



BY AUTHORITY

355

SOLOMON ISLANDS GAZETTE

NO. 93

Monday 28th July

2025

EXTRA-ORDINARY GAZETTE

LEGAL NOTICE

The following are published as a Supplement to this Gazette:
[Legal Notice Nos. 140 -245]

[Legal Notice No.140]

THE GOODS TAX ACT
(Cap 122)

THE GOODS TAX EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 37(2) of the Goods Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - a That Solomon Nickel Mining Company Limited be granted 100% Exemption from the liability to Goods Tax on the following:
 1. Fuel-Diesel -200,000L per month x 5 months =1,000,000L
 - b That the exemption granted under (a) shall have effect from 1/03/2025 and expires on 30/07/2025.
 - c This Order may be cited as the Goods Tax Exemption Order No.081/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$238,545.00 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this fourteenth-day of February 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 141]

THE GOODS TAX ACT
(Cap 122)

THE GOODS TAX EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 37(2) of the Goods Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - a That Hoang Kim Viet Pacific Group Ltd be granted 100% Exemption from the liability to Goods Tax on the following:
 - 1 1 unit x Ship

- 2 Electrical parts
 - 3 Furniture
 - 4 Plumbing & Piping
 - 5 Showroom construction materials
 - 6 CCTV Camera and WIFI
 - 7 Air conditioning
 - 8 KOI Aquarium
- b That the exemption granted under (a) shall have effect from 14/02/2025 and expires on 30/06/2025.
- c This Order may be cited as the Goods Tax Exemption Order No.080/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$509,482.30 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this fourteenth-day of February 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 142]

THE CUSTOMS AND EXCISE ACT
 (Cap 121)

THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No.080/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hoang Kim Viet Pacific Group Ltd shall be entitled to duty exemption as follows:
 - 1. 100% import duty exemption on:
 - a 1 unit x Ship
 - b Electrical parts
 - c Furniture
 - d Plumbing & Piping

- e Showroom construction materials
 - f CCTV Camera and WIFI
 - g Air conditioning
 - h KOI Aquarium
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/06/2025.
 - 5 This exemption is not transferable.
 - 6 The estimated amount of duty forgone through this exemption is \$237,520.89
 - 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this fourteenth-day of February 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 143]

THE GOODS TAX ACT
 (Cap 122)

THE GOODS TAX EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 37(2) of the Goods Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - a That Baegu Aikobu Tribal Association Trust Board- Jonathan Rhodes Aba be granted 100% Exemption from the liability to Goods Tax on the following:
 1. Personal Effects
 - b That the exemption granted under (a) shall have effect from 14/02/2025 and expires on 30/06/2025.
 - c This Order may be cited as the Goods Tax Exemption Order No.079/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$1,648.75 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this fourteenth-day of February 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP

[Legal Notice No. 144]

THE CUSTOMS AND EXCISE ACT

(Cap 121)

THE CUTOMS AND EXCLSE DUTY EXEMPTION ORDER 2025

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No.079/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Baegu Aikobu Tribal Association Tru st Board- Jonathan Rhodes Aba shall be entitled to duty exemption as follows:
 - 1 100% import duty exemption on:
 - a Personal Effects
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/06/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$768.65
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this fourteenth-day of February 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP

MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 145]

THE GOODS TAX ACT

(Cap 122)

THE GOODS TAX EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 37(2) of the Goods Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - a That Church of Melanesian - Diocese of Temotu be granted 100% Exemption from the liability to Goods Tax on the following:

1. 1 unit x Isuzu NPR71H Cargo Truck
- b That the exemption granted under (a) shall have effect from 13/02/2025 and expires on 30/06/2025.
- c This Order may be cited as the Goods Tax Exemption Order No.078/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$43,261.10 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this thirteenth-day of February 2025

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 146]

THE CUSTOMS AND EXCISE ACT
 (Cap 121)

THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No.078/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Church of Melanesian - Diocese of Temotu shall be entitled to duty exemption as follows:
 - 1 100% import duty exemption on:
 - a 1 unit x Isuzu NPR71H Cargo Truck
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/06/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$20,168.40
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this thirteenth-day of February 2025

HONOURABLE MANASSEH D. SOGAVARE, MP

MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 147]

THE STAMP DUTIES ACT

(Cap 126)

THE STAMP DUTIES EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 3 of the Stamp Duties Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Stamp Duties Exemption Order 2025.
 - a That Nanry Claire and George Kiriau shall be granted 100% Exemption from the liability to Stamp Duties on the following:
 - b The transfer on title of ownership of land property on parcel number 191-062-142 from Rhianny Hatamane to Nanry Claire and George Kiriau
 - c this Order may be cited as the Stamp Duties Exemption Order No. 077/25
- 2 This Exemption Order granted is not transferable.
- 3 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twelfth-day of February 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP

MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 148]

THE STAMP DUTIES ACT

(Cap 126)

THE STAMP DUTIES EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 3 of the Stamp Duties Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Stamp Duties Exemption Order 2025.
 - a That Nanry Claire and Natasha Aitorea shall be granted 100% Exemption from the liability to Stamp Duties on the following:
 - b The transfer on title of ownership of land property on parcel number 191-028-105 from Rhianny Hatamane and Steward Aitorea to Nanry Claire and Natasha Aitorea
 - c this Order may be cited as the Stamp Duties Exemption Order

No. 076/25

- 2 This Exemption Order granted is not transferable.
- 3 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twelfth-day of February 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 149]

THE STAMP DUTIES ACT
 (Cap 126)

THE STAMP DUTIES EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 3 of the Stamp Duties Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Stamp Duties Exemption Order 2025.
 - a That George Neil Scott Suri shall be granted 100% Exemption from the liability to Stamp Duties on the following:
 - b The transfer of lease property on parcel number 191-039-151 from Doreen Suri to George Neil Scott Suri
 - c this Order may be cited as the Stamp Duties Exemption Order No. 075/25
- 2 This Exemption Order granted is not transferable.
- 3 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twelfth-day of February 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 150]

THE STAMP DUTIES ACT
 (Cap 126)

THE STAMP DUTIES EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 3 of the Stamp Duties Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Stamp Duties Exemption Order 2025.
 - a That Wesley Hakanoa, Presely Peseika and Maelyn Temasina shall be granted

100% Exemption from the liability to Stamp Duties on the following:

- b. The transfer on title of ownership of land property on parcel number 191-001-190 from Wesley Hakanoa to Wesley Hakanoa, Presely Peseika and Maelyn Temasina
 - c. this Order may be cited as the Stamp Duties Exemption Order No. 074/25
- 2 This Exemption Order granted is not transferable.
 - 3 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twelfth-day of February 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 151]

THE STAMP DUTIES ACT
(Cap 126)

THE STAMP DUTIES EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 3 of the Stamp Duties Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Stamp Duties Exemption Order 2025.
 - a That Eliane Katalulu Maepioh, Wayne Maepioh and Anita Maepioh shall be granted 100% Exemption from the liability to Stamp Duties on the following:
 - b The transfer on title of ownership of land property on parcel number 143-002-35 from Public Trustee for Late Katalulu Maepio to Eliane Katalulu Maepioh, Wayne Maepioh and Anita Maepioh
 - c this Order may be cited as the Stamp Duties Exemption Order No. 073/25
- 2 This Exemption Order granted is not transferable.
- 3 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twelfth-day of February 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 152]

THE STAMP DUTIES ACT
(Cap 126)

THE STAMP DUTIES EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 3 of the Stamp Duties Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Stamp Duties Exemption Order 2025.
 - a That Wayne Maepioh and Ruth Maepioh shall be granted 100% Exemption from the liability to Stamp Duties on the following:
 - b The transfer on title of ownership of land property on parcel number 191-024-98 and 191-024-153 from Public Trustee for Late Katalulu Maepio to Wayne Maepioh and Ruth Maepioh
 - c this Order may be cited as the Stamp Duties Exemption Order No. 072/25
- 2 This Exemption Order granted is not transferable.
- 3 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twelfth-day of February 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 153]

THE STAMP DUTIES ACT (Cap 126)

THE STAMP DUTIES EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 3 of the Stamp Duties Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Stamp Duties Exemption Order 2025.
 - a That Fredrick Reginald Osifelo shall be granted 100% Exemption from the liability to Stamp Duties on the following:
 - b The transfer on title of ownership of land property on parcel number 191-036-60 from Public Trustee for Late Grace Delight Kabui to Fredrick Reginald Osifelo
 - c this Order may be cited as the Stamp Duties Exemption Order No. 071/25
- 2 This Exemption Order granted is not transferable.
- 3 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twelfth-day of February 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP

[Legal Notice No. 154]

THE GOODS TAX ACT
(Cap 122)

THE GOODS TAX EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 37(2) of the Goods Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - a That Hon James Bonuga (MP) - Temotu/Pele Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
 - 1 20 x Star link Standard Kit
 - b That the exemption granted under (a) shall have effect from 1 0/02/2025 and expires on 30/06/2025.
 - c This Order may be cited as the Goods Tax Exemption Order No.070/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$8,611.38 in Goods tax foregone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twelfth-day of February 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 155]

THE CUSTOMS AND EXCISE ACT
(Cap 121)

THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No.070/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon James Bonuga (MP) - Temotu/Pele Constituency shall be entitled to duty exemption as follows:
 1. 100% import duty exemption on:

- a) 20 x Star link Standard Kit
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/06/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$5,740.92
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this twelfth-day of February 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 156]

THE GOODS TAX ACT
 (Cap 122)

THE GOODS TAX EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 37(2) of the Goods Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - a That Hon James Bonuga (MP) - Temotu/Pele Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
 - 1 150 drum x 200L Diesel
 - 2 50 x Outboard Plus 4 x 4L
 - 3 40 x Outboard Plus 20LT Cube
 - b That the exemption granted under (a) shall have effect from 10/02/2025 and expires on 30/06/2025.
 - c This Order may be cited as the Goods Tax Exemption Order No.069/25
- 2 This Exemption Order granted i s not transferable
- 3 The estimated fiscal cost of this exemption totals \$52,605.60 in Goods tax foregone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this tenth- day of February 2025

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 157]

THE INCOME TAX ACT

(Cap 123)

THE INCOME TAX EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 16(2) of the Income Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Income Tax (Exemption) Order 2025
 - a That Martha Tuasulia be granted 50% Exemption from the liability to Income Tax on the following:
 1. Personal income tax derived from disbursement of her 50% Long Service Benefits (LSD)
 - b That the exemption granted under (a) shall have effect from 12/ 02/2025 and expires on 30/06/2025.
 - c This Order may be cited as the Income Tax Exemption Order No.068/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$46,769.65 in Income Tax forgone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this sixth-day of January 2025

HONOURABLE MANASSEH D. SOGAVARE, MP

MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 158]

THE GOODS TAX ACT

(Cap 122)

THE GOODS TAX EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 37(2) of the Goods Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - a That Hon Nestor Ghire (MP) - Central Makira Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
 - 1 Building Materials (Receipt # 0009919, Receipt # 0009918)
 - b That the exemption granted under (a) shall have effect from 6/02/2025 and

expires on 30/06/2025.

- c This Order may be cited as the Goods Tax Exemption Order No.067/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$56,148.30 in Goods tax foregone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this sixth-day of February 2025

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 159]

THE CUSTOMS AND EXCISE ACT
 (Cap 121)

THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No.067/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Nestor Ghire (MP) - Central Makira Constituency shall be entitled to duty exemption as follows:
 - 1. 100% import duty exemption on:
 - a) Building Materials (Receipt # 0009919, Receipt # 0009918)
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/06/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$37,432.20
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this sixth-day of February 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 160]

THE GOODS TAX ACT
(Cap 122)

THE GOODS TAX EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 37(2) of the Goods Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - a That Hon Fredrick Kologeto (MP) - South Vella La Vella Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
 1. 4 unit x E60HMHDL Yamaha OBM
 2. 2 unit x E75BMHDL Yamaha OBM
 3. 1 unit x E40XMHL Yamaha OBM
 4. 1 unit x E1SDMHL Yamaha OBM
 - b That the exemption granted under (a) shall have effect from 6/02/2025 and expires on 30/06/2025.
- c This Order may be cited as the Goods Tax Exemption Order No.066/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$47,683.20 in Goods tax foregone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this sixth-day of February 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 161]

THE INCOME TAX ACT
(Cap 123)

THE INCOME TAX EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 16(2) of the Income Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Income Tax (Exemption) Order 2025.
 - a That; the following individuals be granted 100% Exemption from the liability to Income Tax on their bonus payments.
 - i. Dominic Malkmus
 - ii. David Siriu

- iii. Hazel Hinai
 - iv. Simon Selaga
 - v. Carlos Soso
 - vi. Nigel Tutuo
- b That the exemption granted under (a) shall have effect as from date 4/12/2024 and will expire on date 28/02/2025.
 - c This Order may be cited as the Income Tax Exemption Order No. 065/25
- 2 This Exemption Order granted is not transferable.
 - 3 The estimated fiscal cost of this exemption totals \$46,328.95 in Income tax foregone.
 - 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this sixth-day of February 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 162]

THE INCOME TAX ACT
 (Cap 123)

THE INCOME TAX EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 16(2) of the Income Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Income Tax (Exemption) Order 2025.
 - a That; the following individuals be granted 100% Exemption from the liability to Income Tax on their bonus payments.
 - i. David Matini Puairana
 - ii. Florence Tione
 - iii. Henry A Agosi Murisigaia
 - iv. Mathias Ramo Pauku
 - v. Clayvis Dagi
 - vi. Johnson Taunani
 - vii. Floyd Sidni
 - viii. Bartman Kingsley Tabiolo
 - ix. Henry Melanoli
 - x. Eric Todola
 - xi. Robson Posala

- xii. Fred Thomas Meniada
- xiii. Albert Gogha Ohamana
- xiv. Lionel Melau
- xv. James T Metanen
- xvi. Joshua Keniore
- xvii. Gabriel Narasia
- xviii. John Siau Evio
- xix. Coleman Rangi
- xx. Charles Wagau

- b That the exemption granted under (a) shall have effect as from date 4/12/2024 and will expire on date 28/02 /2025.
- c This Order may be cited as the Income Tax Exemption Order No. 064/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$157,723.99 in Income tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this sixth-day of February 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 163]

THE INCOME TAX ACT
 (Cap 123)

THE INCOME TAX EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 16(2) of the Income Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Income Tax (Exemption) Order 2025.
 - a That; the following individuals be granted 100% Exemption from the liability to Income Tax on their bonus payments.
 - i. A'aron Sangai
 - ii. Karen Bobby
 - iii. Michael Ubuni Fatai
 - iv. Mostyn V Rafe
 - v. George Namasi

- vi. George Polawabo
 - vii. Sensley Natei Natei
 - viii. Casper Mekimo
 - ix. Atkin Ate Gapu
 - x. Japhet Wote
 - xi. Justin Pitu
 - xii. Karlvin Zorivo
 - xiii. Michael Mamuli
 - xiv. Ray Irodao
 - xv. Richard Raramo
 - xvi. Judah Manehange Kaemana
 - xvii. Alfred Teoga
 - xviii. Deven Walter Nagadi
 - xix. Osmond Arthur Sosopu
 - xx. Claudius Jude Malavolomo
- b That the exemption granted under (a) shall have effect as from date 4/12/2024 and will expire on date 28/02/2025.
 - c This Order may be cited as the Income Tax Exemption Order No. 063/25
- 2 This Exemption Order granted is not transferable.
 - 3 The estimated fiscal cost of this exemption totals \$152,471.96 in Income tax foregone.
 - 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this sixth-day of February 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 164]

THE INCOME TAX ACT
 (Cap 123)

THE INCOME TAX EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 16(2) of the Income Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Income Tax (Exemption) Order 2025.
 - a That; the following individuals be granted 100% Exemption from the liability

to Income Tax on their bonus payments.

- i. Felix Opaka
 - ii. Andrew Buga
 - iii. Warren Galo
 - iv. Edmond Fiusi
 - v. Joseph Fira
 - vi. Coleman Diauboe
 - vii. Titus Karaori
 - viii. Dickson Alamania
 - ix. Paul Kwaimasia
 - x. Richie Fugui Makabo
 - xi. Trevor Caleb Caleb Suinao
 - xii. John Mena'a
 - xiii. Eddie Billy
 - xiv. Francis Voli
 - xv. Timothy Kwairnani
 - xvi. Lawrence Terry
 - xvii. Virylson Nomae
 - xviii. Jerry Francis Loft
 - xix. Charlton Heston Poloso
 - xx. Rickson Solo
- b That the exemption granted under (a) shall have effect as from date 4/12/2024 and will expire on date 28/02/2025.
- c This Order may be cited as the Income Tax Exemption Order No . 062/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$175,990.64 in Income tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this sixth-day of February 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 165]

THE INCOME TAX ACT
(Cap 123)

THE INCOME TAX EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 16(2) of the Income Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Income Tax (Exemption) Order 2025.
 - a That; the following individuals be granted 100% Exemption from the liability to Income Tax on their bonus payments.
 - i. Johnson Bani
 - ii. Mathias Mado Age
 - iii. Kennedy Batagaua
 - iv. Sam Rodger Maebiru
 - v. Steven Musuota Anisi
 - vi. Thomas Weape
 - vii. Peter Sua
 - viii. James Taria Mara
 - ix. Mackenzie Desmond Horoto
 - x. Randy Houkerema
 - xi. Gibson Teithegna
 - xii. Patson Kevu
 - xiii. Harrison Lave Lave Reti
 - xiv. Basil Lavaki
 - xv. Michael Joseph Daka
 - xvi. Joshua Anisi
 - xvii. Ronald Butu
 - xviii. Victor Sao Hoasirao
 - xix. Brian Wate
 - xx. Derick Auga
 - b That the exemption granted under (a) shall have effect as from date 4/12/2024 and will expire on date 28/02/2025.
 - c This Order may be cited as the Income Tax Exemption Order No. 061/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$177,769. 10 in Income tax foregone.

- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this sixth-day of February 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 166]

THE INCOME TAX ACT
(Cap 123)

THE INCOME TAX EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 16(2) of the Income Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Income Tax (Exemption) Order 2025.
- a That; the following individuals be granted 100% Exemption from the liability to Income Tax on their bonus payments.
- i. Robert Fuabu
 - ii. Steven Vilimane Vilimane Hula
 - iii. Dalton Teui Telakahana
 - iv. Fially Ratu Maeto'o
 - v. Henry Rodgers
 - vi. David Rikihanua
 - vii. Coleman Lokea
 - viii. Edward Lapongi
 - ix. Moses Mae
 - x. Delmus Kwanairara
 - xi. Larry Joseph Rausi
 - xii. Sandra M Siwaunia
 - xiii. Sylvia Hunumeme
 - xiv. Brad Sulala Mania
 - xv. Wilfred Tony Tony Bosa
 - xvi. Dominic Ereai
 - xvii. Darwin R Maeriuu
 - xviii. Kennedy Manehaita
 - xix. Joshua Liuga Suiramo
 - xx. Petrosa Mioni
- b That the exemption granted under (a) shall have effect as from date 4/1 2/2024 and will expire on date 28/02/2025.

- c This Order may be cited as the Income Tax Exemption Order No. 060/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$168,368.25 in Income tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this sixth-day of February 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 167]

THE INCOME TAX ACT
 (Cap 123)

THE INCOME TAX EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 16(2) of the Income Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Income Tax (Exemption) Order 2025.
 - a. That; the following individuals be granted 100% Exemption from the liability to Income Tax on their bonus payments.
 - i. Clifton West Parako
 - ii. Melissa Sefie Karovo
 - iii. Cellandine Lesser Boti
 - iv. Freda Tamu
 - v. Wendy O Ngidua
 - vi. Hellen Manelase
 - vii. John Croft Pakisaru
 - viii. Ellington Maelagi
 - ix. Rennie Solomon
 - x. Charles Fox Temao
 - xi. Edward Junior Fikiasi
 - xii. Willie Sarujopa
 - xiii. Humphrey Danny
 - xiv. Dreadnaught Namohunu
 - xv. Elson Kelly Katovai
 - xvi. Lionel Fogi Fogi Pambo
 - xvii. Thomas Felani

- xviii. Gabriel Toge
- xix. Lisa Warakohia
- xx. Eddie Haununu
- b That the exemption granted under (a) shall have effect as from date 4/12/2024 and will expire on date 28/02/2025.
- c This Order may be cited as the Income Tax Exemption Order No. 059/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$137,22 1.40 in Income tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this sixth-day of February 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 168]

THE INCOME TAX ACT
 (Cap 123)

THE INCOME TAX EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 16(2) of the Income Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Income Tax (Exemption) Order 2025.
 - a. That; the following individuals be granted 100% Exemption from the liability to Income Tax on their bonus payments.
 - i. Michael Ben
 - ii. Paul Gaviro
 - iii. Winston Lapo
 - iv. Patricia Wale
 - v. Michael Mae'eda
 - vi. Kellyson Kwakwala
 - vii. Graham Kidoe
 - viii. Fisher Young Beromana
 - ix. Hilda Osi
 - x. Geoffery M Ossie
 - xi. Hivae Samani
 - xii. Lindy Riimana

- xiii. Gregory Kekesaia
- xiv. Lilian Luvu Indu
- xv. Tina Alu Maefo'oa
- xvi. Isaac Hoasitapa'a
- xvii. Eniqula Haepiqe
- xviii. Timmy Animamu
- xix. Dalton Maesia
- xx. Verblyn Rose Diribule

b. That the exemption granted under (a) shall have effect as from date 4/12/2024 and will expire on date 28/02/2025.

c. This Order may be cited as the Income Tax Exemption Order No. 058/25

2 This Exemption Order granted is not transferable.

3 The estimated fiscal cost of this exemption totals \$156,163.83 in Income tax foregone.

4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this sixth-day of February 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 169]

THE GOODS TAX ACT
 (Cap 122)

THE GOODS TAX EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 37(2) of the Goods Tax Act, as Minister of Finance, I hereby make the following Order.

1 This Order may be cited as the Goods Tax (Exemption) Order 2025.

a. That Dr James Leslie Tewa'ani be granted 100% Exemption from the liability to Goods Tax on the following:

1. 1 unit x Nissan X-Trail

b. That the exemption granted under (a) shall have effect from 11/02/2025 and expires on 30/06/2025.

c. This Order may be cited as the Goods Tax Exemption Order No.057/25

2 This Exemption Order granted is not transferable

3 The estimated fiscal cost of this exemption totals \$14,388.41 in Goods tax

foregone.

- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this sixth-day of February 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 170]

THE CUSTOMS AND EXCISE ACT
(Cap 121)

THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No.057/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Dr James Leslie Tewa'ani shall be entitled to duty exemption as follows:
 1. 100% import duty exemption on:
 - a 1 unit x Nissan X-Trail
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/06/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$9,624.35
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this eleventh-day of February 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 171]

THE GOODS TAX ACT
(Cap 122)

THE GOODS TAX EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 37(2) of the Goods Tax Act, as

Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - a That Ministry of Forestry and Research-VATA Enterprises Ltd be granted 100% Exemption from the liability to Goods Tax on the following:
 1. 100 unit x GT 26 Blade Delux 147”
 - b That the exemption granted under (a) shall have effect from 6/02/2025 and expires on 30/06/2025.
 - c This Order may be cited as the Goods Tax Exemption Order No.056/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$26,278.08 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this eleventh-day of February 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 172]

THE CUSTOMS AND EXCISE ACT
 (Cap 121)

THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No.056/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Ministry of Forestry and Research-VATA Enterprises Ltd shall be entitled to duty exemption as follows:
 1. 100% import duty exemption on:
 - a 100 unit x GT 26 Blade Dehu, 147”
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/06/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$12,250.86
- 7 This exemption shall become null and void if any of the above conditions are

breached.

Dated at Honiara this sixth-day of February 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 173]

THE GOODS TAX ACT
 (Cap 122)

THE GOODS TAX EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 37(2) of the Goods Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - a That NQS Direct Limited-Seasonal Workers be granted 100% Exemption from the liability to Goods Tax on the following:
 - 1 . Personal Effects
 - b That the exemption granted under (a) shall have effect from 5/02/2025 and expires on 30/04/2025.
 - c This Order may be cited as the Goods Tax Exemption Order No.055/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$22,077.10 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this fifth-day of February 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 174]

THE CUSTOMS AND EXCISE ACT
 (Cap 121)

THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No.055/25 may be cited as Duty Exemption Order 2025.

- 2 This Order is made subject to the following conditions:
- 3 That, NQS Direct Limited-Seasonal Workers shall be entitled to duty exemption as follows:
 1. 100% import duty exemption on:
 - a) Personal Effects
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/04/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$10,292.40
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this fifth-day of February 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 175]

THE GOODS TAX ACT (Cap 122)

THE GOODS TAX EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 37(2) of the Goods Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - a That Hon Peter Shanel Agovaka (MP) - Central Guadalcanal Constituency for David Auga be granted 100% Exemption from the liability to Goods Tax on the following:
 1. 1 unit x LC 70 4WD Double Cab vehicle
 - b That the exemption granted under (a) shall have effect from 4/02/2025 and expires on 30/06/2025.
 - c This Order may be cited as the Goods Tax Exemption Order No.054/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$60,733.50 in Goods tax foregone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this fourth-day of February 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 176]

THE CUSTOMS AND EXCISE ACT
(Cap 121)

THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No.054/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Peter Shanel Agovaka (MP) - Central Guadalcanal Constituency for David Auga shall be entitled to duty exemption as follows:
 1. 100% import duty exemption on:
 - a 1 unit x LC70 4WD Double Cab vehicle
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/06/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$40,624.40
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this fourth-day of February 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 177]

THE GOODS TAX ACT
(Cap 122)

THE GOODS TAX EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 37(2) of the Goods Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - a That Hon Peter Shanel Agovaka (MP) -Central Guadalcanal Constituency for George Teke be granted 100% Exemption from the liability to Goods Tax

on the following:

- 1 1 unit x Toyota Hilux
- b That the exemption granted under (a) shall have effect from 4/02/2025 and expires on 30/06/2025.
- c This Order may be cited as the Goods Tax Exemption Order No.053/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$42,979.90 in Goods tax foregone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this fourth-day of February 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 178]

THE CUSTOMS AND EXCISE ACT
(Cap 121)

THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 205

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No.053/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Peter Shanel Agovaka (MP) - Central Guadalcanal Constituency for George Teke shall be entitled to duty exemption as follows:
 1. 100% import duty exemption on:
 - a 1 unit x Toyota Hilux
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/06/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$28,749.10
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this fourth-day of February 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP

MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 179]**THE GOODS TAX ACT**
(Cap 122)**THE GOODS TAX EXEMPTION ORDER 2025**

In exercise of the powers conferred by Section 37(2) of the Goods Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - a. That Hon Peter Shanel Agovaka (MP) - Central Guadalcanal Constituency for Branco Una be granted 100% Exemption from the liability to Goods Tax on the following:
 1. 1 unit x Isuzu NPR Cargo Truck
 - b. That the exemption granted under (a) shall have effect from 4/02/2025 and expires on 30/06/2025.
 - c. This Order may be cited as the Goods Tax Exemption Order No.052/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$40,010.30 in Goods tax foregone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this fourth-day of February 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 180]**THE CUSTOMS AND EXCISE ACT**
(Cap 121)**THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025**

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No.052/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Peter Shanel Agovaka (MP) - Central Guadalcanal Constituency for Branco Una shall be entitled to duty exemption as follows:
 1. 100% import duty exemption on:

- a 1 unit x Isuzu NPR Cargo Truck
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/06/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$18,652.80
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this fourth-day of February 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 181]

THE INCOME TAX ACT
 (Cap 123)

THE INCOME TAX EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 16(2) of the Income Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Income Tax (Exemption) Order 2025.
 - a That; the following individuals be granted 100% Exemption from the liability to Income Tax on their bonus payments.
 - i. Aseri Peloko
 - ii. Barnabas Toh
 - iii. Davis Zoleveke
 - iv. Hansol Susuta
 - v. James Dami
 - vi. John Masten Tagharuke
 - vii. Joseph Anifidi
 - viii. Junior Pita Poleta
 - ix. Peter Boda
 - x. Anderson Panapasa
 - xi. Mark Ahopitu
 - xii. Janet Ariropo
 - xiii. John Isipau
 - xiv. John Smith Tada
 - xv. George Bodau

- xvi. Fredrick Walesilia
 - xvii. Abednigo Pitanapi
 - xviii. Rolland Kamekame
 - xix. Wilson Maefasia
 - xx. Amos Silas
 - xxi. Vanessa Iro
- b That the exemption granted under (a) shall have effect as from date 4/12/2024 and will expire on date 28/02/2025.
 - c This Order may be cited as the Income Tax Exemption Order No.051/25
- 2 This Exemption Order granted is not transferable.
 - 3 The estimated fiscal cost of this exemption totals \$176,916.14 in Income tax foregone.
 - 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this third-day of February 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 182]

THE INCOME TAX ACT
(Cap 123)

THE INCOME TAX EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 16(2) of the Income Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Income Tax (Exemption) Order 2025.
 - a That; the following individuals be granted 100% Exemption from the liability to Income Tax on their bonus payments.
 - i. David Mata
 - ii. Johnson Foithara
 - iii. Xavier Piziki
 - iv. Dexter Kovo
 - v. John Palmer Hikinao
 - vi. Maxwell Paineitala
 - vii. Michel Maefane
 - viii. John Houaroa
 - ix. Jefferson Hite'e

- x. Johnstill Sara Teteau
 - xi. Bradford Kelly Olavae
 - xii. George Medobu
 - xiii. Harrion Valeke
 - xiv. Melcah Kabui
 - xv. Imelda Maemauri
 - xvi. Billy Liu
 - xvii. Charles Notoibae
 - xviii. Ashley Marita
 - xix. Lois Tito
 - xx. Kenneth Laeta
- b That the exemption granted under (a) shall have effect as from date 4/12/2024 and will expire on date 28/02/2025.
- c This Order may be cited as the Income Tax Exemption Order No. 050/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$157,215.69 in Income tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this third-day of February 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 183]

THE INCOME TAX ACT
 (Cap 123)

THE INCOME TAX EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 16(2) of the Income Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Income Tax (Exemption) Order 2025.
- a That; the following individuals be granted 100% Exemption from the liability to Income Tax on their bonus payments.
- i. Salome Rehotona
 - ii. Susan Bua
 - iii. Mary Sau
 - iv. Hellen O Tevio

- v. Nancy Kame
 - vi. Richard Kisiani
 - vii. Rubina Tagana
 - viii. Margaret Suri Diau
 - ix. Frenold Walter
 - x. Wilfred Sanau
 - xi. Sara Rove
 - xii. Cathy Gila
 - xiii. Ida Vaukei
 - xiv. Patrick Rade
 - xv. Stanley Teahohonoa
 - xvi. Vicky Manetei
 - xvii. Redley Clement Maluka
 - xviii. Zarren Sabazu Galokale
 - xix. Albert Aitoreia
 - xx. Jimmy Pazakolo
- b That the exemption granted under (a) shall have effect as from date 4/12/2024 and will expire on date 28/ 02/2025.
- c This Order may be cited as the Income Tax Exemption Order No. 049/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$164,485.84 in Income tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this third-day of February 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 184]

THE INCOME TAX ACT
 (Cap 123)

THE INCOME TAX EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 16(2) of the Income Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Income Tax (Exemption) Order 2025.
- a That; the following individuals be granted 100% Exemption from the liability

to Income Tax on their bonus payments.

- i. Keith Biara Alekevu
- ii. Doris Bebini Riatako
- iii. Samson Wehi
- iv. Daniel Aruhane
- v. Ruth Macalatha Faisi
- vi. Lyndel Silas
- vii. Rose Tate
- viii. Luisa Iki
- ix. Audrey Manakako
- x. Litty Manate Sanau
- xi. Coniel Dora'adi
- xii. John Bauru
- xiii. Debox Mamupio
- xiv. Albert Jnr Guva
- xv. Lionel Teava
- xvi. Lovin ta Nausi
- xvii. Michael T Manetei
- xviii. Joseph T Mango
- xix. Jemimah Ngatu
- xx. Gaby Galo kale

b That the exemption granted under (a) shall have effect as from date 4 /12/2024 and will expire on date 28/02/ 2025.

c This Order may be cited as the Income Tax Exemption Order No. 048/25

2 This Exemption Order granted is not transferable.

3 The estimated fiscal cost of this exemption totals \$139,079.81 in Income tax foregone.

4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this third-day of February 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 185]

THE INCOME TAX ACT
(Cap 123)

THE INCOME TAX EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 16(2) of the Income Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Income Tax (Exemption) Order 2025.
 - a That; the following individuals be granted 100% Exemption from the liability to Income Tax on their bonus payments.
 - i. Simon No'ne Junior
 - ii. Sonnie Liligeto
 - iii. William Kanijame
 - iv. Paul Fa'asifoabae
 - v. Ronald Aihi.ru
 - vi. Ben Keana
 - vii. Richard Wasi
 - viii. Gabriel Tuke
 - ix. Betty Afuropo
 - x. Rose Maeloungi
 - xi. Roso Tauku
 - xii. Alistair Maesugea
 - xiii. Joseph Diau
 - xiv. Susie Andrea
 - xv. Morris Gala fa
 - xvi. Vincent Barry Bennett
 - xvii. Derick Beto
 - xviii. Hellen Olisukulu
 - xix. Scother Poloso
 - xx. Irish Margaret Kikolo
 - b That the exemption granted under (a) shall have effect as from date 4/12 /2024 and will expire on date 28/02/2025.
 - c This Order may be cited as the Income Tax Exemption Order No.047 /25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of Lhis exemption totals \$161,063.05 in Income tax foregone.

- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this third-day of February 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 186]

THE INCOME TAX ACT
(Cap 123)

THE INCOME TAX EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 16(2) of the Income Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Income Tax (Exemption) Order 2025.
- a That; the following individuals be granted 100% Exemption from the liability to Income Tax on their bonus payments.
- i. George Kikolo
 - ii. Tavia Nguti
 - iii. Linford Jade Karani
 - iv. Hetzel Resu
 - v. Roywin Oscar
 - vi. Kathy Kary Anisi
 - vii. Ashely Waifo
 - viii. Lawrence Pitu
 - ix. Wesley Kuk Ramo
 - x. Frank Omanu Ausuta
 - xi. Kelita Tabemuqutu
 - xii. Florence Niirae
 - xiii. Natalie Kairi
 - xiv. Alfred Frenold
 - xv. George Hugo Ma'ake
 - xvi. Dalton Tora
 - xvii. Douglas Vunagi
 - xviii. Nobert Maeke
 - xix. Silas Daefa
 - xx. Douglas Tobi
- b That the exemption granted under (a) shall have effect as from date 4/12/2024 and will expire on date 28/02/ 2025.

- c This Order may be cited as the Income Tax Exemption Order No. 046/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$168,762.43 in Income tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this third-day of February 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 187]

THE GOODS TAX ACT
 (Cap 122)

THE GOODS TAX EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 37(2) of the Goods Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - a That Murphy Giadei-Seasonal Workers be granted 100% Exemption from the liability to Goods Tax on the following:
 - 1. Personal Effects
 - b That the exemption granted under (a) shall have effect from 27/01/2025 and expires on 30/03/ 2025.
 - c This Order may be cited as the Goods Tax Exemption Order No.040/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$19,446.55 in Goods tax foregone.
- 4 This exemption order supersedes the order issued on 27th January 2025
- 5 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this third-day of February 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 188]

THE CUSTOMS AND EXCISE ACT
(Cap 121)

THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No.040/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Murphy Giadei-Seasonal Workers shall be entitled to duty exemption as follows:
 1. 100% import duty exemption on:
 - a Personal Effects
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/03/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$9,065.99
- 7 This exemption order supersedes the order issued on 27th January 2025
- 8 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this fourth-day of February 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 189]

THE GOODS TAX ACT
(Cap 122)

THE GOODS TAX EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 37(2) of the Goods Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - (a) That Ronnie Nagao be granted 100% Exemption from the liability to Goods Tax on the following:

- (i) 1 unit x Toyota Hiace
 - (ii) 1 unit x Toyota RAV4
 - (iii) 2 unit Toyota Caldina
- (b) That the exemption granted under (a) shall have effect from 13/03/2025 and expires on 30/08/2025.
- (c) This Order may be cited as the Goods Tax Exemption Order No.0130/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$66,223.69 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this thirteenth-day of March 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 190]

THE CUSTOMS AND EXCISE ACT
 (Cap 121)

THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No.0130/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Ronnie Nagao shall be entitled to duty exemption as follows:
- (a) 100% import duty exemption on:
 - (i) 1 unit x Toyota Hiace
 - (ii) 1 unit x Toyota RAV4
 - (iii) 2 unit x Toyota Caldina
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/08/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$37,717.13
- 7 This exemption shall become null and void if any of the above conditions are

breached.

Dated at Honiara this thirteenth-day of March 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 191]

THE GOODS TAX ACT
 (Cap 122)

THE GOODS TAX EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 37(2) of the Goods Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - (a) That Ronald Fugui & Verma Mesepitu be granted 100% Exemption from the liability to Goods Tax on the following:
 - (i) 1 unit x 2025 Nissan Navara vehicle
 - (b) That the exemption granted under (a) shall have effect from 13/03/2025 and expires on 30/08/2025.
 - (c) This Order may be cited as the Goods Tax Exemption Order No.0129/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$56,070.30 in Goods tax foregone.
- 4 This exemption order supersede the order No.0334/24 issued on 10th September 2024
- 5 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this thirteenth-day of March 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 192]

THE CUSTOMS AND EXCISE ACT
 (Cap 121)

THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby

make the following Order:

- 1 This Order No.0129/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Ronald Fugui & Verma Mesepitu shall be entitled to duty exemption as follows:
 - (i) 100% import duty exemption on:
 - (a) 1 unit x 2025 Nissan Navara vehicle
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/08/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$37,505.20
- 7 This exemption order supersede the order No.0334/24 issued on 10th September 2024
- 8 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this thirteenth-day of March 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 193]

THE GOODS TAX ACT
 (Cap 122)

THE GOODS TAX EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 37(2) of the Goods Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - (a) That Ephrem Turueke-Seasonal Workers be granted 100% Exemption from the liability to Goods Tax on the following:
 - (i) Personal Effects
 - (b) That the exemption granted under (a) shall have effect from 13/03/2025 and expires on 30/06/2025.
 - (c) This Order may be cited as the Goods Tax Exemption Order No.0128/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$40,346.19 in Goods tax

foregone.

- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this thirteenth-day of March 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 194]

THE CUSTOMS AND EXCISE ACT
(Cap 121)

THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No.0128/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Ephrem Turueke-Seasonal Workers shall be entitled to duty exemption as follows:
 - (i) 100% import duty exemption on:
 - (a) Personal Effects
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/06/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$20,690.36
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this thirteenth-day of March 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No.195]

THE GOODS TAX ACT
(Cap 122)

THE GOODS TAX EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 37(2) of the Goods Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - (a) That BS Pacific Resources be granted 100% Exemption from the liability to Goods Tax on the following:
 - (i) 3 unit x Dump Truck
 - (b) That the exemption granted under (a) shall have effect from 11/03/2025 and expires on 30/08/2025.
 - (c) This Order may be cited as the Goods Tax Exemption Order No.0127 /25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$222,187.68 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this eleventh-day of March 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No.196]

THE CUSTOMS AND EXCISE ACT
(Cap 121)

THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No.0127/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
 - 3 That, BS Pacific Resources shall be entitled to duty exemption as follows:
 - (i) 100% import duty exemption on:
 - (a) 3 unit x Dump Truck
 - 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/08/2025.
 - 5 This exemption is not transferable.
 - 6 The estimated amount of duty forgone through this exemption is \$103,584.00

- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this eleventh-day of March 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 197]

THE GOODS TAX ACT
 (Cap 122)

THE GOODS TAX EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 37(2) of the Goods Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - (a) That Rimata Development Association Ltd- Chris Olifaedili be granted 100% Exemption from the liability to Goods Tax on the following:
 - (i) Personal Effects
 - (b) That the exemption granted under (a) shall have effect from 11/03/2025 and expires on 30/06/2025.
 - (c) This Order may be cited as the Goods Tax Exemption Order No.0126/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$11,790.20 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this eleventh-day of March 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 198]

THE CUSTOMS AND EXCISE ACT
 (Cap 121)

THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No.0126/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Rimata Development Association Ltd-Chris Olifaedili shall be entitled to duty exemption as follows:
 - (i) 100% import duty exemption on:
 - (a) Personal Effects
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/06/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$5,496.60
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this eleventh-day of March 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
 MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 199]

THE GOODS TAX ACT (Cap 122)

THE GOODS TAX EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 37(2) of the Goods Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - (a) That Hon Stephen Kumi (MP) - Temotu/Nende Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
 - (i) 1 unit x Toyota Land cruiser dual cab
 - (b) That the exemption granted under (a) shall have effect from 11/03/2025 and expires on 30/08/2025.
 - (c) This Order may be cited as the Goods Tax Exemption Order No.0125/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption total \$50,660.00 in Goods tax foregone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this eleventh-day of March 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 200]

THE CUSTOMS AND EXCISE ACT

(Cap. 121)

THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No.0125/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Stephen Kumi (MP) - Temotu/Nende Constituency shall be entitled to duty exemption as follows:
 - (i) 100% import duty exemption on:
 - (a) 1 unit x Toyota Land cruiser dual cab
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/08/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$33,886.00
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this eleventh-day of March 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 201]

THE GOODS TAX ACT

(Cap 122)

THE GOODS TAX EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 37(2) of the Goods Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - (a) That Hon Peter Kenilorea Jnr (MP) - East Are'Are Constituency be granted

100% Exemption from the liability to Goods Tax on the following:

- (i) 2 unit x Nissan X-trail
 - (b) That the exemption granted under (a) shall have effect from 11/03/2025 and expires on 30/08/2025.
 - (c) This Order may be cited as the Goods Tax Exemption Order No.0124/25
- 2 This Exemption Order granted is not transferable
 - 3 The estimated fiscal cost of this exemption totals \$29,824.48 in Goods tax foregone
 - 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this eleventh-day of March 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 202]

THE CUSTOMS AND EXCISE ACT
 (Cap 121)

THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No.0124/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Peter Kenilorea Jnr (MP) - East Are' Are Constituency shall be entitled to duty exemption as follows:
 - (i) 100% import duty exemption on:
 - (a) 2 unit x Nissan X-trail
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/08/ 2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$19,949.48
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this eleventh-day of March 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 203]

THE GOODS TAX ACT
(Cap 122)

THE GOODS TAX EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 37(2) of the Goods Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - (a) That Hon Peter Shanel Agovaka (MP) - Central Guadalcanal Constituency for Mickey Titus be granted 100% Exemption from the liability to Goods Tax on the following:
 - (i) unit x LC70 5 speed MT 5 seater 4WD double cab vehicle
 - (b) That the exemption granted under (a) shall have effect from 10/03/2025 and expires on 30/06/2025.
 - (c) This Order may be cited as the Goods Tax Exemption Order No.0123/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$50,686.50 in Goods tax foregone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this tenth-day of March 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 204]

THE CUSTOMS AND EXCISE ACT
(Cap 121)

THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No.0123/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:

3 That, Hon Peter Shanel Agovaka (MP) - Central Guadalcanal Constituency for Mickey Titus shall be entitled to duty exemption as follows:

(i) 100% import duty exemption on:

(a) 1 unit x LC70 5 speed MT 5 seater 4WD double cab vehicle

4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/06/2025.

5 This exemption is not transferable.

6 The estimated amount of duty forgone through this exemption is \$33,904.00

7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this tenth-day of March 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 205]

THE INCOME TAX ACT (Cap 123)

THE INCOME TAX EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 16(2) of the Income Tax Act, as Minister of Finance, I hereby make the following Order.

1 This Order may be cited as the Income Tax (Exemption) Order 2024.

(a) That Deky Hebala Lilo be granted 100% Exemption from the liability to income Tax on the following:

(i) Bonuses Performance payment

(b) That the exemption granted under (a) shall have effect from 10/03/2025 and expires on 30/06/2025.

(c) This Order may be cited as the Income Tax Exemption Order No.0122/25

2 This Exemption Order granted is not transferable

3 The estimated fiscal cost of this exemption totals \$2,208.31 in Income Tax forgone.

4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this tenth-day of March 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 206]

THE GOODS TAX ACT
(Cap 122)

THE GOODS TAX EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 37(2) of the Goods Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - (a) That Hon William B. Marau (MP) - Ulawa/Ugi Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
 - (i) 1 unit x Excavator Hitachi ZX350
 - (ii) 1 unit x 20 tons Excavator bucket
 - (iii) 1 unit x 35 tons Excavator bucket
 - (b) That the exemption granted under (a) shall have effect from 10/03/2025 and expires on 30/06/2025.
 - (c) This Order may be cited as the Goods Tax Exemption Order No.0121/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$88,327.00 in Goods tax foregone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this tenth-day of March 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 207]

THE CUSTOMS AND EXCISE ACT
(Cap 121)

THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No.0121/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon William B. Marau (MP) - Ulawa/Ugi Constituency shall be entitled to duty exemption as follows:

- (i) 100% import duty exemption on:
 - (a) 1 unit x Excavator Hitachi ZX350
 - (b) 1 unit x 20 tons Excavator bucket
 - (c) 1 unit x 35 tons Excavator bucket
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/06/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$41,178.00
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this tenth-day of March 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 208]

THE GOODS TAX ACT
 (Cap 122)

THE GOODS TAX EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 37(2) of the Goods Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - (a) That Good Will Ltd be granted 50% Exemption from the liability to Goods Tax on the following:
 - (i) Machinery and Equipment
 - (b) That the exemption granted under (a) shall have effect from 6/03/2025 and expires on 30/08/2025.
 - (c) This Order may be cited as the Goods Tax Exemption Order No.0120/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$362,433.57 in Goods tax foregone
- 4 The Company at clause 1 (a) shall provide quarterly report on Goods tax exemption acquired
- 5 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this sixth-day of March 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 209]

THE CUSTOMS AND EXCISE ACT
(Cap 121)

THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No. 0120/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Good Will Ltd shall be entitled to duty exemption as follows:
 - (i) 50% import duty exemption on:
 - Machinery and Equipment
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/08/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is: \$168,966.70
- 7 The Company at clause 3 shall provide quarterly report on Duty exemption acquired
- 8 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this sixth-day of March 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 210]

THE GOODS TAX ACT
(Cap 122)

THE GOODS TAX EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 37(2) of the Goods Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
- (a) That CAML Solomon Trading Ltd be granted 100% Exemption from the liability to Goods Tax on the following:
 - (i) 1 unit x Mahindra Scorpio pickup
 - (ii) 1 unit x Mitsubishi Fuso dump truck
 - (iii) 3 unit x Isuzu NPR Cargo Truck
 - (iv) Assorted Aqua Cocoa moisture meter & accessories
- (b) That the exemption granted under (a) shall have effect from 6/03/2025 and expires on 30/08/2025.
- (c) This Order may be cited as the Goods Tax Exemption Order No.0119/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$277,006.83 in Goods tax foregone
- 4 The Company at clause 1 (a) shall provide quarterly report on Goods tax exemption acquired
- 5 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this sixth-day of March 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
 MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 211]

THE CUSTOMS AND EXCISE ACT
 (Cap 121)

THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No. 0119/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, CAML Solomon Trading Ltd shall be entitled to duty exemption as follows:
 - (a) 100% import duty exemption on:
 - 1 unit x Mahindra Scorpio pickup
 - 1 unit x Mitsubishi Fuso dump truck
 - 3 unit x Isuzu NPR Cargo Truck

- Assorted Aqua Cocoa moisture meter & accessories
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/08/2025.
 - 5 This exemption is not transferable.
 - 6 The estimated amount of duty forgone through this exemption is: \$129,141.07
 - 7 The Company at clause 3 shall provide quarterly report on Duty exemption acquired
 - 8 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this sixth-day of March 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 212]

THE GOODS TAX ACT
(Cap 122)

THE GOODS TAX EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 37(2) of the Goods Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - (a) That Green Sustainable Development Foundation Trust Board be granted 100 % Exemption from the liability to Goods Tax on the following:
 - Equipment and Materials
 - (b) That the exemption granted under (a) shall have effect from 6/03/2025 and expires on 30/08/2025.
 - (c) This Order may be cited as the Goods Tax Exemption Order No.0118/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$14,606.60 in Goods tax foregone
- 4 The Company at clause 1 (a) shall provide quarterly report on Goods tax exemption acquired
- 5 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this sixth-day of March 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP

[Legal Notice No. 213]

THE CUSTOMS AND EXCISE ACT

(Cap 121)

THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No. 0118/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Green Sustainable Development Foundation Trust Board shall be entitled to duty exemption as follows:
 - (i) 100% import duty exemption on:
 - Equipment and Materials
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/08/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is: \$6,550.60
- 7 The Company at clause 3 shall provide quarterly report on Duty exemption acquired
- 8 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this sixth-day of March 2024.

HONOURABLE MANASSEH D. SOGAVARE, MP

MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 214]

THE GOODS TAX ACT

(Cap 122)

THE GOODS TAX EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 37(2) of the Goods Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - (a) That Solomon Kitano Mendana Hotel be granted 100% Exemption from the

liability to Goods Tax on the following:

- 1 unit x 30 seater bus
- (b) That the exemption granted under (a) shall have effect from 6/03/2025 and expires on 30/08/2025.
- (c) This Order may be cited as the Goods Tax Exemption Order No.0117/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$80,853.40 in Goods tax foregone
- 4 The Company at clause 1 (a) shall provide quarterly report on Goods tax exemption acquired
- 5 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this sixth-day of March 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 215]

THE CUSTOMS AND EXCISE ACT
 (Cap 121)

THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No. 0117/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Solomon Kitano Mendana Hotel shall be entitled to duty exemption as follows:
- (a) 100% import duty exemption on:
- 1 unit x 30 seater bus
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/08/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$37, 693.90
- 7 The Company at clause 3 shall provide quarterly report on Duty exemption acquired

- 8 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this sixth-day of March 2024.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 216]

THE GOODS TAX ACT
(Cap 122)

THE GOODS TAX EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 37(2) of the Goods Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - (a) That Solomon Nickel Mining Company Ltd be granted 100% Exemption from the liability to Goods Tax on the following:
 - 1 set x M4 Fusion Machine
 - (b) That the exemption granted under (a) shall have effect from 6/03/2025 and expires on 30/08/2025.
 - (c) This Order may be cited as the Goods Tax Exemption Order No.0116/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$31,081.05 in Goods tax foregone
- 4 The Company at clause 1 (a) shall provide quarterly report on Goods tax exemption acquired
- 5 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this sixth-day of March 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 217]

THE CUSTOMS AND EXCISE ACT
(Cap 121)

THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby

make the following Order:

- 1 This Order No. 0116/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions
- 3 That, Solomon Nickel Mining Company Ltd shall be entitled to duty exemption as follows:
 - (a) 100% import duty exemption on:
 - 1 set x M4 Fusion Machine
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/08/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is: \$14,490.00
- 7 The Company at clause 3 shall provide quarterly report on Duty exemption acquired
- 8 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this sixth-day of March 2024.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 218]

THE GOODS TAX ACT
 (Cap 122)

THE GOODS TAX EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 37(2) of the Goods Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - (a) That Solomon Nickel Mining Company Ltd be granted 100 % Exemption from the liability to Goods Tax on the following:
 - 141 pkgs x Lubricate oil
 - 5 pkgs x Chainsaw STHL 070 C/W bar's 36' and tools
 - (b) That the exemption granted under (a) shall have effect from 6/03/2025 and expires on 30/08/2025.
 - (c) This Order may be cited as the Goods Tax Exemption Order No.0115/25
- 2 This Exemption Order granted is not transferable.

- 3 The estimated fiscal cost of this exemption totals \$93,757.42 in Goods tax foregone
- 4 The Company at clause 1 (a) shall provide quarterly report on Goods tax exemption acquired
- 5 This exemption order supersedes order No.0371/24 issued on 7th October 2024
- 6 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this sixth-day of March 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 219]

THE CUSTOMS AND EXCISE ACT
 (Cap 121)

THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No. 0115/24 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Solomon Nickel Mining Company Ltd shall be entitled to duty exemption as follows:
 - (a) 100% import duty exemption on:
 - 141 pkgs x Lubricate oil
 - 5 pkgs x Chainsaw STHL 070 C/W bar's 36' and tools
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/08/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is: \$48,080.73
- 7 The Company at clause 3 shall provide quarterly report on Duty exemption acquired
- 8 This exemption order supersedes order No.0371/24 issued on 7th October 2024.
- 9 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this sixth-day of March 2024.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 220]

THE GOODS TAX ACT
(Cap 122)

THE GOODS TAX EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 37(2) of the Goods Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - (a) That Alrico Timber Milling be granted 100% Exemption from the liability to Goods Tax on the following:
 - (i) 1 unit x 4WD Tipper truck
 - (b) That the exemption granted under (a) shall have effect from 6/03/2025 and expires on 30/08/2025.
 - (c) This Order may be cited as the Goods Tax Exemption Order No.0114/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$42,444.00 in Goods tax foregone
- 4 The Company at clause 1 (a) shall provide quarterly report on Goods tax exemption acquired
- 5 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this sixth-day of March 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 221]

THE CUSTOMS AND EXCISE ACT
(Cap 121)

THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No. 0114/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:

3 That, Alrico Timber Milling shall be entitled to duty exemption as follows:

(a) 100% import duty exemption on:

- 1 unit x 4WD Tipper truck

4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/08/2025.

5 This exemption is not transferable.

6 The estimated amount of duty forgone through this exemption is: \$19,737.00

7 The Company at clause 3 shall provide quarterly report on Duty exemption acquired

8 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this sixth-day of March 2024.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 222]

THE GOODS TAX ACT (Cap 122)

THE GOODS TAX EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 37(2) of the Goods Tax Act, as Minister of Finance, I hereby make the following Order.¹ This Order may be cited as the Goods Tax (Exemption) Order 2025.

(a) That Solomon Commodity Exporter Ltd be granted 100% Exemption from the liability to Goods Tax on the following:

- Jute Bags

(b) That the exemption granted under (a) shall have effect from 6/03/2025 and expires on 30/08/2025.

(c) This Order may be cited as the Goods Tax Exemption Order No.0113/25

2 This Exemption Order granted is not transferable.

3 The estimated fiscal cost of this exemption totals \$46,158.17 in Goods tax foregone

4 The Company at clause 1 (a) shall provide quarterly report on Goods tax exemption acquired

5 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this sixth-day of March 2025

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 223]

THE CUSTOMS AND EXCISE ACT
(Cap 121)

THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No. 0113/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Solomon Commodity Exporter Ltd shall be entitled to duty exemption as follows:
 - (i) 100% import duty exemption on:
 - Jute Bags
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/08/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is: \$21,518.96
- 7 The Company at clause 3 shall provide quarterly report on Duty exemption acquired
- 8 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this sixth-day of March 2024.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 224]

THE GOODS TAX ACT
(Cap 122)

THE GOODS TAX EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 37(2) of the Goods Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
- (a) That Solomon Nickel Mining Company Ltd be granted 100% Exemption from the liability to Goods Tax on the following:
 - 1 pkgs x Milling Machine
 - 1 pkgs x Tools, spare parts
 - Uniform
 - Food trolley
 - Battery
 - Cargo truck
 - Truck accessories
- (b) That the exemption granted under (a) shall have effect from 6/03/2025 and expires on 30/08/2025.
- (c) This Order may be cited as the Goods Tax Exemption Order No.0112/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$283,618.24 in Goods tax foregone
- 4 The Company at clause 1 (a) shall provide quarterly report on Goods tax exemption acquired
- 5 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this sixth-day of March 2025

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 225]

THE CUSTOMS AND EXCISE ACT
 (Cap 121)

THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No . 0112/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Solomon Nickel Mining Company Ltd shall be entitled to duty exemption as follows:
 - (a) 100% import duty exemption on:

- 1 pkgs x Milling Machine
 - 1 pkgs x Tools, spare parts
 - Uniform
 - Food trolley
 - Battery
 - Cargo truck
 - Truck accessories
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/08/2025.
 - 5 This exemption is not transferable.
 - 6 The estimated amount of duty forgone through this exemption is: \$159,668.14
 - 7 The Company at clause 3 shall provide quarterly report on Duty exemption acquired
 - 8 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this sixth-day of March 2024.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 226]

THE GOODS TAX ACT
(Cap 122)

THE GOODS TAX EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 37(2) of the Goods Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - (a) That Solomon Island Football Federation-SIFF be granted 100% Exemption from the liability to Goods Tax on the following:
 - Gym Equipment
 - (b) That the exemption granted under (a) shall have effect from 6/03/2025 and expires on 30/08/2025.
 - (c) This Order may be cited as the Goods Tax Exemption Order No.0111/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$68,366.47 in Goods tax foregone
- 4 The Company at clause 1 (a) shall provide quarterly report on Goods tax exemption acquired

5 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this sixth-day of March 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 227]

THE CUSTOMS AND EXCISE ACT
 (Cap 121)

THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No. 0111/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Solomon Island Football Federation-SIFF shall be entitled to duty exemption as follows:
 - (i) 100% import duty exemption on:
 - Gym Equipment
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/08/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is: \$31,872.48
- 7 The Company at clause 3 shall provide quarterly report on Duty exemption acquired
- 8 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this sixth-day of March 2024.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 228]

THE GOODS TAX ACT
 (Cap 122)

THE GOODS TAX EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 37(2) of the Goods Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - (a) That Solomon Da Guang Trading Ltd be granted 100% Exemption from the liability to Goods Tax on the following:
 - Equipment and Materials for hotel
 - Passenger boat and 600hp Mercury OBM
 - Diving Boat
 - 20 seater bus
 - Diving equipment
 - (b) That the exemption granted under (a) shall have effect from 6/03/2025 and expires on 30/08/2025.
 - (c) This Order may be cited as the Goods Tax Exemption Order No.0110/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$1,039,701.89 in Goods tax foregone
- 4 The Company at clause 1 (a) shall provide quarterly report on Goods tax exemption acquired
- 5 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this sixth-day of March 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 229]

THE CUSTOMS AND EXCISE ACT

(Cap 121)

THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No. 0110/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Solomon Da Guang Trading Ltd shall be entitled to duty exemption as follows:
 - (i) 100% import duty exemption on:

- Equipment and Materials for hotel
 - Passenger boat and 600bp Mercury OBM
 - Diving Boat
 - 20 seater bus
 - Diving equipment
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/08/2025.
 - 5 This exemption is not transferable.
 - 6 The estimated amount of duty forgone through this exemption is: \$484,709.51
 - 7 The Company at clause 3 shall provide quarterly report on Duty exemption acquired
 - 8 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this sixth-day of March 2024.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 230]

THE GOODS TAX ACT (Cap 122)

THE GOODS TAX EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 37(2) of the Goods Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - (a) That Sweet Summer Company Ltd be granted 100% Exemption from the liability to Goods Tax on the following:
 - (i) Machinery, Equipment, Material
 - (b) That the exemption granted under (a) shall have effect from 6/03/2025 and expires on 30/08/2025.
 - (c) This Order may be cited as the Goods Tax Exemption Order No.0109/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$1,117,225.93 in Goods tax foregone
- 4 The Company at clause 1 (a) shall provide quarterly report on Goods tax exemption acquired

5 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this sixth-day of March 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 231]

THE CUSTOMS AND EXCISE ACT
 (Cap 121)

THE GOODS TAX EXEMPTION ORDER 2025

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No. 0109/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Sweet Summer Company Ltd shall be entitled to duty exemption as follows:
 - (i) 100% import duty exemption on:
 - Machinery, Equipment, Material
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/08/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is: \$520,851.25
- 7 The Company at clause 3 shall provide quarterly report on Duty exemption acquired
- 8 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this sixth-day of March 2024

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 232]

THE GOODS TAX ACT
 (Cap 122)

THE GOODS TAX EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 37(2) of the Goods Tax Act, as Minister

of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - (a) That KEETAT Manufacturing Company Ltd be granted 100% Exemption from the liability to Goods Tax on the following:
 - Machineries, Plant, Equipment
 - Galvanised coil
 - Brick Machine
 - (b) That the exemption granted under (a) shall have effect from 6/03/2025 and expires on 30/08/2025.
 - (c) This Order may be cited as the Goods Tax Exemption Order No.0108/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$2,5671136.00 in Goods tax foregone
- 4 The Company at clause 1 (a) shall provide quarterly report on Goods tax exemption acquired
- 5 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this sixth-day of March 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 233]

THE CUSTOMS AND EXCISE ACT
(Cap 121)

THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No.0108/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, KEETAT Manufacturing Company Ltd shall be entitled to duty exemption as follows:
 - (a) 100% import duty exemption on:
 - Machineries, Plant, Equipment
 - Galvanised coil

- Brick Machine
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/08/2025.
 - 5 This exemption is not transferable.
 - 6 The estimated amount of duty forgone through this exemption is: \$1,196,800.00
 - 7 The Company at clause 3 shall provide quarterly report on Duty exemption acquired
 - 8 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this sixth-day of March 2024

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 234]

THE GOODS TAX ACT (Cap 122)

THE GOODS TAX EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 37(2) of the Goods Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - a That DT Global Asia Pacific- Beca International Consultant (Resource Development Consultant Ltd) be granted 100% Exemption from the liability to Goods Tax on the following:
 - (i) Equipment and Materials for geographical survey
 - b That the exemption granted under (a) shall have effect from 6/03/2025 and expires on 30/08/2025.
 - c This Order may be cited as the Goods Tax Exemption Order No.0107/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$34,092.31 in Goods tax foregone
- 4 The Company at clause 1 (a) shall provide quarterly report on Goods tax exemption acquired
- 5 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this sixth-day of March 2024.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 235]

THE CUSTOMS AND EXCISE ACT
 (Cap 121)

THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No. 0107/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, DT Global Asia Pacific- Beca International Consultant (Resource Development Consultant Ltd) shall be entitled to duty exemption as follows:
 - (a) 100% import duty exemption on:
 - (i) Equipment and Materials for geographical survey
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/08/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is: \$15,893.85
- 7 The Company at clause 3 shall provide quarterly report on Duty exemption acquired
- 8 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this sixth-day of March 2024.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 236]

THE GOODS TAX ACT
 (Cap 122)

THE GOODS TAX EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 37(2) of the Goods Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.

- a That Baegu Aikobu Tribal Association Trust Board- Jonathan Rhodes Aba be granted 100% Exemption from the liability to Goods Tax on the following:
 - (i) Personal Effects
 - b That the exemption granted under (a) shall have effect from 5/03/2025 and expires on 30/06/2025.
 - c This Order may be cited as the Goods Tax Exemption Order No.0106/25
- 2 This Exemption Order granted is not transferable
 - 3 The estimated fiscal cost of this exemption totals \$7,489.07 in Goods tax foregone.
 - 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this fifth-day of March 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 237]

THE CUSTOMS AND EXCISE ACT
 (Cap 121)

THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No.0106/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
 - 3 That, Baegu Aikobu Tribal Association Trust Board- Jonathan Rhodes Aba shall be entitled to duty exemption as follows:
 - a 100% import duty exemption on:
 - (i) Personal Effects
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/06/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$3,491.41
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this fifth-day of March 2025

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 238]

THE STAMP DUTIES ACT

(Cap 126)

THE STAMP DUTIES EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 3 of the Stamp Duties Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Stamp Duties Exemption Order 2025.
 - a That Ake Spiros. Poa and Flory Siuna Danitofea shall be granted 100% Exemption from the liability to Stamp Duties on the Housing Loan
 - b This Order may be cited as the Stamp Duties Exemption Order No. 0105/25
 - c The estimated fiscal cost of this exemption totals \$5,504.00 in Stamp Duty on Housing Loan foregone
- 2 This Exemption Order granted is not transferable.
- 3 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this fifth-day of March 2025.

HONOURABLE MANASSEH D.SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 239]

THE INCOME TAX ACT

(Cap 123)

THE INCOME TAX EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 16(2) of the Income Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Income Tax (Exemption) Order 2024.
 - (a) That Nealdrin Silas be granted 100% Exemption from the liability to Income Tax on the following:
 - (i) Bonuses Performance payment
 - (b) That the exemption granted under (a) shall have effect from 5/03/2025 and expires on 30/06/2025.
 - (c) This Order may be cited as the Income Tax Exemption Order No.0104/25

- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$4,193.88 in Income Tax forgone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this fifth-day of March 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 240]

THE GOODS TAX ACT
 (Cap 122)

THE GOODS TAX EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 37(2) of the Goods Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - (a) That Rimata Development Association Ltd-Chris Olifaedili be granted 100% Exemption from the liability to Goods Tax on the following:
 - (i) Personal Effects
 - (b) That the exemption granted under (a) shall have effect from 3/03/2025 and expires on 30/06/2025.
 - (c) This Order may be cited as the Goods Tax Exemption Order No.0103/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$17,849.40 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this third-day of March 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 241]

THE CUSTOMS AND EXCISE ACT
 (Cap 121)

THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise

Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order: -

- 1 This Order No.0103/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Rimata Development Association Ltd-Chris Olifaedili shall be entitled to duty exemption as follows:
 - (a) 100% import duty exemption on:
 - (i) Personal Effects
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/06/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$8,321.40
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this third-day of March 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 242]

THE GOODS TAX ACT

(Cap 122)

THE GOODS TAX EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 37(2) of the Goods Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - (a) That Seasonal Workers (Consignee-E2N Company Ltd) be granted 100% Exemption from the liability to Goods Tax on the following:
 - (i) Personal Effects
 - (b) That the exemption granted under (a) shall have effect from 3/03/2025 and expires on 30/06/2025.
 - (c) This Order may be cited as the Goods Tax Exemption Order No.0102/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$18,579.92 in Goods tax foregone.

- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this third-day of March 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 243]

THE CUSTOMS AND EXCISE ACT
 (Cap 121)

THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No.0102/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Seasonal Workers (Consignee-E2N Company Ltd) shall be entitled to duty exemption as follows:
 - (a) 100% import duty exemption on:
 - (i) Personal Effects
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/06/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$8,661.97
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this third-day of March 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 244]

THE GOODS TAX ACT
 (Cap 122)

THE GOODS TAX EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 37(2) of the Goods Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.

- (a) That Hon Polycarp Paea (MP) - Malaita Outer Island Constituency for Ernest Teutao be granted 100% Exemption from the liability to Goods Tax on the following:
 - (i) 2 unit x Ace 2.8L 16 seater RWD commuter high roof vehicles
 - (b) That the exemption granted under (a) shall have effect from 28/02/2025 and expires on 30/06/2025.
 - (c) This Order may be cited as the Goods Tax Exemption Order No.0101/25
- 2 This Exemption Order granted is not transferable
 - 3 The estimated fiscal cost of this exemption totals \$121,909.50 in Goods tax foregone
 - 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-eighth day of February 2025

HONOURABLE MANASSEH D. SOGAVARE, MP
 MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 245]

THE CUSTOMS AND EXCISE ACT (Cap 121)

THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No.0101/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Polycarp Paea (MP) - Malaita Outer Island Constituency for Ernest Teutao shall be entitled to duty exemption as follows:
 - a 100% import duty exemption on:
 - (i) 2 unit x Ace 2.8L 16 seater RWD commuter high roof vehicles
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/06/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$56,834.20
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated this twenty-eighth day of February 2025.

HONOURABLE MANASSEH D. SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY
