Provisions Act*. Section 61 provides that (as for Acts of Parliament) subsidiary legislation must be published in the Gazette and similarly either comes into operation on the date of publication in the Gazette, or if it is provided that the subsidiary legislation is to come into operation on some other date, on that date.

An important additional requirement is that contained in section 62. The requirement that subsidiary legislation is to be laid before Parliament. Once subsidiary legislation is made, unless it has had the prior approval of Parliament (section 62(3)) it is to be laid before Parliament, and Parliament has three months to annul it and it shall then cease to have effect. In consequence, if laid before Parliament and there is no resolution by Parliament to annul then it becomes valid. This requirement has been overlooked in the past leading to two Interpretation and General Provisions (Validation and Indemnity) Acts in 2005 and 2009, to validate all subsidiary legislation up to the commencement of the Acts and to validate all acts taken under such subsidiary legislation. Sometimes this requirement is restated in a principal Act – such as in section 4(2) of the Sales Tax Act (Cap. 125), which states that "Any order made under subsection (1) *[that is an order made by the Minister]* shall be subject to a negative resolution of the National Parliament."

3. Changes / Amendments to Acts

3.1 Introduction:

Acts of Parliament are often subject to change over the years since first being passed by Parliament, until eventually they may be repealed and replaced by a new Act.

Having a lot of changes made to it can make an Act difficult to read as the way in which these changes are made make them (a) often difficult to find and (b) difficult to incorporate and hence understand as they may change a word here or there or several sections or remove sections and add new ones. As time goes on it can become a very complex business to know where to find the changes and to know what the current lawful state of an Act actually is.

Changes can be found in amending Acts directly named after the principal Act or in other Acts or in Subsidiary legislation. Examples of all of these may be found in the history of the *Sales Tax Act* (Cap. 125)

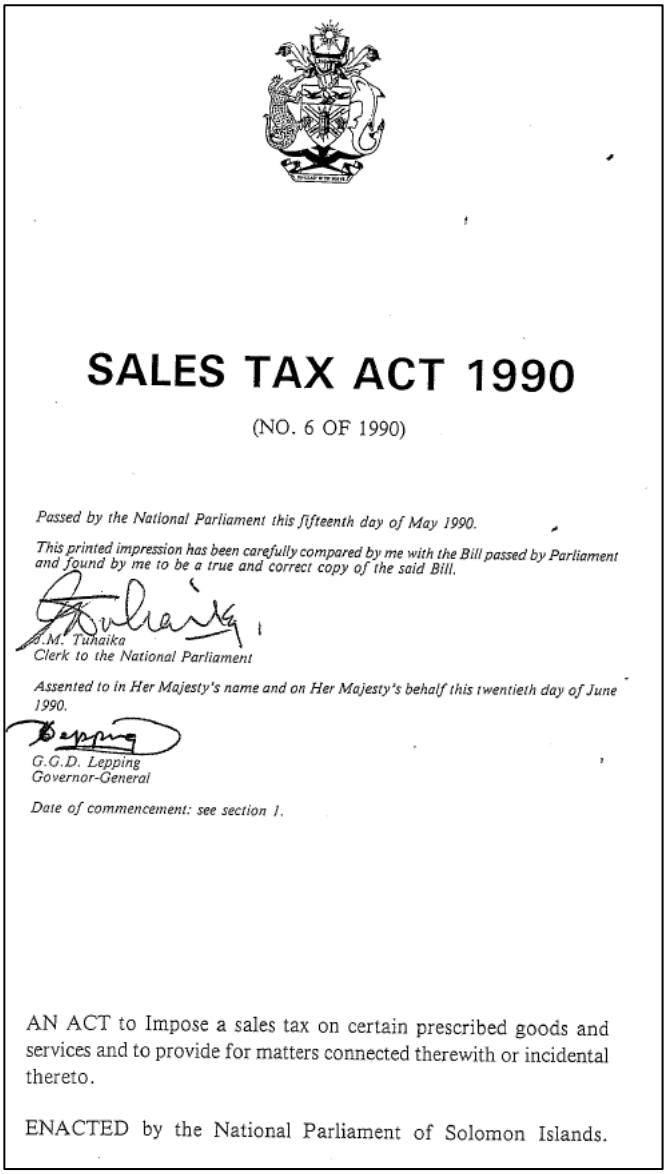
3.2 History of the Sales Tax Act (Cap. 125)

For the purposes of demonstrating some of the features of the journey of an Act, from being passed by Parliament; to being amended, consolidated, further amended (including where those amendments can turn up!) and then being produced as a Reprint, the example of the Sales Tax Act (Cap. 125) is illustrative.

3.2.1 First passed in 1990

The Sales Tax Act (Cap. 125) was first passed by Parliament in 1990. It was the sixth Act passed by Parliament in 1990 and so it was known as "The Sales Tax Act 1990 (No. 6 of 1990)"

This is how it originally appeared:



SALES TAX ACT 1990

(NO. 6 OF 1990)

Passed by the National Parliament this fifteenth day of May 1990.

This printed impression has been carefully compared by me with the Bill passed by Parliament and found by me to be a true and correct copy of the said Bill.

J.M. Tuhaika
Clerk to the National Parliament

Assented to in Her Majesty's name and on Her Majesty's behalf this twentieth day of June 1990.

G.G.D. Lepping
Governor-General

Date of commencement: see section 1.

AN ACT to Impose a sales tax on certain prescribed goods and services and to provide for matters connected therewith or incidental thereto.

ENACTED by the National Parliament of Solomon Islands.

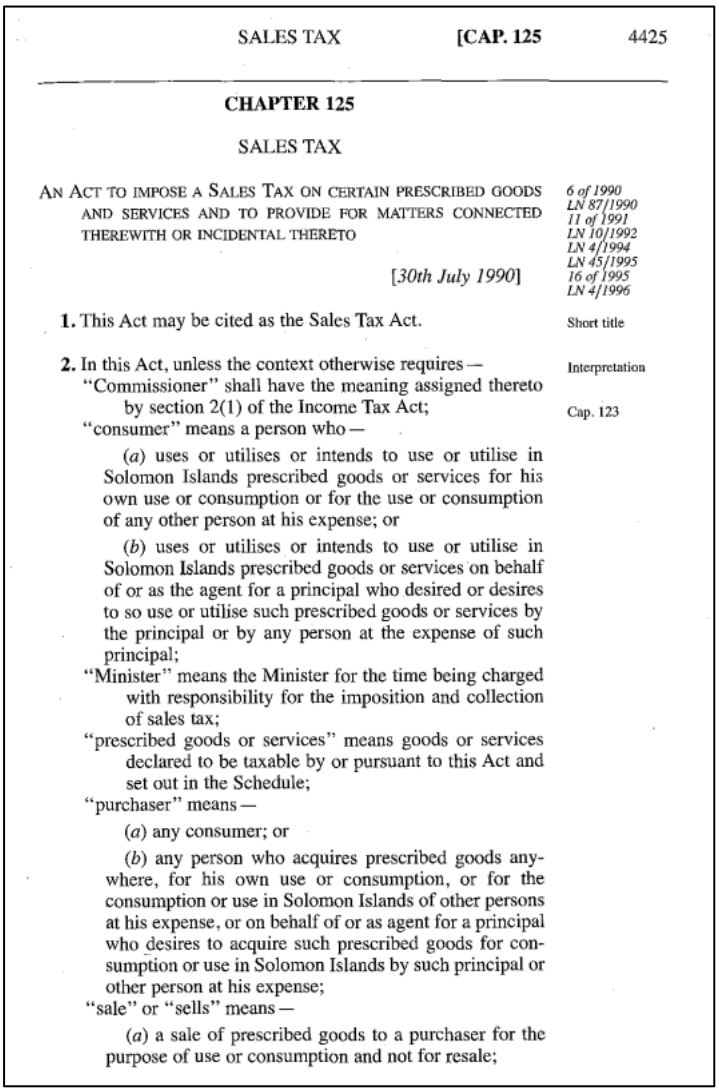
After being passed on 15 May 1990 and subsequently commenced, it was amended by the Sales Tax (Amendment) Acts of 1991 and 1995 and by several Legal Notices between 1990 and 1996.

3.2.2 The I996 Revised Edition of the Laws

In 1996, the Acts of Solomon Islands were subject to a consolidation process under the Revised Edition of the Laws Act 1995, which established a Revised Edition of the Laws Commission. The Commission was charged with producing a revised edition incorporating the amendments to all Acts in force in Solomon Islands. Incorporation of amendments into the Acts had last been done in 1969. The Revised Edition of the Laws Act gave powers to the Commission to omit any parts of Acts that had been repealed or had expired; to arrange the grouping of Acts into subject themes and be allocated Chapter numbers and to alter the section numbers, part numbers and so on.

The Revised Edition of the Acts or the "Consolidation" as it was known would be "for all purposes whatsoever the sole and only proper laws of Solomon Islands."

The Act when appearing in the Revised Edition was included in Title XXII "Public Revenue" and given the Chapter number 125.



SALES TAX [CAP. 125 4425

CHAPTER 125

SALES TAX

AN ACT TO IMPOSE A SALES TAX ON CERTAIN PRESCRIBED GOODS AND SERVICES AND TO PROVIDE FOR MATTERS CONNECTED THEREWITH OR INCIDENTAL THERETO

6 of 1990
LN 87/1990
11 of 1991
LN 10/1992
LN 4/1994
LN 45/1995
16 of 1995
LN 4/1996

[*30th July 1990*]

1. This Act may be cited as the Sales Tax Act. — Short title

2. In this Act, unless the context otherwise requires — — Interpretation

"Commissioner" shall have the meaning assigned thereto by section 2(1) of the Income Tax Act; — Cap. 123

"consumer" means a person who —

(*a*) uses or utilises or intends to use or utilise in Solomon Islands prescribed goods or services for his own use or consumption or for the use or consumption of any other person at his expense; or

(*b*) uses or utilises or intends to use or utilise in Solomon Islands prescribed goods or services on behalf of or as the agent for a principal who desired or desires to so use or utilise such prescribed goods or services by the principal or by any person at the expense of such principal;

"Minister" means the Minister for the time being charged with responsibility for the imposition and collection of sales tax;

"prescribed goods or services" means goods or services declared to be taxable by or pursuant to this Act and set out in the Schedule;

"purchaser" means —

(*a*) any consumer; or

(*b*) any person who acquires prescribed goods anywhere, for his own use or consumption, or for the consumption or use in Solomon Islands of other persons at his expense, or on behalf of or as agent for a principal who desires to acquire such prescribed goods for consumption or use in Solomon Islands by such principal or other person at his expense;

"sale" or "sells" means —

(*a*) a sale of prescribed goods to a purchaser for the purpose of use or consumption and not for resale;

3.2.3 Amendments since 1996

Since 1996, the Sales Tax Act has been amended a further 10 times by the following:

(i) Sales Tax (Prescribed Goods and Services) Order 1998 (LN 61 of 1998)

(ii) Sales Tax (Amendment) Act 2004 (No. 1 of 2004)

(iii) Telecommunications Act 2009 (No. 20 of 2009)

(iv) Penalties Miscellaneous Amendments Act 2009 (No. 14 of 2009)

(v) Customs and Excise (Amendment) (No. 2) Act 2012 (No. 8 of 2012)

(vi) Sales Tax (Amendment) Act 2014 (No. 10 of 2014)

(vii) Sales Tax (Prescribed Goods and Services) (Amendment) Order 2022 (LN 173/22)

(viii) Sales Tax (Prescribed Goods and Services) (Amendment) (No. 2) Order 2022 (LN 174/22)

(ix) Tax Administration Act 2022 (No. 3 of 2022)

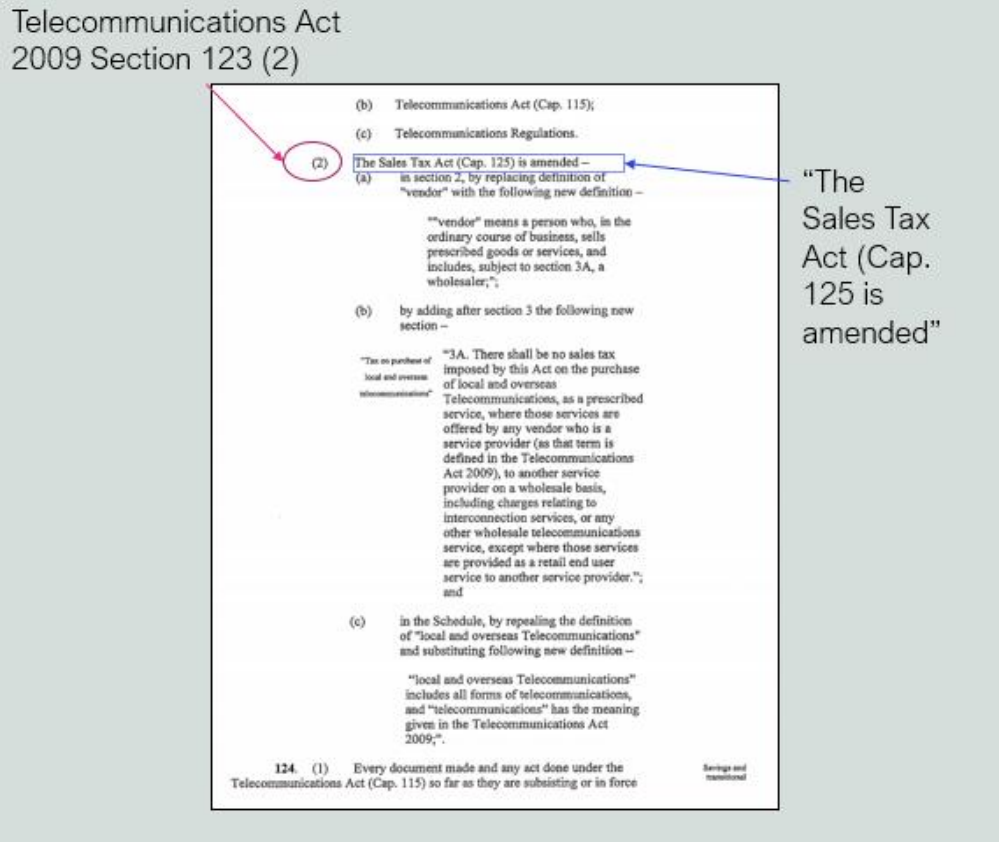
(x) Legislation Amendment, Repeal and Validation Act 2023 (No. 17 of 2023)

3.3 Consequential Amendments:

From the list above it may be seen that amendments to the Sales Tax Act are contained, not only in Sales Tax (*Amendment*) Acts but also in Acts relating to other matters and in Ministerial Orders published as Legal Notices in the Gazette.

Amendments found in Acts not directly related to the principal Act (in this case the Sales Tax Act) are known as “Consequential amendments”.

The amendment in the Telecommunications Act 2009, to the Sales Tax Act (Cap. 125), is found at section “123 Repeal and consequential amendments”.



3.4 Ministerial Orders

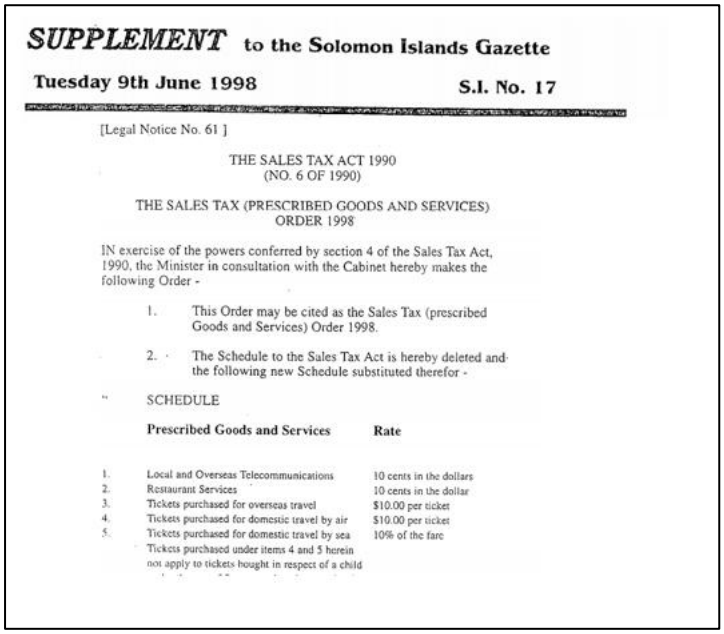
Those made by Order published in Legal Notices in the Gazette are made under powers delegated to the Minister in the principal Act. Section 4(1) of the Sales Tax Act (Cap. 125) provides:

"4 Power of Minister to impose, revoke or vary sales tax

(1) The Minister may from time to time in consultation with the Cabinet, by order impose sales tax on any goods and services and may revoke, reduce, increase, or alter any sales tax and may provide for exemptions therefrom, and any such order may revoke, amend or replace the Schedule."

Orders etc. amending Acts are Subsidiary Legislation. This means that when checking what the current provisions of an Act are, to establish the law currently in force, the user is obliged to search not only in Amendment Acts bearing the same name as the principal Act but also any other Act and all Legal Notices published in the Gazette. This can be a daunting undertaking.

An example of an Order amending the Sales Tax Act (Cap. 125) from 1998:



SUPPLEMENT to the Solomon Islands Gazette

Tuesday 9th June 1998 **S.I. No. 17**

[Legal Notice No. 61]

THE SALES TAX ACT 1990
(NO. 6 OF 1990)

THE SALES TAX (PRESCRIBED GOODS AND SERVICES) ORDER 1998

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

1. This Order may be cited as the Sales Tax (prescribed Goods and Services) Order 1998.

2. The Schedule to the Sales Tax Act is hereby deleted and the following new Schedule substituted therefor -

" SCHEDULE

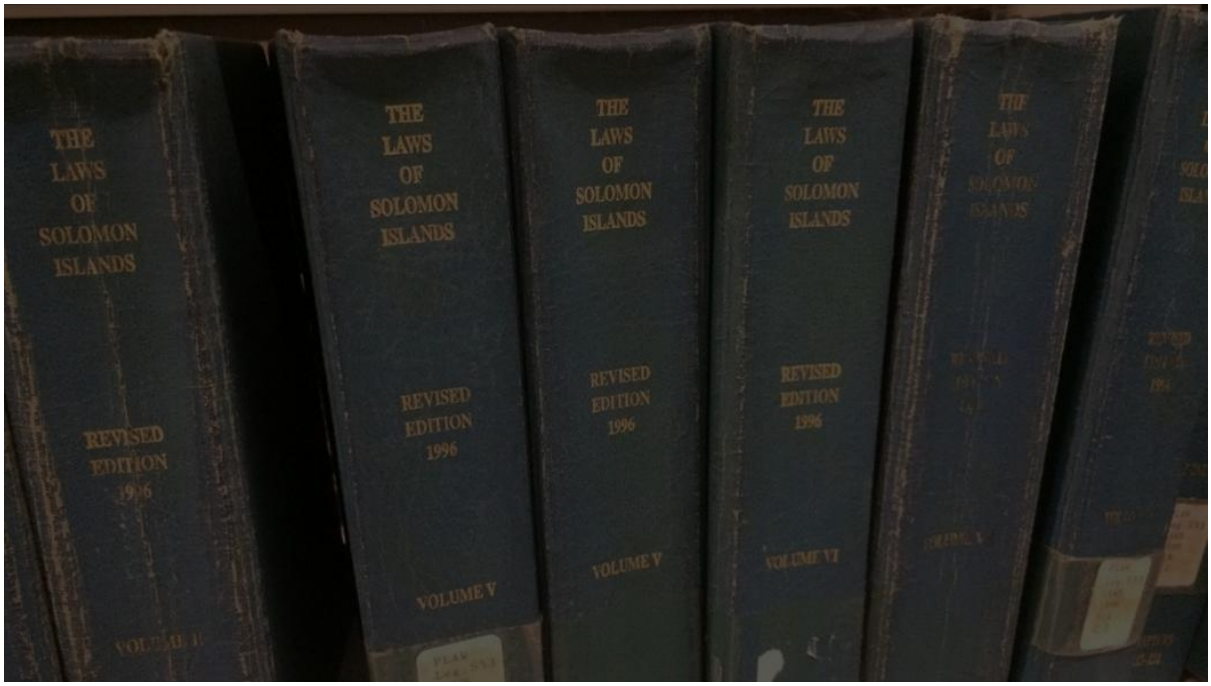
	Prescribed Goods and Services	Rate
1.	Local and Overseas Telecommunications	10 cents in the dollars
2.	Restaurant Services	10 cents in the dollar
3.	Tickets purchased for overseas travel	$10.00 per ticket
4.	Tickets purchased for domestic travel by air	$10.00 per ticket
5.	Tickets purchased for domestic travel by sea	10% of the fare
	Tickets purchased under items 4 and 5 herein not apply to tickets bought in respect of a child	

4. Consolidations and Reprints: Similarities and Differences

4.1 Consolidation:

A consolidation of an Act is a version of the original Act which incorporates all the amendments and corrections made to it at the date of publication of the consolidation. A Consolidation, such as the Revision of Laws edition of 1996, is an authoritative statement of the legislation as at the date it comes into effect. The 1996 Consolidation was a statement of the laws of Solomon Islands in force on 1 March 1996.

Below is a photograph of 'The Laws of Solomon Islands Revised Edition 1996', known as the 1996 Consolidation and colloquially as "The Green Books".



In compiling the Consolidation, as described above, the Revision of the Laws Commission had the powers to omit any repealed or expired provisions and to change the Part, section and other numbers accordingly. They also arranged the various Acts into subject chapters and allocated Chapter or "(Cap.)" numbers.

4.2 Reprints

Reprints are an 'authorised version' of legislation incorporating the amendments made to date. They are an *administrative* form of consolidating and are authorised by the Attorney General under the powers contained in the Legislation Act 2023 (No. 12 of 2023).

Each has the following statement in the foot of each page "*Reprint authorised by the Attorney General and published under the Legislation Act 2023*". As they are Reprints the Solomon Islands National Parliament coat of arms has been removed as have the words of Enactment. (see s10 of the *Legislation Act 2023*).

As such, the Reprints authorised under the *Legislation Act 2023*, and in the absence of legal challenge, are taken to correctly set out the contents of the legislation. They are in effect administrative working current versions of the Acts. In the event of a challenge to a Reprint's validity in a legal proceeding, the sealed version of the principal Act bearing the Solomon Islands coat of arms and the words of enactment, together with any amending Acts or subsidiary legislation, are the authorised versions that will be referred to by the Court in determining the law. (see s13 of the *Legislation Act 2023*.)

4.3 Why Reprint?

Over the years there have been a number of Consolidations, for example "The Blue Books" of 1969 and "The Green Books" of 1996. There were 27 years between those collections and now 28 years has passed to the compilation of the Reprints.

The previous Consolidations were bound and in hard copy. This made them expensive

to produce; vulnerable to physical loss and degradation; difficult to access as only physically accessible in libraries or select offices; and as bound volumes they started to date from the moment of publication.

The advent of digital technology now permits the curating of legislation to incorporate amendments as they are made, under the authority of the Attorney General, and to publish the updated current statute in electronic format on websites that are easily accessible by the public from anywhere that has an internet connection. For those who wish to have a physical copy they will also be able to print out the up to date version for their own use.

In the course of compiling the Reprint collection, it was possible to also produce versions of the Act as at the date they were first passed and at each date they were amended subsequently. These are known as historical or “point-in-time” versions due to the point in time when the Act was passed or the amendment commenced. This can be useful in instances where there have been many amendments over the years to an Act and it may be of use to the researcher to be able to know what the law on a subject was at a particular point in time in the past. The Sales Tax Act was we have seen was passed in 1990 and was subject to a number of amendments before becoming (Cap. 125), thereafter it was amended on a further 10 occasions arrive at the current version in force on 5 February 2024. Consequently, as well as the current version we now have 9 historical versions dating back to that which came into effect on 1 March 1996.

These historical versions will also be published online.

5. REPRINT TOOLBOX

The nature of legislative process as described above, with its requirements to publish and rules around commencement, mean that there is a need to keep across what changes are made to the legislation. Enabling the user to keep up to date with the current state of the law requires the maintenance of and public access to 4 main collections.

These are:

1. The Annual Gazette Indices
2. The Solomon Islands Index of Acts
3. The Reprint collection of Primary Acts
4. The Index of Subsidiary Legislation.

5.1 The Annual Gazette Indices

As outlined above it is a requirement in the Constitution and/or the Interpretation and General Provisions Act for all legislative instruments to be published in the Solomon Islands Gazette. The Gazette is a Solomon Islands Government publication and which can now be accessed online on the Solomon Islands Government portal at https://solomons.gov.sb/ministry-of-justice-and-legal-affairs/attorney-generals-chambers/gazettes-legislation/

Because of the legal requirement to publish in the Gazette, it is here that all Acts, amendments and subsidiary legislation are to be found. Legal instruments are published as Legal Notices in the Supplement to the Gazette.

For someone not used to reading the Gazette, the layout and labelling can be confusing. It consists of 4 parts

(i) Gazette Edition

(ii) Gazette Notices

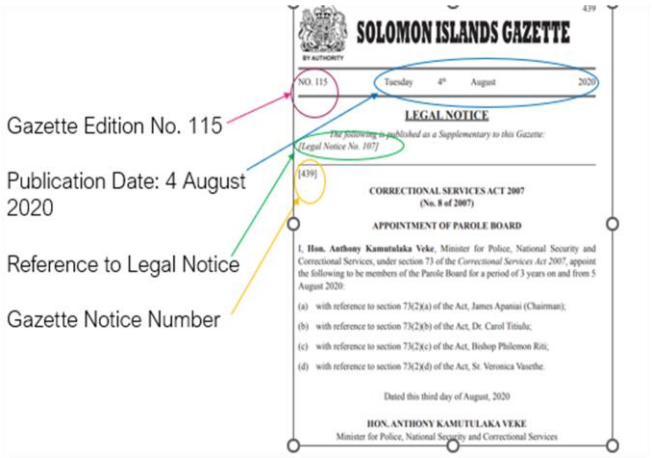
(iii) Supplements

(iv) Legal Notices.

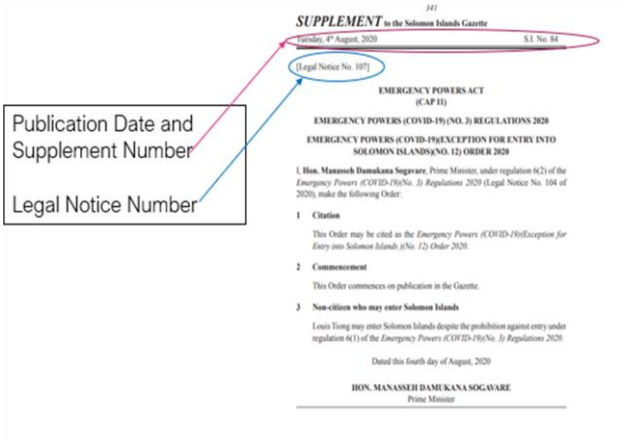
Considering that in 2023 there were a total of 1,850 Gazette and Legal Notices published it is helpful to create an Index so that the Notice one is looking for can be more easily found.

The Gazette Edition publishes Gazette Notices and when needed also a Supplement containing any Legal Notices. Each of these has its own number.

5.1.1 Example of a Gazette Edition:



5.1.2 Supplement to Gazette Edition 115, publishing Legal Notice No. 107



5.1.3 Illustration of part of Annual Gazette Index for 2020

A section of the Gazette Index 2020 showing this Gazette Edition, Gazette Notice, Supplement and Legal Notice.

2020 Solomon Islands Gazette Index

Gazette Edition Number	Gazette Notice Number	Legal Notice Number	Date of Publication	Principal Act	Section of Principal Act	Subsidiary Authority	Title of Notice	Comment
114	**[438]**		24/7/2020	Official Oaths Act (Cap. 24)			Oath of Allegiance	Rachel S Olutimayin 24 July 2020
115			4/8/2020					G Ed 115 dated 4 August 2020 publishes LN 107 in Supplement 84
115		**107**	4/8/2020	Emergency Powers Act (Cap. 11)		Emergency Powers (COVID-19) (No. 3) Regulations 2020	Emergency Powers (COVID-19) (Exception for Entry into Solomon Islands) (No. 12) Order 2020	
115	**[439]**		4/8/2020	Correctional Services Act 2007 (No. 8 of 2007)	73		Appointment of Parole Board	J Apaniai (Chairman) Dr. C Titiulu Bishop P Riti Sr. Ve Vasethe For 3 years from 5 August 2020 DON: 3 August 2020
116			5/8/2020					G Ed 116 dated 5 August 2020 publishes LN 108 in Supplement 85
116		**108**	5/8/2020	Foreign Investment Act (No. 7 of 2005)	36		Foreign Investment (Amendment) Regulations 2020	Commence on publication in the Gazette DON: 30 July 2020

The Gazette Index records each of the features described before:

(i) The Gazette Edition Number;

(ii) the Gazette Notice number;

(iii) the Legal Notice Number;

(iv) the date of publication in the Gazette;

(v) the title of the Principal Act;

(vi) the provision in the principal Act under which the notice, order, regulations etc are made;

(vii) the title of the subsidiary legislation if the notice, order etc is made under regulations made under the principal Act; and

(viii) the Title of the instrument.

There is also a comments column to enter any relevant details that may be considered of use to the user.

From these Indices, which have been created for every year going back to 1996, can be extracted all the information about Acts and subsidiary legislation made, amendments and commencements. All of which information in turn feeds into the Solomon Islands Index of Legislation.

5.2 The Solomon Islands Index of Acts.

The Index is prepared and updated by the Attorney General's Chambers.

The "Principal Act" column lists the primary or principal Act and includes either its Chapter (Cap.) Number from the 1996 Consolidation or post 1996, the number and year of each Act passed since 1996.

The "Constituent Legislation" column lists the Acts or subsidiary legislation amending the Principal Act.

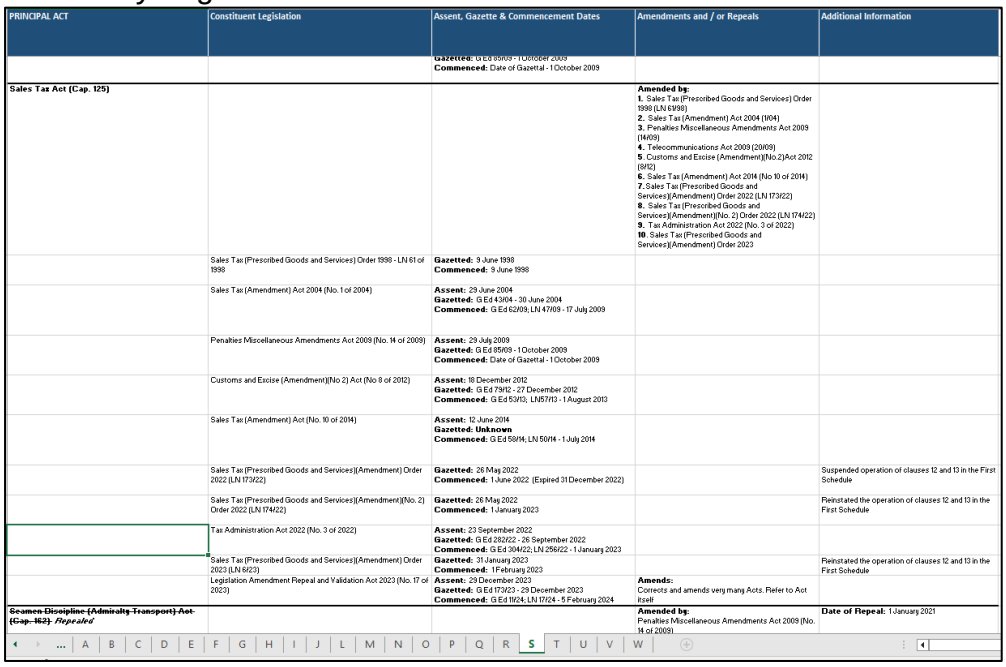
The "Assent, Gazette and Commencement Dates" column, lists the assent (if applicable), gazettal and commencement date for each piece of Legislation post 1 March 1996.

The "Amendments and/or Repeals" column lists all Acts or subsidiary legislation that the principal Act either amends, is amended by, repeals or is repealed by.

There is also an "Additional Information" column for any information that may also be useful to the user.

The Index is contained in an Excel spreadsheet with alphabetical tabs along the bottom. This illustration is from the page which lists the Sales Tax Act (Cap. 125) and is located under tab 'S'.

The information sourced from the Gazettes feeds into maintaining the Solomon Islands Index of Acts; the updating of the Reprints and the maintenance of the Subsidiary Legislation Index.



PRINCIPAL ACT	Constituent Legislation	Assent, Gazette & Commencement Dates	Amendments and / or Repeals	Additional Information
		Gazetted: G Ed 85/09 - 1 October 2009 **Commenced:** Date of Gazettal - 1 October 2009		
Sales Tax Act (Cap. 125)			**Amended by:** **1.** Sales Tax (Prescribed Goods and Services) Order 1998 (LN 69/98) **2.** Sales Tax (Amendment) Act 2004 (1/04) **3.** Penalties Miscellaneous Amendments Act 2009 (14/09) **4.** Telecommunications Act 2009 (20/09) **5.** Customs and Excise (Amendment)(No.2)Act 2012 (9/12) **6.** Sales Tax (Amendment) Act 2014 (No 10 of 2014) **7.** Sales Tax (Prescribed Goods and Services)(Amendment) Order 2022 (LN 173/22) **8.** Sales Tax (Prescribed Goods and Services)(Amendment)(No. 2) Order 2022 (LN 174/22) **9.** Tax Administration Act 2022 (No. 3 of 2022) **10.** Sales Tax (Prescribed Goods and Services)(Amendment) Order 2023	
	Sales Tax (Prescribed Goods and Services) Order 1998 - LN 61 of 1998	**Gazetted:** 9 June 1998 **Commenced:** 9 June 1998		
	Sales Tax (Amendment) Act 2004 (No. 1 of 2004)	**Assent:** 29 June 2004 **Gazetted:** G Ed 43/04 - 30 June 2004 **Commenced:** G Ed 62/09; LN 47/09 - 17 July 2009		
	Penalties Miscellaneous Amendments Act 2009 (No. 14 of 2009)	**Assent:** 29 July 2009 **Gazetted:** G Ed 85/09 - 1 October 2009 **Commenced:** Date of Gazettal - 1 October 2009		
	Customs and Excise (Amendment)(No 2) Act (No 9 of 2012)	**Assent:** 18 December 2012 **Gazetted:** G Ed 79/12 - 27 December 2012 **Commenced:** G Ed 53/13; LN57/13 - 1 August 2013		
	Sales Tax (Amendment) Act (No. 10 of 2014)	**Assent:** 12 June 2014 **Gazetted: Unknown** **Commenced:** G Ed 58/14; LN 50/14 - 1 July 2014		
	Sales Tax (Prescribed Goods and Services)(Amendment) Order 2022 (LN 173/22)	**Gazetted:** 26 May 2022 **Commenced:** 1 June 2022 (Expired 31 December 2022)		Suspended operation of clauses 12 and 13 in the First Schedule
	Sales Tax (Prescribed Goods and Services)(Amendment)(No. 2) Order 2022 (LN 174/22)	**Gazetted:** 26 May 2022 **Commenced:** 1 January 2023		Reinstated the operation of clauses 12 and 13 in the First Schedule
	Tax Administration Act 2022 (No. 3 of 2022)	**Assent:** 23 September 2022 **Gazetted:** G Ed 282/22 - 26 September 2022 **Commenced:** G Ed 304/22; LN 256/22 - 1 January 2023		
	Sales Tax (Prescribed Goods and Services)(Amendment) Order 2023 (LN 6/23)	**Gazetted:** 31 January 2023 **Commenced:** 1 February 2023		Reinstated the operation of clauses 12 and 13 in the First Schedule
	Legislation Amendment Repeal and Validation Act 2023 (No. 17 of 2023)	**Assent:** 29 December 2023 **Gazetted:** G Ed 173/23 - 29 December 2023 **Commenced:** G Ed 11/24; LN 17/24 - 5 February 2024	**Amends:** Corrects and amends very many Acts. Refer to Act itself	
~~**Seamen Discipline (Admiralty Transport) Act (Cap. 162)**~~ ***Repealed***			**Amended by:** Penalties Miscellaneous Amendments Act 2009 (No. 14 of 2009)	**Date of Repeal:** 1 January 2021

5.3 Reprints of Acts main features

The main features of the new Reprint are the cover page and the Endnotes.

5.3.1 Cover page:

Below is the cover page of the Reprint version of the *Sales Tax Act* (Cap. 125) as in force on 5 February 2024.

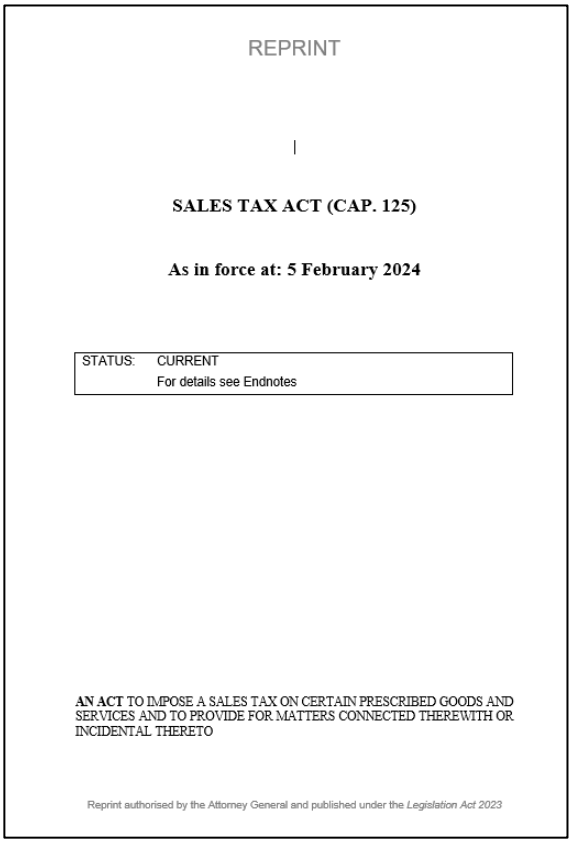
As per the requirements set out in the *Legislation Act 2023* (No. 12 of 2023), the cover page is:

(i) titled “Reprint”

(ii) the Coat of Arms has been removed

(iii) the status of the version is declared – in this case “Current”

(iv) the footer of every page carries the statement “Reprint authorised by the Attorney General and published under the *Legislation Act 2023*”



REPRINT

SALES TAX ACT (CAP. 125)

As in force at: 5 February 2024

STATUS: CURRENT
For details see Endnotes

AN ACT TO IMPOSE A SALES TAX ON CERTAIN PRESCRIBED GOODS AND SERVICES AND TO PROVIDE FOR MATTERS CONNECTED THEREWITH OR INCIDENTAL THERETO

Reprint authorised by the Attorney General and published under the *Legislation Act 2023*

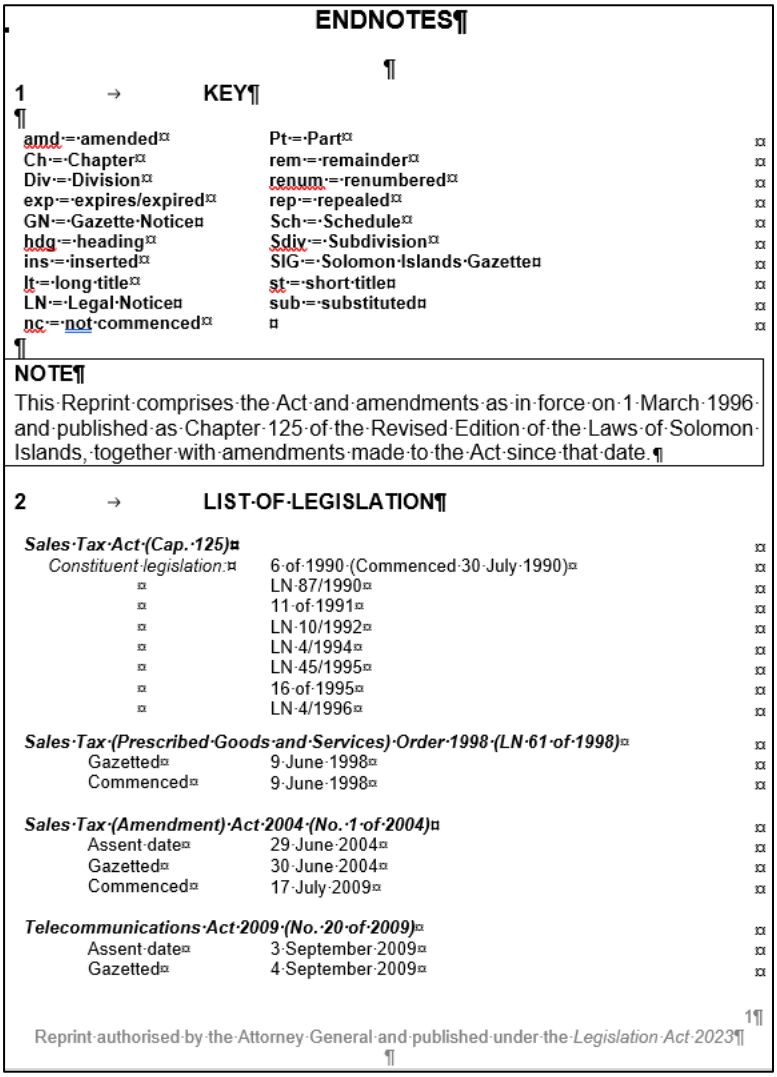
5.3.2 Endnotes:

The Endnotes contain the information on the various amendments that have been made to the Act since it was first enacted.

They are divided into 3 Parts:

1. Key
2. List of Legislation
3. List of Amendments

These are the complete Endnotes for Sales Tax Act (Cap.125) as at 5 February 2024:



ENDNOTES¶

¶

1 → KEY¶

¶

amd·=·amended¤	Pt·=·Part¤
Ch·=·Chapter¤	rem·=·remainder¤
Div·=·Division¤	renum·=·renumbered¤
exp·=·expires/expired¤	rep·=·repealed¤
GN·=·Gazette·Notice¤	Sch·=·Schedule¤
hdg·=·heading¤	Sdiv·=·Subdivision¤
ins·=·inserted¤	SIG·=·Solomon·Islands·Gazette¤
lt·=·long·title¤	st·=·short·title¤
LN·=·Legal·Notice¤	sub·=·substituted¤
nc·=·not·commenced¤	¤

¶

NOTE¶

This·Reprint·comprises·the·Act·and·amendments·as·in·force·on·1·March·1996·and·published·as·Chapter·125·of·the·Revised·Edition·of·the·Laws·of·Solomon·Islands,·together·with·amendments·made·to·the·Act·since·that·date.¶

2 → LIST·OF·LEGISLATION¶

Sales·Tax·Act·(Cap.·125)¤	
Constituent·legislation:¤	6·of·1990·(Commenced·30·July·1990)¤
¤	LN·87/1990¤
¤	11·of·1991¤
¤	LN·10/1992¤
¤	LN·4/1994¤
¤	LN·45/1995¤
¤	16·of·1995¤
¤	LN·4/1996¤
Sales·Tax·(Prescribed·Goods·and·Services)·Order·1998·(LN·61·of·1998)¤	
Gazetted¤	9·June·1998¤
Commenced¤	9·June·1998¤
Sales·Tax·(Amendment)·Act·2004·(No.·1·of·2004)¤	
Assent·date¤	29·June·2004¤
Gazetted¤	30·June·2004¤
Commenced¤	17·July·2009¤
Telecommunications·Act·2009·(No.·20·of·2009)¤	
Assent·date¤	3·September·2009¤
Gazetted¤	4·September·2009¤

1¶

Reprint·authorised·by·the·Attorney·General·and·published·under·the·*Legislation·Act·2023*¶

¶

Commenced¤ 11·September·2009¤ ¤

Penalties·Miscellaneous·Amendments·Act·2009·(No.·14·of·2009)¤ ¤
Assent·date¤ 29·July·2009¤ ¤
Gazetted¤ 1·October·2009¤ ¤
Commenced¤ 1·October·2009¤ ¤

Customs·and·Excise·(Amendment)·(No.·2)·Act·2012·(No.·8·of·2012)¤ ¤
Assent·date¤ 18·December·2012¤ ¤
Gazetted¤ 27·December·2012¤ ¤
Commenced¤ 1·August·2013¤ ¤

Sales·Tax·(Amendment)·Act·2014·(No.·10·of·2014)¤ ¤
Assent·date¤ 12·June·2014¤ ¤
Gazetted¤ 1·July·2014¤ ¤
Commenced¤ 1·July·2014¶ ¤
*[*Note:·The·date·of·publication·in·the·Gazette·and·the·Commencement·date·have·been·validated·by·s4·of·the·Constitution·(Amendment·and·Validation)·Act·2023·and·s78·of·the·Legislation·Amendment,·Repeal·and·Validation·Act·2023]*¤

Sales·Tax·(Prescribed·Goods·and·Services)·(Amendment)·Order·2022·(LN·173/22)¤ ¤
Gazetted¤ 26·May·2022¤ ¤
Commenced¤ 1·June·2022·(Expires·31·December·2022)¤ ¤

Sales·Tax·(Prescribed·Goods·and·Services)·(Amendment)·(No.·2)·Order·2022·(LN·174/22)¤ ¤
Gazetted¤ 26·May·2022¤ ¤
Commenced¤ 1·January·2023¤ ¤

Tax·Administration·Act·2022·(No.·3·of·2022)¤ ¤
Assent·date¤ 23·September·2022¤ ¤
Gazetted¤ 26·September·2022¤ ¤
Commenced¤ 1·January·2023¤ ¤

Legislation·Amendment,·Repeal·and·Validation·Act·2023·(No.·17·of·2023)¤ ¤
Assent·date¤ 29·December·2023¤ ¤
Gazetted¤ 29·December·2023¤ ¤
Commenced¤ 5·February·2024¤ ¤

▪ 3 → LIST·OF·AMENDMENTS¶

s·1A¤ ins·by·Act·No.·3·of·2022¤ ¤
s·2¤ amd·by·Acts·No.·1·of·2004;·No.·20·of·2009;·No.·10·of·2014;·No.·3·of·2022;·No.·17·of·2023¤ ¤
s·2A¤ ins·by·Act·No.·10·of·2014¤ ¤
s·2B¤ ins·by·Act·No.·10·of·2014¤ ¤
s·3A¤ ins·by·Act·No.·20·of·2009;·amd·by·Act·No.·10·of·2014¤ ¤

s·5A¤	ins·by·Act·No.·1·of·2004¤	¤
s·6¤	amd·by·Act·No.·1·of·2004¤	¤
s·6A¤	ins·by·Act·No.·8·of·2012¤	¤
s·7¤	amd·by·Act·No.·1·of·2004¶ rep·by·Act·No.·3·of·2022¤	¤
s·8¤	rep·by·Act·No.·3·of·2022¤	¤
s·9¤	rep·by·Act·No.·3·of·2022¤	¤
s·16¤	rep·by·Act·No.·3·of·2022¤	¤
s·16A¤	ins·by·Act·No.·1·of·2004¶ rep·by·Act·No.·3·of·2022¤	¤
s·17¤	sub·by·Act·No.·1·of·2004;·amd·by·Act·No.·14·of·2009¤	¤
s·19¤	rep·by·Act·No.·3·of·2022¤	¤
s·20¤	rep·by·Act·No.·3·of·2022¤	¤
s·21¤	amd·by·Acts·No.·1·of·2004;·No.·14·of·2009;·No.·3·of·2022¤	¤
s·21A¤	ins·by·Act·No.·1·of·2004;·amd·by·Act·No.·14·of·2009¤	¤
s·22¤	rep·by·Act·No.·3·of·2022¤	¤
s·23¤	rep·by·Act·No.·3·of·2022¤	¤
s·23A¤	ins·by·Act·No.·10·of·2014¶ rep·by·Act·No.·3·of·2022¤	¤
s·24¤	amd·by·Act·No.·1·of·2004¶ rep·by·Act·No.·3·of·2022¤	¤
s·25¤	amd·by·Act·No.·1·of·2004¶ rep·by·Act·No.·3·of·2022¤	¤
s·26¤	rep·by·Act·No.·3·of·2022¤	¤
s·27¤	amd·by·Act·No.·1·of·2004¶ rep·by·Act·No.·3·of·2022¤	¤
s·28¤	amd·by·Act·No.·1·of·2004¶ rep·by·Act·No.·3·of·2022¤	¤
s·29¤	amd·by·Act·No.·14·of·2009¶ rep·by·Act·No.·3·of·2022¤	¤
s·30¤	amd·by·Act·No.·14·of·2009¶ rep·by·Act·No.·3·of·2022¤	¤
s·31¤	rep·by·Act·No.·3·of·2022¤	¤
s·32¤	rep·by·Act·No.·3·of·2022¤	¤
Sch¤	sub·by·LN·61·of·1998;·amd·by·Act·No.·20·of·2009;·amd·by·LNs·173·and·174/2022¤	¤
Sch·hdg¤	amd·by·Act·No.·10·of·2014¤	¤
Sch·Two¤	ins·by·Act·No.10·of·2014¤	¤

¶

Part 1 - The Key.

This provides the list of abbreviations which will be used in Part 3. The Note below it is for Acts that formed part of the 1996 Consolidation. It explains that the Reprint comprises the 1996 Consolidated Version (together with its Chapter or 'Cap.' Number) in force as of 1 March 1996, and all amendments made since that date.

Part 2 – List of Legislation.

The first entry, because it relates to the version published in the 1996 Consolidation, lists the original year of the enactment and commencement (6 of 1990, and 30 July 1990), and a list of the amending legislation (called 'constituent legislation') between 1990 and 1996;

Then is listed all the subsequent amending legislation (both Acts and Subsidiary) up to the latest, the *Legislation Amendment, Repeal and Validation Act (No. 17 of 2023)*.

In the List of Legislation for the Sales Tax Act (Cap. 125) can be seen examples of Acts that contain consequential amendments and pieces of amending subsidiary legislation.

Part 3 – List of Amendments.

This lists all the sections that have been amended, inserted or repealed since 1 March 1996, and which Acts or pieces of subsidiary legislation have contained the amendment.

There are currently (as of end May 2024) 225 Acts in force in Solomon Islands.

5.3.3 'Point-in-time' or historical version Reprints

Another feature of the Reprint collection is the compilation of Point-in-time Reprints

These are versions of an Act at each point in time when it was amended. They are historical versions.

Using the example of the Sales Tax Act (Cap. 125), since the 1996 consolidation effective 1 March 1996, it has been amended as of 9 June 1998; 17 July 2009; 11 September 2009; 1 October 2009; 1 August 2013; 1 July 2014; 1 June 2022; 1 January 2023; 1 February 2023 and 5 February 2024. See the "2 List of Legislation" shown above.

A version for each of these dates has been completed – that is 10 versions. This is an additional tool especially of use to lawyers and researchers who may need to know what the state of the law was at a particular date in the past. Example, if you needed to know the provisions of the Sales Tax Act in 2012 you would look at the point-in-time version of the Act as of 1 October 2009.

There are currently 394 Point-in-time (or historical versions) of the 225 current Acts.

6 Subsidiary Legislation Index:

The Consolidation of 1996 in Hard back in the "Green Books" covered both Primary and Subsidiary Legislation.

Due to resource constraints, while both forms of legislation have been acknowledged, focus in the development of the Digital Reprint collection was narrowed to Primary Legislation.

However, as Subsidiary Legislation is an equally and indeed increasingly important source of legislation, it is recognized that it also requires reprinting to encapsulate all changes.

A first and manageable step in that process is to create an Index of that material to group each piece of Subsidiary Legislation under its authorizing primary Act and to assess the scale of material.

To this end under a Subsidiary Legislation Index from 1996 to date has been compiled. It lists all Legal Notices, though it has been noted that more guidance is required as to what should be published as a Gazette Notice as opposed to a Legal Notice – the difference can be quite problematic.

Below is a screen shot of the first page which is a guide on how to use the Subsidiary Legislation Index.

SOLOMON ISLANDS SUBSIDIARY LEGISLATION INDEX.

LAST UPDATED - xxxxx

NOTE: SEE TABS AT FOOT OF SPREADSHEET FOR LISTS OF ACTS ACCORDING TO ALPHABET

GUIDE TO USING THIS INDEX:

Subsidiary legislation is defined in the *Interpretation and General Provisions Act* (Cap. 85), [the Act], at section 16 as:
"any legislative provision (including a delegation of powers or duties) made in exercise of any power in that behalf conferred by any Act, by way of by-law, notice, order, proclamation, regulation, rule of court or other instrument."

s 61 of the Act requires that subsidiary legislation shall be published in the Gazette. This requirement must be fulfilled for the subsidiary legislation to be valid and have legal effect.

The Gazette is published in Gazette Editions, and each may contain Gazette Notices, defined also in s 16 as
"any announcement not of a legal character nor subsidiary legislation made by or with the authority of the Government in the Gazette".
The Supplement to the Gazette is used for the publication of Legal Notices, again defined in s 16 of the Act as:
"any announcement of a legal character made by or with the authority of the Government in the Gazette."

Subsidiary Legislation should therefore be published as Legal Notices.

This Index contains lists of subsidiary legislation made under each Act of Parliament from the last Consolidation of the Laws effective 1 March 1996.
Subsidiary legislation in force at 1 March 1996 is published in the 1996 Consolidation (also known as the "Green Books") under the Cap. heading of its principal Act.

The Acts are set out alphabetically with a separate tab at the foot of the spreadsheet for each letter of the alphabet. Then within each tab the Acts beginning with that letter are listed alphabetically in the Column titled 'List of principal Acts'.

Each Act then has four categories of subsidiary legislation - Notices, Regulations, Rules and Other, in the column titled 'Subsidiary Legislation made under the Act' and within each category the instruments are listed in date order.

Moving across the spreadsheet, the next 4 columns come under a general heading of 'Information about Subsidiary Legislation'.

(i) Within that general heading, the 1st column contains the Publication Information - that is the Gazette Edition number; the Supplement Number and the Legal Notice number and the date of publication in the Gazette;

Sub Leg Index Guide | A | B | C | D | F | E | G | H | I | J | K | L | M | N | O | P | Q | R | S | T

The Acts and their Subsidiary Legislation are to be found in alphabetical order using the tabs along the bottom.

The next example is from Tab "S" showing the entries made under the Sales Tax Act (Cap. 125) and moving across the different columns recording the relevant information.

TITLE OF PRINCIPAL ACTS	SUBSIDIARY LEGISLATION MADE UNDER ACT FROM 1 MARCH 1996	INFORMATION ABOUT SUBSIDIARY LEGISLATION				COMMENTS
		Publication	Commencement	Amends	Repeals /Revokes	
SALES TAX ACT (Cap. 125)	**Notice**					
	Regulations					
	2018					
	Sales Tax (Electronic Tax System) Regulations 2018	SIG 24/18; SI 18; LN 23/18 - 6 March 2018	Date of Gazettal			
	Rules					
	Other					
	1996					
	Sales Tax (Prescribed Goods and Services) (Amendment) (No.2) Order 1995	SIG 3/96; SI 2; LN 4/96 - 12 January 1996	Date of Gazettal	*Schedule to Sales Tax Act (LN 10/92)*		
	1998					
	Sales Tax (Prescribed Goods and Services) Order 1998	SIG 18/98; SI 17; LN 61/98 - 9 June 1998	Date of Gazettal	*Substitutes Schedule to the Sales Tax Act*		
	2022					
	Sales Tax (Prescribed Goods and Services) (Amendment) Order 2022	SIG 170/22; SI 147; LN 173/22 - 26 May 2022	1 June 2022 (expires 31 December 2022)			Deletes clauses 12 and 13 in the Schedule to the Act and Expires 31 December 2022
	Sales Tax (Prescribed Goods and Services) (Amendment) (No. 2)Order 2022	SIG 170/22; SI 147; LN 174/22 - 26 May 2022	1 January 2023			Reinstates clauses 12 and 13 in the Schedule
	2023					
	Sales Tax (Prescribed Goods and Services) (Amendment) Order 2023	SIG 10/23; SI 4; LN 5/23 - 31 January 2023	1 February 2023			Reinstates clauses 12 and 13 in the Schedule - superflous because aleady done by LN 174/22
Sales Tax (Amendment) Act 2004 (No. 1 of 2004)	**Notice**					
	1996					
	Gazettal of the Act	SIG 6/96 - 26 January 1996	N/A			
	2004					
	Gazettal of the Act	SIG 43/04 - 30 June 2004	N/A			

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