

[Legal Notice No. 207]

**THE CUSTOMS AND EXCISE ACT**  
(Cap 121)

**THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025**

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

- 1 This Order No.0121/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon William B. Marau (MP) - Ulawa/Ugi Constituency shall be entitled to duty exemption as follows:
  - (i) 100% import duty exemption on:
    - (a) 1 unit x Excavator Hitachi ZX350
    - (b) 1 unit x 20 tons Excavator bucket
    - (c) 1 unit x 35 tons Excavator bucket
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/06/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$41,178.00
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this tenth-day of March 2025.

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