

[Legal Notice No. 335]

**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 Supervising 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 Paul Po ora Bosawai MP - North Guadalcanal Constituency be granted 100 % Exemption from the liability to Goods Tax on the following:
    - (i) 12 x Disc Plough
    - (ii) 12 x Tractors
  - (b) That the exemption granted under (a) shall have effect from 01/05/2025 and expires on 30/10/2025.
  - (c) This Order may be cited as the Goods Tax Exemption Order No.0239/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals is \$389,868.80 in Goods tax forgone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this first-day of May 2025

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