

[Legal Notice No. 242]

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 Seasonal Workers (Consignee-E2N Company Ltd) be granted 100% Exemption from the liability to Goods Tax on the following:
 - (i) Personal Effects
 - (b) That the exemption granted under (a) shall have effect from 3/03/2025 and expires on 30/06/2025.
 - (c) This Order may be cited as the Goods Tax Exemption Order No.0102/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$18,579.92 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this third-day of March 2025.

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