

[Legal Notice 107]

THE GOODS TAX ACT
(Cap. 122)

THE GOODS TAX (EXEMPTION) ORDER 2007

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 2007
 - a. that **Pelena Express Ltd** shall be granted **100% exemption** from the liability to goods tax on the following:-
 - (1) **One (1) small boat [Pelena Express1]**
 - b. that the exemption granted under (a) shall have effect from **26/02/07** and expires on **26/05/07**.
 - c. this Order may be cited as goods tax exemption Order **No. 019/07**.
2. This exemption Order granted is not transferable.
3. The fiscal cost of this exemption totals **\$261,363.64** in goods tax forgone.
4. This concession has been granted to assist in the transportation industry in the rural areas of the Solomon Islands.
5. As a condition of making this Order, the above goods must be inspected on arrival by Inland Revenue. Failure to abide by this clause will invalidate this Exemption Order.

Dated at Honiara this twenty sixth day of February 2007

HONOURABLE GORDON DARCY LILO (MP)
Minister of Finance & Treasury