

[Legal Notice 81]

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

**THE GOODS TAX (EXEMPTION) ORDER 2006**

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 2006
  - (a) that **Fangs Company Ltd** shall be granted **25% exemption** from the liability to goods tax on the followings:-
    - (1) **Building Materials**
      - b. that the exemption granted under (a) shall have effect from **21/12/06** and expires on **30/04/07**.
      - c. this Order may be cited as sales tax exemption Order **No. 00432/06**
2. This Exemption Order granted is not transferable.
3. The fiscal cost of this exemption totals **\$420,00.00** in goods tax forgone.
4. This concession has been granted to assist rural community developments 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 twenty first day of October 2006.

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