

[Legal Notice No. 380]

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 Ministry of Education and Human Resources Development Smart Technology be granted 100 % Exemption from the liability to Goods Tax on the following:
 - Desks and Chairs
 - (b) That the exemption granted under (a) shall have effect from 16/04/2025 and expires on 30/09/2025.
 - (c) This Order may be cited as the Goods Tax Exemption Order No.0214/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$18,820.16 in Goods tax foregone
- 4 The Company at clause 1 (a) shall provide quarterly report on Goods tax exemption acquired
- 5 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this sixteenth-day of April 2025.

HONOURABLE MANASSEH SOGAVARE, MP
MINISTER OF FINANCE AND TREASURY