



BY AUTHORITY

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SOLOMON ISLANDS GAZETTE

NO. 10

Tuesday 31st January

2023

EXTRA-ORDINARY GAZETTE

LEGAL NOTICE

*The following are published as a Supplement to this Gazette:
[Legal Notice Nos. 5 to 6]*

[Legal Notice No. 5]

CUSTOMS AND EXCISE ACT
(Cap. 121)

CUSTOMS AND EXCISE (IMPORT DUTY) (AMENDMENT) ORDER 2023

I, Hon. Harry Kuma, Minister for Finance and Treasury, under section 7 of the *Customs and Excise Act* (Cap. 121), make the following Order:

1. Citation and Commencement

This Order may be cited as *Customs and Excise (Import Duty)(Amendment) Order 2023*, and commences on 1 January 2023.

2. Amendment to the First Schedule

This Order amends the First Schedule to the *Customs and Excise Act* (Cap. 121) (***“First Schedule”***).

3. Amendment of duty rates of Mineral Fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes

Section V, Chapter 27 of the First Schedule is amended:

- (a) for tariff items “2710.1211, 2710.1212, 2710.1220, 1210.1230, 2710.1911, 2710.1912”, by deleting the duty rate of “\$0.00 per litre” and substituting “\$0.50” per litre;
- (b) for tariff item “2710.1920”, by deleting the duty rate of “\$0.00” and substituting “\$0.03” per litre;
- (c) for tariff item “2710.1940”, by deleting the duty rate of “0%” per kg and substituting “10%”;
- (d) for tariff item “2710.1931”, by deleting the duty rate of “\$0.00” per litre, and substituting “\$0.03” per litre;
- (e) for tariff item “2710.1932”, by deleting the duty rate of “\$0.00” per litre, and substituting “\$0.20” per litre.

Dated this thirty-first day of January 2023.

HON. HARRY KUMA
MINISTER FOR FINANCE AND TREASURY

[Legal Notice No. 6]

SALES TAX ACT
(Cap. 125)

**SALES TAX (PRESCRIBED GOODS AND SERVICES)(AMENDMENT)
ORDER 2023**

I, Hon. Harry Kuma, Minister for Finance and Treasury, in consultation with Cabinet, under section 4(1) of the *Sales Tax Act* (Cap. 125), makes the following Order:

1 Citation

This Order may be cited as *Sales Tax (Prescribed Goods and Services) (Amendment) Order 2023*.

2 Commencement

This Order commences 1 February 2023.

3 Amendment to the Schedule

This Order amends the SCHEDULE to the Act, by inserting after clause 10 of the Schedule the following:

“12. Sale of Petroleum from any premises Licensed under Petroleum Rules
10 cents per litre

13. Sale of diesoline from any premises Licensed under the Petroleum Rules
10 cents per litre”.

Dated this thirty-first day of January 2023.

HON. HARRY KUMA
MINISTER FOR FINANCE AND TREASURY
