

[Legal Notice No. 231]

THE CUSTOMS AND EXCISE ACT
(Cap 121)

THE GOODS TAX EXEMPTION ORDER 2025

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

- 1 This Order No. 0109/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Sweet Summer Company Ltd shall be entitled to duty exemption as follows:
 - (i) 100% import duty exemption on:
 - Machinery, Equipment, Material
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/08/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is: \$520,851.25
- 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 sixth-day of March 2024

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