

[Legal Notice No. 327]

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 Francis MB. Sade (MP)- Northwest Guadalcanal Constituency be granted 100 % Exemption from the liability to Goods Tax on the following:
 - (i) 1 set x Loop Wheel Machine 8 ton
 - (ii) 1 set x Concrete Mixer
 - (iii) Building Materials and Equipment
 - (b) That the exemption granted under (a) shall have effect from 08/05/2025 and expires on 30/10/2025.
 - (c) This Order may be cited as the Goods Tax Exemption Order No.0254/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals is \$578,542.37 in Goods tax forgone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this eighth-day of May 2025

HONOURABLE HARRY D. KUMA, MP
MINISTER OF FINANCE AND TREASURY