

[Legal Notice No. 405]

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 South Pacific Economy and Technology Development Co. Ltd be granted 100 % Exemption from the liability to Goods Tax on the following:
 - Capital Goods
 - Equipment and Materials
 - Generators and Solar power
 - Supplies and Accessories for Agriculture
 - (b) That the exemption granted under (a) shall have effect from 8/04/2025 and expires on 30/09/2025.
 - (c) This Order may be cited as the Goods Tax Exemption Order No.0199/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$1,817,336.21 in Good 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 eighth-day of April 2025

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