

[Legal Notice No. 413]

**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. 0194/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following conditions:
- 3 That, HHD Development Limited shall be entitled to duty exemption as follows:
  - (a) 100% import duty exemption on:
    - Plaster Board
    - Kayak, Life Jacket
    - Aluminium windows
    - Air condition
    - Hardware
    - kitchen wares
    - Laminating flooring
    - spring mattress, materials
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/09/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is: \$205,409. 87
- 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 third-day of April 2025

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

---