



BY AUTHORITY

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SOLOMON ISLANDS GAZETTE

NO. 53

Friday 17th April

2026

EXTRA-ORDINARY GAZETTE

LEGAL NOTICE

*The following are published as a Supplement to this Gazette:
[Legal Notice Nos. 169 to 171]*

Honiara, Solomon Islands
Printed under the authority of the
Solomon Islands Government

Printed by Provincial Press

[Legal Notice No. 169]

CUSTOMS AND EXCISE ACT
(Cap. 121)

CUSTOMS AND EXCISE (IMPORT DUTIES) (AMENDMENT) ORDER 2026

I, Hon. Rexion Annex Ramofafia, Minister for Finance and Treasury, under section 7(1) (a) of the *Customs and Excise Act* (Cap. 121) (“the Act”), make the following Order:

1 Citation

This Order may be cited as the *Customs and Excise (Import Duties) (Amendment) Order 2026*.

2 Commencement and expiry date

This Order commences on 1 May 2026 and expires on 1 August 2026.

3 Amendment of First Schedule of the Act

This Order amends the First Schedule of the Act.

4 Amendment of import duty rate

The First Schedule of the Act is amended as follows:

- (a) for tariff items “2710.1211”, “2710.1212”, “2710.1220”, “2719.1911”, and “2710.1912”, by deleting the import duty rate of “\$0.50” per litre and substituting “zero cents” per litre;
- (b) for tariff items “2710.1230” and “2710.1933”, by deleting the import duty rate of “\$0.20” per litre and substituting “zero cents” per litre; (c) for tariff items “2710.1920”, “2710.1931”, and “2710.1932”, by deleting the import duty rate of “\$0.03” per litre and substituting “zero cents” per litre.

Made this seventeenth-day of April 2026.

HON. REXON ANNEX RAMOFAFIA
MINISTER FOR FINANCE AND TREASURY

[Legal Notice No. 170]

GOODS TAX ACT

(Cap. 122)

GOODS TAX (IMPORTED GOODS) (AMENDMENT) ORDER 2026

I, Hon. Rexon Annex Ramofafia, Minister for Finance and Treasury, under section 69 of the *Goods Tax Act* (Cap. 122) (“the Act”), make the following Order:

1 Citation

This Order may be cited as the *Goods Tax (Imported Goods) (Amendment) Order: 2026*.

2 Commencement and expiry date

This Order commences on and from 1 May 2026 and expires on 1 August 2026.

3 Amendment of the Second Schedule of the Act

This Order amends the Second Schedule of the Act.

4 Amendment of the rate of tax

The Second Schedule of the Act is amended by deleting the rate of tax on imported goods of “15%” and substituting “7.5%” for tariff items “2710.1211”, “2710.1212”, “2710.1220”, “2710.1911”, “2710.1912”, “2710.1230”, “2710.1920”, “2710.1931”, “2710.1932”, and “2710.1933” in the First Schedule of the *Customs and Excise Act* (Cap. 121).

Made this seventeenth-day of April 2026.

HON. REXON ANNEX RAMOFAFIA
MINISTER FOR FINANCE AND TREASURY

[Legal Notice No. 171]

SALES TAX ACT

(Cap. 125)

**SALES TAX (PRESCRIBED GOODS AND SERVICES) (AMENDMENT)
ORDER 2026**

I, Hon. Rexon Annex Ramofafia, Minister for Finance and Treasury in consultation with the Cabinet, under section 4(1) of the *Sales Tax Act* (Cap. 125) (“the Act”), make the following Order:

1 Citation

This Order may be cited as the *Sales Tax (Prescribed Goods and Services)*

(Amendment) Order 2026.

2 Commencement and expiry date

This Order commences on 1 May 2026 and expires on 1 August 2026.

3 Amendment of Schedule One of the Act

This Order amends Schedule One of the Act.

4 Amendment of sales tax rate

This Order amends Schedule One of the Act by deleting and substituting clauses 12 and 13 with the following:

- | | | |
|-----|---|------------------------|
| “12 | Sale of petroleum from any premises
licensed under the Petroleum Rules | zero cents per litre |
| 13 | Sale of diesoline from any premises
licensed under the Petroleum Rules | zero cents per litre”. |

5 Repeal

The *Sales Tax (Prescribed Goods and Services) (Amendment) Order 2023* (Legal Notice No. 6 of 2023) is repealed.

Made this seventeenth-day of April 2026.

HON. REXON ANNEX RAMOFAFIA
MINISTER FOR FINANCE AND TREASURY

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