

[Legal Notice 97]

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 **East Choiseul Constituency Development** shall be granted **100% exemption** from the liability to goods tax on the following:-
 - (1) **Virgin Oil Extraction Machine and accessories [incl. Gen set]**
 - (2) **Materials for construction of DME unit shed**
 - b. that the exemption granted under (a) shall have effect from **6/02/07** and expires on **6/04/07**.
 - c. this Order may be cited as goods tax exemption Order **No. 009/07**.
2. This exemption Order granted is not transferable.
3. The fiscal cost of this exemption totals **\$18,901.75** in goods tax forgone.
4. This concession has been granted to assist rural community development activities in 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 sixth day of February 2007.