

[Legal Notice No. 272]

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 Hon Manasseh Maelanga (MP) - East Malaita Constituency be granted 1 00% Exemption from the liability to Goods Tax on the following:
 1. 4500 x Steel rod 6mm
 2. 2100 x Steel rod 12mm
 3. 150 x Roofing iron 12ft 24G
 4. 20 x Roofing nails 3"
 5. 50 x Masonite 4.5mm
 6. 20 x Chicken wire 30m
 7. 20 x Sisalation paper
 8. 100 x Cement 40kg
 - b. That the exemption granted under (a) shall have effect from 2 1/03/2025 and expires on 30/09/2025.
 - c. This Order may be cited as the Goods Tax Exemption Order No.0150/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$85,800.00 in Goods tax foregone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-first day of March 2025

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