

[Legal Notice No. 260]

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 Good Will Ltd be granted 50 % Exemption from the liability to Goods Tax on the following:
 - 3 unit x Excavator
 - Mining Floating Boat
 - Mix Mining Goods
 - Shaky Table
 - 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.0120/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$3,111,782.27 in Goods tax foregone
- 4 This exemption order supersedes the order issued on 6th March 2025
- 5 The Company at clause 1 (a) shall provide quarterly report on Goods tax exemption acquired
- 6 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-fourth day of March 2025

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