



BY AUTHORITY

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SOLOMON ISLANDS GAZETTE

NO. 92

Monday 28th July

2025

EXTRA-ORDINARY GAZETTE

LEGAL NOTICE

*The following are published as a Supplement to this Gazette:
[Legal Notice Nos. 138 to 139]*

Honiara, Solomon Islands
Printed under the authority of the
Solomon Islands Government

Printed by Copier World Ltd

[Legal Notice No. 138]

CUSTOMS AND EXCISE ACT

(Cap. 121)

CUSTOMS AND EXCISE (IMPORT DUTY) (AMENDMENT) ORDER 2025

I, Hon. Harry Degruit Kuma, Minister for Finance and Treasury, under section 7(1)(a) of the *Customs and Excise Act* (Cap. 121) (“the Act”), make the following Order:

1 Citation

This Order may be cited as the *Customs and Excise (Import Duty) (Amendment) Order 2025*.

2 Commencement

This Order commences on 1 August 2025.

3 Amendment of First Schedule of the Act

This Order amends the First Schedule of the Act (“*First Schedule*”)

4 Amendment of import duty rate

The First Schedule of the Act is amended by deleting the import duty rate of “10%” and substituting “0%” for tariff item 9619.0010 “Sanitary towels (pads) and tampons”.

Made this twenty-fifth day of July 2025.

HON. HARRY DEGRUIT KUMA

MINISTER FOR FINANCE AND TREASURY

[Legal Notice No. 139]

GOODS TAX ACT

(Cap. 122)

GOODS TAX (IMPORTED GOODS) (AMENDMENT) ORDER 2025

I, Hon. Harry Degruit Kuma, Minister for Finance and Treasury, under section 69 of the *Goods Tax Act* (Cap. 122) (“the Act”), make the following Order:

1 Citation

This Order may be cited as the *Goods Tax (Imported Goods) (Amendment) Order 2025*.

2 Commencement

This Order commences on 1 August 2025.

3 Amendment of the Second Schedule to the Act

This Order amends the Second Schedule of the Act (“*Second Schedule*”).

4 Amendment of the rate of tax

The Second Schedule of the Act is amended by deleting the rate of tax on imported goods of “15%” and substituting “0%” for tariff item 9619.0010 “Sanitary towels (pads) and tampons” in the First Schedule of the *Customs and Excise Act* (Cap. 121).

Made this twenty-fifth day of July 2025.

HON. HARRY DEGRUIT KUMA
MINISTER FOR FINANCE AND TREASURY
