



BY AUTHORITY

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# SOLOMON ISLANDS GAZETTE

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NO. 161

Tuesday 11<sup>th</sup> November

2025

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## EXTRA-ORDINARY GAZETTE

### LEGAL NOTICE

*The following are published as a Supplement to this Gazette:*  
*[Legal Notice Nos. 460 to 629 ]*

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[Legal Notice: 460]

**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 Top Timber Company Ltd be granted 50% Exemption from the liability to Goods Tax on the following:
    - 3 unit x Diesel Generators (500KYa;450K, a;100Krn)
    - 2 unit x Excavator
    - 2 unit 6ton Wheel Loader
    - 2 unit x 5ton Wheel Loader
  - b. That the exemption granted under (a) shall have effect from 17/07/2025 and expires on 30/12/2025.
  - c. This Order may be cited as the Goods Tax Exemption Order No.0382/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$685,456.21 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 seventeenth-day of July 2025

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

[Legal Notice:461]

**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, 1, HARRY D. KUMA, Minister of Finance and Treasury, do hereby make the

following Order:

- 1 This Order No.0382/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following conditions:
- 3 That, Top Timber Company Ltd shall be entitled to duty exemption as follows:
  1. 50% import duty exemption on:
    - 3 unit x Diesel Generators (500Kva;450Kva;100Kva)
    - 2 unit x Excavator
    - 2 unit x 6ton Wheel Loader
    - 2 unit x Stoa Wheel Loader
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/12/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is: \$319,456.21
- 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 seventeenth-day of July 2025

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

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[Legal Notice:462]

**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 Nexus Enterprise be granted 100% Exemption from the liability to Goods Tax on the following:
    - Building Materials
  - b. That the exemption granted under (a) shall have effect from 17/07/2025 and expires on 30/12/2025.
  - c. This Order may be cited as the Goods Tax Exemption Order No.0381/25
2. This Exemption Order granted is not transferable.
3. The estimated fiscal cost of this exemption totals \$1,017,748.88 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 seventeenth-day of July 2025

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

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[Legal Notice: 463]

**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.0381/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following conditions:
- 3 That, Nexus Enterprise shall be entitled to duty exemption as follows:
  1. 100% import duty exemption on:
    - Building Materials
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date. 30/12/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is: \$474,475.00
- 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 seventeenth-day of July 2025

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

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[Legal Notice:464]

**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 UTA Shipping Company Ltd be granted 100% Exemption from the liability to Goods Tax on the following:
    - Spare parts and Accessories
  - b That the exemption granted under (a) shall have effect from 17/07/2025 and expires on 30/12/2025.
  - c This Order may be cited as the Goods Tax Exemption Order No.0380/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$25,221.68 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 seventeenth-day of July 2025

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

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[Legal Notice:465]

**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.0380/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following conditions:
- 3 That, UTA Shipping Company Ltd shall be entitled to duty exemption as follows:
  1. 100% import duty exemption on:
    - Spare parts and Accessories
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/12/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is: \$11,758.36
- 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 seventeenth-day of July 2025

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

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[Legal Notice:466]

**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 Chung Wah School be granted 100% Exemption from the liability to Goods Tax on the following:
    - Conference table and parts; Toners; Vacuum cleaner; Solar lights and bulbs; keyboard and mouse; Projector; Book shelves; Projection screen; Cables; PC; TV; Sound bars
  - b That the exemption granted under (a) shall have effect from 17/07/2025 and expires on 30/12/2025.
  - c This Order may be cited as the Goods Tax Exemption Order No.0379/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$77,881.28 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 seventeenth-day of July 2025

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

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[Legal Notice:467]

**THE CUSTOMS AND EXCISE ACT**  
 (Cap 12 1 )

**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.0379 /25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following conditions:
- 3 That, Chung Wah School shall be entitled to duty exemption as follows:
  - 1 . 100% import duty exemption on:
    - Conference table and parts; Toners; Vaceum cleaner; Solar lights and bulbs; keyboard and mouse; Projector; Book shelves; Projection screen; Cables; PC; TV; Sound bars
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/ 12/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is: \$36,308.29
- 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 seventeenth-day of July 2025

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

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[Legal Notice:468]

**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:
    - War Memorial Monument Stone
  - b That the exemption granted under (a) shall have effect from 17/07/2025 and expires on 30/12/2025.
  - c This Order may be cited as the Goods Tax Exemption Order No.0378/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$5,236.93 in Goods tax foregone
- 4 The Company at clause 1 (a) shall provide quarterly report on Goods tax

exemption acquired

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

Dated at Honiara this seventeenth-day of July 2025

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

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[Legal Notice:469]

**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.0378/25 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 duly exemption as follows:
  - 1 . 100% import duty exemption on:
    - War Memorial Monument Stone
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/12/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is: \$2,441.46
- 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 seventeenth-day of July 2025

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

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[Legal Notice:470]

**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:
    - 2 unit x Generator!> and Accessories
  - b That the exemption granted under (a) shall have effect from 17/07/2025 and expires on 30/12/2025.
  - c This Order may be cited as the Goods Tax Exemption Order No.0377/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$48,849.02 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 seventeenth-day of July 2025

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

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[Legal Notice:471]

## 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.0377/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject lo the following conditions:
- 3 That, CAML Solomon Trading Ltd shall be entitled to duty exemption as follows:
  - 1 . 100% import duty exemption on:
    - 2 unit x Generators and Accessories
- 4 The exemption granted shall b e effective from the date of signing of Order and shall expire on date 30/12/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is: \$22,773.44
- 7 The Company al 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 seventeenth-day of July 2025

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

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[Legal Notice: 472]

**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 Commodities Private Ltd be granted 50% Exemption from the liability to Goods Tax on the following:
    - 2 unit x Sino Truck
  - b That the exemption granted under (a) shall have effect from 17/07/2025 and expires on 30/12 /2025.
  - c This Order may be cited as the Goods Tax Exemption Order No.0376/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost o f this exemption totals \$58819.84 in Goods tax foregone
- 4 This Exemption order supersede the order issued on 17th July 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 seventeenth-day of July 2025

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

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[Legal Notice:473]

**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, Mini ster of Finance and Treasury, do hereby make the following Order:

- 1 This Order No.0376/25 may be cited as Duty Exemption Order 2025

- 2 This Order is made subject to the following conditions:
- 3 That, Solomon Islands Commodities Private Ltd shall be entitled to duty exemption as follows:
1. 50% import duty exemption on:
- 2 unit x Sino Truck
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/12/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is: \$27,421.84
- 7 The Company at clause 3 shall provide quarterly report on Duty exemption acquired
- 8 This Exemption order supersede the order issued on 17th July 2025
- 9 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this twelfth-day of July 2025

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

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[Legal Notice:474]

**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.0375/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following conditions:
- 3 That, Solomon Islands Commodities Private Ltd shall be entitled to duty exemption as follows:
1. 100% import duty exemption on :
- 1 unit x Generator and Accessories
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/12/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is: \$35,819.88
- 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 seventeenth-day of July 2025

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

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[Legal Notice:475]

**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 Travel Solomon Ltd be granted 100 % Exemption from the liability to Goods Tax on the following:
    - 1 unit x Land Cruiser vehicle
  - b That the exemption granted under (a) shall have effect from 17/07/2025 and expires on 30/ 12/ 2025.
  - c This Order may be cited as the Goods Tax Exemption Order No.0374/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$63,955.00 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 seventeenth-day of July 2025

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

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[Legal Notice:476]

**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.0374/25 may be cited as Duty Exemption Order 2025

- 2 This Order is made subject to the following conditions:
- 3 That, Travel Solomon Ltd shall be entitled to duty exemption as follows:
- 1 . 100% import duty exemption on:
    - 1 unit x Land Cruiser vehicle
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/12/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is: \$42,779.30
- 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 seventeenth-day of July 2025

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

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[Legal Notice:477]

**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:
    - Building Materials, Furnitures and Interior Decoration equipment
  - b That the exemption granted under (a) shall have effect from 17/07/2025 and expires on 30/12/2025.
  - c This Order may be cited as the Goods Tax Exemption Order No.0373/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$6,337,481.13 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 seventeenth-day of July 2025

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

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[Legal Notice:478]

**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.0373/25 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:
  1. 100% import duty exemption on:
    - Building Materials, Furnitures and Interior Decoration equipment
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/12/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is: \$2,954,536.66
- 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 seventeenth-day of July 2025

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

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[Legal Notice:479]

**THE GOODS TAX ACT**  
 (Cap 1 22)

**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:
    1. 1 unit x 2AZ RAV4 vehicle

- b That the exemption granted under (a) shall have effect from 16/07/2025 and expires on 30/12/2025.
- c This Order may be cited as the Goods Tax Exemption Order No.0372/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$13,017.02 in Goods tax foregone
- 4 The Member of Parliament 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 July 2025

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

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[Legal Notice:480]

**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.0372/25 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 2AZ RAV4 vehicle
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/12/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$S,707.04
- 7 The Member of Parliament 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 July 2025

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

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[Legal Notice:481]

**THE GOODS TAX ACT**  
(Cap 1 22)

**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 Commerce, Industry, Labor and Immigration GOSHEN Enterprise be granted 100 % Exemption from the liability to Goods Tax on the following:
    - Stainless steel “ workbench
    - Stainless steel double bowl sink
    - Brother sealing machine
    - Peeling and washing machine
    - Hah•ing Machine
    - Sealing Machine
  - b That the exemption granted under (a) shall have effect from 16/07/2025 and expires on 30/12/2025.
  - c This Order may be cited as the Goods Tax Exemption Order No.0371/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$15,076.70 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 July 2025

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

[Legal Notice:482]

**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.0371/25 may be cited as Duty Exemption Order 2025

- 2 This Order is made subject to the following conditions:
- 3 That, Ministry of Commerce, Industry, Labor and Immigration-GOSHEN Enterprise shall be entitled to duty exemption as follows:
- 1 . 100% import duty exemption on:
- Stainless steel workbench
  - Stainless steel double bowl sink
  - Brother sealing machine
  - Peeling and washing machine
  - Halving Machine
  - Sealing Machine
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/12/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is: \$7,028.76
- 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 July 2025

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

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[Legal Notice:483]

**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 Come As You Are Ministry- RJS Logistic Services be granted 100% Exemption from the liability to Goods Tax on the following:
- Personal Effects
  - Vehicles will not nempted under this exemption order
- b That the exemption granted under (a) shall have effect from 16/07/2025 and expires on 30/11/2025.
- c This Order may be cited as the Goods Tax Exemption Order No.0370/25

- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$3,956.91 in Goods tax foregone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this sixteenth-day of July 2025

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

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[Legal Notice:484]

**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.0370/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following condilions:
- 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
    - Vehicles will not exempted under this exemption order
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on dale 30/11/2025.
- 5 This exemption is not transferable.
- 6 The estimated amounl of duty forgone through this exemption is: \$1,844.71
- 7 This exemption shall become- null and void if any of the- above conditions are breached.

Dated at Honiara this sixteenth-day of July 2025

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

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[Legal Notice:485]

**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 Bae u Aikobu Tribal Association Trust Board- Jonathan Rhodes Aba be granted 100% Exemption from the liability to Goods Tax on the following:
    - 1 . Personal Effects
- 2 Vehicles will not exempted under this exemption order
- b. That the exemption granted under (a) shall have effect from 16/07/2025 and expires on 30/11/2025.
- c. This Order may be cited as the Goods Tax Exemption Order No.0369/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$12,094.09 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this sixteenth-day of July 2025

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

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[Legal Notice: 486]

**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.0369/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
  - 3 That, Baegu Aikobu Tribal Association Trust Board- Jonathan Rhodes Aba shall be entitled to duty exemption as follows:
    1. 100% import duty exemption on:
      - a) Personal Effects
      - b) Vehicles will not exempted under this exemption order
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/11/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duly forgone through this exemption is \$5,638.27
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this sixteenth-day of July 2025

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

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[Legal Notice:487]

**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-Christopher Olifaeili be granted 100% Exemption from the liability to Goods Tax on the following:
    1. Personal Effects
    2. Vehicle will not be exempted under this exemption order
  - b. That the exemption granted under (a) shall have effect from 16/07/2025 and expires on 30/11/2025.
  - c. This Order may be cited as the Goods Tax Exemption Order No.0368/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$20,186.82 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this sixteenth-day of July 2025

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

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[Legal Notice: 488]

**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.0368/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Rimata Development Association Ltd-Christopher Olifaeili shall be entitled to duty exemption as follows:

1. 100% import duty exemption on:

a) Personal Effects

b) Vehicle will not exempted under this exemption order

4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/11/2025.

5 This exemption is not transferable.

6 The estimated amount of duty forgone through this exemption is \$9,411.10

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

Dated at Honiara this sixteenth-day of July 2025

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

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[Legal Notice:489]

**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-Ephrem Turueke be granted 100% Exemption from the liability to Goods Tax on the following:

1 . Personal Effects

2 Vehicle will not exempted under this exemption order

b That the exemption granted under (a) shall have effect from 16/07/2025 and expires on 30/11/2025.

c This Order may be cited as the Goods Tax Exemption Order No.0367/25

2 This Exemption Order granted is not transferable

3 The estimated fiscal cost of this exemption totals \$37,755.04 in Goods tax foregone.

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

Dated at Honiara this sixteenth-day of July 2025

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

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[Legal Notice:490]

**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.0367/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Seasonal Workers-Ephrem Turueke shall be entitled to duty exemption as follows:
  1. 100% import duty exemption on:
    - a) Personal Effects
    - b) Vehicle will not exempted under this exemption order
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/11/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$17,601.42
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this sixteenth-day of July 2025

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

[Legal Notice:491]

**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 Solomon Power be granted 100% Exemption from the liability to Income Tax on the following:
    - 1 Withholding tax on Contracting and Professional services
    - 2 This Exemption applies to International companies and personal only who directly engaged on the Tina Hydropower Transmission Line Systems

project.

- b That the exemption granted under (a) shall have effect from 25/07/2025 and expires on 30/03/2028.
- c This Order may be cited as the Income Tax Exemption Order No.0366/25
- 2 This Exemption Order granted is not transferable
- 3 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this thirteenth-day of August 2025

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

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[Legal Notice:492]

### **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 items for the Tina Hydropower Transmission Line Systems project:
    - 1. Plant and Equipment
    - 2. Pole Foundation & Earthing
    - 3. Steel poles
    - 4. Conductor and OPGW supply
    - 5. Conductor and OPGW installation
    - 6. Line hardware and Fittings supply /Installation
    - 7. Switch Yard Footings/Structures
    - 8. Oil Containment
    - 9. Electrical Equipment/ Accessories
    - 10. Security Fence and Gates
    - 11 . Storm water pipes and pits
    - 12. Transmission Lines and terminal equipment
    - 13. Transmission lines materials and equipment
  - b That the exemption granted under (a) shall have effect from 13/08/2025 and expires on 30/03/2028.
  - c This Order may be cited as the Goods Tax Exemption Order No.0365/25

- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$4,738,317.76 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this thirteenth-day of August 2025

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

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[Legal Notice:493]

**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.0365/25 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 for the Tina Hydropower Transmission Line System project:
  1. 100% import duty exemption on:
    - a) Plant and Equipment
    - b) Pole Foundation & Earthing
    - c) Steel poles
    - d) Conductor and OPGW supply
    - e) Conductor and OPGW installation
    - f) Line hardware and Fittings supply /Installation
    - g) Switch Yard Footings/Structures
    - b) Oil Containment
    - i) Electrical Equipment/ Accessories
    - j) Security Fence and Gates
    - k) Storm water pipes and pits
    - l) Transmission Lines and terminal equipment
    - m) Transmission lines materials and equipment
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/03/2028.
- 5 This exemption is solely used for the project and it is not transferable.
- 6 The estimated amount of duty forgone through this exemption is

\$2,209,005.95

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

Dated at Honiara this thirteenth-day of August 2025

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

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[Legal Notice:494]

**THE GOODS TAX ACT**  
(Cap 1 22)

**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 Makario Tagini (MP) - Baegu/Asifola Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
    1. 1 unit x E60HMHDL Yamaha OBM
  - b That the exemption granted under (a) shall have effect from 14/07/2025 and expires on 30/12/2025.
  - c This Order may be cited as the Goods Tax Exemption Order No.0364/25
- 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 The Member of Parliament 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 fourteenth-day of July 2025

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

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[Legal Notice:495]

**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 D Sogavare (MP) - East Choiseul Constituency be granted 100% Exemption from the liability to Goods Tax on the following:

1 168 x Pole pruner; 20 x Poly bags(5000pcs) 30 x 36cm & 20 x 30cm; 18 pairs x Gumboot safety; 2000 x Copra sacks; 200 x Pruning saw; 180 x Rake iron; 30 x Hanging scale; 50 x Safety wear; Ladder (type 4 step -20 & 6 step-25); 50 x Crew bar; 240 x Hoe head 3 LB with handle; 50 x tie wire 25kg/ roll; 50 x Watering can; 100 x 200 Watts solar street light with lighting pole and Accesories; 100 x 200 Watts solar led street light; 4900 x Steel rod 12mm x 6m; 8 coil x Sht colour bond roofing iron 12ft x 24G; 6 coil x Sht roofing iron 12ft x 24G; 150 x Ctn tile 600 x 600mm; 190 x bag tile cement\_

- b That the exemption granted under (a) shall have effect from 18/ 07/2025 and expires on 30/ 12/2025.

- c This Order may be cited as the Goods Tax Exemption Order No.0363/25

- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$257,400.00 in Goods tax foregone
- 4 The Member of Parliament 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 July 2025

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

[Legal Notice: 496]

**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.0363/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Manasseh D. Sogavare (MP) - East Choiseul Constituency shall be entitled to duty exemption as follows:

1. 100% import duty exemption on:

- a) 168 x Pole pruner; 20 x Poly bags(5000pcs) 30 x 36cm & 20 x 30cm; 18 pairs x Gumboot safety; 2000 x Copra sacks; 200 x Pruning saw;

180 x Rake iron; 30 x Hanging scale; 50 x Safety wear; Ladder (type 4 step -20 & 6 step-25); 50 x Crew bar; 240 x Hoe head 3 LB with handle; 50 x tie wire 25kg/roll; 50 x Watering can; 100 x 200 Watts solar street light with lighting pole and Accessories; 100 x 200 Watts solar led street light; 4900 x Steel rod 12mm x 6m; 8 coil x Sht colour bond roofing iron 12ft x 24G; 6 coil x Sht roofing iron 12ft x 24G; 150 x Ctn tile 600 x 600mm; 190 x bag tile cement

- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/12/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$120,000.00
- 7 The Member of Parliament 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 July 2025

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

[Legal Notice:497]

## **THE GOODS TAX ACT** (Cap 1 22)

### **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 D. Sogavare (MP) - East Choiseul Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
    - I. 168 x Pole pruner; x Poly bags(5000pcs) 30 x 36cm & 20 x 30cm; 18 x Gumboot safety; 2000 x Copra sacks; 200 x Pruning saw; 180 x Rake iron; 30 x Hanging scale; 50 x Safety wear; Ladder (type 4 step -20 & 6 step-25); 50 x Crew bar; 240 x Hoe head 3 LB with handle; 50 x tie wire 25kg/roll; 50 x Watering can; 200 Watts solar street light with lighting pole and Accessories; 200 Watts solar led street light; 4900 x Steel rod 12mm x 6m; 800 x Sht colour bond roofing iron 12ft x 24G; 600 x Sht roofing iron 12ft x 24G; 150 x Ctn tile 600 x 600mm; 190 x bag tile cement
  - b That the exemption granted under (a) shall have effect from 14/07/2025 and expires on 30/12/2025.

- c This Order may be cited as the Goods Tax Exemption Order No.0363/25
- 2 This Exemption Order granted is not Transferrable
- 3 The estimated fiscal cost of this exemption totals \$257,400.00 in Goods tax foregone
- 4 The Member of Parliament 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 fourteenth-day of July 2025

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

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[Legal Notice: 498]

**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.0363/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Manasseh D. Sogavare (MP) - East Choiseul Constituency shall be entitled to duty exemption as follows:
  - 1 . 100% import duty exemption on:
    - a) 168 x Pole pruner; x Poly bags(5000pcs) 30 x 36cm & 20 x 30cm; 18 x Gumboot safety; 2000 x Copra sacks; 200 x Pruning saw; 180 x Rake iron; 30 x Hanging scale; 50 x Safety wear; Ladder (type 4 step -20 & 6 step-25); 50 x Crew bar; 240 x Hoe head 3 LB with handle; 50 x tie wire25kg/roll; 50 x Watering can; 200 Watts solar street light with lighting pole and Accesories; 200 Watts solar led street light; 4900 x Steel rod 12mm x 6m; 800 x Sht colour bond roofing iron 12ft x 24G; 600 x Sht roofing iron 12ft x 24G; 150 x Ctn tile 600 x 600mm; 190 x bag tile cement
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/ 12/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$120,000.00
- 7 The Member of Parliament 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 fourteenth-day of July 2025

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

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[Legal Notice:499]

**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 Judith Molea be granted 90% Exemption from the liability to Income Tax on the following:
    1. Personal income tax derived from disbursement of his 90% Long Service Benefits (LSB)
  - b That the exemption granted under (a) shall have effect from 14/07/2025 and expires on 30/09/2025.
  - c This Order may be cited as the Income Tax Exemption Order No.0362/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$12,830.17 in Income Tax forgone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this fourteenth-day of July 2025

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

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[Legal Notice:500]

**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 Tozen Leokana (MP) - South Choiseul Constituency be granted 100% Exemption from the liability to Goods Tax on the following:

1. Clothing
2. Sheet of Roofing Iron
3. Wheel Chair
4. Wheel Walker
5. Electric Chainsaw
6. Massage Sliper and Utensils
7. Hammock
8. Educational Book

b That the exemption granted under (a) shall have effect from 14/07/2025 and expires on 30/12/2025.

c This Order may be cited as the Goods Tax Exemption Order No.0361/25

- 2 This Exemption Order granted i s not transferable
- 3 The estimated fiscal cost of this exemption totals \$6,487.07 in Goods tax foregone
- 4 The Member of Parliament a t 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 fourteenth-day of July 2025

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

[Legal Notice:501]

**THE CUSTOMS AND EXCISE ACT**  
 (Cap 12 1)

**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.0361/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Tozen Leokana (MP) - South Choiseul Constituency shall be entitled to duty exemption as follows:
  - 1 . 100% import duty exemption on:
    - a) Clothing
    - b) Sheet of Roofing Iron
    - c) Wheel Chair

- d) Wheel Walker
  - e) Electric Chainsaw
  - f) Massage Sliper and Utensils
  - g) Hammock
  - h) Educational Book
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/12/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$2,580.92
- 7 The Member of Parliament 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 fourteenth-day of July 2025

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

[Legal Notice:502]

## 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 Waneoroa (MP) - North Malaita Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
    - 1 . 20 unit x 070 STHL Chain saw and Accessories
  - b That the exemption granted under (a) shall have effect from 14/07/2025 and expires on 30/12/2025.
  - c This Order may be cited as the Goods Tax Exemption Order No.0360/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$56,306.25 in Goods tax foregone
- 4 The Member of Parliament 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 fourteenth-day of July 2025

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

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[Legal Notice:503]

**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.0360/25 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) 20 unit x 070 STHL Chain saw and Accessories
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/12/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$26,250.00
- 7 The Member of Parliament 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 fourteenth-day of July 2025

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

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[Legal Notice:504]

**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 L Rinah (MP) - East Central Guadalcanal Constituency be

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

- 1 . 1 unit x E60HMHDL Yamaha OBM and Accessories
- b That the exemption granted under (a) shall have effect from 14/07/2025 and expires on 30/12/2025.
- c This Order may be cited as the Goods Tax Exemption Order No.0359/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$11,859.60 in Goods tax foregone
- 4 The Member of Parliament 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 fourteenth-day of July 2025

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

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[Legal Notice:505]

**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 Oliver Salopuka (MP) - Savo/Russell Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
    1. 1 unit x E40XMHL Yamaha OBM
  - b That the exemption granted under (a) shall have effect from 14/07/2025 and expires on 30/12/2025.
  - c This Order may be cited as the Goods Tax Exemption Order No.0358/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$4,992.60 in Goods tax foregone
- 4 The Member of Parliament 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 fourteenth-day of July 2025

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

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[Legal Notice:506]

**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 Joseph Larhan Anea, Janet Anea & Samson Anea 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 -075-47 & 191 -075-49 from Janet Anea and Joseph Larhan Anea to Joseph Larhan Anea, Janet Anea & Samson Anea
  - c this Order may be cited as the Stamp Duties Exemption Order No. 0352/25
- 2 This Exemption Order granted is not transferable.
- 3 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this eighteenth-day of July 2025

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

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[Legal Notice:507]

**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 Tradin Limited be granted 50% Exemption from the liability to Goods Tax on the following:
    - 3 unit x Isuzu NPR71 h Cargo truck
    - 1 unit x Isuzu l\`PS71 h Cargo truck
  - b That the exemption granted under (a) shall have effect from 17/07/ 2025 and expires on 30/12/2025.
  - c This Order may be cited as the Goods Tax Exemption Order No.0334/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$89,919.73 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 July 2025

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

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[Legal Notice:508]

**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.0334/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following conditions:
- 3 That, CAML Solomon Trading Limited shall be entitled to duty exemption as follows:
  1. 50% import duty exemption on:
    - 3 unit x Isuzu NPR71h Cargo truck
    - 1 unit x Isuzu NPS71 h Cargo truck
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/12/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is: \$41,920.18
- 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 seventeenth-day of July 2025

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

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[Legal Notice:509]

**THE GOODS TAX ACT**  
(Cap 122)

**THE GOODS TAX EXEMPTION ORDER 2025**

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025
  - a That Solomon Nickel Mining Company Ltd be granted 100% Exemption from the liability to Goods Tax on the following:
    - 1 set x M-I Fusion Machine
  - b That the exemption granted under (a) shall have effect from 17/07/2025 and expires on 30/12/2025.
  - c This Order may be cited as the Goods Tax Exemption Order No.0116/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$131,625.00 in Goods tax foregone
- 4 The Company at clause 1 (a) shall provide quarterly report on Goods tax exemption acquired
- 5 This Exemption Order supersedes the order issued on 6th March 2025
- 6 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this seventeenth-day of July 2025

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

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[Legal Notice:510]

**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. 0116/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following conditions:
- 3 That, Solomon Nickel Mining Company Ltd shall be entitled to duty exemption as follows:
  1. 100% import duty exemption on:
    - 1 set x M4 Fusion Machine
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/08/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty foregone through this exemption is: \$67,500.00

- 7 The Company at clause 3 shall provide quarterly report on Duty exemption acquired
- 8 This Exemption Order supersedes the order issued on 6th March 2025
- 9 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this seventeenth-day of July 2025

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

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[Legal Notice:511]

**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.0407/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Dr Dennis Manioli shall be entitled to duty exemption as follows:
  1. 100% import duty exemption on:
    - a) 1 unit x Nissan Navara vehicle
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/11/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$4,547.96
- 7 This exemption shall become null and void if any of the above conditions are breached.

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

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

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[Legal Notice:512]

**THE GOODS TAX ACT**  
 (Cap 122)

**THE GOODS TAX EXEMPTION ORDER 2025**

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
  - a That Baegu Aikobu Trjhal Association Trust Board-Jonathan Rhodes Aha be granted 100% Exemption from the liability to Goods Tax on the following:
    1. Personal Effects
- 2 Vehicles will not exempted under this exemption order
  - b That the exemption granted under (a) shall have effect from 29/07/2025 and expires on 30/11/2025.
  - c This Order may be cited as the Goods Tax Exemption Order No.0406/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$24,590.75 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

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

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

[Legal Notice:513]

**THE CUSTOMS AND EXCISE ACT**  
 (Cap 121)  
 (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.0406/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
  - 3 That, Baegu Aikobu Tribal Association Trust Board- Jonathan Rhodes Aha shall be entitled to duty exemption as follows:
    1. 100% import duty exemption on:
      - a) Personal Effects
      - b) Vehicles will not exempted under this exemption order
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/11/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty foregone through this exemption is \$11,464.22

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

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

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

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[Legal Notice:514]

**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 Jeffery Pua'ara 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 191-009-189 from Public Trustee for Late Joseph Pua'ara to Jeffery Pua'ara
    - c this Order may be cited as the Stamp Duties Exemption Order No. 0405/25
- 2 This Exemption Order granted is not transferable.
- 3 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this thirtieth-day of July 2025.

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

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[Legal Notice:515]

**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 Nester Maefiri & Nietzsche Maefiri 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 191-043-87 from Public Trustee for Late Wilfred Mc'neil to Nester Maefiri & Nietzsche Maefiri

- c this Order may be cited as the Stamp Duties Exemption Order No. 0404/25
- 2 This Exemption Order granted is not transferable.
- 3 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this thirtieth-day of July 2025.

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

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[Legal Notice:516]

**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.L ogistic Services be granted 100 % Exemption from the liability to Goods Tax on the following:
    - Personal Effects
    - Vehicles will not exempted under this exemption order
  - b That the exemption granted under (a) shall have effect from 28/07/2025 and expires on 30/11/2025.
  - c This Order may be cited as the Goods Tax Exemption Order No.0403/25
- 2 This Exemption Order granted is no transferable.
- 3 The estimated fiscal cost of this exemption totals \$2,192.82 in Goods tax foregone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

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

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

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[Legal Notice:517]

**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:

This Order No.0403/25 may be cited as Duty Exemption Order 2025

- 2 This Order is made subject to the following condition
- 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
    - Vehicles will not exempted under this exemption order
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/11/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is: \$1,022.29
- 7 This exemption shall become null and void if any of the above conditions are breached.

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

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

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[Legal Notice:518]

**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 Christopher Olifaeili be granted 100% Exemption from the liability to Goods Tax on the following:
    - 1 . Personal Effects
- 2 Vehicle will not exempted under this exemption order
  - b That the exemption granted under (a) shall have effect from 28/07/2025 and expires on 30/11/2025.
  - c This Order may be cited as the Goods Tax Exemption Order No.0402/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$17,756.52 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

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

**HONOURABLE HARRY D. KUMA, MP**

MINISTER OF FINANCE AND TREASURY

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[Legal Notice:519]

**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.0402/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Rimata Development Association Ltd-Christopher Olifaeili shall be entitled to duty exemption as follows:
  1. 100% import duty exemption on:
    - a) Personal Effects
    - b) Vehicle will not exempted under this exemption order
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date derand shall expire on date 30 /11/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$8,278. 10
- 7 This exemption shall become null and void if any of the above conditions are breached.

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

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

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[Legal Notice:520]

**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 Justice & Legal Affairs-Ela Motor be granted 100% Exemption from the liability to Goods Tax on the following:
    - 1 . 1 unit x Toyota Hilux - stroke T02409-03
    2. 1 unit x Toyota Hilux - stroke T02502-02

- b. That the exemption granted under (a) shall have effect from 25/07/2025 and expires on 30/12/2025.
- c. This Order may be cited as the Goods Tax Exemption Order No.0401/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$115,746.15 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

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

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

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[Legal Notice:521]

**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.0401/25 may be cited as Duly Exemption Order 2025.
- 2 This Order is made subject to the following conditions:  
That, Ministry of Justice & Legal Affairs-Ela Motor shall be entitled to duty exemption as follows:
  - 1 . 100% import duty exemption on:
    - a) 1 unit x Toyota Hihix - stroke T02409-03
    - b) 1 unit x Toyota Hilux - stroke T02502-02
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/12/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$77,422.17
- 7 This exemption shall become null and void if any of the above conditions are breached.

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

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

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[Legal Notice:522]

**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 here by make the following Order.

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025
  - a That Hon James Bonunga (MP)- Temotu/Pele Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
    - 500 Drum x 200L Unleaded Petrol
    - 250 x Outboard plus 20L cube
    - 250 x Outboard plus 4L cube
  - b That the exemption granted under (a) shall have effect from 25/07/2025 and expires on 30/12/2025.
  - c This Order may be cited as the Goods Tax Exemption Order No.0400/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals is \$167,326.50 in Goods tax forgone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

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

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

[Legal Notice:523]

**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 Tony Moali be granted 1000 Exemption from the liability to Goods Tax on the following:
    1. 1 unit x Nissan X-Trail vehicle
  - b That the exemption granted under (a) shall have effect from 23/07/2025 and expires on 30/12/2025.

- c This Order may be cited as the Goods Tax Exemption Order No. 0399/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$10,536.13 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

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

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

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[Legal Notice:524]

**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.0399/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Dr Tony Moali shall be entitled to duty exemption as follows:
1. 100% import duty exemption on:
- 1 unit x Nissan X-Trail vehicle
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/12/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$7,047.58
- 7 This exemption shall become null and void if any of the above conditions are breached

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

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

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[Legal Notice:525]

**THE GOODS TAX ACT**  
(Cap 122)

**THE GOODS TAX EXEMPTION ORDER**

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 Malaita Provincial Government be granted 100% Exemption from the liability to Goods Tax on the following:
    - 1 . Solar Street Lights
  - b That the exemption granted under (a) shall have effect from 04/08/ 2025 and expires on 30/12/2025.
  - c This Order may be cited as the Goods Tax Exemption Order No.0398/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$49,745.20 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this fourth-day of August 2025.

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

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[Legal Notice:526]

**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.0398/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Malaita Provincial Government shall be entitled to duty exemption as follows:
  - 1 . 100% import duty exemption on:
    - a) Solar Street Lights
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/12/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$23,191.20
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this fourth-day of August 2025.

**HONOURABLE HARRY D. KUMA, MP**

[Legal Notice:527]

**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 National Fisheries Development Ltd (NFD) be granted 100% Exemption from the liability to Income Tax on the following:
    1. Non-resident Withholding tax on Insurance Premium or Premium on Insurance
  - b That the exemption granted under (a) shall have effect from 25/07/2025 and expires on 30/12/2025.
  - c This Order may be cited as the Income Tax Exemption Order No.0397/25
- 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 July 2025.

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

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[Legal Notice:528]

**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 Hyundai Ex8 vehicle
  - b That the exemption granted under (a) shall have effect from 25/07/2025 and expires on 30/12/2025.
  - c This Order may be cited as the Goods Tax Exemption Order No.0396/25
- 2 . This Exemption Order granted is not transferable

- 3 The estimated fiscal cost of this exemption totals \$64,135.50 in Goods tax foregone
- 4 The Member of Parliament 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 fifth-day of July 2025.

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

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[Legal Notice:529]

### **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.0396/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Nestor Ghire (MP) - Central Makira Constituency shall be entitled to duty exemption as follows:
  - 1 . 100% import duty exemption on:
    - a) 1 unit x Hyundai Ex.8 vehicle
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/12/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$29,900.00
- 7 The Member of Parliament 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 July 2025.

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

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[Legal Notice:530]

### **THE GOODS TAX ACT**

(Cap 122)

### **THE GOODS TAX EXEMPTION ORDER 2025**

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
  - a That Hon Stephen Kumi (MP) - Temotu Nende Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
    - 1 . 200 x Solar Light 300W
    - 2 . 30 x Generator 3Kw
    3. 30 x Regulator SVC-1500
  - b That the exemption granted under (a) shall have effect from 25/07/2025 and expires on 30/12/2025.
  - c This Order may be cited as the Goods Tax Exemption Order No.0395/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$59,330.70 in Goods tax foregone
- 4 The Member of Parliament 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 fifth-day of July 2025.

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

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[Legal Notice:531]

## 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.0395/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Stephen Kumi (MP) - Temotu Nende Constituency shall be entitled to duty exemption as follows:
  1. 100% import duty exemption on:
    - a 200 x Solar Light 300W
    - b 30 x Generator 3Kw
    - c 30 x Regulator SVC- 1500
- 4 The exemption granted shall be effective from the date of signing of Order and

shall expire on date 30/12/2025.

- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$27,660.00
- 7 The Member of Parliament 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 July 2025.

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

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[Legal Notice:532]

## 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 Hon Isikeli Vave (MP) - Shortland Island. Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
    - 1 . 2 unit x Dump Truck
  - b That the exemption granted under (a) shall have effect from 25/07/2025 and expires on 30/12/2025.
  - c This Order may be cited as the Goods Tax Exemption Order No.0394/25
- 2 This Exemption order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$109,215.50 in Goods tax foregone
- 4 The Member of Parliament at clause 1 (a) shall provide quarterly report on bGoods tax exemption acquired
- 5 Failure to abide by clause 2 will invalidate this Exemption Order.

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

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

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[Legal Notice:533]

## THE CUSTOMS AND EXCISE ACT

### **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.0394/25 may be cited as Duly Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Isikeli Vave (MP) - Shortland Island Constituency shall be entitled to duty exemption as follows
  - 1 . 100% import duty exemption on:
    - a) 2 unit x Dump Truck
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/12/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$50,916.30
- 7 The Member of Parliament at clause 3 shall provide quarterly report on Duly 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 July 2025.

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

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[Legal Notice:534]

### **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 John D. Kuku (MP) - North New Georgia Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
    - 1 . 1 800 x Sht Overlaid masonite 4.8x1 200x2400mm
- 2 1950 x Sht x Masonite 4.8x1200x2400mm; 40 x Ctn Masonite nail 1 inch; 40 x Ctn Fibro nail 1 inch; 100 x Ctn Roofing nail 3 inch; 30 x Resin 200kg; 120 x Ctn Chopped strand mat Gram#450; 10 x Pcs Meat mincer; 4 x Pcs Twisting machine; 10 x Pcs Stainless steel work bench

- b That the exemption granted under (a) shall have effect from 25/07/2025 and expires on 30/12/ 2025.
- c This Order may be cited as the Goods Tax Exemption Order No.0393/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$180,458.85 in Goods tax foregone
- 4 The Member of Parliament 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 fifth-day of July 2025.

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

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[Legal Notice:535]

## 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.0393/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon John D. Kuku (MP) - North New Georgia Constituency shall be entitled to duty exemption as follows:
  - 1. 100% import duty exemption on:
    - a 1800 x Sht Overlaid masonite 4.8x1200x2400mm
    - b 1950 x Sht x Masonite 4.8x1200x2400mm; 40 x Ctn Masonite nail 1 inch; 40 x Ctn Fibro nail 1 inch; 1 00 x Ctn Roofing nail 3 inch; 30 x Resin 200kg; 120 x Ctn Chopped strand mat Gram#450; 10 x Pcs Meat mincer; 4 x Pcs Twisting machine; 10 x Pcs Stainless steel work bench
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/12/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$84,130.00
- 7 The Member of Parliament 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 July 2025.

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

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[Legal Notice:536]

**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-Christopher Olifaeili be granted 100% Exemption from the liability to Goods Tax on the following:
    1. Personal Effects
- 2 Vehicle will not exempted under this exemption order
  - b That the exemption granted under (a) shall have effect from 25/07/2025 and expires on 30/11/2025.
  - c This Order may be cited as the Goods Tax Exemption Order No.0392/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$31,617.51 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

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

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

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[Legal Notice:537]

**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.0392/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:

3 That, Rimata Development Association Ltd-Christopher Olifaeili shall be entitled to duty exemption as follows:

1. 100% import duty exemption on:

a Personal Effects

b Vehicle will not exempted under this exemption order

4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/11/2025.

5 This exemption is not transferable.

6 The estimated amount of duty forgone through this exemption is \$14,740.10

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

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

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

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[Legal Notice:538]

**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:

1 100 pcs x Solar Pole line

2 100 pcs x Solar light. 2QW

b That the exemption granted under (a) shall have effect from 25/07/2025 and expires on 30/12/ 2025.

c This Order may be cited as the Goods Tax Exemption Order No.0391/25

2 This Exemption Order granted is not transferable.

3 The estimated fiscal cost of this exemption totals \$47,190.00 in Goods tax foregone

4 The Member of Parliament 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 fifth-day of July 2025.

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

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[Legal Notice:539]

**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.0391/25 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:
    - a) 100 pcs x Solar Pole line
    - b) 100 pcs x Solar light 20W
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/12/2025
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$22,000.00
- 7 The Member of Parliament 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 July 2025.

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

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[Legal Notice:540]

**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 . 17 x Batteries

b That the exemption granted under (a) shall have effect from 22/07/2025 and expires on 30/12 /2025.

c This Order may be cited as the Goods Tax Exemption Order No.0390/25

2 This Exemption Order granted is not transferable

3 The estimated fiscal cost of this exemption totals \$10,941.40 in Goods tax foregone

4. The Member of Parliament 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 fifth-day of July 2025.

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

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[Legal Notice:541]

**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.0390/ 25 may be cited as Duty Exemption Order 2025.

2 This Order is made subject to the following conditions:

3 That, Hon Clezy Rore MP - North Vella La Vella Constituenc shall be entitled to duty exemption as follows:

1 . 100% import duty exemption on:

a) 17 x Batteries

4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/12/2025.

5 This exemption is not transferable.

6 The estimated amount of duty forgone through this exemption is \$5,100.87

7 The Member of Parliament 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 July 2025.

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

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[Legal Notice:542]

**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 Nori (MP) - Maringe/Kokota Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
    1. 1 unit x Excavator XCMG XE370CA
    2. 1 unit x Hydraulic Pile Driver machine plus Arm and Accessories.
  - b That the exemption granted under (a) shall have effect from 18/07/2025 and expires on 30/12/2025.
  - c This Order may be cited as the Goods Tax Exemption Order No.0389/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$512,054.40 in Goods tax foregone
- 4 The Member of Parliament 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 July 2025.

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

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[Legal Notice: 543]

**THE CUSTOMS AND EXCISE ACT**  
 (Cap 12 1)

**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.0389 / 25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Catherine Nori (MP) - Maringe/Kokota Constituency shall be entitled

to duty exemption as follows:

1. 100% import duty exemption on:
  - a) 1 unit x Excavator XCMG XE370CA
  - b) 1 unit x Hydraulic Pile Driver machine plus Arm and Accessories
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/12/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$238 720.00
- 7 The Member of Parliament 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 July 2025.

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

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[Legal Notice: 544]

## 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 China Railway Construction Engineering Group Co Ltd be granted 100% Exemption from the liability to Goods Tax on the following:
    1. Construction Materials and Equipment
  - b That the exemption granted under (a) shall have effect from 18/07/2025 and expires on 30/12/2025.
  - c This Order may be cited as the Goods Tax Exemption Order No.0388/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$3,933,928.03 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 eighteenth-day of July 2025.

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

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[Legal Notice: 545]

**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.0388/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, China Railway Construction Engineering Group Co Ltd shall be entitled to duty exemption as follows:
  1. 100% import duty exemption on:
    - a) Construction Materials and Equipment
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/12/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$1,833,999.08
- 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 reached.

Dated at Honiara this eighteenth-day of July 2025.

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

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[Legal Notice: 546]

**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 Trevor Mahaga (MP) - Gao/Bugotu Constituency be granted 100% Exemption from the liability to Goods Tax on the following:

- 1 . 36 x Solar Panel 500W
  2. 6 x Off Grid System/Inverters and Accessories
  3. 6 Batteries and Solar Accessories
- b That the exemption granted under (a) shall have effect from 18/07/2025 and expires on 30/12/2025.
- c This Order may be cited as the Goods Tax Exemption Order No.0387/ 25
- 2 This Exemption Order granted is not transferable
  - 3 The estimated fiscal cost of this exemption totals \$27,336.45 in Goods tax foregone
  - 4 The Member of Parliament 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 July 2025.

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

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[Legal Notice: 547]

**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.0387 /25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Trevor Mahaga (MP) - Gao/Bugotu Constituency shall be entitled to duty exemption as follows:
  1. 100% import duty exemption on:
    - a) 36 x Solar Panel 500W
    - b) 6 x Off Grid System/Inverters and Accessories
    - c) 6 Batteries and Solar Accessories
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/12/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty foregone through this exemption is \$12,744.27
- 7 The Member of Parliament 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 July 2025.

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

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[Legal Notice: 548]

**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 Harry D. Kuma (MP) - Northwest Choiseul Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
    1. 2 unit x Suzuki DTIS Long OBM
  - b That the exemption granted under (a) shall have effect from 14/07/2025 and expires on 30/12/2025.
  - c This Order may be cited as the Goods Tax Exemption Order No.0386/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$7,050.00 in Goods tax foregone
- 4 The Member of Parliament 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 July 2025.

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

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[Legal Notice: 549]

**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 Harry D. Kuma (MP) - Northwest Choiseul Constituency be

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

1. 2 unit x Dump Truck
  2. 1 unit x Excavator
- b That the exemption granted under (a) shall have effect from 18/07/2025 and expires on 30/12/2025.
- c This Order may be cited as the Goods Tax Exemption Order No.0385/25
- 2 This Exemption Order granted is not transferable
  - 3 The estimated fiscal cost of this exemption totals \$531,960.00 in Goods tax foregone
  4. The Member of Parliament 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 July 2025.

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

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[Legal Notice: 550]

**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 .0385 / 25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Harry D. Kuma (MP) - Northwest Choiseul Constituency shall be entitled to duty exemption as follows:
  1. 100% import duty exemption on:
    - a) 2 unit x Dump Truck
    - b) 1 unit x Excavator
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/12 /2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$248,000.00
- 7 The Member of Parliament 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 July 2025.

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

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[Legal Notice:551]

**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 Infrastructure Development-Kosol Corporation Ltd be granted 100% Exemption from the liability to Goods Tax on the following:
    1. 2 unit x Hyundai Tucson Vehicles
  - b That the exemption granted under (a) shall have effect from 18/07/2025 and expires on 30/12/2025.
  - c This Order may be cited as the Goods Tax Exemption Order No.0384/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$100,611.52 in Goodstax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this eighteenth-day of July 2025.

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

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[Legal Notice: 552]

**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.0384/25 may be cited as Duty Exemption Order 2025.
- 2 This Order i s made subject to the following conclilions:
- 3 That, Ministry of Infrastructure Development- Kosol Corporation Ltd shall be

entitled to duty exemption as follows:

1. 100% import duty exemption on:
  - a) 2 unit x Hyundai Tucson Vehicles
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/12/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$67,298.67
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this eighteenth-day of July 2025.

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

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[Legal Notice: 553]

**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 Infrastructure Development-Ela Motors be granted 100% Exemption from the liability to Goods Tax on the following:
    - 1 . 1 unit x Toyota Hilux
    2. 1 unit x Toyota Land Cruiser
  - b That the exemption granted under (a) shall have effect from 21 / 07/2025 and expires on 30/12/2025.
  - c This Order may be cited as the Goods Tax Exemption Order No.0383/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$154,081.31 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

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

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

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[Legal Notice: 554]

**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.0383/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Ministry of Infrastructure Development-Ela Motors shall be entitled to duty exemption as follows:
  1. 100% import duty exemption on:
    - a) 1 unit x Toyota Hilux
    - b) 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 30/12/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$103,064.42
- 7 This exemption shall become null and void if any of the above conditions are breached.

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

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

[Legal Notice: 555]

**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 Police National Security and Correctional Services Reeves International Pty Limited be granted 100% Exemption from the liability to Goods Tax on the following items:
    1. Machineries and Plants
    2. Mix dry Goods

3. Sea travel equipment (Boat & Engine)
4. Medication and Medical consumables
5. 2 unit x Vehicles
6. Office Furnitures
7. Safety Equipment
8. Fuel-61,0S0L Diesel & 2900L Petrol

b That the exemption granted under (a) shall have effect from 14/08/2025 and expires on 30/01/2026.

c This Order may be cited as the Goods Tax Exemption Order No.0433/25

- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$3,354,448.91 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this fourteenth-day of July 2025.

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

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[Legal Notice: 556]

## 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.0433/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Ministry of Police National Security and Correctional ServicesReeves International Pty Limited shall be entitled to duty exemption for the following:
  1. 100% import duty exemption on:
    - a) Machineries and Plants
    - b) Mix dry Goods
    - c) Sea travel equipment (Boat & Engine)
    - d) Medication and Medical consumables
    - e) 2 unit x Vehicles
    - f) Office Furnitures

- g) Safety Equipment
- h) Fuel-61,0S0L Diesel & 2900L Petrol
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/01/2026.
- 5 This exemption is solely used for the project and it is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$1,563,845.65
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this fourteenth-day of July 2025.

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

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[Legal Notice: 557]

**THE GOODS TAX ACT**  
 (Cap 122)

**THE GOODS TAX EXEMPTION ORDER 2025**

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
  - a That Hon Peter Kenilorea Jnr (MP) - East Are'Are Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
    - 1. 200 x Laptops
  - b That the exemption granted under (a) shall have effect from 20/08/2025 and expires on 30/12/2025.
  - c This Order may be cited as the Goods Tax Exemption Order No.0432/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$35,046.05 in Goods tax foregone
- 4 The Member of Parliament 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 fourteenth-day of July 2025.

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

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[Legal Notice: 558]

## **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.0432/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Peter Kenilorea Jnr (MP) - East Are'Are Constituency shall be entitled to duty exemption as follows:
  1. 100% import duty exemption on:
    - a) 200 x Laptops
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/12/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$8,558.26
- 7 The Member of Parliament 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 fourteenth-day of July 2025.

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

[Legal Notice: 559]

## **THE GOODS TAX ACT**

(Cap 122)

### **THE GOODS TAX EXEMPTION ORDER 2025**

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
  - a That Hon Peter Kenilorea Jnr (MP) - East Are'Are Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
    1. 200 x Laptops
  - b That the exemption granted under (a) shall have effect from 15/08/2025

and expires on 30/12/2025.

- c This Order may be cited as the Goods Tax Exemption Order No.0432/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$32,464.86 in Goods tax foregone
- 4 The Member of Parliament 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 fifteenth-day of July 2025.

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

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[Legal Notice: 560]

**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.0432/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Peter Kenilorea Jnr (MP) - East Are'Are Constituency shall be entitled to duty exemption as follows:
  - 1. 100% import duty exemption on:
    - a) 200 x Laptops
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/12/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$15,135.14
- 7 The Member of Parliament 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 fifteenth-day of July 2025.

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

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[Legal Notice: 561]

**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 Wayne Ghemu (MP) - Rannoga/Simbo Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
    1. 10 coils x Roofing Iron Zinalume 24G, 12ft
    2. 10 x 070 STIHL Chain saw/Accessories
    3. 40 x MS 172 STIHL Chain saw/ Accessories
    4. 40 x Chain 16 inch
  - b That the exemption granted under (a) shall have effect from 11/08/2025 and expires on 30/12/2025.
  - c This Order may be cited as the Goods Tax Exemption Order No.0431/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$102,102.00 in Goods tax foregone
- 4 The Member of Parliament 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 August 2025.

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

[Legal Notice: 562]

**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.043 1 /25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Wayne Ghemu (MP) - Rannoga/Simbo Constituency shall be

entitled to duty exemption as follows:

1. 100% import duty exemption on:
  - a) 10 coils x Roofing Iron Zincalume 24G, 12ft
  - b) 10 x 070 STIHL Chain saw/Accessories
  - c) 40 x MS172 STIHL Chain saw/Accessories
  - d) 40 x Chain 16 inch
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/12/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$47,600.00
- 7 The Member of Parliament 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 August 2025.

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

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[Legal Notice: 563]

## THE GOODS TAX ACT (Cap 122)

### THE GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
  - a That Hon James Bonunga (MP) - Temotu Pele Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
    - 1 12 coils x Roofing Iron Zincalume 24G, 12ft
    - 2 100 x Roll Sisalation Paper 1370 x 55m
    - 3 201 x Roll bird wire 10mm x 50m
    - 4 35 x set MS 172 STIHL Chain saw/ Accessories
  - b That the exemption granted under (a) shall have effect from 11 /08/2025 and expires on 30/12 / 2025.
  - c This Order may be cited as the Goods Tax Exemption Order No.0430/25
- 2 This Exemption Order granted is not transferable

- 3 The estimated fiscal cost of this exemption totals \$107,250.00 in Goods tax foregone
- 4 The Member of Parliament 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 August 2025.

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

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[Legal Notice: 564]

**THE CUSTOMS AND EXCISE ACT**  
(Cap 1 21)

**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.0430/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon James Bonunga (MP) -Temotu Pele Constituency shall be entitled to duty exemption as follows:
  1. 100% import duty exemption on:
    - a) 12 coils x Roofing Iron Zincalume 24G, 12ft
    - b) 100 x Roll Sisalation Paper 1370 x 55m
    - c) 201 x Roll bird wire 10mm x 50m
    - d) 35 x set MS 172 STIHL Chain saw/ Accessories
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/ 12/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$50,000.00
- 7 The Member of Parliament 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 August 2025.

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

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[Legal Notice: 565]

**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 2 coils x Roofing Iron Zincalume 24G, 12ft
    2. 150 x Roll Bird wire 10mm x 50m
    3. 100 x Roll Sisalation paper 1370 x 55m
    4. 50 x SQ Tube 100mm x 100mm x 3.0mm x 6m
    5. 44 x Galvanized square pipe 75x75x3mx6m
    6. 40 x Pair hand glove
  - b That the exemption granted under (a) shall have effect from 11 /08/2025 and expires on 30/12/2025.
  - c This Order may be cited as the Goods Tax Exemption Order No.0429/25
- 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 The Member of Parliament 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 August 2025.

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

[Legal Notice: 566]

**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.0429/25 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) 12 coils x Roofing Iron Zincalume 24G, 12ft
    - b) 150 x Roll Bird wire 10mm x 50m
    - c) 100 x Roll Sisalation paper 1 370 x 55m
    - d) 50 x SQ Tube 100mm x 100mm x 3.0mm x 6m
    - e) 44 x Galvanized square pipe 75x75x3mx6m
    - f) 40 x Pair hand glove
4. The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/ 12/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$47,75 6.40
- 7 The Member of Parliament 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 August 2025.

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

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[Legal Notice: 567]

**THE GOOD S 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 Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
    1. Barbecue Grill & Brick making machine 3 mould
    2. Leather Chairs and Air conditioner
  - b That the exemption granted under (a) shall have effect from 11/08/2025

and expires on 30/12/2025.

- c This Order may be cited as the Goods Tax Exemption Order No.0428/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$9,394.71 in Goods tax foregone
- 4 The Member of Parliament 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 August 2025.

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

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[Legal Notice: 568]

**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.0428/25 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 Island Constituency shall be entitled to duty exemption as follows:
  - 1. 100% import duty exemption on:
    - a) Barbecue Grill & Brick making machine 3 mould
    - b) Leather Chairs and Air conditioner
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/12 /2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$4,379.82
- 7 The Member of Parliament 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 August 2025.

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

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[Legal Notice: 569]

## **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 Harry D. Kuma (MP) - Northwest Choiseul Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
    1. 1 unit x EISDMHL Yamaha OBM
  - b That the exemption granted under (a) shall have effect from 11/08/2025 and expires on 30/12/2025.
  - c This Order may be cited as the Goods Tax Exemption Order No.0427/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$3,799.83 in Goods tax foregone
- 4 The Member of Parliament 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 August 2025.

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

[Legal Notice: 570]

## **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 Jimmy Thuguvoda and Nicholas Suto shall be granted 100% Exemption from the liability to Stamp Duties on the following:
  - b The change of trustees of land property on the Perpetual Estate on parcel number 192-022-1, 192-022-4, 192-022-6, 192-022-7, 192-022-8, 192-022-9, 192-022-10, 192-022-11, 192-022-13, 192-022-14, 192-022-15, 192-022-16, 192-022-18, 192-022-19, 192-022-20, 192-022-21, 192-022-23, 192-022-25, 192-022-29 from David Thuguvoda and Daniel Buto to Jimmy Thuguvoda

and Nicholas Suto

- c. this Order may be cited as the Stamp Duties Exemption Order No. 0426/25
- 2 This Exemption Order granted is not transferable.
- 3 Failure to abide by clause 2 will invalidate this Exemption Order

Dated at Honiara this eleventh-day of August 2025.

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

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[Legal Notice: 571]

**THE GOODS TAX ACT**  
 (Cap 122)

**THE GOODS TAX EX MPTION 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 (M P) -East Makira Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
    - 1. 1 Unit x 2023 Nissan Urvan Microbus Narrow
  - b That the exemption granted under {a) shall have effect from 07/08/2025 and expires on 30/ 01/ 2026.
  - c This Order may be cited as the Goods Tax Exemption Order No.0425/24
- 2 This Exemption Order granted is not. transferable.
- 3 The estimated fiscal cost of this exemption totals \$35,045.75 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 seventh-day of August 2025.

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

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[Legal Notice: 572]

**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.0425/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Fra nklyn D. Wasi (MP) - East Makira Constituency shall be entitled to duty exemption as follows:
  1. 100% import duty exemption on:
    - 1 Unit x 2023 Nissan Urvan Microbus Narrow
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/01/2026.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is: \$16,338.35
- 7 This Exemption is granted under the. provision of regulation 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 seventh-day of August 2025.

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

[Legal Notice: 573]

## THE GOODS TAX ACT (Cap 122)

### THE GOODS TAX EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 37(2) of the uoods fax 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. UJa,(MP) - Cantrcal Hon iara Constituency for Pacific Strata Drill ing be granted 100% Exe mption from the liability to Goods Tax on the following:
    - 1 Geotechnical Drilling Machine
  - b That the exemption granted under (a) shall have effect from 07/08/2025and expire on 30 /12/2025.
  - c This Order may be cited as Lhe Goods Tax Exemption Order No. 0424/ 25
- 2 This Exemption Or:der granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$268,640 .7 in goods tax forgone
- 4 The Member of Parliament 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 seventh-day of August 2025.

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

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[Legal Notice: 574]

**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, HARRY D KUMA, Minister of Finance and Treasu0 , do hereby) make the following Order:

- 1 This Order No.0424/25 may be cited as Duty exemption Order 2025.
- 2 This Orcler is mmle subject to the following conclilions:
- 3 That, Hon Gordon D. Lilo (MP) - Central Honiara Constituency for Pacific Strata Drilling shall be entitled to duty exemption as follows:
  - 1 100% import duty exemption on:
    - a) Geotechnical Drilling Machine
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on dale 30/12/ 2025
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$125,240.42
- 7 The member of Parliament at clause 3 shall provide quarterly report on duty exemption acquired
- 8 This exemption shall become null and void if uny of the above conditions are breached.

Dated at Honiara this seventh-day of August 2025.

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

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[Legal Notice: 575]

**THE GOODS TAXES 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 Water be granted 50 % Exemption from the liability to Goods Tax on the following:
  - 2000 Cash water meters and 2000 user interface and accessories
- b That the exemption granted under (a) shall have effect from 01/08/2025 and expires on 30/01/ 026.
- c This Order may be cited as the Goods Tax Exemption Order No.0423/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$257,835.17 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 seventh-day of August 2025.

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

[Legal Notice: 576]

## 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.0423/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following conditions.
- 3 That Solomon Water shall be entitled to duty exemption as follows:
  - 1. 50% import duty exemption on:
    - 2. 2000 Cash water meters and 2000 user interface and accessories
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30 /01/2026
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$120,202.88
- 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 first-day of August 2025.

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

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[Legal Notice: 577]

**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 Vaghena Fisheries Ltd be granted 100 % Exemption from the liability to Goods Tax on the following:
    - Seaweed Gridding Machine
  - b That the exemption granted under (a) shall have effect from 01/08/2025 and expires on 30/01/2026.
  - c This Order may be cited as the Goods Tax Exemption Order No.0421/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$4,100.50 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 first-day of August 2025.

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

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[Legal Notice: 578]

**THE CUSTOMS AND EXCISE ACT**  
 (Cap 12 1)

**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.0421/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following conditions:
- 3 That, Vaghena Fisheries Ltd shall be entitled to duty exemption as follows:
  1. 100% import duty exemption on:
    - Seaweed Gridding Machine

- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/01/2026.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is: \$1,911.60
- 7 The Company at clause 3 shall provide quarterly report on Duty exemption acquired
- 8 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this first-day of August 2025.

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

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[Legal Notice: 579]

**THE GOODS TAX ACT**  
(Cap 122)

**THE GOODS TAX EXEMPTION ORDER 2025**

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025
  - a That Solomon Nickel Mining Company Ltd be granted 100% Exemption from the liability to Goods Tax on the following:
    - 1 Pc x Claisse ware polishing kit, 214 sets x triangle brand tyre
  - b That the exemption granted under (a) shall have effect from 01/08/2025 and expires on 30/01/2026.
  - c This Order may be cited as the Goods Tax Exemption Order No.0420/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$12,757.87 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 August 2025.

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

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[Legal Notice: 580]

**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.0420/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following conditions:
- 3 That, Solomon Nickel Mining Company Ltd shall be entitled to duty exemption as follows:
  1. 100% import duty exemption on:
    - I Pc x Claissic ware polishing kit, 214 sets x triangle brand tyre
- 4 he exemption granted shall be effective from the date of signing of Order and shall expire on date 30/01/2026.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is: \$6,542.50
- 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 first-day of August 2025.

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

[Legal Notice:581]

**THE GOODS TAX ACT**  
(Cap 122)

**THE GOODS TA X EXEMPTION ORDER 2025**

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025
  - a That Solomon Nickel Mining Company Ltd be granted 100 % Exemption from the liaoility to Goods Tax on the following:
    - 20 pkg x Zinc block,100 pkg x Zinc rod ,2 109 pkg x (tyre, filter, work clothes, cabinet, chair, tool s & spare parts), 5 pkg x Mo bile toilet, 23 pkg x lime powder, 1 unit x C rane tru ck, 2 pkg x to ols and supplies, 1

pkg x spare part, 1 pkg x bucket cylinder, 1 pkg x Hose assembly

b That the exemption granted under (a) shall have effect from 01/08/2025 and expires on 30 /01/2026.

c This Order may be cited as the Goods Tax Exemption Order No.04 19/25

2 This Exemption Order granted is not transferable.

3 The estimated fiscal cost of this exemption totals \$168,924.55 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 August 2025.

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

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[Legal Notice: 582]

**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.0419/25 may be cited as Duty Exemption Order 2025

2 This Order is made subject to the following conditions:

3 That, Solomon Nickel Mining Company Ltd shall be entitled to duty exemption as follows:

1. 100% import duty exemption on:

- 20 pkg x Zinc block, 100 pkg x Zinc rod, 2109 pkg x (tyre, filter, work clothes, cabinet, chair, tools & spare parts), 5 pkg x Mobile toilet, 23 pkg x lime powder, 1 unit x Crane truck, 2 pkg x tools and supplies, 1 pkg x spare part, 1 pkg x bucket cylinder, 1 pkg x Hose assembly

4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30 /01/2026.

5 This exemption is not transferable.

6 The estimated amount of duty forgone through this exemption is: \$78,752.71

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 first-day of August 2025.

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

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[Legal Notice: 583]

**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 Sottish Limited be granted 100 % Exemption from the liability to Goods Tax on the following:
    - 2 unit x 3.5ton forklift
  - b That the exemption granted under (a) shall have effect from 01/08/2025 and expires on 30/01/2026.
  - c This Order may be cited as the Goods Tax Exemption Order No.0417/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$35,137.70 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 August 2025.

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

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[Legal Notice: 584]

**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.0417/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made- subject to the following conditions:

3 That, Solfish Limited shall be entitled to duty exemption as follows:

1. 100% import duty exemption on:

- 2 unit x 3.5ton forklift

4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/01/2026.

5 This exemption is not transferable.

6 The estimated amount of duty forgone through this exemption is: \$16,381.20

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 first-day of August 2025.

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

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[Legal Notice: 585]

## 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 Didds Holding Ltd be granted 100% Exemption from the liability to Goods Tax on the following:

- Steel Structure Warehouse

b That the exemption granted under (a) shall have effect from 01/08/2025 and expires on 30/01/2026.

c This Order may be cited as the Goods Tax Exemption Order No.0416/25

2 This Exemption Order granted is not transferable.

3 The estimated fiscal cost of this exemption totals \$33,878.64 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 August 2025.

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

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[Legal Notice: 586]

**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.0416/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following conditions:
- 3 That, Didds Holding Ltd shall be entitled to duty exemption as follows:
  - 1 . 100% import duty exemption on:
    - Steel Structure Warehouse
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/01/2026.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is: \$15,794.24
- 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 first-day of August 2025.

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

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[Legal Notice: 587]

**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 Water be granted 100% Exemption from the liability to Goods Tax on the following:
    - Chlorine
  - b That the exemption granted under (a) shall have effect from 01/08/2025 and expires on 30/01/2026.

- c This Order may be cited as the Goods Tax Exemption Order No .0415/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$691,327.22 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 August 2025.

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

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[Legal Notice: 588]

**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 Water be granted 100% Exemption from the liability to Goods Tax on the following:
    - Plumbing Pipes and Fittings
  - b That the exemption granted under (a) shall have effect from 01/08/2025 and expires on 30/01/2026.
  - c This Order may be cited as the Goods Tax Exemption Order No.0414/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$994,686.82 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 first-day of August 2025.

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

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[Legal Notice: 589]

## **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.0414/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following conditions.
- 3 That, Solomon Water shall be entitled to duty exemption as follows:
  1. 100% import duty exemption on:
    - Plumbing pipes and Fittings
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/01/2026.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is: \$463,723.46
- 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 first-day of August 2025.

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

[Legal Notice: 590]

## **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 Soltuna be granted 100 % Exemption from the liability to Goods Tax on the following:
    - Packing machine, Equipment and parts, Labels, Metal tin cans and Lids, Paper packaging, Plastic bag/packaging, Stretch film, poly strap, Adhesive tapes, Glue, Metal clip, protective clothing, protective footwear, protective gear, laboratory and equipment,

laboratory chemicals, sanitation and pest control items

b That the exemption granted under (a) shall have effect from 01/08/2025 and expires on 30/01/2026.

c This Order may be cited as the Goods Tax Exemption Order No.0413/25

2 This Exemption Order granted is not transferable.

3 The estimated fiscal cost of this exemption totals \$17,950,000.00 m 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 August 2025.

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

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[Legal Notice: 591]

**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.0413/25 may be cited as Duty Exemption Order 2025

2 This Order is made subject to the following conditions

3 That, Soltuna shall be entitled to duty exemption as follows:

1. 100% import duty exemption on:

- Packing machine, Equipment and parts, Labels, Metalffin cans and Lids, Paper packaging, Plastic bag/packaging, Stretch film, poly strap, Adhesive tapes, Glue, Metal clip, protective clothing, protective foot wear, protective gear, laboratory and equipment, laboratory chemicals, sanitation and pest control items

4 The exemption granted shall be effective from the date of signing of Order and shall expire on dale 30/ 01/2026.

5 This exemption is not transferable.

6 The estimated amount of duty forgone through this exemption is: \$8,369,000.00

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 first-day of August 2025.

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

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[Legal Notice:592]

**THE GOODS TAX ACT**  
 (Cap 122)

**THE GOODS TAX EXEMPTION ORDER**

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 Bilikiki Cruises Ltd be granted 100 % Exemption from the liability to Goods Tax on the following:
    - Scubarpo Dive equipment
    - Oceanic dive equipment
  - b That the exemption granted under (a) shall have effect from 01/08/2025 and expires on 30/01/2026.
  - c This Order may be cited as the Goods Tax Exemption Order No.0412/25
- 2 This Exemption Order granted is not transferable.
- 3 This estimated fiscal cost of this exemption totals \$49,335.00 in Good tax forgone
- 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 August 2025.

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

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[Legal Notice: 593]

**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.0412/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following conditions:

- 3 That, Bilikiki Cruises Ltd shall be entitled to duty exemption as follows:
1. 100% import duty exemption on:
    - Scubarpo Dive equipment
    - Oceanic dive equipment
  - 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/01/2026.
  - 5 This exemption is not transferable.
  - 6 The estimated amount of duty forgone through this exemption is: \$23,000.00
  - 7 The Company at clause 3 shall provide quarterly report on Duly exemption acquired
  - 8 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this first-day of August 2025.

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

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[Legal Notice: 594]

**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 Nori MP - Marine/Kokota Constituenc be granted 100% exemption from the liability to Goods Tax on the following:
    1. 1 unit x Toyota Land Cruiser with Accessories
  - b That the exemption granted under (a) shall have effect from 05/08/2025 and expires on 30/12/2025.
  - c This Order may be cited as the Goods Tax Exemption Order No.0411/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$53,375.00 in Goods tax foregone
- 4 The Member of Parliament 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 August 2025.

**HONOURABLE HARRY D. KUMA, MP**

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[Legal Notice: 595]

**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.0411/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following condition.
- 3 Thal. Hon Catherine Nori (MP) - Maringe/Kokota Constituency shall be entitled to duty exemption as follows:
  1. 100% import duty exemption on:
    - a 1 unit x Toyota Land Cruiser Vehicle with Accessories
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/12/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$35,702.40
- 7 The Member of Parliament 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 fifth-day of August 2025.

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

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[Legal Notice: 596]

**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 Office of The Prime Minister & Cabinet-Su erfl Limited be granted 100% Exemption from the liability to Goods Tax on the following:
    - 1 . Inverter

2. Blue Solar light
  - 3 Insulation. Black
  4. Cables and Insolator
  5. Ceiling fan
- b That the exemption granted under (a) shall have effect from 31/07/2025 and expires on 30/12/2025.
- c This Order may be cited as the Goods Tax Exemption Order No.0410/25
- 2 This Exemption Order granted is not transferable
  - 3 The estimated fiscal cost of this exemption totals \$44,595.12 in Goods tax foregone.
  - 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this thirty-first day of July 2025.

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

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[Legal Notice: 597]

**THE CUSTOMS AND EXCISE ACT**  
 (Cap 12 1 )

**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.0410/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following condilions:
- 3 That, Office of The Prime Minister & Cabinet-Superfly Limited shall be entitled to duly exemption as follows:
  1. 100% import duty exemption on:
    - a) Inverter
    - b) Blue Solar light
    - c) Insulation Black
    - d) Cables and Insolator
    - e) Ceiling fan
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/12 /2025.
- 5 This exemption is not transferable.

- 6 The estimated amount of duty forgone through this exemption is 20,790.26
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this thirty-first day of July 2025.

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

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[Legal Notice: 598]

### **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 Karen Foimua & Rose Kiriau & John Foimua 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 19-029-84 from Administrator- Karen Foimua & Rose Kiriau & John Foimua to Karen Foimua & Rose Kiriau & John Foimua
  - c this Order may be cited as the Stamp Duties Exemption Order No. 0409/25
- 2 This Exemption Order granted is not transferable.
- 3 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this thirty-first day of July 2025.

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

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[Legal Notice: 599]

### **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 Reyna Id Andre Sivoro 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-

074-18 from Bunyan Sivoro and Monica Sivoro to Reynald Andre Sivoro

- c. This Order may be cited as the Stamp Duties Exemption Order No. 0408/25
- 2 This Exemption Order granted is not transferable.
- 3 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this thirty-first day of July 2025.

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

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[Legal Notice: 600]

**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. Dennis Manioli be granted 100% Exemption from the liability to Goods Tax on the following
    - 1. 1 unit x Nissan Narava vehicle
  - b That the exemption granted under (a) shall have effect from 29/07/2025 and expires on 30/11/ 2025.
  - c This Order may be cited as the Goods Tax Exemption Order No.0407/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$6,799.20 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

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

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

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Legal Notice: 601]

**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 Indie Diane Szetu be granted 100% Exemption from the liability to Goods Tax on the following
    - 1. Personal Effects
    - 2. Vehicle will not exempted under this exemption order
  - b That the exemption granted under (a) shall have effect from 20/08/2025 and expires on 30/12/ 2025.
  - c This Order may be cited as the Goods Tax Exemption Order No.0449/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$2,338.90 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twentieth-day of August 2025.

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

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[Legal Notice: 602]

**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.0449/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following condition:
- 3 That, Indie Diane Szetu shall be entitled to duly exemption as follows:
  - 1. 100% import duty exemption on:
    - a) Personal Effects
    - b) Vehicle will not exempted under this exemption order
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/12 /2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$1,199.42
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this twentieth-day of August 2025.

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

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Legal Notice: 603]

**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 Mines, Energy and Rural Electrification be granted 100% Exemption from the liability to Goods Tax on the following
    - Exhibition Materials and Equipment
  - b That the exemption granted under (a) shall have effect from 20/08/2025 and expires on 30/12/ 2025.
  - c This Order may be cited as the Goods Tax Exemption Order No.0448/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$28,075.63 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twentieth-day of August 2025.

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

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[Legal Notice: 604]

**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.0448/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following condition:
- 3 That, Ministry of Mines, Energy and Rural Electrification shall be entitled to duly exemption as follows:
  1. 100% import duty exemption on:

- Exhibition Material and Equipment
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/12 /2025.
  - 5 This exemption is not transferable.
  - 6 The estimated amount of duty forgone through this exemption is \$13,088.87
  - 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this twentieth-day of August 2025.

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

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Legal Notice: 605]

**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 cittd as the Goods Tax (exemption) Order 2025.
  - a That Seasonal Workers - Solomon Douglas Oli be granted 100% Exemption from the liability to Goods Tax on the following
    - Personal Effects
    - Vehicles will not exempted under this exemption order
  - b That the exemption granted under (a) shall have effect from 20/08/2025 and expires on 30/12/2025.
  - c This Order may be cited as the Goods Tax Exemption Order No.0447/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$41,628.84 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twentieth-day of August 2025.

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

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[Legal Notice: 606]

## **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.0447/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following condition:
- 3 That, Seasonal Workers- Solomon Douglas Oli shall be entitled to duty exemption as follows:
  - Personal Effects
  - Vehicles will not exempted under this exemption order
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/12 /2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$19,407.39
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this twentieth-day of August 2025.

**HONOURABLE HARRY D. KUMA, MP**

MINISTER OF FINANCE AND TREASURY

LEGAL NOTICE:

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[Legal Notice: 607]

## **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 H.Bari Store be granted 100% Exemption from the liability to Goods Tax on the following
    - 1 unit x Lucas Mill
    - 1 unit x Chainsaw MS720 with 36” bar 7 cross cut chain
  - b That the exemption granted under (a) shall have effect from 20/08/2025 and expires on 30/12/2025.

- c This Order may be cited as the Goods Tax Exemption Order No.0446/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$49,442.25 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twentieth-day of August 2025.

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

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[Legal Notice: 608]

**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.0446/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following condition:
- 3 That, H. Bari Store shall be entitled to duly exemption as follows:
  1. 100% import duty exemption on:
    - 1 unit x Lucas Mill
    - 1 unit x Chainsaw MS720 with 36" bar 7 cross cut chain
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/12 /2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$23,050.00
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this twentieth-day of August 2025.

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

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[Legal Notice: 609]

**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 Trisha Haidee Tegi Bambu be granted 100% Exemption from the liability to Goods Tax on the following
    1. Personal Effects
    2. Vehicle will not be exempted under this exemption order
  - b That the exemption granted under (a) shall have effect from 20/08/2025 and expires on 30/12/2025.
  - c This Order may be cited as the Goods Tax Exemption Order No.044525
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$691.40 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this eighteenth-day of August 2025.

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

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[Legal Notice: 610]

## 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.0445/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following condition:
- 3 That, Trisha Haidee Tegi Bambu shall be entitled to duty exemption as follows:
  1. 100% import duty exemption on:
    - (a) Personal Effects
    - (b) Vehicle will not be exempted under this exemption Order
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/12/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$354.54
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this eighteenth-day of August 2025.

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

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[Legal Notice:611]

**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 Chachabule Amoi (MP) - Marovoo Constituency be granted 100% Exemption from the liability to Goods Tax on the following
    1. 23 unit x E15DML Yamaha OBM
    2. 7 unit x E40XMHL Yamaha OBM
    3. 6 unit x E60HMHDL Yamaha OBM
    4. 2 unit x E75BMHDL Yamaha OBM
  - b That the exemption granted under (a) shall have effect from 18/08/2025 and expires on 30/12/2025.
  - c This Order may be cited as the Goods Tax Exemption Order No.0444/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$174,672.60 in Goods tax foregone.
- 4 The Member of Parliament 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 August 2025.

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

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[Legal Notice: 612]

**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 Simon Ero Holara be granted 100% Exemption from the liability to Goods Tax on the following items for the Tina Hydropower Transmission Line Systems project:
  - 1. 1 unit x Mitsubishi Pajero Mini
- b That the exemption granted under (a) shall have effect from 18/08/2025 and expires on 30/12/2025.
- c This Order may be cited as the Goods Tax Exemption Order No.0443/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$4,800.79 in Goods tax foregone.
- 4 The Member of Parliament 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 August 2025.

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

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[Legal Notice: 613]

**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.0443/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following condition:
- 3 That, Dr. Simon Ero Holara shall be entitled to duly exemption as follows:
  - 1. 100% import duty exemption on
    - a) 1 unit x Mitsubishi Pajero Mini
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/12 /2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$3,211.23
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this eighteenth-day of August 2025.

**HONOURABLE HARRY D. KUMA, MP**

Legal Notice: 614]

**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- Christopher Olifaeili be granted 100% Exemption from the liability to Goods Tax on the following
    1. Personal Effects
    2. Vehicle will not exempted under this exemption order
  - b That the exemption granted under (a) shall have effect from 18/08/2025 and expires on 30/12/2025.
  - c This Order may be cited as the Goods Tax Exemption Order No.0442/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$18146.91 in Goods tax foregone.
- 4 The Member of Parliament 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 August 2025.

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

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[Legal Notice: 615]

**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.0442/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following condition:
- 3 That, Rimata Development Association Ltd- Christopher Olifaeili shall be entitled to duty exemption as follows:

1. 100% import duty exemption on
  - a) Personal Effects
  - b) vehicle will not exempted under this exemption order
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/12 /2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$8,40.10
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this eighteenth-day of August 2025.

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

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[Legal Notice: 616]

**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 cittd 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. Personal Effects
    2. Vehicle will not exempted under this exemption order
  - b That the exemption granted under (a) shall have effect from 18/08/2025 and expires on 30/12/2025.
  - c This Order may be cited as the Goods Tax Exemption Order No.0441/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$9,538.84 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this eighteenth-day of August 2025.

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

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Legal Notice: 617]

**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.0441/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following condition:
- 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
    - vehicle will not exempted under this exemption order
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/12/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$4,447.01
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this eighteenth-day of August 2025.

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

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Legal Notice: 618]

**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.0440/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following condition:
- 3 That, Hon Jimson F. Tanangada (MP) - Gizo/Kolobangara Constituency shall be entitled to duty exemption as follows:
  1. 100% import duty exemption on:

- a) 16 coils x Roofing iron colorbond 24G, 12ft
  - b) 3 coils x Roofing iron Zinalume 24G, 12ft
  - c) 240 x Bird wire 10mm x 50M
  - d) 50 x Roll double sisalation paper 1370 x 55m
  - e) 50 x Toilet pans P Trap
  - f) 5 CTN x pigment 28Tin #3754
  - g) 5 CTN x pigment 16Tin #4777
  - h) 5 CTN x pigment 16Tin #3957
  - i) 20 set x Automobile paint; 100 set x Solar lamp 300W and panel; 5PCs x Makita drill 16mm; 5 PCS x Makita Planer 82; 5 PCs x Angle Grinder 1000 mm; 100 x PVC pipe 40mm x 5.8; 100 x PVC pipe 40mm x 4m; 2 Pcs x paint brush 4 inch
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/12/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$79,248.20
- 7 The Member of Parliament at clause 3 shall provide quarterly report on Duty exemption acquired
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this fifteenth-day of August 2025.

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

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[Legal Notice: 619]

**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. Tanangada (MP) - Gizo/Kolobangara Constituency be granted 100% Exemption from the liability to Goods Tax on the following
    - a) 16 coils x Roofing iron colorbond 24G, 12ft
    - b) 3 coils x Roofing iron Zinalume 24G, 12ft
    - c) 240 x Bird wire 10mm x 50M
    - d) 50 x Roll double sisalation paper 1370 x 55m

- e) 50 x Toilet pans P Trap
  - f) 5 CTN x pigment 28Tin #3754
  - g) 5 CTN x pigment 16Tin #4777
  - h) 5 CTN x pigment 16Tin #3957
  - i) 20 set x Automobile paint; 100 set x Solar lamp 300W and panel; 5 PCs x Makita drill 16mm; 5 PCS x Makita Planer 82; 5 PCs x Angle Grinder 1000 mm; 100 x PVC pipe 40mm x 5.8; 100 x PVC pipe 40mm x 4m; 2 Pcs x paint brush 4 inch
- b That the exemption granted under (a) shall have effect from 15/08/2025 and expires on 30/12/2025.
- c This Order may be cited as the Goods Tax Exemption Order No.0440/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$169,987.39 in Goods tax foregone.
- 4 The Member of Parliament 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 fifteenth-day of August 2025.

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

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[Legal Notice: 620]

## 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) be granted 100% Exemption from the liability to Goods Tax on the following
    - 1. 1 unit x Isuzu NPR71H Cargo Truck
  - b That the exemption granted under (a) shall have effect from 15/08/2025 and expires on 30/12/2025.
  - c This Order may be cited as the Goods Tax Exemption Order No.0439/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$42,132.60 in Goods tax

foregone.

- 4 The Member of Parliament 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 fifteenth-day of August 2025.

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

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[Legal Notice: 621]

**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.0440/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following condition:
- 3 That, Hon Gordon D. Lilo MP - Central Honiara Constituency shall be entitled to duty exemption as follows:
  1. 100% import duty exemption on:
    - a) 1 unit x Isuu NPR71H Cargo Truck
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/12/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$19,642.20
- 7 The Member of Parliament at clause 3 shall provide quarterly report on Duty exemption acquired
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this fifteenth-day of August 2025.

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

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[Legal Notice: 622]

**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 shall be granted 100% Exemption from the liability to Goods Tax on the following
    1. 1 unit x Yamaha Boat
    2. 1 unit x Splash wall
    3. 1 unit E15DMHL Yamaha OBM
    4. 1 unit x E40XMHL Yamaha OBM
  - b That the exemption granted under (a) shall have effect from 15/08/2025 and expires on 30/12/2025.
  - c This Order may be cited as the Goods Tax Exemption Order No.0438/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$18,376.80 in Goods tax foregone.
- 4 The Member of Parliament 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 fifteenth-day of August 2025.

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

[Legal Notice: 623]

## 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 Jamie Lency Vokia MP) - North East Guadalcanal Constituency shall be granted 100% Exemption from the liability to Goods Tax on the following
    1. 3 unit x Massey Ferguson 4W Agricultural tractors and Fittings
    2. 3 unit x Ploughing Machine
    3. 8 coil x Roofing iron Colorbons 24G, 12ft

- b That the exemption granted under (a) shall have effect from 15/08/2025 and expires on 30/12/2025.
- c This Order may be cited as the Goods Tax Exemption Order No.0437/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$171,600.00 in Goods tax foregone.
- 4 The Member of Parliament 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 fifteenth-day of August 2025.

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

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[Legal Notice: 624]

**THE GOODS TAX ACT**  
(Cap 122)

**THE GOODS TAX EXEMPTION ORDER 2025**

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

- 1 This Order may be cited as the Goods Tax (exemption) Order 2025.
  - a That Hon Polycarp Paea MP) - Malaita Outer Island Constituency for Elixir Bay Travel and Tour be granted 100% Exemption from the liability to Goods Tax on the following
    - 1. 1 unit x Ford Ranger Wildtak vehicle
  - b That the exemption granted under (a) shall have effect from 14/08/2025 and expires on 30/12/2025.
  - c This Order may be cited as the Goods Tax Exemption Order No.0436/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$133,428.75 in Goods tax foregone.
- 4 The Member of Parliament 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 fourteenth-day of August 2025.

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

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[Legal Notice: 625]

**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.0436/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following condition:
- 3 That, Hon Polycarp Paea MP - Malaita Outer Island Constituency for Elixiiir Bay travels and tour shall be entitled to duty exemption as follows:
  1. 100% import duty exemption on:
    - a) 1 unit x Isuu NPR71H Cargo Truck
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/12/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$89,25000
- 7 The Member of Parliament at clause 3 shall provide quarterly report on Duty exemption acquired
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this fourteenth-day of August 2025.

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

[Legal Notice: 626]

**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 cittd as the Goods Tax (exemption) Order 2025.
  - a That Hon Rexson Ramofafia (MP) - Fataleka Constituency be granted 100% Exemption from the liability to Goods Tax on the following
    1. 1 unit x 2016 Lexus vehicle
  - b That the exemption granted under (a) shall have effect from 14/08/2025 and expires on 30/12/2025.

- c This Order may be cited as the Goods Tax Exemption Order No.0435/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$95,116.47 in Goods tax foregone.
- 4 The Member of Parliament 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 fourteenth-day of August 2025.

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

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[Legal Notice: 627]

**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.0435/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following condition:
- 3 That, Hon Rexson Ramofafia (MP) - Fatakeka Constituency shall be entitled to duty exemption as follows:
  - 1. 100% import duty exemption on:
    - a) 1 unit x Isuu NPR71H Cargo Truck
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/12/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$63,623.06
- 7 The Member of Parliament at clause 3 shall provide quarterly report on Duty exemption acquired
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this fourteenth-day of August 2025.

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

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[Legal Notice: 628]

**THE GOODS TAX ACT**  
(Cap 122)

**THE GOODS TAX EXEMPTION ORDER 2025**

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

- 1 This Order may be cited as the Goods Tax (exemption) Order 2025.
  - a That Hon Polycarp Paea MP) - Malaita Outer Island Constituency for Elixir Bay Travel and Tour be granted 100% Exemption from the liability to Goods Tax on the following
    1. 2 unit x toyota Coaster 4.2L Bus
  - b That the exemption granted under (a) shall have effect from 14/08/2025 and expires on 30/12/2025.
  - c This Order may be cited as the Goods Tax Exemption Order No.0436/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$168,249.20 in Goods tax foregone.
- 4 The Member of Parliament 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 fourteenth-day of August 2025.

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

[Legal Notice: 629]

**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.0435/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following condition:
- 3 That, Hon Polycarp Paea (MP) -Malaita Outer Islands Constituency for Elixir Bay travels and tour shall be entitled to duty exemption as follows:
  1. 100% import duty exemption on:

- a) 2 unit x Toyota Coaster 4.2L Bus
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/12/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$112,541.20
- 7 The Member of Parliament at clause 3 shall provide quarterly report on Duty exemption acquired
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this fourteenth-day of August 2025.

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

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