

[Legal Notice No. 224]

**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 Solomon Nickel Mining Company Ltd be granted 100% Exemption from the liability to Goods Tax on the following:
    - 1 pkgs x Milling Machine
    - 1 pkgs x Tools, spare parts
    - Uniform
    - Food trolley
    - Battery
    - Cargo truck
    - Truck accessories
  - (b) That the exemption granted under (a) shall have effect from 6/03/2025 and expires on 30/08/2025.
  - (c) This Order may be cited as the Goods Tax Exemption Order No.0112/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$283,618.24 in Goods tax foregone
- 4 The Company at clause 1 (a) shall provide quarterly report on Goods tax exemption acquired
- 5 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this sixth-day of March 2025

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