



# SOLOMON ISLANDS GAZETTE

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## LEGAL NOTICE

*The following is published as a Supplement to this Gazette:  
[Legal Notice No. 179]*

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**CUSTOMS AND EXCISE ACT**

(Cap. 121)

**CUSTOMS AND EXCISE (IMPORT DUTIES) (AMENDMENT)  
(NO. 2) ORDER 2026**

I, Hon. Rexon 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) (No. 2) Order 2026*.

**2 Commencement and expiry date**

This Order commences on 11 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 for tariff item “2710.1911”, by deleting the import duty rate of “\$0.50” per litre and substituting “zero cents” per litre.

Made this eleventh-day of May 2026.

**HON. REXON ANNEX RAMOFAFIA**  
MINISTER FOR FINANCE AND TREASURY

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