

COUNTRY TABLES, TAX REVENUES, 1990-2017

Table 4.14. Solomon Islands
Details of tax revenue

Million SBD

	1997	2000	2007	2010	2012	2013	2014	2015	2016	2017
Total tax revenue	819	1 376	2 053	2 189	2 269	2 392	2 367	2 632
1000 Taxes on income, profits and capital gains	189	418	564	642	622	719	690	780
1100 Of individuals	141	280	377	403	404	437	411	491
1110 On income and profits	141	280	377	403	404	437	411	491
1120 On capital gains	0	0	0	0	0	0	0	0
1200 Corporate	48	137	186	239	218	283	278	289
1210 On profits	48	137	186	239	218	283	278	289
Dividend Withholding Tax (WHT)	14	41	54	87	74	118	106	114
Non-resident WHT	16	43	56	75	63	71	68	66
Resident WHT	19	53	76	78	81	94	105	110
1220 On capital gains of corporates
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0
2000 Social security contributions	0	0	0	0	0	0	0	0
2100 Employees
2110 On a payroll basis
2120 On an income tax basis
2200 Employers
2210 On a payroll basis
2220 On an income tax basis
2300 Self-employed or non-employed
2310 On a payroll basis
2320 On an income tax basis
2400 Unallocable between 2100, 2200 and 2300
2410 On a payroll basis
2420 On an income tax basis
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0
4000 Taxes on property	9	8	9	11	14	19	17	14
4100 Recurrent taxes on immovable property	0	0	0	0	0	0	0	0
4110 Households
4120 Others
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0
4210 Individual
4220 Corporate
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes
4320 Gift taxes
4400 Taxes on financial and capital transactions	9	8	9	11	14	19	17	14
4500 Other non-recurrent taxes on property	0	0	0	0	0	0	0	0
4510 On net wealth
4520 Other non-recurrent taxes
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	621	951	1 480	1 536	1 633	1 654	1 660	1 838
5100 Taxes on production, sale, transfer, etc	616	944	1 472	1 527	1 619	1 638	1 643	1 821
5110 General taxes on goods and services	621	458	696	734	747	721	682	773
5111 Value added taxes	0	0	0	0	0	0	0	0
5112 Sales tax	283	458	696	734	747	721	682	773
5113 Other	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	333	486	775	793	872	917	961	1 047
5121 Excises	53	106	150	138	158	144	163	173
Tobacco	29	59	93	79	96	89	95	109
Beer	23	34	54	55	59	49	61	63
Spirits	0	12	3	3	4	6	7	2
Other	0	0	0	0	0	0	0	0
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0
5123 Customs and import duties	99	136	202	229	217	214	215	243
5124 Taxes on exports	182	245	423	426	496	560	582	631
Export duty on minerals	0	2	13	11	6	1	2	1
Export duty on shells	0	1	3	1	1	1	0	0
Export duty on fish	7	2	2	1	1	1	1	2
Export duty on timber/log	174	240	404	409	487	469	579	627
Export duty on other products	0	0	0	4	2	88	1	1
5125 Taxes on investment goods	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0

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Table 4.14. Solomon Islands (cont.)
Details of tax revenue

Million SBD	1997	2000	2007	2010	2012	2013	2014	2015	2016	2017
5128 Other taxes	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	5	7	8	9	14	16	17	17
5210 Recurrent taxes	5	7	8	9	14	16	17	17
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	5	7	8	9	14	16	17	17
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0
6000 Other taxes	0	0	0	0	0	0	0	0
6100 Paid solely by business
6200 Other

Note: Year ending 31st December.

The data are on a cash basis.

Figures exclude tax revenues collected by sub-national governments as the data are not available.

Some revenues (e.g. customs fees, penalties) amounting to SLB 1.03 million in 2017, representing 0.01% of GDP, are considered as non-tax revenues according to the OECD classification, described in the interpretative guide in Annex A. The national classification of Solomon Islands classifies these revenues as tax revenues.

Source: Solomon Islands Ministry of Finance and Treasury.