

[Legal Notice No. 173]

THE GOODS TAX ACT
(Cap 122)

THE 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 NQS Direct Limited-Seasonal Workers 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 5/02/2025 and expires on 30/04/2025.
 - c This Order may be cited as the Goods Tax Exemption Order No.055/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$22,077.10 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this fifth-day of February 2025.

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