

[Legal Notice No. 412]

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 HHD Development Limited be granted 100 % Exemption from the liability to Goods Tax on the following:
 - Plaster Board
 - Kayak, Life Jacket
 - Aluminium windows
 - Air condition
 - Hardware
 - kitchen wares
 - Laminating flooring
 - spring mattress, materials
 - (b) That the exemption granted under (a) shall have effect from 03/04/2025 and expires on 30/09/2025.
 - (c) This Order may be cited as the Goods Tax Exemption Order No.0194/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$440,604.17 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 third-day of April 2025

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