



BY AUTHORITY

779

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LEGAL NOTICE

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[Legal Notice Nos. 755 to 902]*

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[Legal Notice: 755]

GOODS TAX ACT

(Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - a. That Hon Clezy Rore (MP) - North Vella La Vella Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
 1. 1-unit x EISDMHL Yamaha OBM
 - b. That the exemption granted under (a) shall have effect from 17/09/2025 and expires on 28/02/2026.
 - c. This Order may be cited as the Goods Tax Exemption Order No.0533/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$3,304.20 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 this seventeenth-day of September 2025

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:756]

GOODS TAX ACT (

Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - a. That Hon Clezy Rore (MP) - North Vella La Vella Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
 1. 1-unit x Dump Truck

2. 1-unit x Cargo Truck
 3. Tyres and Spare parts
 4. SOFA
- b. That the exemption granted under (a) shall have effect from 17/09/2025 and expires on 28/02/2026.
- c. This Order may be cited as the Goods Tax Exemption Order No.0532/25
- 2 This Exemption Order granted is not transferable
 - 3 The estimated fiscal cost of this exemption totals \$114,672.98 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 this seventeenth-day of September 2025

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:757]

CUSTOMS AND EXCISE ACT
(Cap 121)

CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

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

- 1 This Order No.0532/25 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 Constituency shall be entitled to duty exemption as follows:
 1. 100% import duty exemption on:
 - a) 1-unit x Dump Truck
 - b) 1-unit x Cargo Truck
 - c) Tyres and Spare parts
 - d) SOFA
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 28/02/2026.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$53,460.60
- 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 this seventeenth-day of September 2025

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:758]

STAMP DUTIES ACT
 (Cap 126)

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 Lawrence Patrick Quan 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 171-001-05 & 171-001-06 from Margaret Quan to Lawrence Patrick Quan
 - c. this Order may be cited as the Stamp Duties Exemption Order No. 0531/25
- 2 This Exemption Order granted is not transferable.
- 3 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this this seventeenth-day of September 2025

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:759]

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 Jenner Galo & Denmark Galo and Jordan Galo 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 191-056-267 from Public Trustee for Late Derald Galo to Jenner Galo & Denmark Galo and Jordan Galo

- c. this Order may be cited as the Stamp Duties Exemption Order No. 0530/25
- 2 This Exemption Order granted is not transferable.
- 3 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this sixteenth-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:760]

STAMP DUTIES ACT

(Cap 126)

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 Albert Alefaio and Patrick Alefaio 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 191-006-96 from Public Trustee for Late Jacinta Tavetsikai to Albert Alefaio and Patrick Alefaio
 - c. This Order may be cited as the Stamp Duties Exemption Order No. 0529/25
- 2 This Exemption Order granted is not transferable.
- 3 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this sixteenth-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:761]

STAMP DUTIES ACT

(Cap 126)

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 Diana Lazarus Vasula 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 191-043-34 from Dorcus Leslie to Diana Lazarus Leslie

- c. this Order may be cited as the Stamp Duties Exemption Order No. 0528/25
- 2 This Exemption Order granted is not transferable.
- 3 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this sixteenth-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:762]

STAMP DUTIES ACT
(Cap 126)

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 Primrose May Gates 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 191-008-92 from Leslie Gates and Sarah Gates to Primrose May Gates
 - c. this Order may be cited as the Stamp Duties Exemption Order No. 0527/25
- 2 This Exemption Order granted is not transferable.
- 3 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this sixteenth-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:763]

GOODS TAX ACT
(Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - a. That Seasonal Workers-Bruno Joel Lee 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 15/09/2025 and expires on 28/02/2026.
 - c. This Order may be cited as the Goods Tax Exemption Order No.0526/25
- 2 This Exemption Order granted is not transferable
 - 3 The estimated fiscal cost of this exemption totals \$13,774.65 in Goods tax foregone.
 - 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this fifteenth-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:764]

CUSTOMS AND EXCISE ACT
(Cap 121)

CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

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

- 1 This Order No.0526/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Seasonal Workers-Bruno Joel Lee 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 28/02/2026.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$6,421.75
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this fifteenth-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:765]

GOODS TAX ACT
(Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - a. That UNIQUE Enterprise SI Limited be granted 50% Exemption from the liability to Goods Tax on the following:
 1. General Merchandise Goods
 - b. That the exemption granted under (a) shall have effect from 15/09/2025 and expires on 28/02/2026.
 - c. This Order may be cited as the Goods Tax Exemption Order No.0525/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$750,000.00 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this fifteenth-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:766]

CUSTOMS AND EXCISE ACT
(Cap 121)

CUSTOMS AND EXCISE DUTY EXEMPTIONS ORDER 2025

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

- 1 This Order No.0525/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, UNIQUE Enterprise SI Limited shall be entitled to duty exemption as follows:
 1. 50% import duty exemption on:
 - a) General Merchandise Goods
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 28/02/2026.
- 5 This exemption is not transferable.

- 6 The estimated amount of duty forgone through this exemption is \$450,000.00
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this fifteenth-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:767]

GOODS TAX ACT
 (Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - a. That Dr Jeffery Yiapi be granted 100% Exemption from the liability to Goods Tax on the following:
 - 1 1 -unit x Toyota Vanguard vehicle
 - b. That the exemption granted under (a) shall have effect from 15/09/2025 and expires on 28/02/2026.
 - c. This Order may be cited as the Goods Tax Exemption Order No.0524/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$15,897.62 in Goods tax foregone
- 4 Doctor 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 September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:768]

CUSTOMS AND EXCISE ACT
 (Cap 121)

GOOD TAX EXEMPTION ORDER 2025

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

- 1 This Order No.0524/25 may be cited as Duty Exemption Order 2025.

- 2 This Order is made subject to the following conditions:
 3 That, Dr Jeffery Yiapi shall be entitled to duty exemption as follows:
1. 100% import duty exemption on:
 - a) 1-unit x Toyota Vanguard vehicle
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 28/02/2026.
 5 This exemption is not transferable.
 6 The estimated amount of duty forgone through this exemption is \$10,633.86
 7 Doctor 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 September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
 MINISTER OF FINANCE AND TREASURY

[Legal Notice:769]

GOODS TAX ACT
 (Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - a. That Hon Alfred M. Tuasulia (MP) - West Kwara'ae Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
 - 1 . 1-unit x Hitachi ZX200 SG
 - b. That the exemption granted under (a) shall have effect from 15/09/2025 and expires on 28/02/2026.
 - c. This Order may be cited as the Goods Tax Exemption Order No.0523/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$321,750.00 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 September 2025.

HONOURABLE TREVOR H. MAHAGA, MP

MINISTER OF FINANCE AND TREASURY

[Legal Notice:770]

CUSTOMS AND EXCISE ACT
(Cap 121)

CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

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

- 1 This Order No.0523/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Alfred M. Tuasulia (MP) - West Kwara'ae Constituency shall be entitled to duty exemption as follows:
 1. 100% import duty exemption on:
 - a) 1-unit x Hitachi ZX200 SG
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 28/02/2026.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$150,000.00
- 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 fifteenth-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:771]

GOODS TAX ACT
(Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

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

1 . 1-unit x Toyota Land Cruiser

- b. That the exemption granted under (a) shall have effect from 15/09/2025 and expires on 28/02/2026.
- c. This Order may be cited as the Goods Tax Exemption Order No.0522/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$52,122. 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 fifteenth-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:772]

CUSTOMS AND EXCISE ACT
 (Cap 121)

CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

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

- 1 This Order No.0522/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Peter Shanel Agovaka (MP) - Central Guadalcanal Constituency for George Teke shall be entitled to duty exemption as follows:
- 1 . 100% import duty exemption on:
- a) 1-unit x Toyota Land Cruiser
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 28/02/2026.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$34,864.60
- 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 September 2025.

HONOURABLE TREVOR H. MAHAGA, MP

MINISTER OF FINANCE AND TREASURY

[Legal Notice:773]

GOODS TAX ACT

(Cap 1 22)

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 Nonavona Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
 - 1 2-unit x Cargo truck 3t Faw 2WD
 - 2 3-unit x Cargo truck 2t Faw 2WD
 - b. That the exemption granted under (a) shall have effect from 12/09/2025 and expires on 28/02/2026.
 - c. This Order may be cited as the Goods Tax Exemption Order No.052 1/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$370,0 12.50 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 twelfth-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP

MINISTER OF FINANCE AND TREASURY

[Legal Notice:774]

CUSTOMS AND EXCISE ACT

(Cap 121)

CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

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

- 1 This Order No.0521/25 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 Nonavona shall be entitled to duty exemption as follows:
 1. 100% import duty exemption on:

- a) 2-unit x Cargo truck 3t Faw 2WD
 - b) 3-unit x Cargo truck 2t Faw 2WD
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 28/02/2026.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$172,500.00
- 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 twelfth-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:775]

GOODS TAX ACT
 (Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
- a. That Hon George Temahua (MP) - West New Georgia/Vonavona Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
 - 1 100 x Garden Fork
 - 2 10 x Circular Saw 7"
 - 3 100 x Solar Light 20W
 - 4 25 x Solar Charger hc600
 - 5 100 x Wheel Barrow
 - b. That the exemption granted under (a) shall have effect from 12 /09/2025 and expires on 28/02/2026.
 - c. This Order may be cited as the Goods Tax Exemption Order No.0520/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$44,573. 10 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 twelfth-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:776]

CUSTOMS AND EXCISE ACT
(Cap 121)

CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

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

- 1 This Order No.0520/25 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 GeorgiaNonavona shall be entitled to duty exemption as follows:
 1. 100% import duty exemption on:
 - a) 100 x Garden Fork
 - b) 10 x Circular Saw 7”
 - c) 100 x Solar Light 20W
 - d) 25 x Solar Charger hc600
 - e) 100 x Wheel Barrow
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 28/02/2026.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$20,780.00
- 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 twelfth-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:777]

STAMP DUTIES ACT
(Cap 126)

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 Hermen Sale shall be granted 100% Exemption from the liability to Stamp Duties on the following:
 - b The transfer on title of ownership of land property on parcel number 097-019-23 from Public Trustee for Late Joseph Sale to Hermen Sale
 - c this Order may be cited as the Stamp Duties Exemption Order No. 0519/25
- 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 September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:778]

STAMP DUTIES ACT
(Cap 126)

STAMP DUTIES EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Stamp Duties Exemption Order 2025.
 - a That Fredrick Osifelo shall be granted 100% Exemption from the liability to Stamp Duties on the following:
 - b The transfer on title of ownership of land property on parcel number 191-036-60 from Public Trustee for Late Grace Delight Kabui to Fredrick Osifelo
 - c this Order may be cited as the Stamp Duties Exemption Order No. 0518/25
- 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 September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:779]

STAMP DUTIES ACT
(Cap 126)

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 Mayble Kemakeza Keru shall be granted 100% Exemption from the liability to Stamp Duties on the following:
 - b. The transfer on title of ownership of land property on parcel number 191-001-363 from Allan Kemakeza to Mayble Kemakeza Keru
 - c. this Order may be cited as the Stamp Duties Exemption Order No. 0517/25
- 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 September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:780]

STAMP DUTIES ACT
(Cap 126)

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 Ralph Joseph 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 191-056-265 from Manasseh Sogavare & Emmy Usuli Sogavare to Ralph Joseph
 - c. this Order may be cited as the Stamp Duties Exemption Order No. 0516/25
- 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 September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:781]

STAMP DUTIES ACT
(Cap 126)

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 Muriel Bug a 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 191-019-292 & 191-019-29 from George Buga to Muriel Buga
 - c. this Order may be cited as the Stamp Duties Exemption Order No. 0515/25
- 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 September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:782]

STAMP DUTIES ACT
(Cap 126)

STA MP DUTIES EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Stamp Duties Exemption Order 2025.
 - a. That Peter Satu and William Satu 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 171-001-4 from Peter Satu to Peter Satu and William Satu
 - c. this Order may be cited as the Stamp Duties Exemption Order No. 0514/25
- 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 September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:783]

GOODS TAX ACT
(Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - a. That Hon Ricky Fuo’o (MP) - Central Kwara’ae Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
 - 1 1-unit x Motor Grader GR165 165HP
 - 2 1-unit x Shantui 12-ton Roller
 - 3 1-unit x Hitchai Excavator ZX200 SG 20 ton
 - 4 2-unit x Shacman Dump Truck 380HP 17m tray
 - b. That the exemption granted under (a) shall have effect from 11/09/2025 and expires on 28/02/2026.
 - c. This Order may be cited as the Goods Tax Exemption Order No.0512/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$704,632.50 m 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 September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:784]

CUSTOMS AND EXCISE ACT
(Cap 121)

CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

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

- 1 This Order No.05 12/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
 - 3 That, Hon Ricky Fuo’o (MP) - Central Kwara’ae Constituency shall be entitled to duty exemption as follows:

1. 100% import duty exemption on:
 - a) 1-unit x Motor Grader GR165 165HP
 - b) 1 -unit x Shantui 12-ton Roller
 - c) 1 -unit x Hitchai Excavator ZX200 SG 20 ton
 - d) 2-unit x Shacman Dump Truck 380HP 17m tray
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 28/02/2026.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$328,500.00
- 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 September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
 MINISTER OF FINANCE AND TREASURY

[Legal Notice:785]

GOODS TAX ACT
 (Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - a. That Hon David Gina (MP) - South New Georgia/Rendova/Tetepare Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
 - 1 1 -unit x Toyota Hiace Commuter Bus
 - b. That the exemption granted under (a) shall have effect from 11/ 09/ 2025 and expires on 28/02/2026.
 - c. This Order may be cited as the Goods Tax Exemption Order No.0511/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$30,070. 10 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 September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:786]

CUSTOMS AND EXCISE ACT
 (Cap 121)

CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

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

- 1 This Order No.0511/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon David Gina MP - South New Georgia/Rendova/Tetepare Constituency shall be entitled to duty exemption as follows:
 1. 100% import duty exemption on:
 - a) 1-unit x Toyota Hiace Commuter Bus
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 28/02/2026.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$14,018.70
- 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 September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:787]

GOODS TAX ACT
 (Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - a. That Principal Magistrate-Michael Fagani 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 10/09/2025 and expires on 30/12/2025.
- c. This Order may be cited as Lhe Goods Tax Exemption Order No.0510/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$10,692.24 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this tenth-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:788]

CUSTOMS AND EXCISE ACT
 (Cap 121)

CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

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

- 1 This Order No.0510/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Principal Magistrate-Michael Fagani shall be entitled to duty exemption as follows:
 1. 100% import duty exemption on:
 - a) 1-unit x Nissan Narava 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 \$7,152.00
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this tenth-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:789]:

GOODS TAX ACT
(Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - a. That Sendrina Sena Dimu be granted 100% Exemption from the liability to Goods Tax on the following:
 1. Personal Effects
 - b. That the exemption granted under (a) shall have effect from 10/09/2025 and expires on 30/12/2025.
 - c. This Order may be cited as the Goods Tax Exemption Order No.0509/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$2,031.48 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this tenth-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:790]

CUSTOMS AND EXCISE ACT
(Cap 121)

CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

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

- 1 This Order No.0509/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
 - 3 That, Sendrina Sena Dimu shall be entitled to duty exemption as follows:
 1. 100% import duty exemption on:
 - a) Personal Effects
 - 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/12/2025.
 - 5 This exemption is not transferable.
 - 6 The estimated amount of duty forgone through this exemption is \$947.08

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

Dated at Honiara this tenth-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP

MINISTER OF FINANCE AND TREASURY

[Legal Notice:791]

GOODS TAX ACT

(Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - a. That Hon Rollen Seleso (MP) - South Guadalcanal Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
 - 1 1 -unit x Isuzu Elf truck
 - b. That the exemption granted under (a) shall have effect from 10/09/2025 and expires on 28/02/2026.
 - c. This Order may be cited as the Goods Tax Exemption Order No.0508/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$24,474.60 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 tenth-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP

MINISTER OF FINANCE AND TREASURY

[Legal Notice:792]

C CUSTOMS AND EXCISE ACT

(Cap 121)

CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

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

- 1 This Order No.0508/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subj ect to the following conditions:

3 That, Hon Rollen Seleso (MP) - South Guadalcanal Constituency shall be entitled to duty exemption as follows:

1 . 100% import duty exemption on:

a) 1-unit x Isuzu Elf truck

4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 28/02/2026.

5 This exemption is not transferable.

6 The estimated amount of duty forgone through this exemption is \$11,410.07

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 tenth-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:793]

GOODS TAX ACT

(Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

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

a. That Hon Jimson F. Tanangada (MP) - Gizo/Kolobangara Constituency be granted 100% Exemption from the liability to Goods Tax on the following:

1 3 Pcs x Makita Engraving machine

2 240 Pcs x Axe 3.SLB

3 120 Pcs x Axe 3LB

4 120 Pcs x Axe 3LB

5 3 Pcs x Luxter Planning machine

6 10 Bag x Seedling bag 20x30 (5000 pcs)

7 10 Bag x Seedling bag 24x27; 10 Bag x Seedling bag 24x30; 300 Pcs x Extension Cable (10M, 20M, 30M); 20 Pcs x Makita Angle Grinder 100 mm; 20 Pcs x Makita Drill 16mm; 1 00 Roll x Nylo n Seeding bag; 100 x Square Tube 50x50x2mm; 50 x Galvanised Rectangular Pipe 6x2x4mm ; 50 x Galv anised Rectangular Pipe 4x2 x2. 5mm ; 50 x Galvanised Re ctangular Pipe 2x1x1 .6mm

b. That the exemption granted under (a) shall have effect from 09/09/2025

and expires on 28/02/2026.

- c. This Order may be cited as the Goods Tax Exemption Order No.0507/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$75,022.88 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 ninth-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:794]

C CUSTOMS AND EXCISE ACT
(Cap 121)

CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

In exercise of the powers conferred upon me by Section 8 of Lhe Customs and Excise Act, I, TREVOR H. MAHAGA, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No.0507/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 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) 3 Pcs x Makita Engraving machine
 - b) 240 Pcs x Axe 3.5LB
 - c) 120 Pcs x Axe 3LB
 - d) 120 Pcs x Axe 3LB
 - e) 3 Pcs x Luxter Planning machine
 - f) 10 Bag x Seedling bag 20x30 (5000 pcs)
 - g) 10 Bag x Seedling bag 24x27; 10 Bag x Seedling bag 24x30; 300 Pcs x Extension Cable (10M, 20M, 30M); 20 Pcs x Makita Angle Grinder 100mm; 20 Pcs x Makita Drill 16mm; 100 Roll x Nylon Seeding bag; 100 x Square Tube 50x50x2mm; 50 x Galvanised Rectangular Pipe 6x2x4mm; 50 x Galvanised Rectangular Pipe 4x2x2.5mm; 50 x Galvanised Rectangular Pipe 2x1x1 .6mm
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 28/02/2026.
- 5 This exemption is not transferable.

- 6 The estimated amount of duty forgone through this exemption is \$34,975.70
- 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 ninth-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:795]

GOODS TAX ACT
 (Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025
- a. That 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 exempted under this exemption order
- b. That the exemption granted under (a) shall have effect from 09/09/2025 and expires on 30/12/2025.
- c. This Order may be cited as the Goods Tax Exemption Order No.0506/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$17,900.94 in Goods tax foregone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this ninth-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:796]

CUSTOMS AND EXCISE ACT
 (Cap 121)

CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

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

- 1 This Order No.0506/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following conditions:
- 3 That, Come As You Are Ministry- RJS Logistic Services shall be entitled to duty exemption as follm.vs:
 - 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 30/12/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is: \$8,345.45
- 7 This exemption shall become null and void if any of lhe above conditions are breached.

Dated at Honiara this ninth-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:797]

GOODS TAX ACT
(Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - a. That Solomon Island Students Association in China (SISAC) be granted 100% Exemption from the liability to Goods Tax on the following:
 1. Personal Effects
 - b. That the exemption granted under (a) shall have effect from 09/09/2025 and expires on 30/12/2025.
 - c. This Order may be cited as the Goods Tax Exemption Order No.0505/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$7,154.22 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this ninth-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:798]

CUSTOMS AND EXCISE ACT
(Cap 121)

CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

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

- 1 This Order No.0505/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Solomon Island Students Association in China (SISAC) shall be entitled to duty exemption as follows:
 1. 100% import duty exemption on:
 - a) Personal Effects
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/12/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$3,335.30
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this ninth-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:799]

GOODS TAX ACT
(Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - a. That Rimata Development Association Ltd 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 09/09/2025 and expires on 30/12/2025.
 - c. This Order may be cited as the Goods Tax Exemption Order No.0504/25

- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$12,928.55 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this ninth-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:800]

CUSTOMS AND EXCISE ACT
 (Cap 121)

CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

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

- 1 This Order No.0504/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Rimata Development Association Ltd 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 30/12/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$6,027.30
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this ninth-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:801]

GOODS TAX ACT
 (Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - a. That Rimata Development Association Ltd 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 09/09/2025 and expires on 30/12/2025.
 - c. This Order may be cited as the Goods Tax Exemption Order No.0503/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$15,045.24 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this ninth-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
 MINISTER OF FINANCE AND TREASURY

[Legal Notice:802]

CUSTOMS AND EXCISE ACT
 (Cap 121)

CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

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

- 1 This Order No.0503/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
 - 3 That, Rimata Development Association Ltd 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 30/12/2025.
 - 5 This exemption is not transferable.
 - 6 The estimated amount of duty forgone through this exemption is \$7,014.10
 - 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this ninth-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:803]

GOODS TAX ACT
(Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - a. That Downer New Zealand Limited be granted 100% Exemption from the liability to Goods Tax on the following:
 1. Materials and Equipment for airport upgrade
 - b. That the exemption granted under (a) shall have effect from 08/09/2025 and expires on 30/12/2025.
 - c. This Order may be cited as the Goods Tax Exemption Order No.0502/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$101086.29 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this eighth-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:804]

CUSTOMS AND EXCISE ACT
(Cap 121)

CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

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

- 1 This Order No.0502/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Downer New Zealand Limited shall be entitled to duty exemption as follows:
 1. 100% import duty exemption on:
 - a) Materials and Equipment for airport upgrade

- 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 \$47,126.47
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this eighth-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:805]

GOODS TAX ACT
 (Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
- a. That Seasonal Workers-Ephrem Turueke be granted 100% Exemption from the liability to Goods Tax on the following:
1. Personal Effects
 2. Vehicles will not e xempted under this exe mption order
- b. That the exemption granted under (a) shall have effect from 08/09/2025 and expires on 30/12/2025.
- c. This Order may be cited as the Goods Tax Exemption Order No.0501/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$37,447.40 in Goods tax foregone.
- 4 Failure to abide by clause 2 ,vill invalidate this Exemption Order.

Dated at Honiara this eighth-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:806]

CUSTOMS AND EXCISE ACT
 (Cap 121)

CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

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

Act, I, TREVOR H. MAHAGA, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No.0501/25 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) 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 \$17,458.00
7. This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this eighth-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:807]

GOODS TAX ACT
(Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - a. That Solomon Nickel Mining Company Limited be granted 100% Exemption from the liability to Goods Tax on the following:
 1. Fuel-Diesel (500,000L for 5 month)
 - b. That the exemption granted under (a) shall have effect from 08/09/2025 and expires on 30/01/2026.
 - c. This Order may be cited as the Goods Tax Exemption Order No.0500/25
- 2 This Exemption Order granted is not transferable
- 3 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this eighth-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP

MINISTER OF FINANCE AND TREASURY

[Legal Notice:808]

CUSTOMS AND EXCISE ACT

(Cap 121)

CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

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

- 1 This Order No.0500/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Solomon Nickel Mining Company Limited shall be entitled to duty exemption as follows:
 - 1 . 100% import duty exemption on:
 - a) Fuel - Diesel (500,000L for 5 month)
- 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 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this eighth-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:809]

GOODS TAX ACT

(Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - a. That Rimata Development Association Ltd 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 03/09/2025 and expires on 30/12/2025.

- c. This Order may be cited as the Goods Tax Exemption Order No.0499/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$24,579.16 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this third-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:810]

CUSTOMS AND EXCISE ACT
(Cap 121)

CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

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

- 1 This Order No.0499/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Rimata Development Association Ltd shall be entitled to duty exemption as follows:
 1. 100% import duty exemption on:
 - a) Personal Effects
 - b) Vehicles 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 foregone through this exemption is \$11,458.90
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this third-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:811]

GOODS TAX ACT
(Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - a. That Solo Enviro Beautification be granted 100% Exemption from the liability to Goods Tax on the following:
 - 1 1 -unit x Isuzu NPR71F Dump Truck
 - b. That the exemption granted under (a) shall have effect from 03/09/2025 and expires on 30/12/2025.
 - c. This Order may be cited as the Goods Tax Exemption Order No.0498/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$56,316.80 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this third-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:812]

CUSTOMS AND EXCISE ACT
(Cap 121)

CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

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

- 1 This Order No.049 8 /25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
 - 3 That, Solo Enviro Beautification shall be entitled to duty exemption as follows:
 1. 100% import duty exemption on:
 - a) 1-un it x Isuzu NPR7 1F 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 \$26,254 .90
 - 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this third-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:813]

GOODS TAX ACT
 (Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - a. That Fairy Land Restaurant be granted 100% Exemption from the liability to Goods Tax on the following:
 1. Frozen Whole perking duck head
 2. Frozen Chicken (Whole chicken, Chicken breast, Chicken wings, Primo chicken)
 3. Frozen prawn cutlet
 4. Assorted chicken
 5. Frozen assorted pork
 6. Frozen Lamb
 7. Assorted frozen beef
 8. Frozen prawn
 - b. That the exemption granted under (a) shall have effect from 03/09/2025 and expires on 30/11/2025.
 - c. This Order may be cited as the Goods Tax Exemption Order No.0497/ 25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$1,019,996.84 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this third-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:814]

CUSTOMS AND EXCISE ACT
 (Cap 121)

CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

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

- 1 This Order No.0497/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Fairy Land Restaurant shall be entitled to duty exemption as follows:
 - 1 . 100% import duty exemption on :
 - a) Frozen Whole perking duck head
 - b) Frozen Chicken (Whole chicken , Chicken breast, Chicken wings, Primo chicken)
 - c) Frozen prawn cutlet
 - d) Assorted chicken
 - e) Frozen assorted pork
 - f) Frozen Lamb
 - g) Assorted frozen beef
 - h) Frozen prawn
- 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 \$475,523.00
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this third-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:815]

GOODS TAX ACT
 (Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - a. That Hon Jeremiah Manele (MP) - Hograno/Kia/Havulei Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
 1. 2-unit x ElSDMHL Ya maha OBM
 - b. That the exemption granted under (a) shall have effect from 02/09/2025 and expires on 28/02/2026.
 - c. This Order may be cited as the Goods Tax Exemption Order No.0496/25
- 2 This Exemption Order granted is not transferable

- 3 The estimated fiscal cost of this exemption totals \$6,608.40 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 second-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
 MINISTER OF FINANCE AND TREASURY

[Legal Notice:816]

GOODS TAX ACT
 (Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
- a. That Baegu Aikobu Tribal 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 02/09/2025 and expires on 30/12/2025.
- c. This Order may be cited as the Goods Tax Exemption Order No.0495/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$63,867.77 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this second-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
 MINISTER OF FINANCE AND TREASURY

[Legal Notice:817]

CUSTOMS AND EXCISE ACT
 (Cap 121)

CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, TREVOR H. MAHAGA, Minister of Finance and Treasury, do hereby make

the following Order:

- 1 This Order No.0495/25 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 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 \$29,775.20
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this second-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
 MINISTER OF FINANCE AND TREASURY

[Legal Notice:818]

GOODS TAX ACT
 (Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - a. That Hon Derrick Manuari MP - West Makira Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
 1. Solar Batteries
 - b. That the exemption granted under (a) shall have effect from 02/09 /2025 and expires on 28/ 02/2026.
 - c. This Order may be cited as the Goods Tax Exemption Order No.0494/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$23,696.94 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 second-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:819]

CUSTOMS AND EXCISE ACT
(Cap 121)

CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

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

- 1 This Order No.0494/ 25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Derrick M anuari (MP) - West M akira Constituency shall be entitled to duty exemption as follows:
 - 1 100% import duty exemption on:
 - a) Solar Batteries
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 28/02/2026.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$11,174 .80
- 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 second-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:820]

GOODS TAX ACT
(Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - a. That 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 Isuzu NPR71H Cargo Truck
- b. That the exemption granted under (a) shall have effect from 02/09/2025 and expires on 28/02/2026.
- c. This Order may be cited as the Goods Tax Exemption Order No .0493/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$43,341.80 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 second-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:821]

CUSTOMS AND EXCISE ACT
(Cap 121)

CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, TREVOR H. MAHAGA, Minister of Finance and Treasury, do hereby make the following Order: -

- 1 This Order No.0493/25 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 Isuzu NPR7 1H Cargo Truck
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 28 /0 2 /2026.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$20,206.00
- 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 second-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP

MINISTER OF FINANCE AND TREASURY

[Legal Notice:822]

GOODS TAX ACT

(Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - a. That Dr Melissa Ziru be granted 100% Exemption from the liability to Goods Tax on the following:
 - 1 . 1 -unit x Toyota RAV4 vehicle
 - b. That the exemption granted under (a) shall have effect from 02/09/2025 and expires on 28/02/2026.
 - c. This Order may be cited as the Goods Tax Exemption Order No.0492/25
2. This Exemption Order granted is not transferable
3. The estimated fiscal cost of this exemption totals \$15810.57 in Goods tax foregone
4. Doctor 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 second-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP

MINISTER OF FINANCE AND TREASURY

[Legal Notice:823]

CUSTOMS AND EXCISE ACT

(Cap 121)

CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

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

- 1 This Order No.0492/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Dr Melissa Ziru shall be entitled to duty exemption as follows:
 1. 100% import duty exemption on:
 - a) 1 -unit x Toyota RAV 4 vehicle
- 4 The exemption granted shall be effective from the date of signing of Order and

shall expire on date 28/02/2026.

- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$10,575.63
- 7 Doctor 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 second-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:824]

GOODS TAX ACT
(Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - a. That Dr Simon Agosi be granted 100% Exemption from the liability to Goods Tax on the following:
 - 1 . 1-unit x Toyota RAV4 vehicle
 - b. That the exemption granted under (a) shall have effect from 02/09/2025 and expires on 28/02/2026.
 - c. This Order may be cited as the Goods Tax Exemption Order No.0491/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$16,201.34 in Goods tax foregone
- 4 Doctor 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 second-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:825]

CUSTOMS AND EXCISE ACT
(Cap 121)

CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

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

Act, I, TREVOR H. MAHAGA, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No.0491/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Dr Simon Agosi shall be entitled to duty exemption as follows:
 1. 100% import duty exemption on:
 - a) 1-unit x Toyota RAV4 vehicle
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 28/02/2026.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$10,837.02
- 7 Doctor 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 second-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:826]

GOODS TAX ACT
 (Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - a. That 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 Sino Dump Truck
 - b. That the exemption granted under (a) shall have effect from 02/09/2025 and expires on 28/02/2026.
 - c. This Order may be cited as the Goods Tax Exemption Order No.0490/25
- 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 second-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:827]

CUSTOMS AND EXCISE ACT
(Cap 121)

CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

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

- 1 This Order No.0490/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Alfred L. Rinah MP - East Central Guadalcanal Constituency shall be entitled to duty exemption as follows:
 1. 100% import duty exemption on:
 - a) 1 -unit x Sino Dump truck
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 28/02/2026.
- 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 second-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:828]

GOODS TAX ACT
(Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - a. That Hon Nestor Ghire (MP) - Central Makira Constituency be granted 100% Exemption from the liability to Goods Tax on the following:

1. 1 -unit x Toyota Coaster Bus
- b. That the exemption granted under (a) shall have effect from 02/09/2025 and expires on 28/02/2026.
- c. This Order may be cited as the Goods Tax Exemption Order No.0489/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$56,511.00 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 second-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:829]

CUSTOMS AND EXCISE ACT
(Cap 121)

CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

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

- 1 This Order No.0489/25 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 Toyota Coaster Bus
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 28/02/2026.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty foregone through this exemption is \$37,800.00
- 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 second-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:830]

GOODS TAX ACT
(Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - a. That Hon Stephen Kumi (MP) - Temotu/Nende Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
 - 1 1-unit x Hilux double Cab
 - 2 3-unit x Toyota RA V4 vehicles
 - b. That the exemption granted under (a) shall have effect from 02/09/2025 and expires on 28/02/2026.
 - c. This Order may be cited as the Goods Tax Exemption Order No.0488/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$116,610.00 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 second-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:831]

CUSTOMS AND EXCISE ACT
(Cap 121)

CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

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

- 1 This Order No.0488/25 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) 1 -unit x Hilux double Cab
 - b) 3-unit x Toyota RA V4 vehicles
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 28/02/2026.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$78,000.00
- 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 second-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:832]

GOODS TAX ACT
(Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
- a. That 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 Hilux 2.4L double cab
 - b. That the exemption granted under (a) shall have effect from 01/09/2025 and expires on 28/02/ 2026.
 - c. This Order may be cited as the Goods Tax Exemption Order No. 0487/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$49,406.70 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 second-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:833]

CUSTOMS AND EXCISE ACT
(Cap 121)

CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

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

- 1 This Order No.0487/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Alfred L. Rinah (MP) - East Central Guadalcanal Constituency shall be entitled to duty exemption as follows:
 1. 100% import duty exemption on:
 - a) 1-unit x Hilux 2.4L double cab
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 28/02/2026.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$33,048.00
- 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 first-day of September 2025.

HONOURABLE TREVOR H. MAHAGA, MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:834]

SALES TAX ACT
(Cap 125)

SALES TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Sales Tax (Exemption) Order 2025
 - a. That South Pacific Oil be granted 100% Exemption from the liability to Income Tax on the following:
 - 1 . Fuel
 - b. That the exemption granted under (a) shall be effective from 28/08/2025 and expires on 30/12 /2025

- c. This Order may be cited as the Sales Tax Exemption Order No.0486/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$4,000.00 in Sales tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

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

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:835]

GOODS TAX ACT
(Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - a. That South Pacific Oil Limited be granted 100% Exemption from the liability to Goods Tax on the following items for the Tina Hydropower Transmission Line Systems project:
 - 1 Fuel- For Pacific Water Minister's Meeting and 54th Pacific Islands Forum Leader's Meeting (PIFLM)
 - b. That the exemption granted under (a) shall have effect from 28/08/2025 and expires on 30/12/2025.
 - c. This Order may be cited as the Goods Tax Exemption Order No.0485/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$46,408.98 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

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

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:836]

CUSTOMS AND EXCISE ACT
(Cap 121)

CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

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

following Order:

- 1 This Order No.0485/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, South Pacific Oil Limited shall be entitled to duty exemption for the Tina Hydropower Transmission Line System project:
 1. 100% import duty exemption on :
 - a) Fuel- For Pacific Water Minister's Meeting and 54th Pacific Islands Forum Leader's Meeting (PIFLM)
- 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 solely used for the project and it is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$20,000.00
- 7 This exemption shall become null and void if any of the above conditions are breached.

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

HONOURABLE HARRY D. KUMA MP
 MINISTER OF FINANCE AND TREASURY

[Legal Notice:837]

GOODS TAX ACT
 (Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - a. That XIAO's Henderson Hotel Limited be granted 100% Exemption from the liability to Goods Tax on the following items for the Tina Hydropower Transmission Line Systems project:
 - 1 . 1 set x Solar Energy Storage System 500KW
 - b. That the exemption granted under (a) shall have effect from 28/08/2025 and expires on 28/02/2026.
 - c. This Order may be cited as the Goods Tax Exemption Order No.0484/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$1720769.32 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

aDated at Honiara this twenty-eighth day of August 2025.

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:838]

CUSTOMS AND EXCISE ACT
 (Cap 121)

CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

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

- 1 This Order No.0484/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, XIAO's Henderson Hotel Limited shall be entitled to duty exemption for the Tina Hydropower Transmission Line System project:
 1. 100% import duty exemption on:
 - a) 1 set x Solar Energy Storage System 500KW
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 28/02/2026.
- 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 \$802,223.46
- 7 This exemption shall become null and void if any of the above conditions are breached.

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

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:839]

GOODS TAX ACT
 (Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - a. That Solomon Island Planned Parenthood Association SIPPA be granted 100% Exemption from the liability to Goods Tax on the following items for the Tina Hydropower Transmimsion Line Systems project:
 - 1 . 1-unit x Toyota Land Cruiser
 - b. That the exemption granted under (a) shall have effect from 28/08/2025 and

expires on 30/12/2025.

- c. This Order may be cited as the Goods Tax Exemption Order No.0483/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$52,857.20 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

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

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:840]

CUSTOMS AND EXCISE ACT
(Cap 121)

CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

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

- 1 This Order No.0483/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Solomon Island Planned Parenthood Association SIPPA shall be entitled to duty exemption for the Tina Hydropower Transmission Line System project:
 - 1 . 100% import duty exemption on:
 - a) 1 -unit x Toyota Land Cruiser
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/12/2025.
- 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 \$35,356.00
- 7 This exemption shall become null and void if any of the above conditions are breached.

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

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:841]

GOODS TAX ACT
(Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - a. That National Hosting Authority 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 Isuzu NPR71H Cargo truck
 - b. That the exemption granted under (a) shall have effect from 28/08/2025 and expires on 30/12/2025.
 - c. This Order may be cited as the Goods Tax Exemption Order No.0482/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$43,393.10 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

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

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:842]

CUSTOMS AND EXCISE ACT
(Cap 121)

CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

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

- 1 This Order No.0482/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
 - 3 That, National Hosting Authority shall be entitled to duty exemption for the Tina Hydropower Transmission Line System project:
 1. 100% import duty exemption on:
 - a) 1-unit x Isuzu NPR71H Cargo truck
- 4 The exemption granted shall be effective from the date of signing of Order and

shall expire on date 30/12/2025.

- 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 \$20,229.90
- 7 This exemption shall become null and void if any of the above conditions are breached.

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

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:843]

GOODS TAX ACT
(Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - a. That Hon Clezy Rore (MP) - North Vella La Vella Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
 1. 1-unit x Toyota RAV4 vehicle
 - b. That the exemption granted under (a) shall have effect from 28/08/2025 and expires on 30/12/2025.
 - c. This Order may be cited as the Goods Tax Exemption Order No.0481/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$14,439.08 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-eighth day of August 2025.

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:844]

CUSTOMS AND EXCISE ACT
(Cap 121)

CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, HARRY D KUMA, Minister of Finance and Treasury, do hereby make the

following Order:

- 1 This Order No.0481/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Clez Rore MP - North Vella La Vella Constituenc shall be entitled to duty exemption as follows:
 1. 100% import duty exemption on:
 - a) 1-unit x Toyota 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 \$9,658.25
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-eighth day of August 2025.

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:845]

GOODS TAX ACT
 (Cap 122)

GOODS TAX EXEMPTION ORDER 2025

In exercise of the powers conferred by Section 37(2) of Lhe 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 Carol Titiulu 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 Toyota RAV4 vehicle
 - b. That the exemption granted under (a) shall have effect from 28/08/2025 and expires on 30/12/2025.
 - c. This Order may be cited as the Goods Tax Exemption Order No.0480/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$18,669.95 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

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

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:846]

CUSTOMS AND EXCISE ACT
(Cap 121)

CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

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

- 1 This Order No.0480/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
3. That, Dr Carol Titiulu shall be entitled to duty exemption for the Tina Hydropower Transmission Line System project:
 1. 100% import duty exemption on:
 - a) 1-unit x Toyota 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 solely used for the project and it is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$12,488.26
- 7 This exemption shall become null and void if any of the above conditions are breached.

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

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:847]

GOODS TAX ACT
(Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - a. That Hon Paul Bosawai (MP) - North Guadalcanal Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
 1. 1 Unit x Toyota Land Cruiser Single cab

- b. That the exemption granted under (a) shall have effect from 27/08/2025 and expires on 30/01/2026.
- c. This Order may be cited as the Goods Tax Exemption Order No.0479/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$49,218.40 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 twenty-seventh day of August 2025.

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:848]

CUSTOMS AND EXCISE ACT
 (Cap 121)

CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

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

- 1 This Order No.0479/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Paul Bosawai MP - North Guadalcanal Constituenc shall be entitled to duty exemption as follows:
1. 100% import duty exemption on:
- 1 Unit x Toyota Land Cruiser Single cab
- 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 duly forgone through this exemption is: \$32,922.00
- 7 This Exemption is granted under the provision of regulations 42(5) of the Parliamentary Entitlement Regulations (PER).
- 8 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this twenty-seventh day of August 2025.

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:849]

STAMP DUTIES ACT
(Cap 126)

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 Tamana Sade Belo 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 191-038-14 from Chris Sade Belo to Tamana Sade Belo
 - c. this Order may be cited as the Stamp Duties Exemption Order No. 0478/25
- 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-seventh day of August 2025.

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:850]

STAMP DUTIES ACT
(Cap 126)

STAMP DUTIES EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Stamp Duties Exemption Order 2025.
 - a . That Phyllis Huve Dao Entrikin shall be granted 100% Exemption from the liability to Stamp Duties on the following:
 - b. The transfer on title of ownership of land property on parcel number 098-012-0152 from Elizabeth Paulsen Entrikin and Betsy Paulsen to Phyllis Huve Dao Entrikin
 - c. this Order may be cited as the Stamp Duties Exemption Order No. 0477/25
- 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-seventh day of August 2025.

HONOURABLE HARRY D. KUMA MP

[Legal Notice:851]

GOODS TAX ACT

(Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

1. This Order may be cited as the Goods Tax (Exemption) Order 2025
 - a. That H.Bari Store be granted 100 % Exemption from the liability to Goods Tax on the following:
 - 1 -unit x M 720 with 36” bar and cross cut chain
 - b. That the exemption granted under (a) shall have effect from 25/08/2025 and expires on 30/12/2025.
 - c. This Order may be cited as the Goods Tax Exemption Order No.0476/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$2,282.61 in Goods tax foregone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

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

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:852]

CUSTOMS AND EXCISE ACT

(Cap 121)

CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

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

- 1 This Order No.0476/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following conditions:
- 3 That, H.Bari Store shall be entitled to duty exemption as follows:
 1. 100% import duty exemption on:
 - 1-unit x MS720 with 36” bar and 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: \$1,750.00
- 7 This exemption shall become null and void if any of the above conditions are breached.

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

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:853]

GOODS TAX ACT
(Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025
 - a. That CAML Solomon Trading Limited be granted 50 % Exemption from the liability to Goods Tax on the following:
 - 2 unit x Fork Lifter
 - 3 unit x Sino truck Side lifter crane
 - b. That the exemption granted under (a) shall have effect from 21/08/2025 and expires on 28/02/2026.
 - c. This Order may be cited as the Goods Tax Exemption Order No.0475/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$476,663.87 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 twenty-first day of August 2025.

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:854]

CUSTOMS AND EXCISE ACT
(Cap 121)

CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

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

following Order:

- 1 This Order No.0475/25 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:
 - 2 unit x Fork Lifter
 - 3 unit x Sino truck Side lifter crane
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 28/02/2026.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is: \$222,220.90
- 7 The Company at clause 3 shall provide quarterly report on Duty exemption acquired
- 8 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this twenty-first day of August 2025.

HONOURABLE HARRY D. KUMA MP
 MINISTER OF FINANCE AND TREASURY

[Legal Notice:855]

GOODS TAX ACT
 (Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025
 - a. That Solomon Nickel Mining Company Ltd be granted 50% Exemption from the liability to Goods Tax on the following:
 - 1 unit x Sany Excavators
 - b. That the exemption granted under (a) shall have effect from 21/08/2025 and expires on 28/02/2026.
 - c. This Order may be cited as the Goods Tax Exemption Order No.0474/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$414,008.90 in Goods tax foregone
- 4 The Company at clause 1 (a) shall provide quarterly report on Goods tax exemption

acquired

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

Dated at Honiara this twenty-first day of August 2025.

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:856]

CUSTOMS AND EXCISE ACT
(Cap 121)

CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

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

- 1 This Order No.0474/25 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. 50% import duty exemption on:
 - 7 unit x Sany Excavator
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 28/02/2026.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is: \$212,312.00
- 7 The Company at clause 3 shall provide quarterly report on Duty exemption acquired
- 8 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this twenty-first day of August 2025.

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:857]

GOODS TAX ACT
(Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

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

- a. That Solomon Nickel Mining Company Ltd be granted 50% Exemption from the liability to Goods Tax on the following:
 - 1 pcs x total station with English
 - 3 pcs x Prism
 - 1 pcs x Pole 4.6m
 - 1 pcs x Alu, tripod, flat head, double locks
 - b. That the exemption granted under (a) shall have effect from 21/08/2025 and expires on 28/02/2026.
 - c. This Order may be cited as the Goods Tax Exemption Order No.0473/25
- 2 This Exemption Order granted is not transferable.
 - 3 The estimated fiscal cost of this exemption totals \$3,072.94 in Goods tax foregone
 - 4 The Company at clause 1 (a) shall provide quarterly report on Goods tax exemption acquired
 - 5 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-first day of August 2025.

HONOURABLE HARRY D. KUMA MP
 MINISTER OF FINANCE AND TREASURY

[Legal Notice:858]

CUSTOMS AND EXCISE ACT
 (Cap 121)

CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

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

- 1 This Order No.0473/25 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. 50% import duty exemption on:
 - 1 pcs x total station with English
 - 3 pcs x Prism
 - 1 pcs x Pole 4.6m
 - 1 pcs x Alu, tripod, flat head, double locks
 - 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 28/02/2026.
 - 5 This exemption is not transferable.

- 6 The estimated amount of duty forgone through this exemption is: \$1,432.61
- 7 The Company at clause 3 shall provide quarterly report on Duty exemption acquired
- 8 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this twenty-first day of August 2025.

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:859]

GOODS TAX ACT
(Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025
 - a. That Solomon Nickel Mining Company Ltd be granted 50% from the liability to Goods Tax on the following: Exemption
 - 1 unit x GWM Poer 2024 2.4 Diesel white
 - 1 unit x GWM Poer 2024 2.4 Diesel black
 - b. That the exemption granted under (a) shall have effect from 21/08/2025 and expires on 28/02/2026.
 - c. This Order may be cited as the Goods Tax Exemption Order No.0472/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$34,539.35 in Goods tax foregone
- 4 The Company at clause 1 (a) shall provide quarterly report on Goods tax exemption acquired
- 5 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-first day of August 2025.

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:860]

CUSTOMS AND EXCISE ACT
(Cap 121)

CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

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

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

- 1 This Order No.0472/25 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 . 50% import duty exemption on:
 - 1 unit x GWM Poer 2024 2.4 Diesel white
 - 1 unit x GWM Poer 2024 2.4 Diesel black
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 28/02/2026.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is: \$16,102.26
- 7 The Company at clause 3 shall provide quarterly report on Duty exemption acquired
- 8 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this twenty-first day of August 2025.

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:861]

GOODS TAX ACT
 (Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025
 - a. That Hope City Solomon Island be granted 100% Exemption from the liability to Goods Tax on the following:
 - Building Materials and Equipment
 - Musical Instrument
 - b. That the exemption granted under (a) shall have effect from 21/08/2025 and expires on 28/02/2026.
 - c. This Order may be cited as the Goods Tax Exemption Order No.0471/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$52,246.66 in Goods tax foregone

- 4 The Company at clause 1 (a) shall provide quarterly report on Goods tax exemption acquired
- 5 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-first day of August 2025.

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:862]

CUSTOMS AND EXCISE ACT
(Cap 121)

CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

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

- 1 This Order No.0471/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following conditions:
- 3 That, Hope City Solomon Island shall be entitled to duty exemption as follows:
 1. 100% import duty exemption on:
 - Building Materials and Equipment
 - Musical Instrument
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 28/02/2026.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is: \$24,357.42
- 7 The Company at clause 3 shall provide quarterly report on Duty exemption acquired
- 8 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this twenty-first day of August 2025.

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:863]

GOODS TAX ACT
(Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025
 - a. That Pacific Island Missionary Church be granted 100 % from the liability to Goods Tax on the following: Exemption
 - Fabricated Church building Materials
 - b. That the exemption granted under (a) shall have effect from 21/08/2025 and expires on 28/02/2026.
 - c. This Order may be cited as the Goods Tax Exemption Order No.0470/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$306,986.19 in Goods tax foregone
- 4 The Company at clause 1 (a) shall provide quarterly report on Goods tax exemption acquired
- 5 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-first day of August 2025.

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:864]

CUSTOMS AND EXCISE ACT
 (Cap 121)

CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

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

- 1 This Order No.0470/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following conditions:
3. That, Pacific Island Missionary Church shall be entitled to duty exemption as follows:
 1. 100% import duty exemption on:
 - Fabricated Church building Materials
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 28/02/2026.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is: \$143,117.11
- 7 The Company at clause 3 shall provide quarterly report on Duty exemption acquired
- 8 This exemption shall become null and void if any of the above conditions are

breached.

Dated at Honiara this twenty-first day of August 2025.

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:865]

GOODS TAX ACT

(Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

1. This Order may be cited as the Goods Tax (Exemption) Order 2025
 - a. That ACOM-Christian Care Centre be granted 100% Exemption from the liability to Goods Tax on the following:
 - 2-unit x Hilux
 - b. That the exemption granted under (a) shall have effect from 21/08/2025 and expires on 28/02/2026.
 - c. This Order may be cited as the Goods Tax Exemption Order No.0469/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$52,632.02 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 twenty-first day of August 2025.

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:866]

CUSTOMS AND EXCISE ACT

(Cap 121)

CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

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

- 1 This Order No.0469/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following conditions:
- 3 That, ACOM-Christian Care Centre shall be entitled to duty exemption as follows:

1. 100% import duty exemption on:

- 2-unit x Hilux

- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on dale 28/02/2026.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is: \$35,205.36
- 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 twenty-first day of August 2025.

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:867]

GOODS TAX ACT
(Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025
- a. That LD Shipping Company Limited be granted 100 % Exemption from the liability to Goods Tax on the following:
- I -unit x Vessel
 - I-unit x Fibre glass boat
- b. That the exemption granted under (a) shall have effect from 21/08/2025 and expires on 28/02/2026.
- c. This Order may be cited as the Goods Tax Exemption Order No.0468/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$600,000.00 in Goods tax foregone
- 4 The Company at clause 1 (a) shall provide quarterly report on Goods tax exemption acquired
- 5 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-first day of August 2025.

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:868]

GOODS TAX ACT
(Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025
 - a. That Solomon Island Maritime Authority be granted 100% Exemption from the liability to Goods Tax on the following:
 - Navigation Equipment
 - b. That the exemption granted under (a) shall have effect from 21/08/2025 and expires on 28/02/2026.
 - c. This Order may be cited as the Goods Tax Exemption Order No.0467/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$77,722.51 in Goods tax foregone
- 4 The Company at clause 1 (a) shall provide quarterly report on Goods tax exemption acquired
- 5 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-first day of August 2025.

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:869]

CUSTOMS AND EXCISE ACT
(Cap 121)

CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

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

- 1 This Order No.0467/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following conditions:
 - 3 That, Solomon Island Maritime Authority shall be entitled to duty exemption as follows:
 1. 100% import duty exemption on:
 - Navigation Equipment
 - 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 28/02/2026.

- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is: \$36,234.27
- 7 The Company at clause 3 shall provide quarterly report on Duty exemption acquired
- 8 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this twenty-first day of August 2025.

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:870]

GOODS TAX ACT
(Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025
 - a. That Dominican Sisters be granted 100 % Exemption from the liability to Goods Tax on the following:
 - Chairs, Tables, Beddings, Freezer, TV screen, and Kitchen utenils, Solar and Accessories, Generators and equipment
 - b. That the exemption granted under (a) shall have effect from 21/08/2025 and expires on 28/02/2026.
 - c. This Order may be cited as the Goods Tax Exemption Order No.0466/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$176,141.43 in Goods tax foregone
- 4 The Company at clause 1 (a) shall provide quarterly report on Goods tax exemption acquired
- 5 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-first day of August 2025.

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:871]

CUSTOMS AND EXCISE ACT
(Cap 121)

CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

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

- 1 This Order No.0466/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following conditions:
- 3 That, Dominican Sisters shall be entitled to duty exemption as follows:
 1. 100% import duty exemption on:
 - Chairs, Tables, Beddings, Freezer, TV screen, and Kitchen utensils, Solar and Accessories, Generators and equipment
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 28/02/2026.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is: \$82,172.16
- 7 The Company at clause 3 shall provide quarterly report on Duty exemption acquired
- 8 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this twenty-first day of August 2025.

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:872]

GOODS TAX ACT
(Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025
 - a. That Heritage Park Hotel be granted 100 % Exemption from the liability to Goods Tax on the following:
 - Materials and Equipment for Hotel
 - b. That the exemption granted under (a) shall have effect from 21/08/2025 and expires on 28/02/2026.

- c. This Order may be cited as the Goods Tax Exemption Order No.0465/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$500,000.00 in Goods tax foregone
- 4 The Company at clause 1 (a) shall provide quarterly report on Goods tax exemption acquired
- 5 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-first day of August 2025.

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:873]

CUSTOMS AND EXCISE ACT
(Cap 121)

CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

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

- 1 This Order No.0465/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following conditions:
- 3 That, Heritage Park Hotel shall be entitled to duty exemption as follows:
 1. 100% import duty exemption on:
 - Materials and Equipment for Hotel
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 28/02/2026.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is: \$220,000.00
- 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 twenty-first day of August 2025.

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:874]

GOODS TAX ACT
(Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

1. This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - a. That Hon John Maneniaru (MP) - West Are'Are Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
 - 1 . 1 -unit x 22' King Fish Fibre glass boat with cabin
 - b. That the exemption granted under (a) shall have effect from 25/08/2025 and expires on 30/12/2025.
 - c. This Order may be cited as the Goods Tax Exemption Order No.0463/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$4,999.50 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 August 2025.

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:875]

GOODS TAX ACT
(Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - a. That Hon John Maneniaru (MP) - West Are'Are Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
 - 1 1 -unit x E40XMHL Yamaha OBM
 - 2 2 stroke oil
 - 3 Gasket washer
 - b. That the exemption granted under (a) shall have effect from 25/08/2025 and expires on 30/ 12/2025.

- c. This Order may be cited as the Goods Tax Exemption Order No.0462/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$5,756.33 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 August 2025.

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:876]

STAMP DUTIES ACT
(Cap 126)

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 Martin Wilkinson Letona, Cinderella Letona, Alfred Junior Letona shall be granted 100% Exemption from the liability to Stamp Duties on the following:
 - b. The transfer on title of ownership of land property on parcel number 181-003-0151 from Alfred Tulu Letona to Martin Wilkinson Letona, Cinderella Letona, Alfred Junior
 - c. this Order may be cited as the Stamp Duties Exemption Order No. 0461/25
- 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 August 2025.

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:877]

STAMP DUTIES ACT
(Cap 126)

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 Silas Barnabas Sualu 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 191-039-1 247 from John Barnabas Sualu to Silas Barnabas Sualu
 - c. this Order may be cited as the Stamp Duties Exemption Order No. 0460/25
- 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 August 2025.

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:878]

STAMP DUTIES ACT
(Cap 126)

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 Mallison Roko Kotali and David Vachipoh Kotali shall be granted 100% Exemption from the liability to Stamp Duties on the following:
 - b. The transfer on title of ownership of land property on parcel number 097-004-100 from Caleb Kotali to Mallison Roko Kotali and David Vachipoh Kotali
 - c. this Order may be cited as the Stamp Duties Exemption Order No. 0459/25
- 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 August 2025.

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:879]

STAMP DUTIES ACT
(Cap 126)

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 Floyd Haununu, Doreen Haununu¹ Lorinah Haununu 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 191-056-204 from Walter Haununu to Floyd Haununu, Doreen Haununu, Lorinah Haununu
 - c. this Order may be cited as the Stamp Duties Exemption Order No. 0458/25
- 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 August 2025.

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:880]

STAMP DUTIES ACT
(Cap 126)

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 Salome Ziku shall be granted 100% Exemption from the liability to Stamp Duties on the following:
 - b. The transfer on title of ownership of land property on parcel number 191-036-88 from Administrator-Salome Ziku to Salome Ziku
 - c. this Order may be cited as the Stamp Duties Exemption Order No. 0457/25
- 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 August 2025.

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:881]

GOODS TAX ACT
(Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - a. That Hon Alfred M. Tuasulia (MP) - West Kwara'ae Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
 - 1 . 1 unit x Sino Dump Truck
 - b. That the exemption granted under (a) shall have effect from 22/08/2025 and expires on 28/02/2026.
 - c. This Order may be cited as the Goods Tax Exemption Order No.0456/25
- 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 twenty-second day of August 2025.

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:882]

CUSTOMS AND EXCISE ACT
(Cap 121)

CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

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

- 1 This Order No.0456/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
 - 3 That, Hon Alfred M. Tuas ulia (MP) - Wes t Kwara'ae Constituency shall be entitled to duty exemption as follows:
 1. 100% import duty exemption on:
 - a) 1 unit x Sino Dump Truck
 - 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 28/02/ 2026.
 - 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 twenty-second day of August 2025.

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:883]

GOODS TAX ACT
 (Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - a. That Dr Selma Maree Likaveke 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 Toyota Wish vehicle
 - b. That the exemption granted under (a) shall have effect from 22/08/2025 and expires on 30/12/2025.
 - c. This Order may be cited as the Goods Tax Exemption Order No.0455/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$10,615.05 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-second day of August 2025.

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:884]

CUSTOMS AND EXCISE ACT
 (Cap 121)

CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

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

- 1 This Order No.0455/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Dr Selma Maree Likaveke shall be entitled to duty exemption for the Tina

Hydropower Transmission Line system project:

1. 100% import duty exemption on:

a) 1 unit x Toyota Wish 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 solely used for the project and it is not transferable.

6 The estimated amount of duty forgone through this exemption is \$7,100.37

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

Dated at Honiara this twenty-second day of August 2025.

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:885]

GOODS TAX ACT
 (Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

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

a. That Hon Jamie Lency Vokia (MP) - North East Guadalcanal Constituency be granted 100% Exemption from the liability to GoodsTax on the following:

1 1680 x Steel Rod 12mm

2 88 x Mesh wire f62

3 2 x G Pipe 2 inch

b. That the exemption granted under (a) shall have effect from 22/08/2025 and expires on 28/02/2026.

c. This Order may be cited as the Goods Tax Exemption Order No.0454/25

2 This Exemption Order granted is not transferable

3 The estimated fiscal cost of this exemption totals \$21,450.00 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-second day of August 2025.

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:886]

CUSTOMS AND EXCISE ACT
(Cap 121)

CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

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

- 1 This Order No.0454/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Jamie Lency Vokia (MP) - North East Guadalcanal Constituency shall be entitled to duty exemption as follows:
 1. 100% import duty exemption on:
 - a) 1680 x Steel Rod 12mm
 - b) 88 x Mesh wire f62
 - c) 2 x G Pipe 2 inch
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 28/02/2026.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$10,000.00
- 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-second day of August 2025.

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:887]

GOODS TAX ACT
(Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - a. That John Dean Kuku (MP) - North New Georgia Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
 1. 2150 x Steel Rod 12mm

2. 242 x Mesh Wire f62
3. 1 x Roll tie wire
- b. That the exemption granted under (a) shall have effect from 22/08/ 2025 and expires on 28/02/2026.
- c. This Order may be cited as the Goods Tax Exemption Order No.O453/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$36,525.49 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-second day of August 2025.

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:888]

CUSTOMS AND EXCISE ACT
 (Cap 121)

CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

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

- 1 This Order No.0453/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon John Dean Kuku (MP) - North New Georgia Constituency shall be entitled to duty exemption as follows:
 1. 100% import duty exemption on:
 - a) 2150 x Steel Rod 12mm
 - b) 242 x Mesh Wire f62
 - c) 1 x Roll tie wire
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 28/02/2026.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$17,028.20
- 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-second day of August 2025.

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:889]

GOODS TAX ACT
 (Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - a. That Hon Oliver Salopuka (MP) - Savo/Russel Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
 1. Resin-Unwax resin
 2. Resin-Wax resin
 3. Resin-Marine wax resin
 4. Resin-PU AB Foam
 5. Chopped strand mat
 6. Fibre Glass woven roving
 7. MEKP Hardener
 8. PVA Mold release agent
 9. Aerosil powder; Pigment-Royal blue; Pigment-White; Pigment-Signal red; Pigment-Yellow; Pigment-Aqua blue
 - b. That the exemption granted under (a) shall have effect from 22/08/2025 and expires on 28/02/2026.
 - c. This Order may be cited as the Goods Tax Exemption Order No.0452/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$62,188.41 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-second day of August 2025.

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:890]

CUSTOMS AND EXCISE ACT
(Cap 121)

CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

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

- 1 This Order No.0452/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Oliver Salopuka (MP) - Savo/Russel Constituency shall be entitled to duty exemption as follows:
 1. 100% import duty exemption on:
 - a) Resin-Unwax resin
 - b) Resin-Wax resin
 - c) Resin-Marine wax resin
 - d) Resin-PU AB Foam
 - e) Chopped strand mat
 - f) Fibre Glass woven roving
 - g) MEKP Hardener
 - h) PVA Mold release agent
 - i) Aerosil powder; Pigment-Royal blue; Pigment-White; Pigment-Signal red; Pigment-Yellow; Pigment-Aqua blue
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 28/02/2026.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$28,992.26
- 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 twenty-second day of August 2025.

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:891]

GOODS TAX ACT
(Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - a. That Choiseul Bay Provincial Secondary School- Majotech Science be granted 100% Exemption from the liability to Goods Tax on the following:
 1. 5 x Digital Stop watch
 2. 8 x Spatula S/Teel
 3. 2 x Junior organic, inorganic Molecular
 4. 2 x Galvameter
 5. 6 x Potentiometer
 - b. That the exemption granted under (a) shall have effect from 22/08/2025 and expires on 30/12/2025.
 - c. This Order may be cited as the Goods Tax Exemption Order No.0451/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$9,219.62 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-second day of August 2025.

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:892]

CUSTOMS AND EXCISE ACT
(Cap 121)

CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

In exercise of the pmvers 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.0451/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, That Choiseul Bay Provincial Secondary School- Majotech Science shall be entitled to duty exemption as follows:
 1. 100% import duty exemption on:

- a) 5 x Digital Stop watch
 - b) 8 x Spatula S/Teel
 - c) 2 x Junior organic, inorganic Molecular
 - d) 2 x Galviameter
 - e) 6 x Potentiometer
- 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 \$4,283.79
- 7 This exemption shall become null and void if any of the above conditions are

Dated at Honiara this twenty-second day of August 2025.

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:893]

GOODS TAX ACT
 (Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
- a. That Kukudu Adventist College-Maiotech Science be granted 100% Exemption from the liability to Goods Tax on the following:
 - 1. 7 x Microscope
 - 2. 15 x DC Volmeter
 - 3. 15 x DC Ammeter
 - 4. 2 x Adam Electronic Balance
 - 5. 18 x Pippets Bulb Glass B Grade
 - 6. 26 x Pippets Bulb Glass B Grade
 - 7. 21 x Pipettee filter, Rubber,3 valve type red
 - 8. 2 x Interchangeable Glass ware
 - 9. 3 x Flask Erlenmeyer Glass 250ml; 4 x Flask Erlenmeyer Glass 250ml; 8 x Motar & Pestle , Porcelain; 8 x Burette, Acrylic; 1 x Litmus Red, Blue Vial ; 2 x Meter pH pocket size; 1 x Whatman Filter paper
 - b. That the exemption granted under (a) shall have effect from 22/08/2025 and expires on 30/12/2025.
 - c. This Order may be ciled as the Goods Tax Exemption Order No.0450/25

- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$8,413.46 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-second day of August 2025.

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:894]

CUSTOMS AND EXCISE ACT

(Cap 121)

CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

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

- 1 This Order No.0450/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Kukudu Adventist College-Maiotech Science shall be entitled to duty exemption as follows:
 1. 100% import duty exemption on:
 - a) 7 x Microscope
 - b) 15 x DC Voltmeter
 - c) 15 x DC Ammeter
 - d) 2 x Adam Electronic Balance
 - e) 18 x Pippets Bulb Glass B Grade
 - f) 26 x Pippets Bulb Glass B Grade
 - g) 21 x Pipettee filter, Rubber,3 valve type red
 - h) 2 x Interchangeable Glass ware
 - i) 3 x Flask Erlenmeyer Glass 250ml; 4 x Flask Erlenmeyer Glass 250ml; 8 x Motar & Pestle, Porcelain; 8 x Durette, Acrylic; 1 x Litmus Red, Blue Vial; 2 x Meter pH pocket size; 1 x Whatman Filter paper
- 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 \$3,922.36
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this twenty-second day of August 2025.

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:895]

GOODS TAX ACT
 (Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025
 - a. That Seasonal Workers-Solomon Douglas Oli be granted 100% Exemption from the liability to Goods Tax on the following:
 - Personal Effects
 - Vehicles will not be exempted under this exemption order
 - b. That the exemption granted under (a) shall have effect from 25/08/2025 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 \$47,659.80 in Goods tax foregone
- 4 This exemption order supersedes the order issued on 20th August 2025
- 5 Failure to abide by clause 2 will invalidate this Exemption Order.

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

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:896]

CUSTOMS AND EXCISE ACT
 (Cap 121)

CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

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

- 1 This Order No.0447 /25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following conditions:
 - 3 That, Seasonal Workers-Solomon Douglas Oli 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 30/12/2025.
 - 5 This exemption is not transferable.
 - 6 The estimated amount of duty forgone through this exemption is: \$22,915.40
 - 7 This exemption order supersedes the order issued on 20th August 2025
 - 8 This exemption shall become null and void if any of the above conditions are breached.

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

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:897]

GOODS TAX ACT
(Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025
 - a. That H.Bari Store be granted 100% Exemption from the liability to Goods Tax on the following:
 - 1 -unit x Lucas Saw Mill Complete 10 30HP
 - b. That the exemption granted under (a) shall have effect from 25/08/2025 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 \$45,688.50 in Goods tax foregone
- 4 This Exemption Order supersedes the order issue on 20th August 2025
- 5 Failure to abide by clause 2 will invalidate this Exemption Order.

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

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:898]

CUSTOMS AND EXCISE ACT
(Cap 121)

CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

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

- 1 This Order No.0446/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following conditions:
- 3 That, H.Bari Store shall be entitled to duty exemption as follows:
 1. 100% import duty exemption on:
 - 1 unit x Lucas Saw Mill Complete 10 30HP
- 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: \$21,300.00
- 7 This Exemption Order supersedes the order issue on 20th August 2025
- 8 This exemption shall become null and void if any of the above conditions are breached.

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

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

[Legal Notice:899]

GOODS TAX ACT
(Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - a. That Trisha Haidee Tegi Bambu 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.0445/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$760.57 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

[Legal Notice:900]

GOODS TAX ACT
(Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025.
 - a. That 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 \$2,572.76 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

[Legal Notice:901]

GOODS TAX ACT
(Cap 122)

GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2025
 - a. That XIAO's Henderson Hotel be granted 100 % Exemption from the liability

to Goods Tax on the following:

- 80 set x Kitchen ventilator
 - 80 set x Fan lamp; 80 set x TV player; 150 set x Bed sheet; 80 set x Fridge; 130 set x induction cooker; 200 set x Wall painting; 200 set x Fire Extinguisher; 65 set x Microwave oven; 65 set x washing Machine; 65 set x Electric kettle
- 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.0422/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$898,541.50 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

[Legal Notice:902]

CUSTOMS AND EXCISE ACT
(Cap 121)

CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025

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

- 1 This Order No.0422/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following conditions:
- 3 That, XIAO's Henderson Hotel shall be entitled to duty exemption as follows:
1. 100% import duty exemption on:
 - 80 set x Kitchen ventilator
 - 80 set x Fan lamp; 80 set x TV player; 150 set x Bed sheet; 80 set x Fridge; 130 set x induction cooker; 200 et x Wall painting; 200 set x Fire Extinguisher; 65 set x Microwave oven; 65 set x Washing Machine; 65 set x Electric kettle
- 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: \$418,900.47
- 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 Dated at Honiara this first- day of August 2025.

HONOURABLE HARRY D. KUMA MP
MINISTER OF FINANCE AND TREASURY

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