



BY AUTHORITY

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SOLOMON ISLANDS GAZETTE

NO. 121

Sunday 7th September

2025

LEGAL NOTICE

The following are published as a Supplement to this Gazette:
[Legal Notice Nos. 260 to 414]

[Legal Notice No. 260]

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:
 - 3 unit x Excavator
 - Mining Floating Boat
 - Mix Mining Goods
 - Shaky Table
 - 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 \$3,111,782.27 in Goods tax foregone
- 4 This exemption order supersedes the order issued on 6th March 2025
- 5 The Company at clause 1 (a) shall provide quarterly report on Goods tax exemption acquired
- 6 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-fourth day of March 2025

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

[Legal Notice No. 261]

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:
 1. 50% import duty exemption on:
 - 3 unit x Excavator
 - Mining Floating Boat
 - Mix Mining Goods
 - Shaky Table
- 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: \$1,450,714.35
- 7 This exemption order supersedes the order issued on 6th March 2025
- 8 The Company at clause 3 shall provide quarterly report on Duty exemption acquired
- 9 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this twenty-fourth day of March 2025

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

[Legal Notice No.262]

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 Alfred M. Tuasulia (MP) - West Kwara'ae Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
 1. 3 unit x Lucas Saw Mill
 - b. That the exemption granted under (a) shall have effect from 24/03/2025 and

expires on 30/09/2025.

- c. This Order may be cited as the Goods Tax Exemption Order No.0155/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$137,065.50 in Goods tax foregone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-fourth day of March 2025

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

[Legal Notice No. 263]

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.0155/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Alfred M. Tuasulia (MP) - West Kwara'ae Constituency shall be entitled to duty exemption as follows:
 - 1. 100% import duty exemption on:
 - a) 3 unit x Lucas Saw Mill
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/09/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$63,900.00
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this twenty-fourth day of March 2025

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

[Legal Notice No. 264]

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 Alfred M. Tuasulia (MP) - West Kwara'ae Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
 1. 3 unit x EX8 3.6 ton cargo truck
 - b That the exemption granted under (a) shall have effect from 24/03/2025 and expires on 30/09/2025.
 - c This Order may be cited as the Goods Tax Exemption Order No.0154/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$192,406.50 in Goods tax foregone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-fourth day of March 2025

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

[Legal Notice No. 265]

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.0154/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
 - 3 That, Hon Alfred M. Tuasulia (MP) - West Kwara'ae Constituency shall be entitled to duty exemption as follows:
 1. 100% import duty exemption on:
 - a) 3 unit x EXS 3.6 ton cargo truck

- 4 The exemption granted shall be- effective from the date of signing of Order and shall expire on date 30/09/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$89,700.00
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this twenty-fourth day of March 2025

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

[Legal Notice No. 266]

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 Ben Maenu'u (MP) - Lau/Mbaelelea Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
 1. 1 unit x Toyota Land Cruiser
 - b That the exemption granted under (a) shall have effect from 24/03/2025 and expires on 30/09/2025.
 - c This Order may be cited as the Goods Tax Exemption Order No.0153/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$49,092.89 in Goods tax foregone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-fourth day of March 2025

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

[Legal Notice No. 267]

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.0153/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Ben Maenu'u (MP) - Lau/Mbaelelea Constituency shall be entitled to duty exemption as follows:
 1. 100% import duty exemption on:
 - a) 1 unit x Toyota Land Cruiser
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/09/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$32,838.10
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this twenty-fourth day of March 2025

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

[Legal Notice No. 268]

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 Elizabeth Ofu 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 21/03/2025 and expires on 30/08/2025.
 - c This Order may be cited as the Goods Tax Exemption Order No.0152/25
- 2 This Exemption Order granted is not transferable

- 3 The estimated fiscal cost of this exemption totals \$4,524.61 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-first day of March 2025

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

[Legal Notice No. 269]

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.0152/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Elizabeth Ofu 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 30/08/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$2,109.38
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this twenty-first day of March 2025

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

[Legal Notice No. 270]

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 Manasseh Maelanga (MP) - East Malaita Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
 - 1 150 CTN x Nail 3"
 - 2 150 CTN x Nail 4"
 - 3 10 Pcs x Chainsaw 070
 - 4 1234 Pcs x Masonite
 - b That the exemption granted under (a) shall have effect from 2 1/03/2025 and expires on 30/09/2025.

This Order may be cited as the Goods Tax Exemption Order No.0151/25

- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$85,800.00 in Goods tax foregone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-first day of March 2025

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

[Legal Notice No. 271]

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.0151/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
 - 3 That, Hon Manasseh Maelanga (MP) - East Malaita Constituency shall be entitled to duty exemption as follows:
 1. 100% import duty exemption on:
 - a 150 CTN x Nail 3"
 - b 150 CTN x Nail 4"
 - c 10 Pcs x Chainsaw 070

d 1234 Pcs x Masonite

- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/09/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$40,000.00
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this twenty-first day of March 2025

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

[Legal Notice No. 272]

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 Manasseh Maelanga (MP) - East Malaita Constituency be granted 1 00% Exemption from the liability to Goods Tax on the following:
 1. 4500 x Steel rod 6mm
 2. 2100 x Steel rod 12mm
 3. 150 x Roofing iron 12ft 24G
 4. 20 x Roofing nails 3"
 5. 50 x Masonite 4.5mm
 6. 20 x Chicken wire 30m
 7. 20 x Sisalation paper
 8. 100 x Cement 40kg
 - b. That the exemption granted under (a) shall have effect from 2 1/03/2025 and expires on 30/09/2025.
 - c. This Order may be cited as the Goods Tax Exemption Order No.0150/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$85,800.00 in Goods tax foregone

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

Dated at Honiara this twenty-first day of March 2025

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

[Legal Notice No. 273]

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.0150/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Manasseh Maelanga (MP) - East Malaita Constituency shall be entitled to duty exemption as follows:
 1. 100% import duty exemption on:
 - a 4500 x Steel rod 6mm
 - b 2100 x Steel rod 12mm
 - c 150 x Roofing iron 12ft 24G
 - d 20 x Roofing nails 3"
 - e 50 x Masonite 4.5mm
 - f 20 x Chicken wire 30m
 - g 20 x Sisalation paper
 - h 100 x Cement 40kg
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/09/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$40,000.00
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this twenty-first day of March 2025

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

[Legal Notice No. 274]

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 Phylis Huve Dao EntriKin 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 098-012-0153 from Elizabeth Paulsen EntriKin to Phylis Huve Dao EntriKin
 - c this Order may be cited as the Stamp Duties Exemption Order No. 01 49/25
- 2 This Exemption Order granted is not transferable.
- 3 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-first day of March 2025

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

[Legal Notice No. 275]

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 Raphaellar Tahaka Kile 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 191-027-188 from Zanna Hayward to Raphaellar Tahaka Kile
 - c this Order may be cited as the Stamp Duties Exemption Order No. 01 48/25
- 2 This Exemption Order granted is not transferable.

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

Dated at Honiara this twenty-first day of March 2025

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

[Legal Notice No. 276]

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 Phyllis Allan 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 098-011-112 from Public Trustee for Late Stanley Allan to Phyllis Allan
 - c this Order may be cited as the Stamp Duties Exemption Order No. 0147/25
- 2 This Exemption Order granted is not transferable.
- 3 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-first day of March 2025

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

[Legal Notice No. 277]

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 Veronica Ngodoro 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 097-003-54 from Public Trustee for Late Maeva Ngodoro to Veronica Ngodoro

- c this Order may be cited as the Stamp Duties Exemption Order No. 0146/25
- 2 This Exemption Order granted is not transferable.
- 3 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twentieth- day of March 2025

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

[Legal Notice No.278]

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 Ishmael Talasasa, Pauline Talasasa and Eileen Talasasa 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 181-003-201 from Public Trustee for Late Henry Rodley Talasasa to Ishmael Talasasa, Pauline Talasasa and Eileen Talasasa
 - c this Order may be cited as the Stamp Duties Exemption Order No. 0145/25
- 2 This Exemption Order granted is not transferable.
- 3 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twentieth- day of March 2025

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

[Legal Notice No. 279]

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 Peter Tola, Peter Kakamo, Salome Oroa and Charles Bunia 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 192-012-5 from Public Trustee for Late Francis Sikua to Peter Tola, Peter Kakamo, Salome Oroa and Charles Bunia
 - c this Order may be cited as the Stamp Duties Exemption Order No. 01 44/25
- 2 This Exemption Order granted is not transferable.
- 3 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twentieth- day of March 2025

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

[Legal Notice No. 280]

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 Daniel Waneoro (MP) - North Malaita Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
 - 1. 498 pair x Gum Boot
 - 2. 1000 x Bags Compound fertilizer 40kg
 - 3. 199 set x Prunning kit 2.7m
 - 4. 500 pcs x Brushing knife
 - 5. 55 set x Grass cutter
 - 6. 20 set x Small chainsaw
 - 7. 870 pcs x Bush knife 20"
 - 8. 870 pcs x Bush knife 22"
 - b That the exemption granted under (a) shall have effect from 19/03/2025 and expires on 30/08/2025.
 - c This Order may be cited as the Goods Tax Exemption Order No.0143/25

- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$195,195.00 in Goods tax foregone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this nineteenth- day of March 2025

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

[Legal Notice No. 281]

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.0143/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Daniel Waneoroa (MP) - North Malaita Constituency shall be entitled to duty exemption as follows:
 1. 100% import duty exemption on:
 - a 498 pair x Gum Boot
 - b 1000 x Bags Compound fertilizer 40kg
 - c 199 set x Pruning kit 2.7m
 - d 500 pcs x Brushing knife
 - e 55 set x Grass cutter
 - f 20 set x Small chainsaw
 - g 870 pcs x Bush knife 20"
 - h 870 pcs x Bush knife 22"
- 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 \$91,000.00

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

Dated at Honiara this nineteenth- day of March 2025

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

[Legal Notice No. 282]

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 Gane Rowley Simbe be granted 100% Exemption from the liability to Goods Tax on the following:
 1. 1 unit x Suzuki Escudo vehicle
 - b That the exemption granted under (a) shall have effect from 19/03/2025 and expires on 30/08/2025.
 - c This Order may be cited as the Goods Tax Exemption Order No.0142/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$12,621.79 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this nineteenth- day of March 2025

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

[Legal Notice No. 283]

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.0142/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Dr Gane Rowley Simbe shall be entitled to duty exemption as follows:
 1. 100% import duty exemption on:
 - a 1 unit x Suzuki Escudo 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 \$8,442.67
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this nineteenth- day of March 2025

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

[Legal Notice No. 284]

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 Asia Pacific Acquaculture Company Ltd be granted 100% Exemption from the liability to Goods Tax on the following:
 - 1 . 1 unit x Fishing Vessel
 - b That the exemption granted under (a) shall have effect from 18/03/2025 and expires on 30/08/2025.
 - c This Order may be cited as the Goods Tax Exemption Order No.0141/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$497,587.70 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this eighteenth-day of March 2025

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

[Legal Notice No. 285]

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 Madolyn Yalu 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 18/03/2025 and expires on 30/08/2025.
 - c This Order may be cited as the Goods Tax Exemption Order No.0140/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$29,259.20 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this eighteenth-day of March 2025

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

[Legal Notice No. 286]

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.0140/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Madolyn Yalu 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 30/08/2025.
 - 5 This exemption is not transferable.
 - 6 The estimated amount of duty forgone through this exemption is \$13,640.66
 - 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this eighteenth-day of March 2025

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

[Legal Notice No. 287]

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:
 - FCL Jute Bags
 - FCL Mix Materials (PP Mesh bag & Desiccant)
 - 1 unit x Navara vehicle
 - b That the exemption granted under (a) shall have effect from 18/03/2025 and expires on 30/09/2025.
 - c This Order may be cited as the Goods Tax Exemption Order No.0139/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$170,000.00 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 eighteenth-day of March 2025

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

[Legal Notice No. 288]

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. 0139/25 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:
 1. 100% import duty exemption on:
 - FCL Jute Bags
 - FCL M ix Materials (PP Mesh bag & Desiccant)
 - 1 unit x Navara vehicle
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/09/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is: \$95,000.00
- 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 eighteenth-day of March 2025

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

[Legal Notice No. 289]

THE GOODS TAX ACT
(Cap 122)

THE GOODS TAX EXEMPTION ORDER2025

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 Mary Walenenea 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 17/03/2025 and expires on 30/08/2025.
- c This Order may be cited as the Goods Tax Exemption Order No.0138/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$24,907.40 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this this seventeenth- day of March 2025

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

[Legal Notice No. 290]

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.0138/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Mary Walenenea 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 30/08/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$11,234.55
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this this seventeenth- day of March 2025

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

[Legal Notice No. 291]

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 Gordon D. Lilo (MP) - Central Honiara Constituency for My Magazine Company(Dekon Trevor Kuong) be granted 100% Exemption from the liability to Goods Tax on the following:
 1. Printers
 2. Laminating machine
 3. UV printer
 4. Servo CCD cutting plotter
 5. DTF-T-shirt printer
 6. Number/Creasing/Perforating machine
 7. Heavy duty paper cutter; Hole punching; Wire closing pressing machine; Paper drilling machine; Electric round corner machine; Cutting plotter; Light heat transfer paper A4; Dark heat transfer paper A4; Sublimation paper A4; Housing Cleaning equipment and materials
 - b That the exemption granted under (a) shall have effect from 17/03/2025 and expires on 30/08/2025.
 - c This Order may be cited as the Goods Tax Exemption Order No.0137 /25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$236,546.63 in Goods tax foregone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this this seventeenth- day of March 2025

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

[Legal Notice No. 292]

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.0137 /25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Gordon D. Lilo (MP) - Central Honiara Constituency for My Magazine(Dekon Trevor KOUNG) shall be entitled to duty exemption as follows:
 1. 100% import duty exemption on:
 - a Printers
 - b Laminating machine
 - c UV printer
 - d Servo CCD cutting plotter
 - e DTF-T-shirt printer
 - f Number/Creasing/Perforating machine
 - g Heavy duty paper cutter; Hole punching; Wire closing pressing machine; Paper drilling machine; Electric round corner machine; Cutting plotter; Light heat transfer paper A4; Dark heat transfer paper A4; Sublimation paper A4; Housing Cleaning 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 \$110,278.15
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this this seventeenth- day of March 2025

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

[Legal Notice No. 293]

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 Come As You Are Ministry- RJS Logistic Services be granted 100 % Exemption from the liability to Goods Tax on the following:
 - Personal Effects
 - 1 unit x Hilux
 - 1 unit x RAV4
 - b That the exemption granted under (a) shall have effect from 1 7/03/2025 and expires on 30/08/2025.
 - c This Order may be cited as the Goods Tax Exemption Order No.01 36/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$34,328.53 in Goods tax foregone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this this seventeenth- day of March 2025

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

[Legal Notice No. 294]

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. 0136/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following conditions:
- 3 That, Come As You Are Ministry- RJS Logistic Services shall be entitled to duty exemption as follows:

1. 100% import duty exemption on:

- Personal Effects
- 1 unit x Hilux
- 1 unit x RAV4

- 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: \$20,513.58
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this this seventeenth- day of March 2025

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

[Legal Notice No. 295]

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 George Temahua (MP) - West New Georgia & Vonavona Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
1. 750 x Shts Roofing iron colorbond 12ft 24G
 2. 300 x Steel rod 12mm
 3. 300 x Bags cement 40kg
 4. 100 x Construction ply wood 18mm
 5. 30 x Roll double Sisalation paper 1 370 x 55m
 6. 28 x Roll Bird wire 10mm x 50m
 7. 2 unit x E15D 2 stroke Yamaha
- b That the exemption granted under (a) shall have effect from 14/03/2025 and expires on 30/08/2025.
- c This Order may be cited as the Goods Tax Exemption Order No.0135/25
- 2 This Exemption Order granted is not transferable

- 3 The estimated fiscal cost of this exemption totals \$102,437.48 in Goods tax foregone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this this seventeenth- day of March 2025

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

[Legal Notice No. 296]

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.0 135/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon George Temahua (MP) - West New Georgia & Vonavona Constituency shall be entitled to duty exemption as follows:
 - 1 . 100% import duty exemption on:
 - a 750 x Shts Roofing iron colorbond 12ft 24G
 - b 300 x Steel rod 12mm
 - c 300 x Bags cement 40kg
 - d 100 x Construction ply wood 18mm
 - e 30 x Roll double Sisalation paper 1370 x 55m
 - f 28 x Roll Bird wire 10mm x 50m
 - g) 2 unit x El SD 2 stroke Yamaha
- 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 \$47,756.40
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this this seventeenth- day of March 2025

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

[Legal Notice No. 297]

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 George Temahua (MP) - West New Georgia & Vonavona Constituency be granted 100% Exemption from the liability to GoodsTax on the following:
 1. 200 x Cubic gravel
 2. 2000 pcs x Brick 8”
 3. 400 x Steel Rod smooth R6mm x 6m
 4. 300 x Shts Roofing Iron 15ft 240
 5. 20 x Oalv mesh 3” x 1 “ x 2.8m x 2. lm; 30 x Flat bar 32mm x 6mm x6m; 100 x Galv pipe 2” x 2.9mm x 6m; 50 x Mild steel plate 2mm x 8ft x 4ft; 300 x Bags cement 40kg; 300 x Steel rod 016mm x 6m; 300 x Square tube 25 x 25 x 1 .2mm x 6m; 400 x Steel rod 0 12mm x 6m; 50 x Flat bar 25mm x 6mm x 6m; 10 x Zinc flat iron 20m x 3ft x 240; 50 x Tie wire Oalv
 - b That the exemption granted under (a) shall have effect from 14/03/2025 and expires on 30/08/2025.
 - c This Order may be cited as the Goods Tax Exemption Order No.0134/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$75,524.16 in Goods tax foregone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this this fourteenth- day of March 2025

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

[Legal Notice No. 298]

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.0134/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon George Temahua (MP) - West New Georgia & Vonavona Constituency shall be entitled to duty exemption as follows:
 - 1 100% import duty exemption on:
 - a) 200 x Cubic gravel
 - b) 2000 pcs x Brick 8,,
 - c) 400 x Steel Rod smooth R6mm x 6m
 - d) 300 x Shts Roofing Iron 15ft 24G
 - e) 20 x Galv mesh 3" x 1" x 2.8m x 2.1m; 30 x Flat bar 32mm x 6mm x 6m; 100 x Galv pipe 2" x 2.9mm x 6m; 50 x Mild steel plate 2mm x 8ft x 4ft; 300 x Bags cement 40kg; 300 x Steel rod D16mm x 6m; 300 x Square tube 25 x 25 x 1.2mm x 6m; 400 x Steel rod D12mm x 6m; 50 x Flat bar 25mm x 6mm x 6m; 10 x Zinc flat iron 20m x 3ft x 240; 50 x Tie wire Galv
- 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 \$35,209.40
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this this fourteenth- day of March 2025

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

[Legal Notice No. 299]

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 George Temahua (MP) - West New Georgia & Vonavona Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
 1. 1 set x Lucas Sawmill
 - b That the exemption granted under (a) shall have effect from 14/03/2025 and expires on 30/08/2025.
 - c This Order may be cited as the Goods Tax Exemption Order No.0133/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$112,226.40 in Goods tax foregone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this this fourteenth- day of March 2025

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

[Legal Notice No. 300]

THE CUSTOMS AND EXCISE ACT (Cap 121)

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.01 33/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
 - 3 That, Hon George Temahua (MP) - West New Georgia & Vonavona Constituency shall be entitled to duty exemption as follows:
 - 1 100% import duty exemption on:
 - a 1 set x Lucas Sawmill
 - 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 \$52,320.00

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

Dated at Honiara this this fourteenth- day of March 2025

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

[Legal Notice No. 301]

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 Clezy Rore (MP) - North Vella La Vella Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
 - 1 . 1 unit x E60HMHD Yamaha OBM
 - b That the exemption granted under (a) shall have effect from 14/03/2025 and expires on 30/08/2025.
 - c This Order may be cited as the Goods Tax Exemption Order No.O132/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$7,862.40 in Goods tax foregone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this this fourteenth- day of March 2025

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

[Legal Notice No. 302]

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 Namson Tran (MP) - West Honiara Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
 - 1. 1 Unit x Toyota Hilux 4WD Double Cab vehicle
- b That the exemption granted under (a) shall have effect from 14/03/2025 and expires on 30/08/2025.
- c This Order may be cited as the Goods Tax Exemption Order No. 0131/24
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$72,382.80 Goods tax foregone
- 4 This Exemption is granted under the provision of regulations 42(5) of the Parliamentary Entitlement Regulations (PER).
- 5 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this this fourteenth- day of March 2025

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

[Legal Notice No. 303]

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.0131/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Namson Tran (MP) - West Honiara Constituency shall be entitled to duty exemption as follows:
 - 1. 100% import duty exemption on:
 - 1 Unit x Toyota Hilux 4WD Double Cab 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: \$48,416.60
- 7 This Exemption is granted under the provlsion of regulations 42(5) of the Parliamentary Entitlement Regulations (PER).

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

Dated at Honiara this this fourteenth- day of March 2025

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

[Legal Notice No. 304]

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 Ghiro (MP) - Central Makira Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
 1. 1 unit x HIOO 1.5 ton truck
 - b That the exemption granted under (a) shall have effect from 26/03/2025 and expires on 30/09/2025.
 - c This Order may be cited as the Goods Tax Exemption Order No.0166/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$31,960.50 in Goods tax foregone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this this twenty-sixth day of March 2025.

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

[Legal Notice No. 305]

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.0166/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Nestor Ghiro (MP) - Central Makira Constituency shall be entitled to duty exemption as follows:
 1. 100% import duty exemption on:
 - a 1 unit x H100 1.5 ton truck
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/09/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$14,900.00
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this twenty-sixth day of March 2025

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

[Legal Notice No. 306]

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 Come As You Are Ministry- RJS Logistic Services be granted 100 % Exemption from the liability to Goods Tax on the following:
 - 1 unit x Toyota Hilux
 - 1 unit x Toyota Yan
 - b That the exemption granted under (a) shall have effect from 26/03/2025 and expires on 30/08/2025.
 - c This Order may be cited as the Goods Tax Exemption Order No.0164/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$24,552.00 in Goods tax foregone

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

Dated at Honiara this twenty-sixth day of March 2025

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

[Legal Notice No. 307]

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 Hope City Solomon Islands be granted 100% Exemption from the liability to Goods Tax on the following:
 1. Building Materials and Equipment
 2. Personal Effects
 - b That the exemption granted under (a) shall have effect from 24/03/2025 and expires on 30/08/2025.
 - c This Order may be cited as the Goods Tax Exemption Order No.0165/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$144,581.45 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-sixth day of March 2025

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

[Legal Notice No. 308]

THE CUSTOMS AND EXCISE ACT
(Cap 121)

THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER

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.0165/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hope City Solomon Islands shall be entitled to duty exemption as follows:
 1. 100% import duty exemption on:
 - a Building Materials and Equipment
 - b Personal Effects
- 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 \$67,403.94
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this twenty-sixth day of March 2025

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

[Legal Notice No. 309]

THE CUSTOMS AND EXCISE ACT
 (Cap 121)

THE CUSOTMS 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. 0164/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following conditions:
- 3 That, Come As You Are Ministry- RJS Logistic Services shall be entitled to duty exemption as follows:
 1. 100% import duty exemption on:
 - 1 unit x Toyota Hilux
 - 1 unit x Toyota Van
- 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: \$16,422.75
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this twenty-sixth day of March 2025

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

[Legal Notice No. 310]

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 Briley Pinau be granted 100% Exemption from the liability to Goods Tax on the following:
 1. 1 unit x Toyota Voxy vehicle
 - b That the exemption granted under (a) shall have effect from 25/03/2025 and expires on 30/08/2025.
 - c This Order may be cited as the Goods Tax Exemption Order No.0163/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$9,352.31 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-sixth day of March 2025

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

[Legal Notice No. 311]

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.0163/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Dr Briley Pinau shall be entitled to duty exemption as follows:
 1. 100% import duty exemption on:
 - a 1 unit x Toyota Voxy vehicles
- 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 \$6,255.72
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this twenty-sixth day of March 2025

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

[Legal Notice No. 312]

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 Yeh Wang Hsiu Hsiang shall be granted 100% Exemption from the liability to Stamp Duties on the following:
 - b The transfer o n title of ownership of land property on parcel number 192-004-1 151 from Johnny Yeh to Yeh Wang Hsiu Hsiang
 - c this Order may be cited as the Stamp Duties Exemption Order No. 0162/25
- 2 This Exemption Order granted is not transferable.
- 3 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-fifth day of March 2025

HONOURABLE MANASSEH D. SOGAVARE, MP

MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 313]

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 Merci Siwainao Clinic- Dr Jack Siwainao be granted 100% Exemption from the liability to Goods Tax on the following:
 1. Digital Colour Doppler Ultrasound System
 - b That the exemption granted under (a) shall have effect from 24/03/2025 and expires on 30/08/2025.
 - c This Order may be cited as the Goods Tax Exemption Order No.0161/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$14,592.64 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-fifth day of March 2025

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

[Legal Notice No. 314]

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.0161/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Merci Siwainao Clinic- Dr Jack Siwainao shall be entitled to duty exemption as follows:
 - 1 . 1 00% import duty exemption on:

- a Digital Colour Doppler Ultrasound System
- 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 \$6,803.10
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this twenty-fifth day of March 2025

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

[Legal Notice No. 315]

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 Come As You Are Ministry- RJS Logistic Services be granted 100 % Exemption from the liability to Goods Tax on the following:
 - Personal Effect
 - b That the exemption granted under (a) shall have effect from 24/03/2025 and expires on 30/08/2025.
 - c This Order may be cited as the Goods Tax Exemption Order No.0160/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$16,232.51 in Goods tax foregone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-fourth day of March 2025

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

[Legal Notice No. 316]

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. 0160/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following conditions:
- 3 That, Come As You Are Ministry- RJS Logistic Services shall be entitled to duty exemption as follows:
 1. 100% import duty exemption on:
 - Personal Effects
- 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: \$7,567. 60
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this twenty-fourth day of March 2025

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

[Legal Notice No. 317]

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 Alick Billy be granted 100% Exemption from the liability to Income Tax on the following:
 1. Personal income tax derived from disbursement of his 100% Long Service Benefits (LSB)
 - b That the exemption granted under (a) shall have effect from 24/03/2025 and expires on 30/08/2025.
 - c This Order may be cited as the Income Tax Exemption Order No.0159/25
- 2 This Exemption Order granted is not transferable

- 3 The estimated fiscal cost of this exemption totals \$34,955.67 in Income Tax forgone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-fourth day of March 2025

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

[Legal Notice No. 318]

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 Rolland Stephen 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 191-003-66 from Public Trustee for Late Linda Stephen to Rolland Stephen
 - c this Order may be cited as the Stamp Duties Exemption Order No. 0158/25
- 2 This Exemption Order granted is not transferable.
- 3 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-fourth day of March 2025

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

[Legal Notice No. 319]

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 Huawei Technologies PNG Pvt Limited be granted 100% Exemption from the liability to Goods Tax on the following:

1. Equipment for PITA Exhibition

- b. That the exemption granted under (a) shall have effect from 24/03/2025 and expires on 30/08/2025.
 - c. This Order may be cited as the Goods Tax Exemption Order No.0157/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$530,204.66 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-fourth day of March 2025

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

[Legal Notice No. 320]

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.0157/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Huawei Technologies PNG Pvt Limited shall be entitled to duty exemption as follows:
 - 1. 100% import duty exemption on:
 - a Equipment for PITA Exhibition
- 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 \$247,181.66
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this twenty-fourth day of March 2025

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

[Legal Notice No. 321]

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 Agriculture & Livestock-Biosecurity Solomon Island be granted 100% Exemption from the liability to Goods Tax on the following:
 1. Nordiko Fumigation Chamber
 - b That the exemption granted under (a) shall have effect from 24/03/2025 and expires on 30/08/2025.
 - c This Order may be cited as the Goods Tax Exemption Order No.0156/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$288,718.55 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-fourth day of March 2025

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

[Legal Notice No. 322]

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.0156/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Ministry of Agriculture & Livestock-Biosecurity Solomon Island shall be entitled to duty exemption as follows:
 1. 100% import duty exemption on:
 - a Nordiko Fumigation Chamber

- 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 \$70,50.14
7. This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this twenty-fourth day of March 2025

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

[Legal Notice No. 323]

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:
 - (i) 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 \$85,966.90 in Goods tax foregone
- 4 This exemption order supersedes the order issued on 6th March 2025
- 5 The Company at clause 1 (a) shall provide quarterly report on Goods tax exemption acquired
- 6 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this eighth-day of May 2025.

HONOURABLE HARRY D. KUMA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 324]

THE CUSTOMS AND EXCISE ACT
(Cap 121)

THE CUSTOMS AND EXCISE DUTY EXEMPTIONS 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. 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:
 - (i) 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: \$57,503.00
- 7 This exemption order supersedes the order issued on 6th March 2025
- 8 The Company at clause 3 shall provide quarterly report on Duty exemption acquired
- 9 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this eighth-day of May 2025

HONOURABLE HARRY D. KUMA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 325]

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 Gordon D. Lilo (MP) - Central Honiara Constituency for JHA Services be granted 100% Exemption from the liability to Goods Tax on the following:

- (i) 1 unit x LC70- MT 5 seater 4WD double cab
- (b) That the exemption granted under (a) shall have effect from 29/04/2025 and expires on 30/10/2025.
- (c) This Order may be cited as the Goods Tax Exemption Order No.0255/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$65,032.50 in Goods tax foregone
- 4 This Exemption order supersedes the order issued on 29th April 2025
- 5 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this eighth-day of May 2025

HONOURABLE HARRY D. KUMA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 326]

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

- 1 This Order No.0255/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Gordon D. Lilo (MP) - Central Honiara Constituency for JHA Services shall be entitled to duty exemption as follows:
 - (a) 100% import duty exemption on:
 - (i) 1 unit x LC70 MT 5 seater 4WD double cab
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/10/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$43,500.00
- 7 This Exemption order supersedes the order issued on 29th April 2025
- 8 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this eighth-day of May 2025

HONOURABLE HARRY D. KUMA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 327]

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 Francis MB. Sade (MP)- Northwest Guadalcanal Constituency be granted 100 % Exemption from the liability to Goods Tax on the following:
 - (i) 1 set x Loop Wheel Machine 8 ton
 - (ii) 1 set x Concrete Mixer
 - (iii) Building Materials and Equipment
 - (b) That the exemption granted under (a) shall have effect from 08/05/2025 and expires on 30/10/2025.
 - (c) This Order may be cited as the Goods Tax Exemption Order No.0254/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals is \$578,542.37 in Goods tax forgone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this eighth-day of May 2025

HONOURABLE HARRY D. KUMA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 328]

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

- 1 This Order No.0254/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Francis MB. Sade (MP)- Northwest Guadalcanal Constituency shall be entitled to duty exemption as follows:
 - (a) 100% import duty exemption on:
 - (i) 1 set x Loop Wheel Machine 8 ton

- (ii) 1 set x Concrete Mixer
- (iii) Building Materials and Equipment
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/10/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption total is \$269,167.72
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this eighth-day of May 2025

HONOURABLE HARRY D. KUMA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 329]

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-Kelvin Lalase 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 08/05/2025 and expires on 30/10/2025.
 - (c) This Order may be cited as the Goods Tax Exemption Order No.0253/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$17,271.10 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this eighth-day of May 2025

HONOURABLE HARRY D. KUMA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 330]

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

- 1 This Order No.0253/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Seasonal Workers-Kelvin Lalase 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 30/10/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$8,051.79
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this eighth-day of May 2025

HONOURABLE HARRY D. KUMA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 331]

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 Ravnold Owen Satorara be granted 100% Exemption from the liability to Goods Tax on the following:
 - (i) 1 unit x Toyota Hilux
 - (b) That the exemption granted under (a) shall have effect from 07/05/2025 and expires on 30/10/2025.
 - (c) This Order may be cited as the Goods Tax Exemption Order No.0251/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$32,981.35 in Goods tax foregone.

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

Dated at Honiara this seventh-day of May 2025

HONOURABLE HARRY D. KUMA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 332]

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

- 1 This Order No.0251/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Dr Raynold Owen Satorara shall be entitled to duty exemption as follows:
 - (a) 100% import duty exemption on:
 - (i) 1 unit x Toyota Hilux
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/10/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$22,061.10
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this seventh-day of May 2025

HONOURABLE HARRY D. KUMA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 333]

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 Supervising 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 Chachabule Amoi (MP)- Marovo Constituency be granted 100% Exemption from the liability to Goods Tax on the following:

- (i) 1000 x solar Batteries 12V SSAH
- (ii) 100 x Solar Batteries 12V 200A H
- (b) That the exemption granted under (a) shall have effect from 02/05/2025 and expires on 30/10/2025.
- (c) This Order may be cited as the Goods Tax Exemption Order No.0240/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals is \$122,994.04 in Goods tax forgone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this second-day of May 2025

HONOURABLE HARRYD KUMA, MP
SUPERVISING MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 334]

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

- 1 This Order No.0240/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Chachabule Amoi (MP)- Marovo Constituency shall be entitled to duty exemption as follows:
 - (a) 100% import duty exemption on:
 - (i) 1000 x Solar Batteries 12V SSAH
 - (ii) 100 x Solar Batteries 12V 200AH
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/10/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption total is \$57,339.88
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this second-day of May 2025

HONOURABLE HARRYD KUMA, MP

[Legal Notice No. 335]

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 Supervising 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 Paul Po ora Bosawai MP - North Guadalcanal Constituency be granted 100 % Exemption from the liability to Goods Tax on the following:
 - (i) 12 x Disc Plogh
 - (ii) 12 x Tractors
 - (b) That the exemption granted under (a) shall have effect from 01/05/2025 and expires on 30/10/2025.
 - (c) This Order may be cited as the Goods Tax Exemption Order No.0239/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals is \$389,868.80 in Goods tax forgone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this first-day of May 2025

HONOURABLE HARRY D. KUMA, MP
SUPERVISING MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 336]

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

- 1 This Order No.0239/25 may be ciled as Duty Exemption Order 2025
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Paul Popora Bosawai (MP)- North Guadalcanal Constituency shall be entitled to duty exemption as follows:
 - (a) 100% import duty exemption on:

- (i) 12 x Oise Plogh
 - (ii) 12 x Tractors
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/10/2025.
 - 5 This exemption is not transferable.
 - 6 The estimated amount of duty forgone through this exemption total is \$102,067.75
 - 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this first-day of May 2025

HONOURABLE HARRY D. KUMA, MP
SUPERVISING MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 337]

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 Supervising Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - (a) That Ivarh Ray and Lisa Sangota Wasi 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 01/05/2025 and expires on 30/10/2025.
 - (c) This Order may be cited as the Goods Tax Exemption Order No.0238/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$19,572.60 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this first-day of May 2025

HONOURABLE HARRY D. KUMA, MP
SUPERVISING MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 338]

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

- 1 This Order No.0238/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Ivarh Ray and Lisa Sangota Wasi 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 30/10/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$10,037.24
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this first-day of May 2025

HONOURABLE HARRY D. KUMA, MP
SUPERVISING MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 339]

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 Supervising Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - (a) That Eliam Tangirongo 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 01/05/2025 and expires on 30/10/2025.
 - (c) This Order may be cited as the Goods Tax Exemption Order No.0237/ 25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$25,266.57 in Goods tax foregone.

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

Dated at Honiara this first-day of May 2025

HONOURABLE HARRY D. KUMA, MP
SUPERVISING MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 340]

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

- 1 This Order No.0237/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Eliam Tangirongo 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 30/10/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$11,779.29
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this first-day of May 2025

HONOURABLE HARRY D. KUMA, MP
SUPERVISING MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 341]

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 Rollen Seleso (MP) - South Guadalcanal Constituency be granted 100% Exemption from the liability to Goods Tax on the following:

- 1 1 unit x E40XMHL Yamaha OBM
- 2 1 unit x E1SDMHL Yamaha OBM
- 3 1 unit x E60HMDL Yamaha
- 4 Fuel tank
- 5 Yamalume OBM Gear oil 750ML
- 6 Yamalume 2 stroke OBM oil IL
- 7 Gasket (90430-08020) 90430-08003

(b) That the exemption granted under (a) shall have effect from 29/04/2025 and expires on 30/09/2025.

(c) This Order may be cited as the Goods Tax Exemption Order No.O236/25

- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$22,008.90 in Goods tax foregone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-ninth day of April 2025.

HONOURABLE MANASSEH SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 342]

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.0236/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Rollen Seleso (MP) - South Guadalcanal Constituency shall be entitled to duty exemption as follows:
 - (a) 100% import duty exemption on:
 - a) 1 unit x E40XMHL Yamaha OBM
 - b) 1 unit x E1SDMHL Yamaha OBM
 - c) 1 unit x E60HMDL Yamaha
 - d) Fuel tank
 - e) Yamalume OBM Gear oil 750ML
 - f) Yamalume 2 stroke OBM oil IL
 - g) Gasket (90430-08020) 90430-08003

- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/09/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$16,873.49
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this twenty-ninth day of April 2025.

HONOURABLE MANASSEH SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 343]

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 Kingdom Transformation Ministry be granted 100 % Exemption from the liability to Goods Tax on the following:
 - Water tank
 - Generators (20KV A, 7KV A)
 - Matrcss
 - Pulpit
 - set drums and Amplifier
 - solar lights
 - (b) That the exemption granted under (a) shall have effect from 24/04/2025 and expires on 30/09/2025.
 - (c) This Order may be cited as the Goods Tax Exemption Order No.0235/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$5,395.82 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 twenty-ninth day of April 2025.

HONOURABLE MANASSEH SOGAVARE, MP

[Legal Notice No. 344]

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. 0235/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following conditions:
- 3 That, Kingdom Transformation Ministry shall be entitled to duty exemption as follows:
 1. 100% import duty exemption on:
 - Water tank
 - Generators (20KV A, 7KV A)
 - Mattress
 - Pulpit
 - set drums and Amplifier
 - Solar lights
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/09/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is: \$2,515.53
- 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 twenty-ninth day of April 2025.

HONOURABLE MANASSEH SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 345]

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 King Solomon Hotel Honiara-King Hotel & Resort Limited be granted 100% Exemption from the liability to Income Tax on the following:
 - (i) Withholding tax on Contracting and Professional services
 - (b) That the exemption granted under (a) shall have effect from 25/04/2025 and expires on 31/12/2029.
 - (c) This Order may be cited as the Income Tax Exemption Order No.0234/25
- 2 This Exemption Order granted is not transferable
- 3 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-eighth day of April 2025.

HONOURABLE MANASSEH SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 346]

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 King Solomon Hotel Honiara-King Hotel & Resort Limited be granted 100 % Exemption from the liability to Goods Tax on the following:
 - Goods \$12,769,785.60
 - Alcohol \$15,962,232.00
 - Fuel \$,823,250.00
 - Building materials \$47,190,000.00
 - Equipment \$25,740,000.00
 - Motor vehicles \$1,121,250.00
 - (b) That the exemption granted under (a) shall have effect from 28/04/2025 and expires on 31/12/2029.
 - (c) This Order may be cited as the Goods Tax Exemption Order No.0233/25
- 2 This Exemption Order granted is not transferable but only for Hotel development and Hotel services
- 3 The estimated fiscal cost of this exemption totals \$104,606,517.60 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 twenty-eighth day of April 2025.

HONOURABLE MANASSEH SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 347]

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.0233/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following conditions:
- 3 That, King Solomon Hotel Honiara-King Hotel & Resort Limited shall be entitled to duty exemption as follows:
 - (a) 100% import duty exemption on:
 - Goods \$5,953,280.00
 - Alcohol \$7,441,600.00
 - Fuel \$850,000,00.00
 - Building materials \$22,000,000.00
 - Equipment \$12,000,000.00
 - Motor vehicles \$750,000.00
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 31/12/2029.
- 5 This exemption is not transferable but only for Hotel development and Hotel services.
- 6 The estimated amount of duty forgone through this exemption is: \$48,994,880.00
- 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 twenty-eighth day of April 2025.

HONOURABLE MANASSEH SOGAVARE, MP

[Legal Notice No. 348]

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 Isikeli Vave MP - Shortland Island Constituenc be granted 100% Exemption from the liability to Goods Tax on the following:
 - (i) Cold Room Freezer
 - (ii) Saw Mills
 - (iii) Alluminium tracks
 - (b) That the exemption granted under (a) shall have effect from 28/04/2025 and expires on 30/09/2025.
 - (c) This Order may be cited as the Goods Tax Exemption Order No.0232/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$173,163.98 in Goods tax foregone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-eighth day of April 2025.

HONOURABLE MANASSEH SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 349]

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.0232/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Isikeli Vave (MP) - Shortland Islands Constituency shall be entitled to duty exemption as follows:

- (a) 100% import duty exemption on:
- i) Cold Room Freezer
 - ii) Saw Mills
 - iii) Alluminium tracks
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/09/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$80,729.17
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this twenty-eighth day of April 2025.

HONOURABLE MANASSEH SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 350]

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 Downer New Zealand Limited be granted 100% Exemption from the liability to Goods Tax on the following:
- Avlite light head assembly
 - Avlitc universal gateway controller
 - Circuit board
- (b) That the exemption granted under (a) shall have effect from 24/04/2025 and expires on 30/09/2025.
- (c) This Order may be cited as the Goods Tax Exemption Order No.0231/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$18,399.88 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 first- day of April 2025.

HONOURABLE MANASSEH SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 351]

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. 0231/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following conditions:
- 3 That, Downer New Zealand Limited shall be entitled to duty exemption as follows:
 - (a) 100% import duty exemption on:
 - Avlite light head assembly
 - Avlite universal gateway controller
 - Circuit board
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/09/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is: \$2,610.82
- 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 twenty-fifth day of April 2025.

HONOURABLE MANASSEH SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 352]

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 25/04/2025 and expires on 30/09/2025.
- (c) This Order may be cited as the Goods Tax Exemption Order No.0230/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$9,462.02 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-fifth day of April 2025.

HONOURABLE MANASSEH SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 353]

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.0230/25 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 30/09/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$4,411.20
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this twenty-fifth day of April 2025.

HONOURABLE MANASSEH SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 354]

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 be granted 100% Exemption from the liability to Goods Tax on the following:
 - (i) 1 unit x LC70 4.2L MT 5 seater 4WD double cab
 - (b) That the exemption granted under (a) shall have effect from 24/04/2025 and expires on 30/10/2025.
 - (c) This Order may be cited as the Goods Tax Exemption Order No.0229/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$52,439.90 in Goods tax foregone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-fourth day of April 2025.

HONOURABLE MANASSEH SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 355]

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.0229/25 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 shall be entitled to duty exemption as follows:
 1. 100% import duty exemption on:
 - a) 1 unit x LC70 4.2L MT 5 seater 4WD double cab
 - 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/10/2025.
 - 5 This exemption is not transferable.

- 6 The estimated amount of duty forgone through this exemption is \$35,076.90
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this twenty-fourth day of April 2025.

HONOURABLE MANASSEH SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 356]

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. 0228/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following conditions:
- 3 That, Solomon Islands Resources Company Limited shall be entitled to duty exemption as follows:
 - (a) 100% import duty exemption on:
 - Lubricating oil and Grease
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/10/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is: \$75,008.90
- 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 twenty-third day of April 2025.

HONOURABLE MANASSEH SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 357]

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 Islands Resources Company Limited be granted 100% Exemption from the liability to Goods Tax on the following:
 - Lubricating oil and Grease
 - (b) That the exemption granted under (a) shall have effect from 23/04/2025 and expires on 30/10/2025.
 - (c) This Order may be cited as the Goods Tax Exemption Order No.0228/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$160,894.03 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 twenty-third day of April 2025.

HONOURABLE MANASSEH SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 358]

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. 0227/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following conditions:
 - 3 That, Dr Jack Siwainao- Merci Siwainao Clinic shall be entitled to duty exemption as follows:
 - (a) 100% import duty exemption on:
 - 1 unit x Toyota Noah vehicle
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/09/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is: \$7,832.62
- 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 twenty-third day of April 2025.

HONOURABLE MANASSEH SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 359]

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 Jack Siwalnao• Merci Siwainao Clinic be granted 100 % Exemption from the liability to Goods Tax on the following:
 - 1 unit x Toyota Noah vehicle
 - (b) That the exemption granted under (a) shall have effect from 23/04/2025 and expires on 30/09/2025.
 - (c) This Order may be cited as the Goods Tax Exemption Order No.0227/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$11,709.77 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 twenty-third day of April 2025.

HONOURABLE MANASSEH SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No.360]

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

(i) 1 unit x 2025 Isuzu NPR7 Cargo truck

(b) That the exemption granted under (a) shall have effect from 23/04/2025 and expires on 30/10/2025.

(c) This Order may be cited as the Goods Tax Exemption Order No.0226/25

2 This Exemption Order granted is not transferable

3 The estimated fiscal cost of this exemption totals \$39,989.00 in Goods tax foregone

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

Dated at Honiara this twenty-third day of April 2025.

HONOURABLE MANASSEH SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 361]

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.0226/25 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 shall be entitled to duty exemption as follows:

(a) 100% import duty exemption on:

i) 1 unit x 2025 Isuzu NPR7 Cargo truck

4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/10/2025.

5 This exemption is not transferable.

6 The estimated amount of duty forgone through this exemption is \$18,642.90

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

Dated at Honiara this twenty-third day of April 2025.

HONOURABLE MANASSEH SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 362]

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) Galvalume coil
 - (ii) Grapple
 - (iii) Bucket
 - (b) That the exemption granted under (a) shall have effect from 23/04/2025 and expires on 30/10/2025.
 - (c) This Order may be cited as the Goods Tax Exemption Order No.0225/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$42,308.40 in Goods tax foregone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-third day of April 2025.

HONOURABLE MANASSEH SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 363]

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.0225/25 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:
 - (a) 100% import duty exemption on:
 - i) Galvalume coil

- ii) Grapple
- iii) Bucket
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/10/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$12,205.90
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this twenty-third day of April 2025.

HONOURABLE MANASSEH SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No.364]

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 Elwin Taloimatakwa 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 192-004-660 from Alfred Talo to Elwin Taloimatakwa
 - (c) this Order may be cited as the Stamp Duties Exemption Order No.0224/25
- 2 This Exemption Order granted is not transferable.
- 3 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-third day of April 2025.

HONOURABLE MANASSEH SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 365]

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 Ruskin Timothy. Ghusa Lasalosi Paoni Silver 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 144-007-2 from Public Trustee for Late Hoke Imasa, Ghusa Lasalosi and Paoni Silver to Ruskin Timothy, Ghusa Lasalosi, Paoni Silver
- (c) this Order may be cited as the Stamp Duties Exemption Order No. 0223/25
- 2 This Exemption Order granted is not transferable.
- 3 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-third day of April 2025.

HONOURABLE MANASSEH SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

Legal Notice No. 366]

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 Anita Tiro Nonipitu 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 079-011-39 from Public Trustee for Late Roland Roni Nonipitu to Anita Tiro Nonipitu
- (c) this Order may be cited as the Stamp Duties Exemption Order No. 0222/25
- 2 This Exemption Order granted is not transferable.
- 3 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-third day of April 2025.

HONOURABLE MANASSEH SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No.367]

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 Bethany Tohe Sikua 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 251-002-10 from Public Trustee for Late Mathew Tohe to Bethany Tohe Sikua
 - (c) this Order may be cited as the Stamp Duties Exemption Order No. 0221/25
- 2 This Exemption Order granted is not transferable.
- 3 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-third day of April 2025.

HONOURABLE MANASSEH SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 368]

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 Alexander Primo Awao and Steacy Lyanne Awao 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 191-028-60 from Public Trustee for Late Meffery Poenjili Awao to Alexander Primo Awao and Steacy Lyanne Awao
 - (c) this Order may be cited as the Stamp Duties Exemption Order No.0220/25
- 2 This Exemption Order granted is not transferable.
- 3 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-third day of April 2025.

HONOURABLE MANASSEH SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No.369]

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 Wateitohi Donation Lynwright 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 -004-1495 from Wateitohi Lyndon Norbert to Wateitohi Donation Lynwright
 - (c) this Order may be cited as the Stamp Duties Exemption Order No. 0219/25
- 2 This Exemption Order granted is not transferable.
- 3 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-third day of April 2025.

HONOURABLE MANASSEH SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 370]

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 Sheet Steel Limited be granted 100% Exemption from the liability to Goods Tax on the following:
 - (i) Tug Boat
 - (ii) Dump Barge
 - (b) That the exemption granted under (a) shall have effect from 23/04/2025 and expires on 30/10/2025.
 - (c) This Order may be cited as the Goods Tax Exemption Order No.0218/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$1,771,569.95 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 twenty-third day of April 2025.

HONOURABLE MANASSEH SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 371]

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. 0218/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following conditions:
- 3 That, Solomon Sheet Steel Limited shall be entitled to duty exemption as follows:
- (a) 100% import duty exemption on:
- (i) Tug Boat
- (ii) Dump Barge
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/10/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$825,906.74
- 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 twenty-third day of April 2025.

HONOURABLE MANASSEH SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 372]

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 Rick N. Hou (MP) - Small Malaita Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
 - (i) Starlink kit
 - (b) That the exemption granted under (a) shall have effect from 23/04/2025 and expires on 30/09/2025.
 - (c) This Order may be cited as the Goods Tax Exemption Order No.0217/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$2,780.47 in Goods tax foregone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-third day of April 2025.

HONOURABLE MANASSEH SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No.373]

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.0217/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
 - 3 That, Hon Rick N. Hou (MP) - Small Malaita Constituency shall be entitled to duty exemption as follows:
 - (a) 100% import duty exemption on:
 - (i) Starlink kit
 - 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/09/2025.
 - 5 This exemption is not transferable.
 - 6 The estimated amount of duty forgone through this exemption is \$1,296.26
 - 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this twenty-third day of April 2025.

HONOURABLE MANASSEH SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 374]

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 Catherine L. Nori (MP) - Maringe Kokota Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
 - (i) 1 unit x 2024 Nissan Terra vehicle
 - (b) That the exemption granted under (a) shall have effect from 23/04/2025 and expires on 30/09/2025.
 - (c) This Order may be cited as the Goods Tax Exemption Order No.0216/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$65,630.30 in Goods tax foregone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-third day of April 2025.

HONOURABLE MANASSEH SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 375]

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.0216/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Catherine L. Nori (MP) - Maringe Kokota Constituency shall be entitled to duty exemption as follows:
 - (a) 100% import duty exemption on:

- i) 1 unit x 2024 Nissan Terra vehicle
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/09/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$43,899.90
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this twenty-third day of April 2025.

HONOURABLE MANASSEH SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 376]

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 Come As You Are Ministry- RJS Logistic Services be granted 100 % Exemption from the liability to Goods Tax on the following:
 - Personal Effects
 - 1 unit x Toyota Hilux
 - 1 unit x Hyundai vehicle
 - 1 unit x Mitsubishi
 - 2 unit x Nissan X-trail
 - (b) That the exemption granted under (a) shall have effect from 23/04/2025 and expires on 30/08/2025.
 - (c) This Order may be cited as the Goods Tax Exemption Order No.0215/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$61,997.36 in Goods tax foregone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-third day of April 2025.

HONOURABLE MANASSEH SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 377]

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. 0215/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following conditions:
- 3 That, Come As You Are Ministry- RJS Logistic Services shall be entitled to duty exemption as follows:
 - (a) 100% import duty exemption on:
 - Personal Effects
 - 1 unit x Toyota Hilux
 - 1 unit x Hyundai vehicle
 - 1 unit x Mitsubishi
 - 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: \$38,778.92
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this twenty-third day of April 2025.

HONOURABLE MANASSEH SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 378]

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:

- 1 unit x Isuzu NPS7J H Dump 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 \$73,326.60 in Goods tax foregone
- 4 This exemption order supersedes the order issued on 6th March 2025.
- 5 The Company at clause 1 (a) shall provide quarterly report on Goods tax exemption acquired
- 6 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-third day of April 2025.

HONOURABLE MANASSEH SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No.379]

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 Isuzu NPS71H 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: \$34,184.90
- 7 This exemption order supersedes the order issued on 6th March 2025.
- 8 The Company at clause 3 shall provide quarterly report on Duty exemption acquired
- 9 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this twenty-third day of April 2025.

HONOURABLE MANASSEH SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 380]

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 Education and Human Resources Development Smart Technology be granted 100 % Exemption from the liability to Goods Tax on the following:
 - Desks and Chairs
 - (b) That the exemption granted under (a) shall have effect from 16/04/2025 and expires on 30/09/2025.
 - (c) This Order may be cited as the Goods Tax Exemption Order No.0214/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$18,820.16 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 sixteenth-day of April 2025.

HONOURABLE MANASSEH SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 381]

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. 0214/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following conditions:
- 3 That, Ministry of Education and Human Resources Development-Smart Technology shall be entitled to duty exemption as follows:

(a) 100% import duty exemption on:

- Desks and Chairs

- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/09/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is: \$8,773.97
- 7 The Company at clause 3 shall provide quarterly report on Duty exemptionb acquired
- 8 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this sixteenth-day of April 2025.

HONOURABLE MANASSEH SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 382]

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 Waige Turueke (Ephreme Turueke) be granted 100 % Exemption from the liability to Goods Tax on the following:
 - Personal Effects
 - (b) That the exemption granted under (a) shall have effect from 16/04/2025 and expires on 30/09/2025.
 - (c) This Order may be cited as the Goods Tax Exemption Order No.0213/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$41,877.30 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 twenty-second day of April 2025.

HONOURABLE MANASSEH SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 383]

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. 0213/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following conditions:
- 3 That, Seasonal Workers- Waige Turueke (Ephrem Turueke) shall be entitled to duty exemption as follows:
 - (a) 100% import duty exemption on:
 - Personal Effect
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/09/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is: \$19,523.20
- 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 twenty-second day of April 2025.

HONOURABLE MANASSEH SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice No. 384]

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 Fairwest Shipping Company Ltd be granted 100 % Exemption from the liability to Goods Tax on the following:
 - 1 unit x Vessel (Fair Queen)
 - (b) That the exemption granted under (a) shall have effect from 16/04/2025 and

expires on 30/09/2025.

- (c) This Order may be cited as the Goods Tax Exemption Order No.0212/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$750,000.00 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 sixteenth- day of April 2025

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

[Legal Notice No. 385]

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 Maritime Authority (SIMA) be granted 100% Exemption from the liability to Goods Tax on the following:
 - Marine Communication Equipment
 - (b) That the exemption granted under (a) shall have effect from 16/04/2025 and expires on 30/09/2025.
 - (c) This Order may be cited as the Goods Tax Exemption Order No.0211/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$367,708.48 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 sixteenth-day of April 2025

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

[Legal Notice No. 386]

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. 0211/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following conditions:
- 3 That, Solomon Island Maritime Authority (SIMA) shall be entitled to duty exemption as follows:
 - (a) 100% import duty exemption on:
 - Marine Communication Equipment
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/09/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is: \$89,794.50
- 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 sixteenth-day of April 2025

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

[Legal Notice No. 387]

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 Clezy Rore (MP) - North Vella La Vella Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
 - 1 1 unit x E40XMHL Yamaha OBM
 - 2 1 unit x E60HMHDH Yamaha OBM

(b) That the exemption granted under (a) shall have effect from 14/ 04/ 2025 and expires on 30/09/2025.

(c) This Order may be cited as the Goods Tax Exemption Order No.0210/25

2 This Exemption Order granted is not transferable

3 The estimated fiscal cost of this exemption totals \$12,855.00 in Goods tax foregone

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

Dated at Honiara this fourteenth-day of April 2025

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

[Legal Notice No. 388]

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 Rollen Seleso (MP) - South Guadalcanal Constituency be granted 100% Exemption from the liability to Goods Tax on the following:

1. MS720 Chainsaw W /36” bar and chain
2. Alaskan G776 36,. saw mill

(b) That the exemption granted under (a) shall have effect from 14/ 04/2025 and expires on 30/09/ 2025.

(c) This Order may be cited as the Goods Tax Exemption Order No.0209/25

2 This Exemption Order granted is not transferable

3 The estimated fiscal cost of this exemption totals \$28,228.20 in Goods tax foregone

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

Dated at Honiara this fourteenth-day of April 2025

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

[Legal Notice No.389]

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.0209 /25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Rollen Seleso (MP) - South Guadalcanal Constituency shall be entitled to duty exemption as follows:
 - (a) 100% import duty exemption on:
 - a) MS720 Chainsaw W/36" bar and chain
 - b) Alaskan 0776 36" saw mill
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/09/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$13,160.00
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this fourteenth-day of April 2025

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

[Legal Notice No. 390]

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 Jeremiah Manele (MP) - Hograno/Kia/Havulei Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
 - (i) 1 unit x Howo truck
 - (b) That the exemption granted under (a) shall have effect from 14/04/2025 and expires on 30/09/2025.
 - (c) This Order may be cited as the Goods Tax Exemption Order No.0208/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$75,754.50 in Goods tax foregone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this fourteenth-day of April 2025

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

[Legal Notice No. 391]

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.0208/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Jeremiah Manele (MP) - Hograno/Kia/Havulei Constituency shall be entitled to duty exemption as follows:
 - (a) 100% import duty exemption on:
 - i) 1 unit x Howo truck
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/09/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$35,3 16.80
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this fourteenth-day of April 2025

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

[Legal Notice No. 392]

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 Derrick Manu'ari (MP)- West Makira Constituency be granted 100 % Exemption from the liability to Goods Tax on the following:
 - 17 x Power station Battery & inverter

- (b) That the exemption granted under (a) shall have effect from 11/04/2025 and expires on 30/09/2025.
- (c) This Order may be cited as the Goods Tax Exemption Order No.0207 /25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals is \$36,413.84 in Goods tax forgone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this eleventh-day of April 2025

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

[Legal Notice No. 393]

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.0207/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Derrick Manu'ari (MP)- West Makira Constituency shall be entitled to duty exemption as follows:
 - (a) 100% import duty exemption on:
 - 17 x Power station Battery & Inverter
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/09/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption total is \$16,976.15
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this eleventh-day of April 2025

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

[Legal Notice No. 394]

THE GOODS TAX ACT

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 Franklyn D. Wasi (MP)· East Makira Constituency be granted 100 % Exemption from the liability to Goods Tax on the following:
 - 11 x Starlink standard kit
 - (b) That the exemption granted under (a) shall have effect from 11 /04/2025 and expires on 30/09/2025.
 - (c) This Order may be cited as the Goods Tax Exemption Order No.0206/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals is \$9,202.05 in Goods tax forgone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this eleventh-day of April 2025

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

[Legal Notice No. 395]

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.0206/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Franklyn D. Wasi (MP)· East Maktra Constituency shall be entitled to duty exemption as follows:
 - (a) 100% import duty exemption on:
 - 11 x Starlink standard kit
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/09/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption total is \$4,290.00
- 7 This exemption shall become null and void if any of the above conditions are

breached.

Dated at Honiara this eleventh-day of April 2025

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

[Legal Notice No. 396]

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 Health & Medical Services-Hoang Kim Viet Pacific Group LTD be granted 100 % Exemption from the liability to Goods Tax on the following:
 - Medical Equipment
 - Medical supplies
 - (b) That the exemption granted under (a) shall have effect from 11/04/2025 and expires on 30/09/2025.
 - (c) This Order may be cited as the Goods Tax Exemption Order No.0205/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$229,343.50 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 eleventh-day of April 2025

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

[Legal Notice No. 397]

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. 0205/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following conditions:
- 3 That, Ministry of Health & Medical Services-Hoang Kim Viet Pacific Group LTD shall be entitled to duty exemption as follows:
 - (a) 100% import duty exemption on:
 - Medical Equipment
 - Medical supplies
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/09/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is: \$104,420.40
- 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 eleventh-day of April 2025

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

[Legal Notice No. 398]

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 Daffodil Wanerofea 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 /04 /2025 and expires on 30/08/2025.
 - (c) This Order may be cited as the Income Tax Exemption Order No.0204/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost o f this exemption totals \$3,741.67 in Income Tax forgone.

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

Dated at Honiara this tenth-day of April 2025

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

[Legal Notice No. 399]

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 Smith Isimana 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 10/04/2025 and expires on 30/08/2025.
 - (c) This Order may be cited as the Income Tax Exemption Order No.0203/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$5,727.18 in Income Tax forgone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this tenth-day of April 2025

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

[Legal Notice No. 400]

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 Come As You Are Ministry- RJS Logistic Services be granted 100 % Exemption from the liability to Goods Tax on the following:
 - Personal Effects

- 1 unit x Ford Ranger vehicle
 - 1 unit x Toyota RAV4
- (b) That the exemption granted under (a) shall have effect from 10/ 04/2025 and expires on 30/08/2025.
- (c) This Order may be cited as the Goods Tax Exemption Order No.0202/25
- 2 This Exemption Order granted is not transferable.
 - 3 The estimated fiscal cost of this exemption totals \$33,427.38 in Goods tax foregone
 - 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this tenth-day of April 2025

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

[Legal Notice No.401]

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. 0202/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following conditions:
- 3 That, Come As You Are Ministry- RJS Logistic Services shall be entitled to duty exemption as follows:
 - (a) 100% import duty exemption on:
 - Personal Effects
 - 1 unit x Ford Ranger vehicle
 - 1 unit x Toyota RAV4
- 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: \$18,257.44
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this tenth-day of April 2025

HONOURABLE MANASSEH D. SOGAVARE, MP

[Legal Notice No. 402]

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 Jimson F Tananganda (MP) - Gizo/Kolobangara

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

- 1 130 x Sht Aluminium security mesh 1200 x 5.8m
- 2 80 x Sht Aluminium security mesh 945 x 5.8m
- 3 100 x Roll Sisalation paper 50m
- 4 30 x SQ tube 100mm x 3mm x 6m
- 5 50 x SQ tube 175mm x 75mm x 3m x 6m
- 6 100 x SQ tube 40mm x 40mm x 1.6m x 6m
- 7 100 x Rectangle pipe 50x25x1.6mmx6m
- 8 1650 x Overlaid plywood 4.8mm
- 9 550 x Form plywood 18mm
- 10 4900 x Steel rod 12mm x 6m
- 11 150 x CTN Roofing nail 3"
- 12 150 x Gbion basket

(b) That the exemption granted under (a) shall have effect from 09/04/2025 and expires on 30/09/2025.

(c) This Order may be cited as the Goods Tax Exemption Order No.0201/25

- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$234,126.75 in Goods tax foregone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this tenth-day of April 2025

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

[Legal Notice No. 403]

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.0201/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Jimson F Tananganda (MP) - Gizo/Kolobangara Constituency shall be entitled to duty exemption as follows:
 - (a) 100% import duty exemption on:
 - a) 130 x Sht Aluminium security mesh 1200 x 5.8m
 - b) 80 x Sht Aluminium security mesh 945 x 5.8m
 - c) 100 x Roll Sisalation paper 50m
 - d) 30 x SQ tube 100mm x 3mm x 6m
 - e) 50 x SQ tube 175mm x 75mm x 3m x 6m
 - f) 100 x SQ tube 40mm x 40mm x 1.6m x 6m
 - g) 100 x Rectangle pipe 50x25x1.6mmx6m
 - h) 1650 x Overlaid plywood 4.8mm
 - i) 550 x Form plywood 18mm
 - j) 4900 x Steel rod 12mm x 6m
 - k) 150 x CTN Roofing nail 3"
 - l) 150 x Gbion basket
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/09/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$109,150.00
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this ninth-day of April 2025

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

[Legal Notice No. 404]

THE INCOME TAX ACT

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 Solomon Submarine Cable SSC be granted 100% Exemption from the liability to Income Tax on the following:
 - (i) Withholding Tax for Non-Resident for expat employees for either Contracting or Professional services
 - (b) That the exemption granted under (a) shall have effect from 09/04/2025 and expires on 30/04/2026.
 - (c) This Exemption order does not cover local contractors or employees
 - (d) This Order may be cited as the Income Tax Exemption Order No.0200/25
- 2 This Exemption Order granted is not transferable
- 3 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this ninth-day of April 2025

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

[Legal Notice No. 405]

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 South Pacific Economy and Technology Development Co. Ltd be granted 100 % Exemption from the liability to Goods Tax on the following:
 - Capital Goods
 - Equipment and Materials
 - Generators and Solar power
 - Supplies and Accessories for Agriculture
 - (b) That the exemption granted under (a) shall have effect from 8/04/2025 and expires on 30/09/2025.
 - (c) This Order may be cited as the Goods Tax Exemption Order No.0199/25

- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$1,817,336.21 in Good 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 eighth-day of April 2025

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

[Legal Notice No. 406]

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. 0199/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following conditions:
- 3 That, South Pacific Economy and Technology Development Co. Ltd shall be entitled to duty exemption as follows:
 - (a) 100% import duty exemption on:
 - Capital Goods
 - Equipment and Materials
 - Generators and Solar power
 - Supplies and Accessories for Agriculture
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/09/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is: \$835,881.79
- 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 eighth-day of April 2025

HONOURABLE MANASSEH D. SOGAVARE, MP

[Legal Notice No. 407]

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 Siru Rade Mamu io be granted 100% Exem tion from the liability to Income Tax on the following:
 - (i) Bonuses Performance payment
 - (b) That the exemption granted under (a) shall have effect from 08/04/2025 and expires on 30/08/2025.
 - (c) This Order may be cited as the Income Tax Exemption Order No.0198/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$2,471.92 in Income Tax forgone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this eighth-day of April 2025

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

[Legal Notice No. 408]

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 Nester Haurii 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 08/04/2025 and expires on 30/08/2025.
 - (c) This Order may be cited as the Income Tax Exemption Order No.0197 /25
- 2 This Exemption Order granted is not transferable

- 3 The estimated fiscal cost of this exemption totals \$3,247.79 in Income Tax forgone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this eighth-day of April 2025

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

[Legal Notice No. 409]

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 Power be granted 100% Exemption from the liability to Goods Tax on the following:
 - Plants and Mandatory spare parts
 - 5 x Solar power plant
 - Network distribution materials
 - (b) That the exemption granted under (a) shall have effect from 03/04/2025 and expires on 30/09/2025.
 - (c) This Order may be cited as the Goods Tax Exemption Order No.0196/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$15,152,299.65 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 third-day of April 2025

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

[Legal Notice No. 410]

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.0196/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following conditions:
- 3 That, Solomon Power shall be entitled to duty exemption as follows:
 - (a) 100% import duty exemption on:
 - Plants and Mandatory spare parts
 - 5 x Solar power plant
 - Network distribution materials
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/09/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is: \$7,064,009.16
- 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 third-day of April 2025

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

[Legal Notice No. 411]

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 National Fisheries Development Limited be granted 100% Exemption from the liability to Goods Tax on the following:
 - 1 unit x Vessel
 - (b) That the exemption granted under (a) shall have effect from 03/04/2025 and expires on 30/09/ 2025.
 - (c) This Order may be cited as the Goods Tax Exemption Order No.0195/25
- 2 This Exemption Order granted is not transferable.

- 3 The estimated fiscal cost of this exemption totals \$2,749,997.25 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 third-day of April 2025

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

[Legal Notice No. 412]

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 HHD Development Limited be granted 100 % Exemption from the liability to Goods Tax on the following:
 - Plaster Board
 - Kayak, Life Jacket
 - Aluminium windows
 - Air condition
 - Hardware
 - kitchen wares
 - Laminating flooring
 - spring mattress, materials
 - (b) That the exemption granted under (a) shall have effect from 03/04/2025 and expires on 30/09/2025.
 - (c) This Order may be cited as the Goods Tax Exemption Order No.0194/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$440,604.17 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 third-day of April 2025

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

[Legal Notice No. 413]

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. 0194/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following conditions:
- 3 That, HHD Development Limited shall be entitled to duty exemption as follows:
 - (a) 100% import duty exemption on:
 - Plaster Board
 - Kayak, Life Jacket
 - Aluminium windows
 - Air condition
 - Hardware
 - kitchen wares
 - Laminating flooring
 - spring mattress, materials
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/09/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is: \$205,409. 87
- 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 third-day of April 2025

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

[Legal Notice No. 414]

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 Pty Ltd-Hatanga Limited be granted 100% Exemption from the liability to Goods Tax on the following:
 - Plants, Equipment, Construction materials and instruments
 - (b) That the exemption granted under (a) shall have effect from 03/04/2025 and expires on 30/09/2025.
 - (c) This Order may be cited as the Goods Tax Exemption Order No.0193/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$1,371,598.90 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 third-day of April 2025

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