

SOLOMON ISLANDS GAZETTE

NO. 120 Friday 5th September 2025

EXTRA-ORDINARY GAZETTE LEGAL NOTICE

The following is published as a Supplement to this Gazette: [Legal Notice Nos. 258 to 259]

[Legal Notice No. 258]

CUSTOMS AND EXCISE ACT

(Cap 121)

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, HARRY D. KUMA, Minister of Finance and Treasury, do hereby make the following Order:

- 1. This Order No. 0433/25 may be cited as Duty Exemption Order 2025.
- 2. This Order is made subject to the following conditions:
- 3. That, Ministry of Police National Security and Correctional Services Reeves International Pty Limited shall be entitled to duty exemption for the following:
 - 1. 100% import duty exemption on:
 - a) Machineries and Plants
 - b) Mix dry Goods
 - c) Sea travel equipment (Boat & Engine)
 - d) Medication and Medical consumables
 - e) 2 unit x Vehicles
 - f) Office Furnitures
 - g) Safety Equipment
 - h) Fuel-61,0S0L Diesel & 2900L Petrol
- 4. The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/01/2026.
- 5. This exemption is solely used for the project and it is not transferable.
- 6. The estimated amount of duty forgone through this exemption is \$1,563,845.65
- 7. This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this fourteenth-day of August 2025

HONOURABLE HARRY D. KUMA
MINISTER OF FINANCE AND TREASURY

GOODS TAX ACT

(Cap. 122)

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 Police National Security and Correctional Services Reeves International Pty Limited be granted 100% Exemption from the liability to Goods Tax on the following items:
 - 1. Machineries and Plants
 - 2. Mix dry Goods
 - 3. Sea travel equipment (Boat & Engine)
 - 4. Medication and Medical consumables
 - 5. 2 unit x Vehicles
 - 6. Office Furnitures
 - 7. Safety Equipment
 - 8. Fuel-61,0S0L Diesel & 2900L Petrol
 - b. That the exemption granted under (a) shall have effect from 14/08/2025 and expires on 30/01/2026.
 - c. This Order may be cited as the Goods Tax Exemption Order No.0433/25
- 2. This Exemption Order granted is not transferable
- 3. The estimated fiscal cost of this exemption totals \$3,354,448.91 in Goods tax foregone.
- 4. Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this fourteenth-day of August 2025

HONOURABLE HARRY D. KUMA

MINISTER OF FINANCE AND TREASURY