

[Legal Notice No. 348]

**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 Isikeli Vave MP - Shortland Island Constituenc be granted 100% Exemption from the liability to Goods Tax on the following:
    - (i) Cold Room Freezer
    - (ii) Saw Mills
    - (iii) Alluminium tracks
  - (b) That the exemption granted under (a) shall have effect from 28/04/2025 and expires on 30/09/2025.
  - (c) This Order may be cited as the Goods Tax Exemption Order No.0232/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$173,163.98 in Goods tax foregone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-eighth day of April 2025.

**HONOURABLE MANASSEH SOGAVARE, MP**  
MINISTER OF FINANCE AND TREASURY