



# SOLOMON ISLANDS GAZETTE

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NO. 12

Friday 14<sup>th</sup> February

2025

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## LEGAL NOTICE

*The following are published as a Supplement to this Gazette:  
[Legal Notice Nos. 10-92]*

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[Legal Notice No. 10]

**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 Come As You Are Ministry- RJS Logistic Services be granted 100 % Exemption from the liability to Goods Tax on the following:
    - Personal Effects
    - 2 unit x Nissan Navara
    - 1 unit x Toyota Hilux
    - 1 unit x Honda CRV
    - 1 unit x Hilux
    - 1 unit x Nissan X-trail
  - b That the exemption granted under (a) shall have effect from 30/01/2025 and expires on 30/04/2025.
  - c This Order may be cited as the Goods Tax Exemption Order No.043/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$111,271.50 in Goods tax foregone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this thirtieth-day of January 2025.

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

[Legal Notice No. 11]

**THE CUSTOMS AND EXCISE ACT**  
(Cap 121)

**THE GOODS TAX EXEMPTION ORDER 2025**

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No. 043/25 may be cited as Duty Exemption Order 2025
- 2 This Order is made subject to the following conditions:
- 3 That, Come As You Are Ministry- RJS Logistic Services shall be entitled to duty exemption as follows:
  - 1 100% import duty exemption on:
    - Personal Effects
    - 2 unit x Nissan Navara
    - 1 unit x Toyota Hilux
    - 1 unit x Honda CRV
    - 1 unit x Hilux
    - 1 unit x Nissan X-trail
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/04/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is: \$43,978.61
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this thirtieth-day of January 2025.

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

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[Legal Notice No. 12]

**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 Dr Cheryl Kimaga Takutile be granted 100% Exemption from the

liability to Goods Tax on the following:

1. 1 unit x Toyota Vanguard 2008 vehicle
- b That the exemption granted under(a) shall have effect from 29/01/2025 and expires on 30/04/2025.
- c This Order may be cited as the Goods Tax Exemption Order No.042/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$13,256.57 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-ninth day of January 2025.

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

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[Legal Notice No. 13]

**THE CUSTOMS AND EXCISE ACT**  
(Cap 121)

**THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025**

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No.042/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Dr Cheryl Kimaga Takutile shall be entitled to duty exemption as follows:
  - 1 100% import duty exemption on:
    - a) 1 unit x Toyota Vanguard 2008 vehicle
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/04/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$8,867.27
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this twenty-ninth day of January 2025.

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

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[Legal Notice No. 14]

**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 Dr Arnold Larua Nguduamae be granted 100% Exemption from the liability to Goods Tax on the following:
    1. 1 unit x Nissan X-trail vehicle
  - b That the exemption granted under (a) shall have effect from 29/01/2025 and expires on 30/04/2025.
  - c This Order may be cited as the Goods Tax Exemption Order No.041/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$9,234.51 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-ninth day of January 2025.

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

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[Legal Notice No. 15]

**THE CUSTOMS AND EXCISE ACT**  
(Cap 121)

**THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025**

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No.041/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Dr Arnold Larua Nguduamae shall be entitled to duty exemption as

follows:

1. 100% import duty exemption on:
  - a) 1 unit x Nissan X-trail vehicle
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/04/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$6,176.93
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this twenty-ninth day of January 2025.

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

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[Legal Notice No. 16]

**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 Murphy Giadei-Seasonal Workers be granted 100% Exemption from the liability to Goods Tax on the following:
    - 1 Personal Effects
  - b That the exemption granted under (a) shall have effect from 27/01/2025 and expires on 30/03/2025.
  - c This Order may be cited as the Goods Tax Exemption Order No.040/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$19,277.30 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-ninth day of January 2025.

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

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[Legal Notice No. 17]

**THE CUSTOMS AND EXCISE ACT**  
(Cap 121)

**THE GOODS TAX EXEMPTION ORDER 2025**

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No.040/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Murphy Giadei-Seasonal Workers shall be shall be entitled to duty exemption as follows:
  - 1 100% import duty exemption on:
    - a) Personal Effects
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/03/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$1,019.90
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this twenty-seventh day of January 2025.

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

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[Legal Notice No. 18]

**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 Nestor Ghiro (MP) - Central Makira Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
    1. 2 unit x Hyundai EX 8 3.6 ton cargo Truck



- b. That the exemption granted under (a) shall have effect from 27/01/2025 and expires on 30/04/2025.
  - c. This Order may be cited as the Goods Tax Exemption Order No.039/25
- 2 This Exemption Order granted is not transferable
  - 3 The estimated fiscal cost of this exemption totals \$162,591.00 in Goods tax foregone
  - 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-seventh day of January 2025.

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

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[Legal Notice No. 19]

**THE CUSTOMS AND EXCISE ACT**  
(Cap 121)

**THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025**

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No.039/ 25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Nestor Ghire (MP) - Central Makira Constituency shall be entitled to duty exemption as follows:
  1. 100% import duty exemption on:
    - a) 2 unit x Hyundai EX 8 3.6 ton cargo Truck
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/04/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$75,800.00
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this twenty-seventh day of January 2025.

**HONOURABLE MANASSEH D. SOGAVARE, MP**

[Legal Notice No. 20]

**THE GOODS TAX ACT**

(Cap 1 22)

**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 Rexson Ramofafia (MP) - Fataleka Constituency for Rex Maefasia-Consignee-Harry Daoga be granted 100% Exemption from the liability to Goods Tax on the following:
    1. 1 unit x Toyota RAV4 vehicle
  - b That the exemption granted under (a) shall have effect from 27/04 /2025 and expires on 30/04/2025.
  - c This Order may be cited as the Goods Tax Exemption Order No. O38/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$13,006.50 in Goods tax foregone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-seventh day of January 2025.

**HONOURABLE MANASSEH D. SOGAVARE, MP**

MINISTER OF FINANCE AND TREASURY

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[Legal Notice No. 21]

**THE CUSTOMS AND EXCISE ACT**

(Cap 121)

**THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025**

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No.038/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Rexson Ra mofafia (MP) - Fataleka Constituency for Rex Maefasia-Consignee-Harry Daoga shall be entitled to duty exemption as follows:

1. 100% import duty exemption on:
  - a) 1 unit x Toyota RAV4 vehicle
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/04/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$8,700.00
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this twenty-seventh day of January 2025.

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

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[Legal Notice No. 22]

**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 Downer New Zealand Limited be granted 100% Exemption from the liability to Goods Tax on the following:
    1. Avlite Self Contained Lantern Red
    2. Avlite Mounting Plate, Suits
    3. Avlite Mounting Hardware
    4. FOD Boss Ultimate Sweep Sweeper
  - b. That the exemption granted under (a) shall have effect from 28/01 /2025 and expires on 30/03/2025.
  - c. This Order may be cited as the Goods Tax Exemption Order No.037 /25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$20,340.20 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

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

**HONOURABLE MANASSEH D. SOGAVARE, MP**

[Legal Notice No. 23]

**THE CUSTOMS AND EXCISE ACT**  
(Cap 121 )

**THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025**

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No.037 /25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Downer New Zealand Limited shall be entitled to duty exemption as follows:
  - 1 100% import duty exemption on:
    - a) Avlite Self Contained Lantern Red
    - b) Avlite Mounting Plate, Suits
    - c) Avlite Mounting Hardware
    - d) FOD Boss Ultimate Sweep Sweeper
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/03/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$9,482.70
- 7 This exemption shall become null and void if any of the above conditions are breached.

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

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

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[Legal Notice No. 24]

**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 Clezy Rore (MP) - North Vella La Vella Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
    1. 1 Unit x Land Cruiser Prado
  - b. That the exemption granted under (a) shall have effect from 27/01/2024 and expires on 30/12/2024.
  - c. This Order may be cited as the Goods Tax Exemption Order No.036/24
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$91,893.06 Goods tax foregone
- 4 This Exemption is granted under the provision of regulations 42(5) of the Parliamentary Entitlement Regulations (PER).
- 5 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-seventh day of January 2025.

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

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[Legal Notice No. 25]

**THE CUSTOMS AND EXCISE ACT**  
 (Cap 121)

**THE GOODS TAX EXEMPTION ORDER 2025**

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order: -

- 1 This Order No.036/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
  - 3 That, Hon Clezy Rore (MP) - North Vella La Vella Constituency shall be entitled to duty exemption as follows:
    1. 100% import duty exemption on:
      - 1 Unit x Land Cruiser Prado
  - 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/04/2025.
  - 5 This exemption is not transferable.

- 6 The estimated amount of duty forgone through this exemption is: \$61,466.93
- 7 This Exemption is granted under the provision of regulations 42(5) of the Parliamentary Entitlement Regulations (PER).
- 8 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this twenty-seventh day of January 2025.

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

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[Legal Notice No. 26]

**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 Rick N. Hou (MP) - Small Malaita Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
    - 1 5 unit x EISDMHL Yamaha OBM
    - 2 1 unit x E40XMHL Yamaha OBM
  - b. That the exemption granted under (a) shall have effect from 27/01/2025 and expires on 30/04/2025.
  - c. This Order may be cited as the Goods Tax Exemption Order No.035/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$21,513.60 in Goods tax foregone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-seventh day of January 2025.

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

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[Legal Notice No. 27]

**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 James Bonuga (MP) - Temotu Pele Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
    1. 1 unit x Isuzu NPR Cargo Truck
  - b. That the exemption granted under (a) shall have effect from 27/01/2025 and expires on 30/04/2025.
  - c. This Order may be cited as the Goods Tax Exemption Order No.034/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$39,783.70 in Goods tax foregone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-seventh day of January 2025.

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

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[Legal Notice No. 28]

**THE CUSTOMS AND EXCISE ACT**  
(Cap 121)

**THE GOODS TAX EXEMPTION ORDER 2025**

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No.034/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon James Bonuga (MP) - Temotu Pele Constituency shall be entitled to duty exemption as follows:
  - 1 . 100% import duty exemption on:

- a) 1 unit x Isuzu NPR Cargo Truck
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/04/ 2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$18,546 .95
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this twenty-seventh day of January 2025.

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

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[Legal Notice No. 29]

**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 Alfred L. Rinah (MP) - East Central Guadalcanal Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
    - 1 200 x LPELLED Raw plastic Water tank materials
    - 2 3000 x Water Tank Lid
  - b. That the exemption granted under (a) shall have effect from 27/01/2025 and expires on 30/04/ 2025.
  - c. This Order may be cited as the Goods Tax Exemption Order No.033/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$578,927.35 in Goods tax foregone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-seventh day of January 2025.

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

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[Legal Notice No. 30]

**THE CUSTOMS AND EXCISE ACT**  
(Cap 121)

**THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025**

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No.033/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Alfred L. Rinah (MP) - East Central Guadalcanal Constituency shall be entitled to duty exemption as follows:
  1. 100% import duty exemption on:
    - a) 200 x LLPELLD Raw plastic Water tank materials
    - b) 3000 x Water Tank Lid
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/04/ 2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$268,965.52
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this twenty-seventh day of January 2025.

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

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[Legal Notice No. 31]

**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 Francis MB Sade (MP) - NorthWest Guadalcanal Constituency be granted 100% Exemption from the liability to Goods Tax on the

following:

1. 100 pcs x Poly pipe 20 x 100mm
  2. 100 pc s x Poly pipe 25 x 100mm
  3. 100 pcs x Poly pipe 32 x 100mm
  4. 1000 x Shts colorbond 1 2ft; 1000 x Shts Colorbond 10ft ; 1000 x Shts Roofing iron 24G x 12ft; 1500 pc s x Steel rod 10mm; 1000 pcs x Steel Rod 12mm; 1000 pc s x Steel rod 1 6mm; 100 Ctns x Nail 2”; 100 Ctns x Nail 4”; 100 Ctns x Roofing Nail; 100 Roll x Bird wire ; 200 roll Sisalation paper; 500 Shts x Form Plywood 18mm; 500 Sh ts x Form Ply wood 15mm; 15 00 Shts x Masonite 4.8mm; 1500 Shts x Masonite 6mm; 500 Shts x Arch Mesh wire F52; 500 Shts x Arch Mesh Wire F6 2 ; 1000 Sh ts x Fibro cement 9.5mm; 1000 Pc s x Square Tube 20 x 20mm; 1000 Pcs x Square tube 50 x 50mm
- b. That the exemption granted under (a) shall have effect from 27/0 1/2025 and expires on 30/04/2025.
- c. This Order may be cited as the Goods Tax Exemption Order No.032/25
- 2 This Exemption Order granted is not transferable
  - 3 The estimated fiscal cost of this exemption totals \$634,222.32 in Goods tax foregone
  - 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-seventh day of January 2025.

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

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[Legal Notice No. 32]

**THE CUSTOMS AND EXCISE ACT**  
(Cap 121)

**THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025**

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No.032/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Francis MB Sade (MP) - NorthWest Guadalcanal

Constituency shall be entitled to duty exemption as follows:

- 1 . 100% import duty exemption on:

- a) 100 pcs x Poly pipe 20 x 100mm
  - b) 100 pcs x Poly pipe 25 x 100mm
  - c) 100 pcs x Poly pipe 32 x 100mm
  - d) 1000 x Shts colorbond 12ft; 1000 x Shts Colorbond 10ft; 1000 x Shts Roofing iron 240 x 12ft; 1500 pcs x Steel rod 10mm; 1000 pcs x Steel Rod 12mm; 1000 pcs x Steel rod 16mm; 100 Ctns x Nail 2"; 100 Ctns x Nail 4"; 100 Ctns x Roofing Nail; 100 Roll x Bird wire; 200 roll Sisalation paper; 500 Shts x Form Plywood 18mm; 500 Shts x Form Plywood 15mm; 1500 Shts x Masonite 4.8mm; 1500 Shts x Masonite 6mm; 500 Shts x Arch Mesh wire F52; 500 Shts x Arch Mesh Wire F62; 1000 Shts x Fibro cement 9.5mm; 1000 Pcs x Square Tube 20 x 20mm; 1000 Pcs x Square tube 50 x 50mm
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/04/ 2025.
  - 5 This exemption is not transferable.
  - 6 The estimated amount of duty forgone through this exemption is \$295,674.74
  - 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this twenty-seventh day of January 2025.

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

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[Legal Notice No. 33]

**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 Trevor Mahaga (MP) - Gao/Bugotu Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
    1. 16 coil x Roofing iron Zincalume 24G x 12ft
    2. 300 x Sht Security mesh galvanised 3x2x5.8m
    3. 30 x drums Resin Adhesive 200kg
    4. 20 ctn x Hardner
    5. 4 ctn x Wold Release
    6. 50 ctn x Jolt head nail 4" 25kg

7. 50 ctn x Jolt head nail 4" 25kg
8. 50 ctn x Jolt head nail 4" 25kg
- b. That the exemption granted under (a) shall have effect from 27/01/2025 and expires on 30/04/2025.
- c. This Order may be cited as the Goods Tax Exemption Order No.031/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$203,775.00 in Goods tax foregone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-seventh day of January 2025.

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

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[Legal Notice No. 34]

**THE CUSTOMS AND EXCISE ACT**  
(Cap 121)

**THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025**

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No.031/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Trevor Mahaga (MP) - Gao/Bugotu Constituency shall be entitled to duty exemption as follows:
  1. 100% import duty exemption on:
    - a) 16 coil x Roofing iron Zinalume 24G x 12ft
    - b) 300 x Sht Security mesh galvanised 3x2x5.8m
    - c) 30 x drums Resin Adhesive 200kg
    - d) 20 ctn x Hardner
    - e) 4 ctn x Wold Release
    - f) 50 ctn x Jolt head nail 4" 25kg
    - g) 50 ctn x Jolt head nail 4" 25kg
    - h) 50 ctn x Jolt head nail 4" 25kg
- 4 The exemption granted shall be effective from the date of signing of Order

and shall expire on date 30/04/2025.

- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$95,000.00
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this twenty-seventh day of January 2025.

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

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[Legal Notice No. 35]

**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 Tozen Leokana (MP) - South Choiseul Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
    1. 16 coil x Roofing iron Zinalume 24G x 12ft
    2. 8 coil x Roofing iron, colorbond 24G x 12ft
    3. 1950 x Masonite 4.5mm
    4. 100 x roll strap brace 30M
    5. 40 ctn x Roofing iron nail 3" with rubber seal 25kg
    6. 275 x Wheel barrow steel tray
    7. 130 ctn x Jolt head nail 4" 25kg
    8. 118 ctn x Jolt head nail 3" 25kg
    9. 100 ctn x Jolt head nail 2" 25kg
    10. 40 ctn x Roofing iron nail 3" with rubber seal
    11. 40 SHT x Security mesh Galvanised 3 x 1 x 5.8
  - b. That the exemption granted under (a) shall have effect from 27/01/2025 and expires on 30/04 /2025.
  - c. This Order may be cited as the Goods Tax Exemption Order No.030/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$253,501.25 in Goods tax foregone

- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-seventh day of January 2025.

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

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[Legal Notice No. 36]

**THE CUSTOMS AND EXCISE ACT**  
(Cap 121 )

**THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025**

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No.030/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Tozen Leokana (MP) - South Choiseul Constituency shall be entitled to duty exemption as follows:
  1. 100% import duty exemption on:
    - a) 16 coil x Roofing iron Zinalume 24G x 12ft
    - b) 8 coil x Roofing iron, colorbond 24G x 12ft
    - c) 1950 x Masonite 4.5mm
    - d) 100 x roll strap brace 30M
    - e) 40 ctn x Roofing iron nail 3" with rubber seal 25kg
    - f) 275 x Wheel barrow steel tray
    - g) 130 ctn x Jolt head nail 4" 25kg
    - h) 118 ctn x Jolt head nail 3" 25kg
    - i) 100 ctn x Jolt head nail 2" 25kg
    - j) 40 ctn x Roofing iron nail 3" with rubber seal
    - k) 40 SHT x Security mesh Galvanised 3 x 1 x 5.8
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/04/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$118,182.40
- 7 This exemption shall become null and void if any of the above conditions are

breached.

Dated at Honiara this twenty-seventh day of January 2025

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

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[Legal Notice No. 37]

**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 Peter S. Agovaka (MP) - Central Guadalcanal Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
    1. 500 x Bags 40kg Cement
    2. 500 x Lgths R6mm x 6m steel rods-smooth
    3. 600 x Lgths D12mm x 6m steel rods-HRB400
    4. 2500 x Sheets Roofing Iron 12ft x 24G
    5. 1300 x pcs 13ft Ridge cap
  - b. That the exemption granted under (a) shall have effect from 27/01/2025 and expires on 30/04/2025.
  - c. This Order may be cited as the Goods Tax Exemption Order No. 029/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$ 214,500.00 in Goods tax foregone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-seventh day of January 2025

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

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[Legal Notice No. 38]

**THE CUSTOMS AND EXCISE ACT**  
 (Cap 121)

**THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025**

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No.029/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Peter S. Agovaka (MP) - Central Guadalcanal Constituency shall be entitled to duty exemption as follows:
  1. 100% import duty exemption on:
    - a) 500 x Bags 40kg Cement
    - b) 500 x Lgths R6mm x 6m steel rods-smooth
    - c) 600 x Lgths D12mm x 6m steel rods-HRB400
    - d) 2500 x Sheets Roofing Iron 12ft x 24G
    - e) 1300 x pcs 13ft Ridge cap
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/04/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$100,000.00
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this twenty-seventh day of January 2025

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

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[Legal Notice No. 39]

**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 Alfred M. Tuasulia (MP) - West Kwara'ae Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
    - 1 . 1 unit x 3.6 ton cargo Truck



- b. That the exemption granted under (a) shall have effect from 27/01/2025 and expires on 30/04/2025.
  - c. This Order may be cited as the Goods Tax Exemption Order No.028/25
- 2 This Exemption Order granted is not transferable
  - 3 The estimated fiscal cost of this exemption totals \$64,135.50 in Goods tax foregone
  - 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-seventh day of January 2025.

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

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[Legal Notice No. 40]

**THE CUSTOMS AND EXCISE ACT**  
(Cap 121)

**THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025**

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D . SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No. 028/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Alfred M. Tuasulia (MP) - West Kwara'ae Constituency shall be entitled to duty exemption as follows:
  - 1.100 % import duty exemption on:
    - a) 1 unit x 3.6 ton cargo Truck
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/04/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$2 9,900 . 00
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this twenty-seventh day of January 2025.

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

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[Legal Notice No. 41]

**THE STAMP DUTIES ACT**  
(Cap 126)

**THE STAMP DUTIES EXEMPTION ORDER 2025**

In exercise of the powers conferred by Section 3 of the Stamp Duties Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Stamp Duties Exemption Order 2025.
  - a. That Esther Diao - Administrator shall be granted 100% Exemption from the liability to Stamp Duties on the following:
  - b. The transfer on title of ownership of land property on parcel number 191 -029-132 from Public Trustee for Late Huang Qi Lue to Esther Diao
  - c. this Order may be cited as the Stamp Duties Exemption Order No. 027/25
- 2 This Exemption Order granted is not transferable.
- 3 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-seventh day of January 2025.

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

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[Legal Notice No. 42]

**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 Dr Paul Kekou be granted 100% Exemption from the liability to Goods Tax on the following:
    1. 1 unit x Suzuki vehicle
  - b. That the exemption granted under (a) shall have effect from 27/ 01/ 2025 and expires on 30/04/ 2025.
  - c. This Order may be cited as the Goods Tax Exemption Order No.O26/25
- 2 This Exemption Order granted is not transferable

- 3 The estimated fiscal cost of this exemption totals \$7,699.87 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-seventh day of January 2025.

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

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[Legal Notice No. 43]

**THE CUSTOMS AND EXCISE ACT**  
(Cap 121)

**THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025**

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No.026/ 25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Dr Paul Kekou shall be entitled to duty exemption as follows:
  1. 100% import duty exemption on:
    - a) 1 unit x Suzuki vehicle
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/04/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$5,150.42
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this twenty-seventh day of January 2025.

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

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[Legal Notice No. 44]

**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 Clezy Rore (MP) - North Vella La Vella Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
    1. 1 unit x E60HMHDL Yamaha OBM
    2. 1 unit x E40XMHL Yamaha OBM
    3. 1 unit x E1SDMHL Yamaha OBM
  - b. That the exemption granted under (a) shall have effect from 24/01 /2025 and expires on 30/04/2025.
  - c. This Order may be cited as the Goods Tax Exemption Order No.025/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$18,583.08 in Goods tax foregone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-seventh day of January 2025

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

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[Legal Notice No. 45]

**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 Dr John Szetu be granted 100% Exemption from the liability to Goods Tax on the following:
    1. 1 unit x Hilux
  - b. That the exemption granted under (a) shall have effect from 24/01/2025 and expires on 30/04/2025.
  - c. This Order may be cited as the Goods Tax Exemption Order No.O24/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$63,268.20 in Goods tax

foregone.

- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-seventh day of January 2025.

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

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[Legal Notice No. 46]

**THE CUSTOMS AND EXCISE ACT**  
(Cap 121 )

**THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025**

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No.024/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Dr John Szetu shall be entitled to duty exemption as follows:
  1. 100% import duty exemption on:
    - a) 1 unit x Hihix
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/04/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$42,319.80
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this twenty-fourth day of January 2025.

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

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[Legal Notice No. 47]

**THE GOODS TAX ACT**  
(Cap 122)

**THE GOODS TAX EXEMPTION ORDE 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 Foreign Affairs and Trade- Solomon Islands Airport Corporation Ltd (SIACL) be granted 100% Exemption from the liability to Goods Tax on the following:
    1. X-Ray System
    2. Garrett Ceia Hi-PE plus walk through metal detector
    3. Trace detector
    4. ASTM Test Suit case
  - b. That the exemption granted under (a) shall have effect from 24/01/2025 and expires on 30/03/2025.
  - c. This Order may be cited as the Goods Tax Exemption Order No.023/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$210,494.74 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-fourth day of January 2025.

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

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[Legal Notice No. 48]

**THE CUSTOMS AND EXCISE ACT**  
(Cap 121)

**THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025**

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No.023/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Ministry of Foreign Affairs and Trade- Solomon Islands Airport Corporation Ltd (SIACL) shall be entitled to duty exemption as follows:
  - 1 . 100% import duty exemption on:
    - a) X-Ray System
    - b) Garrett Ceia Hi-PE plus walk through metal detector
    - c) Trace detector

- d) ASTM Test Suit case
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/03/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$98,132.75
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this twenty-fourth day of January 2025.

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

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[Legal Notice No. 49]

**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 Ciera Waokea Rotu be granted 100% Exemption from the liability to Goods Tax on the following:
    - 1. Personal Effects
  - b. That the exemption granted under (a) shall have effect from 24/01/2025 and expires on 30/03/2025.
  - c. This Order may be cited as the Goods Tax Exemption Order No.022/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$20,823.58 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-fourth day of January 2025.

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

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Legal Notice No. 50]

**THE CUSTOMS AND EXCISE ACT**  
(Cap 121)

**THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025**

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No.022/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Ciera Waokea Rotu shall be entitled to duty exemption as follows:
  1. 100% import duty exemption on:
    - a) Personal Effects
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/03/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$9,707.96
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this twenty-fourth day of January 2025.

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

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[Legal Notice No. 51]

**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 NOLA Community Association Trust Board be granted 100% Exemption from the liability to Goods Tax on the following:
    1. 1 unit x Toyota Fortuner with parts and accessories
  - b. That the exemption granted under (a) shall have effect from 28/01/2025



and expires on 30/04/2025.

- c. This Order may be cited as the Goods Tax Exemption Order No.02 1/25
- 2 This Exemption Order granted is not transferable
  - 3 The estimated fiscal cost of this exemption totals \$48,807.53 in Goods tax foregone.
  - 4 This exemption order supersede the order issued on 23rd January 2025
  - 5 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-eighth day of January 2025

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

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[Legal Notice No. 52]

**THE CUSTOMS AND EXCISE ACT**  
 (Cap 121 )

**THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025**

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No .021/ 25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, NOLA Commu nity Associa tio n Trust Board shall be entitled to duty exemption as follows:
  1. 100% import duty exemption on:
    - a) 1 unit x Toyota Fortun er with parts and accessories
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/04/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$30,248.07
- 7 This exemption order supersede the order issued on 23rd January 2025
- 8 This exemption shall become null and void if any of the above conditions are breached.

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

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

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[Legal Notice No. 53]

**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 Bradley Tovosia (MP) - East Guadalcanal Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
    1. 3 unit x 2024 Isuzu NPS 4WD Dump Truck
  - b. That the exemption granted under (a) shall have effect from 23/01/2025 and expires on 30/04/2025.
  - c. This Order may be cited as the Goods Tax Exemption Order No.020/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$202,342.50 in Goods tax foregone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-third day of January 2025.

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

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[Legal Notice No. 54]

**THE CUSTOMS AND EXCISE ACT**  
 (Cap 121)

**THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025**

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No.020/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:

- 3 That, Hon Bradley Tovosia (MP) - East Guadalcanal Constituency shall be entitled to duty exemption as follows:
1. 100% import duty exemption on:
    - a) 3 unit x 2024 Isuzu NPS 4WD Dump Truck
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/04/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$94,332.30
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this twenty-third day of January 2025.

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

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[Legal Notice No. 55]

**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 Gordon D Lilo (MP) - Central Honiara Constituency for Control Solution Security Services be granted 100% Exemption from the liability to Goods Tax on the following:
    1. 1 unit x Toyota Hilux Double cab
  - b. That the exemption granted under (a) shall have effect from 23/01/2025 and expires on 30/4/2025.
  - c. This Order may be cited as the Goods Tax Exemption Order No.019/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$69,477.10 in Goods tax foregone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-third day of January 2025.

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

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[Legal Notice No. 56]

**THE CUSTOMS AND EXCISE ACT**  
(Cap 121 )

**THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025**

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No.019/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Gordon D Lilo (MP) - Central Honiara Constituency for Control Solution Security Service shall be entitled to duty exemption as follows:
  1. 100% import duty exemption on:
    - a) 1 unit x Toyota Hilux double cab
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/04/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$46,473.00
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this twenty-third day of January 2025.

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

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[Legal Notice No. 57]

**THE INCOME TAX ACT**  
(Cap 123)

**THE INCOME TAX EXEMPTION ORDER 2025**

In exercise of the powers conferred by Section 1 6(2) of the Income Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Income Tax (Exemption) Order 2025.

- a. That; the following individuals be granted 100% Exemption from the liability to Income Tax on their bonus payments.
    - i. Marylyn Koinaki Misack
    - ii. Ruth Basi
    - iii. Jacob Alopitu
    - iv. Margaret Osifelo
  - b. This Exemption Order hereby repeal and supersede these following orders issued in year 2024.
    - i. 0516/24 - Jacob Alopitu
    - ii. 0497 /24 - Margaret Osifelo
  - c. That the exemption granted under (a) shall have effect as from date 4/12/2024 and will expire on date 15/02/2025.
  - d. This Order may be cited as the Income Tax Exemption Order No. 018 /25
- 2 This Exemption Order granted is not transferable.
  - 3 The estimated fiscal cost of this exemption totals \$34,300.15 in Income tax foregone.
  - 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-third day of January 2025.

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

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[Legal Notice No. 58]

**THE INCOME TAX ACT**  
(Cap 123)

**THE INCOME TAX EXEMPTION ORDER 2025**

In exercise of the powers conferred by Section 16(2) of the Income Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Income Tax (Exemption) Order 2025.
  - a. That; the following individuals be granted 100% Exemption from the liability to Income Tax on their bonus payments.
    - i. Josiah Rade
    - ii. Julia Anisi
    - iii. Craig Waletafisia Quan
    - iv. Dannerick Elisha
    - v. Renda Alafa
  - b. This Exemption Order hereby repeal and supersede these following

- orders issued in year 2024.
- i. 0496/ 4 - Josiah Rade
  - ii. 0495/24 - Julia Anisi
  - iii. 0482/24 - Craig Waletafisia Quan
  - iv. 0480/24 - Dannerick Elisha
  - v. 0473/24 - Renda Alafa
- c. That the exemption granted under (a) shall have effect as from date 4/12/2024 and will expire on date 15/02/2025.
  - d. This Order may be cited as the Income Tax Exemption Order No. 017/25
- 2 This Exemption Order granted is not transferable.
  - 3 The estimated fiscal cost of this exemption totals \$42,162.20 in Income tax foregone.
  - 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-second day of January 2025.

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

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[Legal Notice No. 59]

**THE INCOME TAX ACT**  
 (Cap 123)

**THE INCOME TAX EXEMPTION ORDER 2025**

In exercise of the powers conferred by Section 16(2) of the Income Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Income Tax (Exemption) Order 2025.
  - a. That; the following individuals be granted 100% Exemption from the liability to Income Tax on their bonus payments.
    - i. Simon Naotoro
    - ii. Lydia Kiko Maesugea
    - iii. Chris Iduramoia
    - iv. Joseph Solodia
    - v. Bruno MI-Shack Tabaa
    - vi. Lisa Janita Teama
  - b. This Exemption Order hereby repeal and supersede these following orders issued in year 2024.
    - i. 0520/24 - Simon Naotoro
    - ii. 0518/24 - Lydia Kiko Maesugea

- iii. 0519/24 - Chris Iduramo
  - iv. 0517/24 - Joseph Solodia
  - v. 0500/24 - Bruno MI-Shack Tabaa
  - vi. 0498/24 - Lisa Janita Teama
- c. That the exemption granted under (a) shall have effect as from date 4/12/2024 and will expire on date 15/02/2025.
  - d. This Order may be cited as the Income Tax Exemption Order No. 016/25
- 2 This Exemption Order granted is not transferable.
  - 3 The estimated fiscal cost of this exemption totals \$54,683.72 in Income tax foregone
  - 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-second day of January 2025.

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

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[Legal Notice No. 60]

**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 Rimata Development Association Ltd- Chris Olifaedili be granted 100% Exemption from the liability to Goods Tax on the following:
    - 1. Personal Effects
  - b. That the exemption granted under (a) shall have effect from 22/01/2025 and expires on 30/03/2025.
  - c. This Order may be cited as the Goods Tax Exemption Order No.015/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$18,741.29 in Goods tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-second day of January 2025.

**HONOURABLE MANASSEH D. SOGAVARE, MP**

[Legal Notice No. 61]

**THE CUSTOMS AND EXCISE ACT**  
(Cap 121 )

**THE GOODS TAX EXEMPTION ORDER 2025**

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No.015/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Rimata Development Association Ltd-Chris Olifaedili shall be entitled to duty exemption as follows:
  1. 100% import duty exemption on:
    - a) Personal Effects
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/03/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$8,737.20
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this twenty-second day of January 2025.

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

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[Legal Notice No. 62]

**THE INCOME TAX ACT**  
(Cap 123)

**THE INCOME TAX EXEMPTION ORDER 2025**

In exercise of the powers conferred by Section 16(2) of the Income Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Income Tax {Exemption} Order 2025.
  - a. That; the following individuals be granted 100% Exemption from the liability to Income Tax on their bonus payments.



- i. Francisca Tamu
  - ii. Cathlyn Pole
  - iii. Levan Respioh
  - iv. Martin Ramo
  - v. William Siriharu
  - vi. Christian Samuel Siota
- b. This Exemption Order hereby repeal and supersede these following orders issued in year 2024.
- i. 0499/24 - Francisca Tamu
  - ii. 0514/24 - Cathlyn Pole
  - iii. 0478/ 24 - Levan Respioh
  - iv. 0476/ 24 - Martin Ramo
  - v. 0515/ 24 William Siriharu
  - vi. 0501/ 24 - Christian Samuel Siota
  - vii. 0477 / 24 - Christian Samuel Siota
- c. That the exemption granted under (a) shall have effect as from date 4/12/2024 and will expire on date 15/02/2025.
- d. This Order may be cited as the Income Tax Exemption Order No. 014/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$61,133.64 in Income tax foregone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-first day of January 2025.

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

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[Legal Notice No. 63]

**THE INCOME TAX ACT**  
(Cap 123)

**THE INCOME TAX EXEMPTION ORDER 2025**

In exercise of the powers conferred by Section 16(2) of the Income Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Income Tax (Exemption) Order 2025.
  - a. That; the following individuals be granted 1 00% Exemption from the liability to Income Tax on their bonus payments.
    - i. Gloria Lilo

- ii. Luisa Lasaga
  - iii. Jeffery Mangeo Ferris
  - iv. Abraham Waledala
  - v. John Kae Samson
  - vi. Dennis Palmer
  - vii. Slade Olisukulu Junior
- b. That the exemption granted under (a) shall have effect as from date 4/1/2024 and will expire on date 15/02 /2025.
  - c. This Order may be cited as the Income Tax Exemption Order No. 013/25
- 2 This Exemption Order granted is not transferable.
  - 3 The estimated fiscal cost of this exemption totals \$64,594.50 in Income tax foregone.
  - 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-first day of January 2025.

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

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[Legal Notice No. 64]

**THE INCOME TAX ACT**  
(Cap 123)

**THE INCOME TAX EXEMPTION ORDER 2025**

In exercise of the powers conferred by Section 16(2) of the Income Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Income Tax (Exemption) Order 2025.
  - a. That; the following individuals be granted 100% Exemption from the liability to Income Tax on their bonus payments.
    - i. Annie Mesange Kale
    - ii. Gillanie Gila Simbe
    - iii. Ritchie Mani Manufioa
    - iv. Gavin Gorazu
    - v. Mark Lihiwa
    - vi. Melinda Felisa Takipo
    - vii. Lucy Piko
    - viii. Joana Mypana
    - ix. Joses Laui
    - x. Troy Robert Mamipitu
  - b. That the exemption granted under (a) shall have effect as from date 4/

12/2024 and will expire on date 15/02/2025.

- c. This Order may be cited as the Income Tax Exemption Order No. 012/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$84,322.05 in Income tax foregone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-first day of January 2025.

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

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[Legal Notice No. 65]

**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 Heritage Park Hotel be granted 100% Exemption from the liability to Goods Tax on the following:
    1. Heat Pumps and Ancillary machinery for hot water
    2. Steam Irons
    3. Carpet Tiles
    4. Outdoor Furniture
    5. Freezer and Refrigerator
    6. Water Softening plant and Ancillary
  - b That the exemption granted under (a) shall have effect from 16/01/2025 and expires on 30/06/2025.
  - c This Order may be cited as the Goods Tax Exemption Order No. 011/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$272,400.00 in Goods tax foregone
4. Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-first day of January 2025.

**HONOURABLE MANASSEH D. SOGAVARE, MP**

[Legal Notice No. 66]

**THE CUSTOMS AND EXCISE ACT**  
(Cap 121)

**THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025**

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order:

- 1 This Order No. 011/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Heritage Park Hotel shall be entitled to duty exemption as follows:
  1. 100% import duty exemption on:
    - a) Heat Pumps and Ancillary machinery for hot water
    - b) Steam Irons
    - c) Carpet Tiles
    - d) Outdoor Furniture
    - e) Freezer and Refrigerator
    - f) Water Softening plant and Ancillary
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/06/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is: \$128,000.00
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this sixteenth-day of January 2025.

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

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[Legal Notice No. 67]

**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 Oliver Salopuka (MP) - Savo/Russel Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
    1. 1 Unit x Toyota Land Cruiser Station Wagon
  - b. That the exemption granted under (a) shall have effect from 31/01/2025 and expires on 30/04/2025.
  - c. This Order may be cited as the Goods Tax Exemption Order No.045/24
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$70,279.40 Goods tax foregone
- 4 This Exemption is granted under the provision of regulations 42(5) of the Parliamentary Entitlement Regulations (PER).
- 5 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this thirty-first day of January 2025.

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

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[Legal Notice No. 68]

**THE CUSTOMS AND EXCISE ACT**  
(Cap 121)

**THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025**

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order: -

- 1 This Order No.045/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Oliver Salopuka (MP) - Savo/Russel Constituency shall be entitled to duty exemption as follows:
  1. 100% import duty exemption on:
    - 1 Unit x Toyota Land Cruiser Station Wagon
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/04/2025.
- 5 This exemption is not transferable.

- 6 The estimated amount of duty forgone through this exemption is: \$47,009.60
- 7 This Exemption is granted under the provision of regulations 42(5) of the Parliamentary Entitlement Regulations (PER).
- 8 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this thirty-first day of January 2025.

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

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[Legal Notice No. 69]

**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 Jimson F. Tanangada (MP) - Gizo/Kolobangara Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
    - 1.1 unit x Kia K.2700 1.4 ton light truck
  - b That the exemption granted under (a) shall have effect from 31/01/2025 and expires on 30/04/2025.
  - c This Order may be cited as the Goods Tax Exemption Order No.044/25
- 2 This Exemption Order granted is not transferable
- 3 The estimated fiscal cost of this exemption totals \$25,757.70 in Goods tax foregone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this thirty-first day of January 2025.

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

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[Legal Notice No. 70]

**THE CUSTOMS AND EXCISE ACT**  
(Cap 121)

## **THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025**

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order: -

- 1 This Order No.044/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Jimson F. Tanangada (MP) - Gizo/Kolobangara Constituency shall be entitled to duty exemption as follows:
  - 1.100% import duty exemption on:
    - a) 1 unit x Kia K2700 1.4 ton light truck
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/04/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is \$12,008.20
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this thirty-first day of January 2025.

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

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[Legal Notice No. 71]

## **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 David Ariki - RSE Seasonal Workers be granted 100% Exemption from the liability to Goods Tax on the following:
    1. Personal Effects - RSE Seasonal Workers
  - b. That the exemption granted under (a) shall have effect from 15/01/2025 and expires on 30/03/2025.
  - c. This Order may be cited as the Goods Tax Exemption Order No. 010/25
- 2 This Exemption Order granted is not transferable.

- 3 This Exemption does NOT include vehicles and motor cycles.
- 4 The estimated fiscal cost of this exemption totals \$24,890.15 in Goods tax foregone
- 5 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this fifteenth- Day of January 2025.

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

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[Legal Notice No. 72]

**THE CUSTOMS AND EXCISE ACT**  
(Cap 121)

**THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025**

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order: -

- 1 This Order No.010/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
  - 3 That, David Ariki - RSE Seasonal Wokers shall be entitled to duty exemption as follows:
    1. 100% import duty exemption on:
      - a) Personal Effects - RSESeasonal Workers
  - 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/03/2025.
  - 5 This exemption is not transferable.
  - 6 This Exemption does NOT include vehicles and motor cycles.
  - 7 The estimated amount of duty forgone through this exemption is: \$11,603.80
  - 8 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this fifteenth- Day of January 2025.

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

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[Legal Notice No. 73]

**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 Claudius Tei'ifi (MP) - West Kwaio Constituency for John Noto be granted 100% Exemption from the liability to Goods Tax on the following:
    1. 1 Unit x Hyundai EX8 3.6 ton Cargo Truck
  - b. That the exemption granted under (a) shall have effect from 14/01/2025 and expires on 30/03/2025.
  - c. This Order may be cited as the Goods Tax Exemption Order No. 009/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$55,951.75 in Goods tax foregone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this fourteenth- Day of January 2025.

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

[Legal Notice No. 74]

**THE CUSTOMS AND EXCISE ACT**  
(Cap 121)

**THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025**

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order: -

- 1 This Order No.009/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Claudius Tei'ifi (MP) - West Kwaio Constituency for John Noto shall be entitled to duty exemption as follows:
  1. 100% import duty exemption on:

- a) 1 Unit x Hyundai EXS 3.6 ton Cargo Truck
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/03/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is: \$24,048.25
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this fourteenth- Day of January 2025.

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

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[Legal Notice No. 75]

**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 Gordon Darcy Lilo (MP) - Central Honiara Constituency for Donald Hemmer be granted 100% Exemption from the liability to Goods Tax on the following:
    - 1.1 Unit x 4WD LC70 Toyota Double CAB
  - b. That the exemption granted under (a) shall have effect from 20/01/2025 and expires on 30/03/2025.
  - c. This Order may be cited as the Goods Tax Exemption Order No. 008/25
- 2 This Exemption Order granted is not transferable.
- 3 This Exemption Order has been amended and hereby supersede the order issued on date 14th January 2025.
- 4 The estimated fiscal cost of this exemption totals \$50,806.60 in Goods tax foregone
- 5 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twentieth- day of January 2025.

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

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[Legal Notice No. 76]

**THE CUSTOMS AND EXCISE ACT**  
(Cap 121)

**THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025**

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order: -

- 1 This Order No.008/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Gordon Darcy Lilo (MP) - Central Honiara Constituency for Donald Hemmer shall be entitled to duty exemption as follows:
  1. 100% import duty exemption on:
    - a) 1 Unit x 4WDLC70 Toyota Double CAB
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/03/2025.
- 5 This exemption is not transferable.
- 6 This Exemption Order has been amended and hereby supersede the order issued on date 14th January 2025.
- 7 The estimated amount of duty forgone through this exemption is: \$33,984.30
- 8 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this twentieth- day of January 2025.

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

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[Legal Notice No. 77]

**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 Hograno Katova Kia Havulei Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
    1. 1 Unit x Sino-German joint venture brand high-elastic package
  - b. That the exemption granted under (a) shall have effect from 14/01/2025 and expires on 30/03/2025.
  - c. This Order may be cited as the Goods Tax Exemption Order No. 007 /25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$41,271.52 in Goods tax foregone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this fourteenth- day of January 2025.

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

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[Legal Notice No. 78]

**THE CUSTOMS AND EXCISE ACT**  
 (Cap 121)

**THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 202**

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order: -

- 1 This Order No.007 /25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hograno Katova Kia Havulei Constituency shall be entitled to duty exemption as follows:
  1. 100% import duty exemption on:
    - a) 1 Unit x Sino-German joint venture brand high-elastic package
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/03/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is: \$19,240.80
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this fourteenth- day of January 2025.

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

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[Legal Notice No. 79]

**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 David Gina (MP) - South New Georgia/Rendova/Tetepare Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
    1. 300 ctns x 32" Louvre Glass
    2. 261 ctns x 36" Louvre Glass
    3. 105 ctns x 8 blade Louvre Frame
    4. 50 ctns x 6 blade Louvre Frame
  - b. That the exemption granted under (a) shall have effect from 14/01/2025 and expires on 30/03/2025.
  - c. This Order may be cited as the Goods Tax Exemption Order No. 006/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$46,215.00 in Goods tax foregone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this fourteenth- day of January 2025.

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

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[Legal Notice No. 80]

**THE CUSTOMS AND EXCISE ACT**  
( Cap. 121)

**THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025**

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby

make the following Order: -

- 1 This Order No.006/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon David Gina (MP) - South New Georgia/Rendova/Tetepare Constituency shall be entitled to duty exemption as follows:
  1. 100% import duty exemption on:
    - a) 300 ctns x 32" Louvre Glass
    - b) 261 ctns x 36" Louvre Glass
    - c) 105 ctns x 8 blade Louvre Frame
    - d) 50 ctns x 6 blade Louvre Frame
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/03/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is: \$23,700.00
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this fourteenth- day of January 2025.

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

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[Legal Notice No. 81]

**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 COME AS YOU ARE MINISTRY - RJS Logistics Services be granted 100% Exemption from the liability to Goods Tax on the following:
    1. Personal Effects - Seasonal Workers
  - b. That the exemption granted under (a) shall have effect from 10/01/2025 and expires on 30/03/2025.
  - c. This Order may be cited as the Goods Tax Exemption Order No. 005/25

- 2 This Exemption Order granted is not transferable.
- 3 This Exemption does NOT include vehicles and motor cycles.
- 4 The estimated fiscal cost of this exemption totals \$25,482.09 in Goods tax foregone
- 5 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this fourteenth- day of January 2025.

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

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[Legal Notice No. 82]

**HE CUSTOMS AND EXCISE ACT**  
( Cap. 121)

**THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025**

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order: -

- 1 This Order No.005/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
  - 3 That, COME AS YOU ARE MINISTRY - RJS Lo istics Services shall be entitled to duty exemption as follows:
    - 1 100% import duty exemption on:
      - a) Personal Effects - Seasonal Workers
  - 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/03/2025.
  - 5 This exemption is not transferable.
  - 6 This Exemption does NOT include vehicles and motor cycles.
  - 7 The estimated amount of duty forgone through this exemption is: \$11,841.50
  - 8 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this tenth-day of January 2025.

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

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[Legal Notice No. 83]

**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 Ben Maenuu (MP) - Lau / Mbaelelea Constituency be granted 100% Exemption from the liability to Goods Tax on the following:
    1. 1 Unit x ISUZU NPR Cargo Truck - for ADAUA Secondary School
  - b. That the exemption granted under (a) shall have effect from 10/01/2025 and expires on 30/03/2025.
  - c. This Order may be cited as the Goods Tax Exemption Order No. 004/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$43,261.10 in Goods tax foregone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this tenth-day of January 2025.

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

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[Legal Notice No. 84]

**THE CUSTOMS AND EXCISE ACT**  
( Cap. 121)

**THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025**

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order: -

- 1 This Order No.004/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Hon Ben Maenuu (MP) - Lau / Mbaelelea Constituency shall be entitled to duty exemption as follows:
  - 1 100% import duty exemption on:



- a) 1 Unit x ISUZU NPR Cargo Truck - for ADAUA Secondary School
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/03/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is: \$20,168.40
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this tenth-day of January 2025.

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

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[Legal Notice No. 85]

**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 Dr Paul Airau be granted 100% Exemption from the liability to Goods Tax on the following:
    - 1.1 Unit x Suzuki Escudo 2006 Vehicle
  - b. That the exemption granted under (a) shall have effect from 10/01/2025 and expires on 30/03/2025.
  - c. This Order may be cited as the Goods Tax Exemption Order No. 003/25
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$5,971.62 in Goods tax foregone
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this tenth-day of January 2025.

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

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[Legal Notice No. 86]

**THE CUSTOMS AND EXCISE ACT  
( CAP. 121)**

**THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025**

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order: -

- 1 This Order No.003/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Dr Paul Airau shall be entitled to duty exemption as follows:
  - 1 100% import duty exemption on:
    - a) 1 Unit x Suzuki Escudo 2006 Vehicle
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/03/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is: \$7,000.86
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this tenth-day of January 2025.

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

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[Legal Notice No. 87]

**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 Rimata Development Association Limited - Chris Olifaedili be granted 100% Exemption from the liability to Goods Tax on the following:
    1. Personal Effects - Seasonal Workers

- b. That the exemption granted under (a) shall have effect from 10/01/2025 and expires on 30/03/2025.
  - c. This Order may be cited as the Goods Tax Exemption Order No. 002/25
- 2 This Exemption Order granted is not transferable.
  - 3 This Exemption does NOT include vehicles and motor cycles.
  - 4 The estimated fiscal cost of this exemption totals \$13,839.11 in Goods tax foregone
  - 5 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this tenth-day of January 2025.

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

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[Legal Notice No. 88]

**THE CUSTOMS AND EXCISE ACT**  
**( CAP. 121)**

**THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025**

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order: -

- 1 This Order No.002/25 maybe cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Rimata Development Association Limited - Chris Olifaedili shall be entitled to duty exemption as follows:
  1. 100% import duty exemption on:
    - a) Personal Effects - Seasonal Workers
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/03/2025.
- 5 This exemption is not transferable.
- 6 This Exemption does NOT include vehicles and motor cycles.
- 7 The estimated amount of duty forgone through this exemption is: \$6,451.80
- 8 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this tenth-day of January 2025.

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

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[Legal Notice No. 89]

**THE CUSTOMS AND EXCISE ACT**  
( Cap. 122)

**THE CUSTOMS AND EXCISE DUTY EXEMPTION ORDER 2025**

In exercise of the powers conferred upon me by Section 8 of the Customs and Excise Act, I, MANASSEH D. SOGAVARE, Minister of Finance and Treasury, do hereby make the following Order: -

- 1 This Order No.001/25 may be cited as Duty Exemption Order 2025.
- 2 This Order is made subject to the following conditions:
- 3 That, Golden Reef Solomon Islands Limited shall be entitled to duty exemption as follows:
  1. 100% import duty exemption on:
    - a) 700 Pcsx Cardboard Box
    - b) 25 Rolls x plastic Wrap
    - c) 755 Pcs x Foam Box
    - d) 100 Kgs x Rubber Band
    - e) 2500 Pcsx Black Plastic Bag
    - f) 5 Pcs x Styrofoam Sheet
    - g) 4 Bottles x Styrofoam Glue
    - h) 8 Case x Packaging Tape
    - i) 1 Set x 30KV Generator
    - j) 1 set x S0KV Generator
- 4 The exemption granted shall be effective from the date of signing of Order and shall expire on date 30/03/2025.
- 5 This exemption is not transferable.
- 6 The estimated amount of duty forgone through this exemption is: \$8,501.24
- 7 This exemption shall become null and void if any of the above conditions are breached.

Dated at Honiara this tenth-day of January 2025.

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

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[Legal Notice No. 90]

**THE STAMP DUTIES ACT**  
(Cap 126)

**THE STAMP DUTIES EXEMPTION ORDER 2024**

In exercise of the powers conferred by Section 3 of the Stamp Duties Act, as Supervising Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Stamp Duties Exemption Order 2024.
  - a. That Dosael Glennon Tekifono and Joseph Gorae shall be granted 100% Exemption from the liability to Stamp Duties on the following:
  - b. The transfer on title of ownership of land property on parcel number 097-005-256 from Public Trustee for Late Richard Morgan Tekifono to Dosael Glennon Tekifona and Joseph Gorae
  - c. this Order may be cited as the Stamp Duties Exemption Order No. 0522/24
- 2 This Exemption Order granted is not transferable.
- 3 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-third day of December 2024.

**HONOURABLE JEREMIAH MANELE, MP**  
SUPERVISING MINISTER OF FINANCE AND TREASURY

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[Legal Notice No. 91]

**THE INCOME TAX ACT**  
(Cap 123)

**THE INCOME TAX EXEMPTION ORDER 2024**

In exercise of the powers conferred by Section 16(2) of the Income Tax Act, as Minister of Finance, I hereby make the following Order.

- 1 This Order may be cited as the Goods Tax (Exemption) Order 2024
  - a. That Simon Naotoro be granted 100% Exemption from the liability to Income Tax on the following:
    1. Bonuses Performance payment
  - b. That the exemption granted under (a) shall have effect from 19/12/2024 and expires on 30/04/2025.
  - c. This Order may be cited as the Income Tax Exemption Order No.0520/24
- 2 This Exemption Order granted is not transferable

- 3 The estimated fiscal cost of this exemption totals \$7,045.00 in Income Tax forgone.
- 4 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this twenty-third day of December 2024.

**HONOURABLE JEREMIAH MANELE, MP**  
SUPERVISING MINISTER OF FINANCE AND TREASURY

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[Legal Notice No. 92 ]

**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 GML Shipping Services be granted 100 % Exemption from the liability to Goods Tax on the following:
    - 1 unit x Ship
  - b That the exemption granted under (a) shall have effect from 3/12/2024 and expires on 30/05/2025.
  - c This Order may be cited as the Goods Tax Exemption Order No.0460/24
- 2 This Exemption Order granted is not transferable.
- 3 The estimated fiscal cost of this exemption totals \$559,214.60 in Goods tax foregone
- 4 The Company at clause 1 (a) shall provide quarterly report on Goods tax exemption acquired
- 5 This exemption order supersedes the order issued on 3rd December 2024
- 6 Failure to abide by clause 2 will invalidate this Exemption Order.

Dated at Honiara this thirtieth-day of January 2025

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

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