

**SUPPLEMENT to the Solomon Islands Gazette**

Tuesday 6th February, 1996

S.I. No. 6

[Legal Notice No. 12]

**STAMP DUTIES ACT**  
(Cap. 64)

**THE STAMP DUTIES (AMENDMENT OF DUTIES) ORDER**  
1996

IN exercise of the powers conferred by section 3 of the Stamp Duties Act, I, CHRISTOPHER COLUMBUS ABE, Minister of Finance, do hereby make the following Order -

1. This Order may be cited as the Stamp Duties (Amendment of Duties) Order 1996.

2. The Schedule\* to the Stamp Duties Act is hereby amended in the following respects -

(a) in item 4 -

(i) by deleting paragraph (3) and substituting therefor the following new paragraph -

“ (3) Any purchase of foreign exchange  
..... 3%;  
and

(ii) by adding next after paragraph (b) that appears under the heading “EXEMPTIONS” the following new exemptions -

“ (c) Capital Payments;

(d) Solomon Islands Government expenditure on imports; and

(e) Imports resulting from aid and foreign governments' interests.”

In this item "Capital Payments" mean plant and machinery, equipment, vehicles, vessels and spare parts imported by any person carrying on or intending to carry on business in Solomon Islands and to be used by such person exclusively in relation to the business and not for sale; and

(b) by deleting paragraph 12.

Dated at Honiara this twenty-ninth day of January, 1996.

**CHRISTOPHER COLUMBUS ABE**

Minister of Finance

\*L.N. No.38/90; p.131